



# Montara Water and Sanitary District

*Serving the Community of Montara and Moss Beach*

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*To sensitively manage the natural resources entrusted to our care, to provide the people of Montara - Moss Beach with reliable, high – quality water, wastewater, and trash disposal at an equitable price, and to ensure the fiscal and environmental vitality of the district for future generations. Be open to providing other services desired by our community.*

# AGENDA

## District Board of Directors

8888 Cabrillo Highway  
Montara, California 94037

**May 5, 2016 at 7:30 p.m.**

**CALL TO ORDER**

**ROLL CALL**

**PRESIDENT'S STATEMENT**

**ORAL COMMENTS** (Items other than those on the agenda)

**PUBLIC HEARING**

**CONSENT AGENDA**

1. [Approve Minutes for February 4, 2016 and March 3, 2016.](#)
2. [Approve Financial Statements for February and March 2016.](#)
3. Approve Warrants for April 1 and May 1, 2016.
4. [SAM Flow Report for February and March, 2016](#)
5. [Monthly Review of Current Investment Portfolio.](#)
6. [Connection Permit Applications Received.](#)
7. [Monthly Water Production Report for January, February and March 2016.](#)
8. [Rain Report.](#)
9. [Solar Energy Report.](#)

## **OLD BUSINESS**

1. [Receive Update on OpenGovernment Online Platform.](#)

## **NEW BUSINESS**

1. [Review and Possible Action Concerning Changes in MWSD SAM Flows.](#)
2. [Review and Possible Action Concerning Sewer Authority Mid-Coastside Fiscal Year 2016-2017 Budget.](#)
3. [Receive Draft Fiscal Year 2016-2017 Water and Sewer Budgets.](#)
4. [Review and Possible Action Concerning Cancellation of Next Regular Scheduled Meeting.](#)

## **REPORTS**

1. Sewer Authority Mid-Coastside Meetings (Boyd)
2. MidCoast Community Council Meeting (Slater-Carter)
3. CSDA Report (Slater-Carter)
4. CCWD, NCCWD Committee Report (Harvey, Huber)
5. Attorney's Report (Schricker)
6. Directors' Reports
7. General Manager's Report (Heldmaier)

## **FUTURE AGENDAS**

## **ADJOURNMENT**

The District has a curfew of 11:00 p.m. for all meetings. The meeting may be extended for one hour by vote of the Board.

NOTE: In accordance with the Government Code, members of the public may address the Board on specific agenda items when that matter is discussed by the Board. Any other items of interest that is within the subject matter jurisdiction of the District may be addressed during the Oral Comments portion of the meeting. Upon request, this agenda will be made available in appropriate alternative formats to persons with a disability. Request for a disability-related modification or an accommodation in order to participate in the public meeting should be made at (650) 728-3545. Materials related to an item on this Agenda submitted to the Board after distribution of the agenda packet are available in the District Clerk's office during normal business hours. Such documents may also be available on the District's web site ([www.mwsd.montara.org](http://www.mwsd.montara.org)) subject to staff's ability to post the documents before the meeting.



**MONTARA WATER & SANITARY**  
**DISTRICT**

**BOARD OF DIRECTORS MEETING**  
**February 4, 2016**

**MINUTES**

**REGULAR SESSION BEGAN AT 7:30 p.m.**

**CALL TO ORDER**

**ROLL CALL**

Directors Present: Slater-Carter, Harvey, Boyd, Wilson and Huber

Directors Absent: None

Staff Present: General Manager, Clemens Heldmaier,  
District Clerk, Judy Gromm

Others Present: District Counsel Schricker

**PRESIDENT'S STATEMENT** – As new President of the Board, Director Harvey thanked Director Boyd for the past two years he served as President of the Board. Director Boyd was successful in keeping the Board focused and together. Director Harvey personally wanted to thank Director Boyd for all the good work he has done.

Director Harvey thanked staff for working long hours and through the evening repairing a large leak on Edison Street.

Director Harvey further noted the District Website has been updated and is user friendly. General Manager Heldmaier further reported there is a new agenda format that allows viewing individual agenda items to be viewed separately. Also, recently added for the publics convenience is a search function for any items on past agendas.

**ORAL COMMENTS - None**

**PUBLIC HEARING - None**

## CONSENT AGENDA –

1. Approve Minutes for Meeting of December 3, 2015
2. Approve Financial Statements for December 2015.
3. Approve Warrants for February 2016.
4. SAM Flow Report for November and December 2015.
5. Monthly Review of Current Investment Portfolio.
6. Connection Permit Applications Received.
7. Monthly Water Production Report for December 2015.
8. Rain Report
9. Solar Energy Report.

Director Slater-Carter requested to pull item 4, SAM Flow report for November for a comment.

Director Boyd moved to approve the Consent Agenda excluding item 4. Director Slater-Carter seconded the motion.

All Directors were in favor and the motion passed 5 – 0.

Director Slater-Carter reported she had a discussion with Tim Costello, SAM's Supervisor of Operations this afternoon regarding any findings of PG& E gas lines going through sewer pipes. Tim reported they had seen gas lines under sewer laterals, but they had not seen any lines going through the sewer lines. Tim further reported PG& E will be putting a camera through the lines to determine if any gas lines have gone through the sewer pipes. Director Slater-Carter does not know if that has been done or not, but Tim will definitely keep the General Manager informed.

General Manager Heldmaier reported a gas line going through a sewer line had been found during the Cedar Street Sewer Improvement Project. The District approached PG& E. We were told at that time about the televising program, however, getting in contact with PG& E and initiating the program is very difficult. The District has reached out to Senator Hill's office to help us with this issue. As of today, we have not heard from his office. Director Slater-Carter will follow up with Senator Hill's office regarding this issue.

Director Boyd moved to approve Item 4 of the Consent Agenda. Director Huber seconded the motion.

All Directors were in favor and the motion passed 5 – 0.

## OLD BUSINESS –

1. **Review and Possible Action concerning OpenGovernment Online Platform.**

General Manager Heldmaier reported at the request of Director Slater-Carter, the Board received a presentation from OpenGov. Com about their software product at a recent meeting. The web application visualizes financial information for citizens, like general ledger, chart of accounts, current year spending and balance sheet. Purpose of the software is increased budget transparency for Directors and Public.

At the last meeting, concerns about unknown cost associated with the setup and maintenance led to the Boards request to negotiate an early termination clause. Instead Opengov is suggesting a scaled agreement with lower cost in the initial year and increasing cost in following years.

At this time, staff is suggesting a policy discussion to define areas where higher financial transparency is desired and how this would be best achieved.

An alternative approach staff suggests the attached Budget-In-Briefs that the City of San Luis Obispo is preparing.

Director Harvey questioned how much staff time this has taken. General Manager Heldmaier reported roughly 4 hours of his time and approximately 1 to 2 hours of our accountant's time as well.

Director Harvey questioned if the Opengov program was open to anyone in or out of our community to use to review the District's financial information. General Manager Heldmaier confirmed this.

Director Harvey questioned how much time do you expect staff would need to provide to get the service up and running? General Manager Heldmaier reported this was unknown.

Greg Dieguez, a Montara resident agreed there would be extra time and expense in setting this up along with the ongoing cost of time. The monthly maintenance and use costs are appropriate to debate. As far as the benefit goes, speaking for myself, I use to be the treasurer of the Yacht Club in Brisbane and I used Quickbooks. Every month I exported information using Adobe and Excel to send to our Board of Directors. Any well managed business should produce financial statements. I would like to see those. I don't know if MWSD does this. I am most interested in getting those documents in an Excel compatible format. Whatever it is, just as long as I can work with it. As a rate payer, I am requesting an Excel compatible access to monthly financial data along with draft budgets. I don't know if that directly bares with Opengov or not, but I am aware of it because I did some work with it for the harbor District. It is easy to use for a lay person, I can't comment on whether it is necessary, but my need is – show me the financial information in an excel format.

Director Wilson expressed his worries about the ease of what is being presented by someone who is selling the product and the reality of the time that is going to be required by us. Director Wilson would like to know what the time involved by staff is going to be and will be more comfortable if the company would give us a couple of free months to test this program out. If we find this does not work for us, we just will not use it. Director Wilson does not think staff should spend 10 hours a month on this and we will not know how much time it will take until we try it.

Director Boyd questioned the General Manager if he had contacted any other agency who has used Opengov. The General Manager has not. He has only spoken with the Opengov representatives. Director Boyd noted there may not be call for this but we all know that this is a good step to take as long as we can trust it. I do not support providing spreadsheets to the public that are internal and in progress spreadsheets. Perhaps we can get to that point someday, but we would have to set policy on that. As we do things as Directors during the budget process, what I have seen on Opengov would be very useful. I think for the price, the help it would give the Directors during the budget setting time would be very worth it. The big issue here is staff time. I would like to move forward with this. I would like to see us look into this with other agencies such as ours to help us find out this information.

Director Huber noted over the last two years the District has made significant progress with hiring Maze and Peter Medina reformatting the financials that is in a format much easier to understand. Now, that we have this on the website along with searchable information, it seems we have something that is easy and transparent. I am concerned about the cost. There has really been no demonstration on this and I see no compelling reason to do this. If we do, the first step would be to find another agency our size to basically find out the cost and their outlook on the program. We have nothing we can sink our teeth in for information. The other thing Director Huber is additionally worried about is the contract. It is a very generic one and basically very much to their advantage. It has not been spelled out as to what type of equipment is needed, such as software. Their right to use customer's logos for promotion of the product is a concern to Director Huber. Director Huber sees no compelling need for this.

Director Slater-Carter agrees we have made significant progress in our financial transparency, but she sees this as the next step. Most people look at spreadsheets and chart of accounts and their eyes glaze over and hope they can trust the people who are doing the spreadsheets. Director Slater-Carter held up her computer and showed the public a document of Opengov and explained it was the type of graphic information we would get from their program. (The document was 5 years of budgets, and the expenses by percentage of the budget.) This is something we can have available to our public. This will make our chart of accounts more accessible. It will help the Board during budget time giving us better budget analysis. Through this you

can visualize our data across industry standards. We can show the public what kind of improvements we are making and where the capital expenses are. It has the data going back for 5 years in a very accessible form.

General Manager Heldmaier finds going back 5 years very troubling. Knowing how much the chart of accounts have changed over the past 7 years you will not get the apples to apples comparison. This gives you the impression we will be able to do this, but it will not be accurate. Certain information, such as the purchase of a copy machine one year inflated the office expenses. This will not be displayed in this program. It is a great idea, but I am concerned about the information it transports because of the comparisons. Without someone explaining this to you, it will be giving wrong impressions. General Manager is not against this he is very concerned about the staff load. The staff is spread extremely thin and this is adding work. If there is a benefit to this, then we will do it, but I would like for the Board to discuss the benefit of this first.

Director Slater-Carter sees the benefit of this. The city of Half Moon Bay is probably going to be doing this. She has had requests from people wanting to know for instance the 40 or so letters we received regarding the Recology rate increases. If Chris Porter had been able to provide us the information in this kind of format for us to show people why the rates were going up it would have been very helpful. I see this as being very much needed. I think these types of graphics are important. It gives cost comparisons among districts all of whom are special districts so people can see there are differences. Director Slater-Carter recognizes we are short on staff, however this could be something that needs to be considered during the budget process.

Director Wilson proposes the General Manager find an agency of our size and vet the software from that standpoint and bring back what information he has gathered to the Board.

Director Harvey questioned district Counsel if this kind of comparison would cause any problem for the District. Mr. Schri9cker answered no. Mr. Schricker is more concerned it could cause confusion that sometimes prompts criticism or even investigation. The interpretation of a public agency is somewhat complex. Criticism could be raised based on misunderstanding.

Director Slater-Carter noted this is not software, this is a software service. LAFCO looks for transparency. The Grand Jury looks for transparency as this service provides. Director Slater-Carter suggests we sign the contract for 1 year, hire a temp with a cap of \$500 to enter the data instead of staff. It should be easy to move the information from Quickbooks to excel.

General Manager Heldmaier is not comfortable letting a temp handle Quickbooks. He is strongly recommending Maze and Associates to handle the transfer of files to the software service.

Director Boyd agrees with the General Manager. Additionally Director Boyd would like to put a cap on the expense and see if Maze can keep with that proposed amount.

Director Huber is concerned regarding Mr. Schrickers statement. All this is really doing is reformatting the data. If that underlying data is at all suspect, it will present an incorrect picture. That is one issue. Another issue is general cost of implementation and how successful it will be. I have had many experiences where this is always much more difficult than it is presented. Director Huber supports Director Wilson's idea of finding another public agency that is like ours and gather information on their experience with this software service, bring it back to the board for further discussion.

Director Wilson moved to direct the General Manager to get firsthand information from an agency or agencies of our size to give their experience of this software service and report back to the Board at the next meeting for a decision. Director Huber seconds the motion.

Director Slater-Carter would like to use this software service for this year's budget process. One of the advantages of this service is to be able to compare our district to other districts. It's not flawless, it's not perfect. At least it is able to start a discussion. One of the things I would like to see on this is the retirement plans. I had asked for a report on the PARS Plan on the consent agenda and I have not seen this as yet. We promised the public to be transparent with this information. This is part of the promise the District made to the public during the discussion of the PARS Plan. Director Slater-Carter would like to wrap this up as soon as possible.

Director Slater-Carter handed out an informational sheet on OpenGov. A copy of this handout will be attached to the minutes.

Director Boyd is requesting to have the information by the next meeting scheduled.

A roll call vote was called for and the motion passed unanimously 5 – 0.

## **2. Receive Update on Development of Multi-Year Water connection Fee Payment Program.**

General Manager Heldmaier reported staff started to develop a program that allows home owners to pay the connection fee over a number of years through the property tax bill. The revised draft policies can be reviewed by the Board at this time. A Public Hearing to adopt the program can be scheduled for March or any other appropriate time. In addition to the Public

Hearing, notifications, the Board asked to send letters to well owners in the District inviting their participation.

Director Wilson questioned the process to develop a program such as this. District Counsel Schricker explained there would need to be two Ordinances passed by the Board to provide the collection of the fees on the tax roll.

Director Huber suggested to include a map of the Urban Rural Boundaries for clarity.

This item was up for Board discussion and information only.

## **NEW BUSINESS-**

### **1. Review and Possible Action Concerning Leak adjustment for 370 Vermont Street.**

General Manager Heldmaier reported the District had received a request to consider an adjustment to the sewer service charge for 370 Vermont due to a service line leak. The property owners 2016/2017 sewer service charge assessment is going to be based on 60+ HCF 2015/2016 wet weather usage. The customers January average usage records for 5 prior wet weather periods show an average of 13 HCF. The total excessive usage is 47 HCF. The District verified the source of the water usage on the property and was able to determine that a leak in the service line was at fault for the high usage. The leak was fixed and high usage ended on December 19, 2015.

Staff recommendation is to authorize an adjustment to the water consumption used to calculate the Sewer Service Charge for January 2015/2016 water bill to 13 HCF.

Director Wilson moved to authorize an adjustment to the water consumption used to calculate the Sewer Service Charge for January 2015/2016 water bill to 13 HCF. Director Slater-Carter seconded the motion.

All Directors were in favor and the motion passed unanimously 5 – 0.

### **2. Review and Possible Action Concerning Adopting Policy Regarding Acquisition and Use of Electronic Readers.**

General Manager Heldmaier reported staff is currently seeking ways to improve services and at the same time increase internal efficiencies. Board packets will be scanned in searchable pdf format, recent years packets converted to searchable format, and packets presented in a user friendly multi-link format that allows download of individual agenda items.

Additionally staff is seeking ways to reduce the amount of agenda packet hardcopies that have to be produced for each meeting. Director Slater-Carter suggested issuance of iPads to Directors and General Manager and exclusive electronic distribution of the agenda to the recipients.

At the last meeting, the Board agreed to the development of a policy regulating the acquisition and use of electronic readers.

Director Slater-Carter moved to approve the Electronic Policy regulating the acquisition and use of electronic readers. Director Wilson seconded the motion.

All Directors were in favor and the motion passed unanimously 5 – 0.

**3. Review and Possible Action Concerning Letter to California Coastal Commission in Support of Chief Executive.**

General Manager Heldmaier reported the Chief Executive Officer of the California Coastal Commission (CCC) is scheduled for a performance review at the upcoming February CCC meeting. Fears that he will be terminated, not based on his performance, but instead due to political reasons have been made public in several newspaper articles.

Staff prepared a draft letter of support for the Board to review and authorize the manager to send via email.

Director Boyd and Director Slater-Carter strongly support sending a letter of support and both Directors gave brief statements regarding past exemplary experiences they had had with the Chief Executive Officer.

Director Wilson would like to see a stronger letter of support.

Director Boyd will work with staff to re-write a stronger letter of support for the Chief Executive Officer.

**4. Review and Possible Action Concerning Cancellation of Next Regular Scheduled Meeting February 18, 2016.**

At this time there are no urgent items that require holding the second meeting in February. Staff recommends to cancel the second meeting unless time critical needs arise.

## **REPORTS**

**1. Sewer Authority Mid-Coastside Meetings (Boyd) –**

- Director Slater-Carter reported: there was a discussion regarding the employment status of the Board of Directors. The General Manager is looking into this and putting the Directors through the W2 process as

employees. District Counsel Schricker has been asked to check the regulations pertaining to this issue.

- The Board received an update from the Recycle Committee,
- The Board received an update on the intertie pipeline project which seems to be going well at this point.
- The Board received a lengthy report from the Non Domestic Waste Program. Some of what we learned from this report was that we may need to review our process to make sure we are being thorough in talking to all businesses.
- The Board approved a new contract for an attorney.
- The Board had a lengthy discussion regarding the adopting the General Managers Authority Policy. We did not authorize the draft as written.
- The Board was presented with a manual for the unrepresented employees that would resend the current SAM Administrative Policy that has salary benefits for the non-represented employees. The Board did not approve this.
- The General Manager was given authorization to execute an agreement with an encoding financial software company.
- The Board authorized a check for the IBS reinforcement project.
- The SAM Chair is Debbie Ruddock, Kathryn Slater-Carter is the Vice Chair and Leonard Woren is the Secretary/Treasurer.

**2. MidCoast Community Council Meeting (Slater-Carter) – Director Slater-Carter reported the following:**

- The Council will be writing a letter of support for Mr. Lester.
- Coming up at the next meeting is a guest from Mid Peninsula housing to talk about the proposed project at Farallone Vista next Wednesday at 7:00 P.M.

**3. CSDA Report (Slater-Carter) –None**

**4. CCWD, NCCWD Committee Report – (Harvey, Huber) None**

**5. Attorney’s Report (Schricker) – None**

**6. Directors Report – None**

**7. General Manager’s Report (Heldmaier) – None**

**FUTURE AGENDAS-**

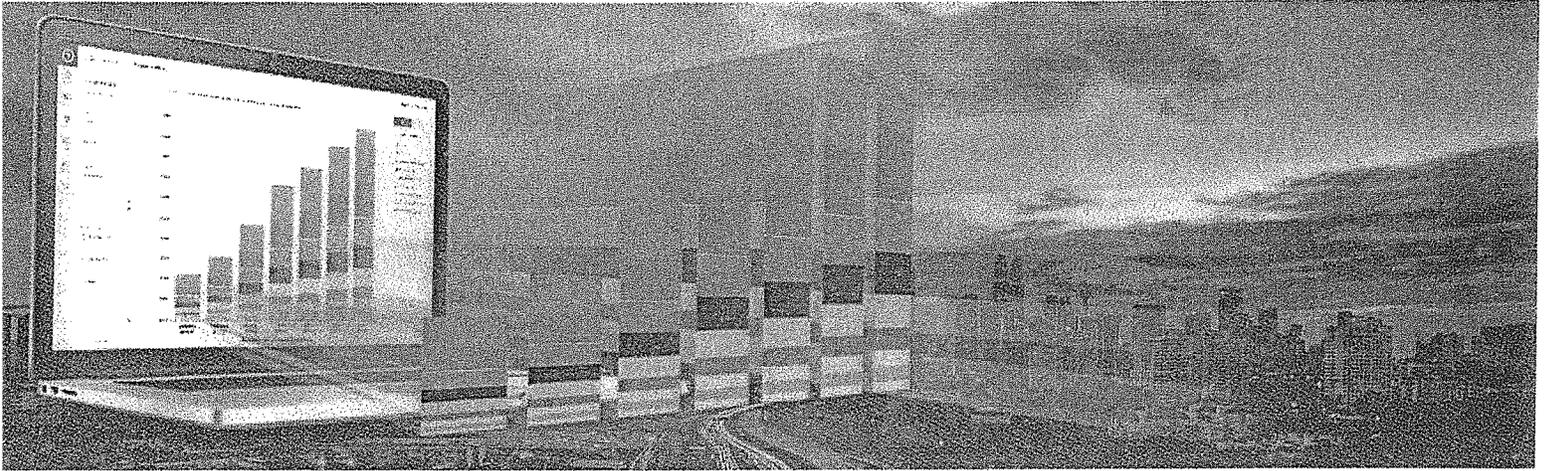
**REGULAR MEETING ENDED at 9:50 P.M.**

Respectfully Submitted,

Signed \_\_\_\_\_  
Secretary

Approved on the 5<sup>th</sup> May, 2016

Signed \_\_\_\_\_  
President



# THREE WAYS GOVERNMENT COMPARISONS WILL CHANGE IN THE CONNECTED ERA

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## INTRODUCTION

### Opportunities and Challenges With Government Comparisons

Governments have connected to each other since ancient times. Democracy spread via networks among the Ancient Greek city-states, double-entry bookkeeping spread between Italian city-states during the Renaissance, and budgeting spread among nations during the Napoleonic era. Railroads and, later, highways connected American cities to enable Westward expansion. In the 21st century, governments will connect on the cloud — transforming how governments learn from each other.

#### Why Governments Compare Themselves to Each Other

Governments compare themselves with each other for different reasons:

- 1 **Improve Budgeting:** Governments benchmark their performance against other organizations and regional/national aggregates to determine where they stand relative to their peers. Benchmarking is most important during the annual budget process when resources are allocated to areas such as Public Safety and economic development.
- 2 **Provide Context:** Governments compare with each other to give the media accurate information about essential public services. For example, the media may be investigating reports that a major city has an abnormal crime rate. Governments can put data (and assumptions) into context in a timely manner by looking at other entities and publishing the results.
- 3 **Recruit and Retain Employees:** Governments improve human resource management by comparing themselves against each other. For example, a Police Chief can work with HR to understand compensation packages in neighboring jurisdictions to ensure salaries are competitive, both for hiring and for employee retention. Alternatively, comparative data helps governments reject unrealistic demands in labor negotiations.



- 4 **Innovation:** Looking at other entities spreads innovation. For example, if a county notices its neighbor spends 25% less on its library system yet the counties' service levels are similar, then the county can contact its neighbor to learn more.

#### Traditional Comparative Processes

Public administrators sometimes don armor or slay dragons to perform comparisons. Full of obstacles and delays, the comparative journey requires immense stamina and grit.

The process begins when governments decide whom to compare with. Sometimes location is important, sometimes demographics are appropriate, and sometimes financial factors such as budget size or debt load are the most relevant. Public administrators must construct economic and demographic profiles for potential matches. This task requires a blend of phone calls to potential targets and clicks through a website to uncover key information.

Public administrators then collect data. Data formatting is inconsistent across organizations, forcing public administrators to manually standardize data in Excel. That is, if data are in Excel format. Many governments publish data in PDF format — a medium not conducive to “copying and pasting” into Excel.

Even consistently formatted comparative data sets are hard to interpret because Charts of Accounts differ across organizations. For example, one city may file its body camera expenditures under its Police Department while its neighbor may call body cameras another name and file body camera expenditures under a different heading such as Public Safety.

It takes a combination of hours, repeated phone calls, and some old fashioned guesswork to build “apples to apples” comparisons. Governments may also hire consultants to standardize comparisons across different Charts of Accounts.



Finally, public administrators need to leverage data from other sources such as the United States Census Bureau and the FBI to overlay performance metrics. Analysts often work with complex census data sets — and sometimes even Census Bureau staff — to draw meaningful insights. These analysts are trained to manage complex external data sets, but the process is time-consuming.

Looking at other governments is more fabled medieval quest than streamlined 21st century workflow. Government employees deserve better.

## Attempts to Fix the Problems With Government Comparisons

Previous attempts to improve government comparisons have not solved the problem. Some solutions claim to provide insights into thousands of metrics by asking governments to provide data, but governments must spend weeks compiling data and populating the database. As a result, attempts to collect data from other governments using these services usually result in inconsistent responses and empty data sets. Also, because respondents enter data using their own naming approach (e.g., Police or Public Safety), staff must spend hours piecing a puzzle together. It is also tough for staff not trained in data analysis to use advanced

comparative tools (such as Business Intelligence solutions) designed for data analysts, limiting usability. The bottom line is that even recently developed solutions can be time consuming and expensive. Fortunately, the emergence of new capabilities that stem from a truly “connected” government offer opportunities for meaningful improvements.

## The Era of Connected Governments

Today, cloud-based technologies are poised to connect governments in a new network that spreads information and insight via the Internet. Governments will engage with the new network in four ways:

- ① connections within governments,
- ② connections between governments and constituents,
- ③ connections between governments and infrastructure,
- ④ and connections between governments themselves.

The last link is the focus of this paper; a cloud-based network of governments around the nation will allow governments to learn from each other, share successes, and even avoid mistakes. These connections will empower organizations to deliver better services to citizens and efficiently manage taxpayer dollars.

Governments that are in this network can look at each other. And learn.

**A cloud-based network of governments around the nation will allow governments to learn from each other, share successes, and even avoid repeating mistakes. These connections will empower organizations to deliver better services to citizens and efficiently manage taxpayer dollars.**

## Government Comparisons and the New Network

Governments that embrace these four connections will improve resource allocation, leading to better service provision and efficient financial management. To obtain these benefits, governments will compare with each other using tools that:

- ➊ Provide fast answers to complex questions without loads of manual effort
- ➋ View data from your perspective using “apples to apples” comparisons
- ➌ Keep you focused on the data that matter most

## PILLAR I:

### Get the Fastest Answers to Complex Questions

What if, instead of weeks or months of effort pulling data from multiple sources, surveying colleagues, normalizing data in spreadsheets, paying consultants, and creating graphs, any member of your government could log on to a web service, select the type of comparison she wants, and see results in an interactive chart? And then, share the comparison with everyone who needs it?

Connected governments will realize these benefits, both in existing processes and in workflows that could benefit from comparative data on a large scale. Government comparisons will become a mainstream management tool. Example workflows include:

- ➊ A legislator may ask the Fire Chief how much similar jurisdictions spend on fire trucks during a preliminary budget hearing. Fire Chiefs working for connected governments will be able to quickly send the legislator a set of relevant comparisons. The legislator will thus have more time to factor comparative metrics on fire truck expenditures into his or her funding decisions. Traditionally, a government would require an analyst in the Finance Department or the Fire Department to

find public data, call relevant jurisdictions, cultivate data in Excel, generate a visualization or table, then present the information to the Council or Board member. This information may come too late to have a meaningful impact on budget deliberations.

- ➋ Many states allow local governments to “piggyback” on other jurisdictions’ purchase orders during the procurement process; smaller agencies typically join larger agencies to obtain better terms and prices than they would on their own. Connected governments will accelerate the process of deciding whom to call for a potential “piggyback”. For example, a connected government looking to purchase sanitation equipment could quickly identify other jurisdictions that included sanitation equipment in their capital budgets. The government could then contact these other jurisdictions to determine whether the sanitation equipment purchases are similar.

- ➌ Local governments often must decide whether to permit wireless network companies to build cell towers. These towers generate revenue yet communities often resist them due to concerns over appearance and health effects. Connected governments will tap into the network to determine how much revenue similar jurisdictions receive from cell towers, bolstering the negotiating position with wireless providers and the political case for building a tower.

**“No longer do we have to spend days or weeks compiling information; we can answer complex questions in seconds.”**

**- Adam Stone, Controller for Greenwood, IN on the benefits of the new network**

Governments that connect with each other via the cloud will accelerate every step of the comparative process, from selecting appropriate jurisdictions to sharing the results.

**STEPS:**

1. **Enable widespread use:** Connected governments will make comparisons mainstream among management by enabling users who are not trained in data analysis to conduct sophisticated comparisons using straightforward tools. Public administrators will do comparisons themselves instead of relying on backlogged, analysts.

2. **Select proper jurisdictions:** Many governments know whom to look at, but they may not be aware of similar jurisdictions that are farther away. For example, a city that doubles as a county capital may have a large daytime population because of county government staff, a large education bureaucracy, and typically a hospital. Neighboring cities may not be county seats, but connected governments will easily identify other county seats and compare with them. 21st century technologies will suggest other governments to examine.

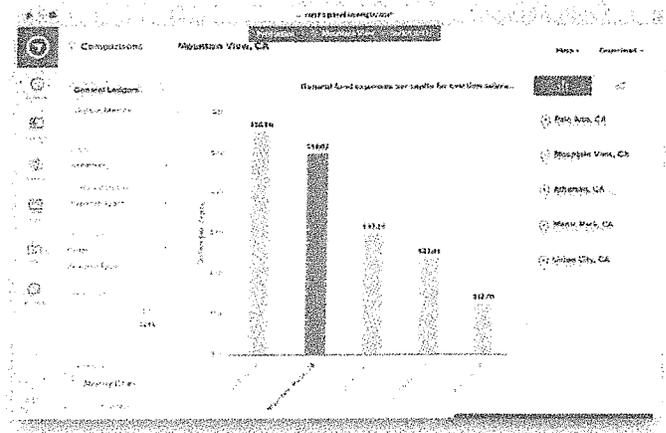
3. **Immediate Access to Data:** Connected governments will have access to public data from across the country within one platform, removing the need for cumbersome surveys and manual spreadsheet assembly. Select target jurisdictions, and new tools automatically populate tables and visualizations with data stored in the cloud.

4. **Compare on-demand:** Governments will compare themselves with others whenever they need to, and with the most current available information. Comparisons

inherently foster collaboration between governments, but a negative side effect of this collaboration is the reliance on other jurisdictions' staff schedules to provide data that is not easily accessible online. On-demand capabilities will enable governments to compare themselves on their own timetables with other members of the network.

5. **Share results:** Connected governments will be able to send a link to a visualization or tabular report to legislators or other stakeholders. These links produce reports that are dynamic; they automatically-update as the network ingests new data.

These features will enable governments to accelerate their comparative processes, increasing benefits and saving time.



## IMPROVING BENCHMARKS WITH BETTER COMPARISONS

By Mike McCann, VP of Government Finance Solutions at OpenGov and former Finance Director

In practice, we use benchmarks to measure important elements of our government's performance and government comparisons are used to gather data for benchmarks. Connected governments will be able to leverage links within their organizations and between other governments to transform the benchmarking process. We benchmark in three directions, comparing results to plans, to history, and to other comparable governments. Each of these benchmarking exercises teaches different lessons.

- ① Benchmarking results to plans, (i.e. expenses to budgets) more commonly known as variance analysis, is a normal and important process. Governments plugged into the cloud-based network can use current data in clear online reports for real-time tracking and early warning of problems — allowing lead time to implement corrective action. Public administrators can share these reports within their organization, ensuring everyone is aware of progress toward key objectives.
- ② Benchmarking against prior periods adds weight to the variance analysis, helping answer questions about the nature of the variance. Is the budget wrong, but current activity is tracking to historical norms (i.e. benchmarks), or is there a true change in the activity being measured? Sophisticated online reporting, providing simultaneous comparisons to both budget and history, is a powerful tool in this multi-dimensional analysis.
- ③ Benchmarking against comparable governments adds a third dimension to the analysis. Learning that our government is spending significantly more (or less) than our neighbors opens the door to targeted program review, additional fact-finding, and potentially better alignment of service levels for our communities. Ready online access through a cloud-based network to robust, reliable data from the other governments allows deeper understanding of the results of specific activities.

Benchmarking to other governments is sometimes confused with comparisons. It starts with having comparable data available in a usable format, but there are key differences between the two processes. Benchmarking is the active iterative process of “setting the bar” by selecting data from appropriate governments through an online network that includes comparative data.

Comparisons, on the other hand, are more ad hoc and involve compiling results from similar governments into presentable reporting for evaluation. Comparisons lay the groundwork for additional research to determine if the other governments' results are desirable, cautionary, or irrelevant. Used with care, comparisons belong in every manager's toolkit. But they should not be confused with well crafted benchmarks.

## PILLAR II:

### View Data From Your Perspective

“Apples to apples” comparisons, especially when they involve financial data, are hard for governments to make because of underlying differences in Charts of Accounts and terminology across organizations. For example, a city looking to compare expenditures on radio systems may have a hard time finding similar expenditures in other cities. Radio systems may be accounted for under IT, Public Works, Public Safety, or elsewhere, and different cities may have different names for radio systems.



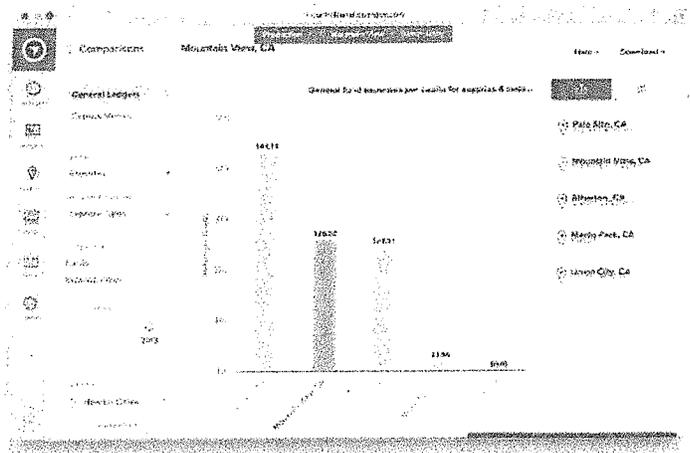
Connected governments will solve this problem by leveraging powerful new technologies that use data science and machine learning (tools that enable computers to get smarter over time) to automatically standardize language and acronyms across different Charts of Accounts. Users will not have to change their Charts of Accounts to consistently compare across governments.

“This product will help municipalities to improve their performance in the long term. It gives us the tool to take action, because the data is on-demand and simple to understand.”

- Jamie Boscarino, Deputy Finance Director - City of Thousand Oaks, CA on a networked comparisons product

Let’s revisit the body camera example from the introduction. If two cities structure their Charts of Accounts differently, then analysts would have to drill deeply into the data to find the comparable expense accounts’ naming schemes so the comparison is consistent. Manually normalizing CoA’s is a massive, error-prone task that takes a lot of time. A network-based approach to comparisons will apply data science to allow users to compare critical information through their own lens — an “apples-to-apples” comparison with little or no effort.

Because no system is perfect, users will be able to see how a comparison was made and override the result if necessary. Over time, the technology becomes better at mapping information across different Charts of Accounts.



## THE IMPORTANCE OF “APPLES TO APPLES” COMPARISONS FOR BUDGETING

By Mike McCann, VP of Government Finance Solutions at OpenGov and former Finance Director

I did a project a few years ago for a City Council that was elected largely on a promise to better manage government expenses. Getting ready for their first budget cycle, they started asking what similar cities were spending in various areas, especially administrative overhead. They were looking for similar cities that they could expect to provide a rough benchmark, an “apples-to-apples” comparison.

Being an energetic young Finance Director, I assured the council members that I could survey a number of cities in the region and develop some benchmarks. I also told them I could complete the project that fall, prior to starting the new year's budget cycle.

Unless you work in California, you might not be aware that the State Controller's Office (SCO) requires every local government to prepare annual financial reports on their Microsoft Access 97 database system. Other states have similar processes. These reports are due September 30, for fiscal years ending June 30. Of course this means that the reports are not prepared from audited records. Worse, because the reports are in the SCO's format and not the local agency's, the quality and consistency of the data is highly suspect.

Despite these small pitfalls, I plowed ahead with my research. I reviewed population, geography, resident and daytime populations, budgets, and economic factors I could identify from online resources (This was back in the early 2000's, when the Internet was not yet the repository it is today.) I identified 25 cities that seemed to be in the ballpark.

I plunged into the project using the SCO's annual compilations of city financial reports. I transcribed departmental cost totals, taxes and other revenues, spending categories, capital projects, debt numbers, everything I could glean from the records.

My spreadsheets overflowed with data by the time I was done. Now I just needed to put Excel to work and develop some benchmarks, find some averages and means, standard deviations, and build a comparative engine that would power my upcoming budget process and demonstrate that my city was living within the norms and standards of the region.

Not so much!

My results were all over the board, nothing seemed to make sense, and I was unable to find norms. My particular interest and focus was on administration and other overhead costs — Finance Departments for example. I found costs that seemed reasonable to me because they were similar to my own, costs that were significantly higher than my own, and costs that were below mine all the way down to zero. Looking further, I found the same range of results in the City Manager's office, in Human Resources and Attorney, on and on, throughout the central services departments.

After several phone calls and much head scratching, I finally understood what had gone wrong. First of all, the “zero” costs were incorrect — no city provided central services on a free volunteer basis. Second, cities handled central service costs in a

variety of ways. Some cities budgeted as we did, with actual costs shown across the board. Other cities charged operating funds (like utility enterprises) and general fund departments for all central service costs. Still others, charged the utility funds but did not charge GF departments. Some cities did utility billing directly from the utilities funds and others did it in Finance under the General Fund.

My comparisons of financial results coming out of this mass of heterogenous reporting, was in a word - useless. The reporting was not incorrect, any of these budget approaches is acceptable and accurate. There was simply no way to translate between the methodologies and produce usable results with the tools and time available. Note that not only were central service costs relatively over or understated, the line department costs were also conversely under or overstated.

Modern comparisons tools will allow the user to isolate distorting factors such as indirect cost allocations or direct billing costs from "true" operating costs to facilitate apple-to-apple comparisons and practical ad hoc benchmarks for use in budget development, discussion, and evaluation.

## PILLAR III:

### Stay Focused on What Matters

State and local governments benefit from quick and consistent comparisons, but governments also need a wide range of tools to explore data and manipulate outputs to tell relevant stories. Cloud-based networks will empower users to rapidly transform data through features such as:

- Normalization:** Comparative metrics need to be standardized across governments. For example, comparisons of expenditures on park maintenance between cities are meaningless if cities have different populations or sizes. Normalizing the data to per capita or per square mile expenditures on parks makes the comparison meaningful. Solutions built into government networks will use census and other data to normalize information however the user desires. Additionally, governments will be able to display revenues and expenditures as percentages of totals and subtotals.

- Smart Chart of Accounts Filters:** Modern solutions will empower users to select which elements of their Chart of Accounts to compare. When combined with the standardization technology described in the previous section, users can use filters to tell a precise story. For example, the Library Director may wish to compare revenues from overdue fines on books and filters enable her to achieve this level of specificity.

- Modern, cloud-based:** The U.S. Census Bureau collects massive amounts of data on all levels of government. Cloud-based platforms automatically integrate this data and allow users to relate it with their financial data to uncover key correlations and relationships. For example, a government planning its budget may wish to see population trends in neighboring jurisdictions and relate these trends to property tax revenues. Other metrics include unemployment rates, income per capita, and number of police officers.

- Historical trends:** "It is not enough to do comparisons across governments for just one point in time. Governments need to view and analyze trends to tell a complete story. Networked tools will display historical trends and allow users to visualize at least five years into the past, provided data are available.

## CONCLUSION

Better government comparisons spawn better government planning. Better planning of the Public Safety services that keep our streets safe and put out fires. Better planning of the library and educational services that empower citizens to compete in the modern economy. Better planning of the capital projects, economic development, and open spaces that make cities, counties, and states good places to live and work.

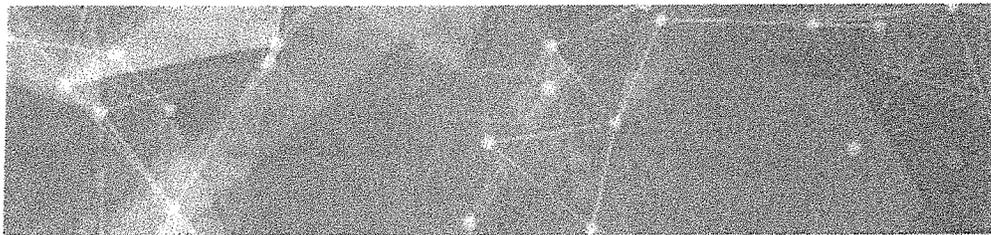
Local governments do not work in a vacuum; they are connected in a wider political union and share many common problems. Organizations that can truly connect and learn from each other can plan more effectively, leading to better service provision and more efficient use of taxpayers' dollars.

## ABOUT OPENGOV

OpenGov transforms the way the world analyzes and allocates public money. With more than 500 government customers across 44 states in a rapidly expanding network, OpenGov is the market leader in performance intelligence and financial transparency for government. The OpenGov platform transforms government financial data into intuitive, interactive visualizations for both internal government users and citizens. OpenGov technology empowers administrators to make better policy decisions by measuring budget to actual expenditures, comparing data across departments and other governments and streamlining the budgeting process. Founded in 2012 with headquarters in Silicon Valley, OpenGov works with leading governments of all sizes such as Minneapolis, New Haven, and Beaufort, SC. Learn more at [www.opengov.com](http://www.opengov.com).

# THE ADMINISTRATOR'S GUIDE TO DATA-DRIVEN DECISIONS

Operational Reporting and Analytics for the 21st Century



## What is Operational Reporting and Analytics?

Operational Reporting and Analytics (ORA) solutions provide insights into financial and nonfinancial data with visualizations that everyone in the organization can understand. Decision-makers need reliable financial and nonfinancial intelligence to understand their operations and make better policy decisions. Today, these needs are partially met by financial analysts who run reports to help government officials and department heads make better decisions. Modern solutions deliver more information in less time.

Read on to learn the three key benefits an operational reporting and analytics solution should provide governments: save valuable staff time and discover more insights, make data-driven decisions, and share information. Discover the features that enable each benefits and see how governments use ORA to improve their organizations.

## INTRODUCTION

### Why is Operational Reporting and Analytics important?

Operational reporting and analytics (ORA) provides decision-makers with the information they need to run the business of government. For instance, the upcoming Council meeting's agenda includes a staff report on the Police Department's patrol division and possible cutbacks being considered after a survey of patrol expenses in nearby cities. The city's Police Chief strives to ensure that the Council has complete, reliable, detailed, and summarized financial information on his department. She uses an ORA solution to create a summary including three years of history for context, her current budget, and YTD expenses. This report will form the backbone of her presentation and the key to the Council's data-driven decisions.



### How would a manager run a report using a traditional workflow?

Running a report and assembling data using a traditional workflow is a time-consuming task. Traditionally the Police Chief (or more likely, an analyst) will work with finance staff to assemble the data, run queries or reports from the ERP system, and then manually assemble the information in Excel. Finally, she will create and format a presentation.

This example illustrates several drawbacks of traditional reporting workflows. First, typically only skilled analysts are trained to run complex ERP queries. Other employees and the public rely on these trained staff, causing delays and inefficiencies because analysts must pull data instead of focusing on other projects. These delays discourage administrators from requesting as much data as they could, which in turn reduces the amount of information available at decision time.

Second, information is often fragmented and stored in ways that make it difficult for a variety of users to access. It is hard to keep teams on the same page if each member operates with a different set of data.

Third, it is challenging to drill down into data. Questions are rarely answered with just one "Why"; each level of insight requires more research. Did an income statement show that significant funding seemed to be missing for a highway project? Want to know why? Then you must generate additional reports to discover whether the money was collected but misapplied or was never received, and this requires re-querying the data. Fortunately, new technologies can accelerate this research and allow administrators to find new insights.

### A New Era of Reporting.

State and local governments are rushing to embrace new technologies. 65% of counties have adopted new operations technology and more than 80% of cities report that managed cloud-based ERP systems are a priority for them.<sup>1</sup> Almost half of the counties in a recent e.Republic survey plan to upgrade

<sup>1</sup> Towns, Steve. "A Revolution in Government Processes." e.Republic. e.Republic. n.d. Web.

or replace their ERP solutions within the next 18-24 months.<sup>2</sup> Many governments recognize the importance of the cloud and smart management tools when considering these upgrades: cities ranked cloud computing, shared services, and budget and cost control within their top ten technological priorities for 2015.<sup>3</sup>

However, simply upgrading to a new cloud-based ERP will not solve the problems described above if old workflows remain unchanged. Not all cloud-based technology can make reporting and sharing workflows easier and provide immediate ROI without disrupting core processes. Instead, governments looking to embrace cloud-based systems should select new technologies that provide robust reporting and analytics solutions.

Cloud-based tools that enable governments to perform the following functions can enhance administrators' ability to quickly generate and share reports for Council and other decision makers:

- 1 Save Valuable Staff Time and Discover More Insights
- 2 Make Data-Driven Decisions
- 3 Share and manage your information

**This paper describes each of these capabilities in detail. It explains how managers can use powerful solutions for storytelling that leads to better-informed decisions.**

### 1

## SAVE VALUABLE STAFF TIME AND DISCOVER MORE INSIGHTS

Your time is valuable. And your ORA tools should deliver new insights quickly.



### Control the Clock

ORA solutions enable all managers and analysts to quickly run reports and analyze data without depending on a few trained analysts. Reductions in time spent assembling data deliver significant benefits. First, self-service lets managers analyze data themselves, enabling analysts to focus on other projects in their backlog. Second, reductions in the turn-around time for a report increase the number of reports that can feasibly be generated — giving decision makers more data. Third, quicker report generation, when coupled with current reporting capabilities that are discussed later in this paper, empower key decision makers with updated information. Fourth, quick reports combined with enhanced filtering and drill-down tools generate new insights into key trends and strategic opportunities.

2. Grenada, Japan. 16th Annual Digital Government Survey - 2015 Results. 13th Annual Digital Government Survey - 2015 Results. n.p., 5 July 2015. Web.

3. Grenada, Japan. 16th Annual Digital Government Survey - 2015 Winners Announced. 16th Annual Digital Government Survey - 2015 Winners Announced. Digital Government 17 Nov. 2014. Web.

ORA solutions support discovery, analysis, and storytelling **throughout the organization** by providing simple, easy-to-use access. For example:

-  Governments often depend on grants for operational and capital funding. Each grant is managed by a specific staff member, often a junior manager or supervisor. Grant money comes with strings, including the need to send the grantors monthly or quarterly financial reports. ORA solutions simplify these reports by holding specific data selections (the account numbers used) for each Grant.
-  Capital Projects are major investments in long-lived infrastructure, and an important government responsibility. Project managers, typically civil engineers, oversee projects, ensuring construction aligns with contract specifications and budgets. Funding often comes from complex combinations of reserves, revenue sharing, fees and grants. Project managers periodically produce reports for management, grantors, Council and other interested parties, authorize progress payments to vendors and commission own-force labor. ORA solutions store and report on the specific funding, payroll, and vendor accounts applicable for each project.
-  Department administrative and executive assistants are routinely tasked with answering questions from vendors about pending payments. ORA tools provide the detailed sub-account (checkbook or transaction) information and search functionality needed to answer these inquiries.
-  Personnel costs comprise 75% or more of most department budgets. ORA solutions can integrate the chart of accounts and personnel reporting systems so that personnel cost allocations and charges are visible at the organizational and position level for review and action by department analysts and managers.

ORA solutions must also enable skilled users to display custom data sets crafted to address specific questions and help policy-makers with strategic decision-making. The city of Sausalito, CA uses new ORA solutions to help administrators in the city leverage rapid filtering, granular drill-downs, and compelling visualizations to discover information and tell stories. Here are some examples of the insights Sausalito obtains by leveraging its financial experts and its ORA solution as an discovery, analytic and socialization platform:

-  **What are key trends in employee compensation?** HR and Finance Departments depend on employee compensation data to determine who is paid the most in cities, find trends in payroll by department, track over-time dollars, and provide insight into labor negotiations. Freedom of information filings also commonly request employee compensation information.
-  **How can Sausalito better target its economic development efforts?** The sales-tax revenue by industry report bolsters a city's economic development efforts by illustrating which sectors yield the most tax revenue for a city, information that can be useful when deciding which sectors to promote. The report also helps explain changes in aggregate sales tax revenue.
-  **What are Sausalito's debt obligations and when are they due?** Governments need accurate information on the amount and timing of their debt obligations. The ability to quickly generate debt service reports with this information is essential for finance analysts and directors, especially when deciding whether to refinance debt or exercise call provisions on debt.
-  **How much did Sausalito pay for vendor-services?** Governments engage with hundreds or thousands of vendors and public administrators need this information at their fingertips. Sausalito generates transaction-level reports to track expenditures and contracts. This information is useful for vendor comparisons and negotiations, auditors, trend analysis, and time-saving.

- 
**What are Sausalito's unfunded liabilities?** Finance employees track unfunded liabilities to help assess a city's overall fiscal health. This report should break down the results by department and be able to aggregate the data. Pension information will become especially important as new GASB rules require cities to report unfunded OPEB liabilities in their total net fiscal bottom lines.

### Key Features

Cloud-based solutions should be equipped with the right features to empower organizations to save time and discover more. Key features include:

- 
**Generate the reports you need:** Public administrators envision new reports after attending conferences, reading articles, engaging with peers and analysts, and using their own reasoning, intuition, and imagination. ORA solutions offer a wide range of report types and visualizations to accommodate the sheer breadth and depth that public administrators demand. Staff should be able to generate these reports using intuitive interfaces that require little to no training.
- 
**Generate reports when you need them:** An ORA solution should generate all the reports you and your organization need to answer any question. It should allow you to quickly drill down within a report without re-running the report to find details and root causes.

**"I've used it to show managers, for example, how their spending on professional services compares to salaries."**

-Meagan Morris, Lead Accountant for Washougal, Washington on twenty-first century ORA solutions

- 
**Non-hierarchical Chart of Accounts exploration:** Access to data should be non-hierarchical. Traditional solutions require users to start from the top (i.e. by selecting a fund) and drill down from within the fund. Non-hierarchical access to the Chart of Accounts enables financial analysts to view multi-fund departmental budgets and easily mix and match data to directly access any part of the organization.

**"You just can't drill into data, especially across funds, in a static PDF like you can through a software platform"**

-Andrew Thompson, Assistant Director, Financial Services for Oakland Park, Florida on the importance of drill down capabilities in ORA solutions

- 
**View financial and nonfinancial data:** Financial data can tell a powerful story, but not the whole story. ORA solutions should be able to display nonfinancial data such as ambulance response times, library books in circulation, water usage, and other important metrics that policymakers need when managing a local government.

## 2

### MAKE DATA-DRIVEN DECISIONS

The city of McKinney, Texas has volumes of data on a wide range of financial and nonfinancial metrics. But, until it adopted a new cloud-based solution, McKinney had no way to quickly empower decision makers with relevant information. Trevor Minyard, a Financial Analyst with McKinney, describes how "It would take me fifteen working days to get the documents and associated memo to the City Manager so it can be presented to Council. We would be publishing an October report at the end of November. By that point, the council and the departments were already on to bigger

1. Washougal Delivers on Strategic Goals by Enhancing Financial Reporting with OpenGov. OpenGov, 16. Web.

2. Trevor Minyard Shares a Light on City Finance at OpenGov. OpenGov, 16. Web.



and better things.” These delays are endemic to decisions made at all levels of government.

### The Annual Budget Process

A government’s budget process is iterative. Each department requests funding and proposes projects to be included in the budget. Management reviews, revises, and prioritizes revenue and expenditure programs over several months until Council adopts a final budget at the end of the process. This budgetary process has several milestones and engages staff throughout the government.

Budget Teams are made up of line personnel from across the government. Members are tasked with preparing their department’s budget requests for the next year and with updating their Department on the budget situation and process. ORA solutions report on the progress of the overall budget (with detailed drill-downs) at each key stage so stakeholders have a clear understanding of the trade-offs and decisions taking place along the way.

### Other Decisions

Public Administrators make decisions monthly, quarterly, and even daily; current data enhances the quality of these decisions. New technologies enable decision-makers to access current data with accompanying visualizations to quickly tell

an up to date story. For example, an ORA solution allows managers to use a current Budget Variance report to compare expenditures to their budgets, make fiscally-prudent decisions and uncover escalating costs.

Minyard describes how staff “has closed the month and by noon the next day, I have been able to have everything done. If there are any delays, it’s because the City Manager hasn’t approved the memo yet.” Speed, Minyard says, led McKinney to better-informed decisions: “From an internal managerial perspective — now when I send out the month’s closing notice and we load the data, the managers can better monitor their budgets and spending.”

McKinney was also able to enhance the quality of its Council’s decisions with rapid current reports. Minyard explains:

“[Councilmembers] have their first meeting of the month then they have their second meeting, and untraditionally they have a third meeting in the month. Previously they would get a financial report after those two meetings and not really have it as an item that they were going to discuss during the session. All in all, it has streamlined [decisions]; it has made it more rational, how it works in the financial process.”

### Key Features

ORA solutions should offer the following features to enhance decision making:

-  **Current reports:** Organizations need fresh data. For example, operational reporting and management software should issue a report that tracks expenditures and compares them with the budget. Current reporting can also evaluate a department’s YTD expenditures and

revenues against previous years to determine whether a department is self-sustaining and determine how special projects are performing against their budgets.

- ① Empower everyone to create reports: Unlimited numbers of government employees should be able to view and interact with reports in operational reporting software.
- ② Create report templates: Public administrators have various preferred methods to view data to tell decision-makers a story. The ability to control massive data sets by constantly returning to the same views as data are updated is an essential component of a good operational reporting and management solution. Once a report is configured, a Public Administrator should be able to return to it at the click of a button, again and again.
- ③ Use network capabilities to learn more about other governments: Networked solutions should allow decision-makers to compare themselves against other governments. For example, a government that wishes to review its costs in Department X should be able to see how much another government allocates to a similar function.

## 3

### SHARE AND MANAGE YOUR INFORMATION

Public administrators frequently need to update each other and the Council with important information. Cloud-based solutions should recognize this need and make it easy to share reports.

With a click of a button, public administrators should be able to send report links to their peers and other decision makers, enabling stakeholders to operate in sync with each other. These reports should update automatically when data are changed. Meetings where attendees reference hundred-page documents can be enhanced with visualizations and tables can be circulated or displayed on a big screen.

Governments that can easily share information also need to control information flow. Transparency is an essential component of government, but not every piece of information used in an internal report should be seen by every employee or by the public.

#### Key Features

An ORA solution should have the following features to enable user control over information:

- ① Use permissions to manage access: Report creators should be able to decide who can view certain reports and to what level of depth viewers can explore the data.
- ② Simplify the Presentation of the Chart of Accounts: ORA solutions should enable administrators to determine how deep into the CoA report viewers can drill. Share a story without getting lost in extraneous details.

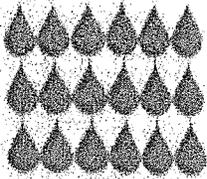
## CONCLUSION

ORA solutions allow governments to easily develop intelligence from their data, leading to better decisions. Governments that can leverage ORA solutions to discover more insights, make better decisions, and control their data will enhance the quality of the services they provide to their citizens.

The dizzying pace of technological change is an ally for governments seeking to provide essential services. Twenty-first century cloud technologies and SaaS solutions unshackle hardworking public administrators from the constraints of traditional products unable to meet modern needs. Governments that adopt new reporting technologies will position themselves for years of high-quality service, information-rich environments, and citizen satisfaction.

## ABOUT OPENGOV

OpenGov transforms the way the world analyzes and allocates public money. With nearly 500 government customers across 43 states in a rapidly expanding network, OpenGov is the market leader in cloud-based financial intelligence, budgeting, and transparency for government. The OpenGov platform transforms government financial data into intuitive, interactive visualizations for both internal government users and citizens. OpenGov technology empowers administrators to make better policy decisions by measuring budget to actual expenditures, comparing data across departments and other governments, and streamlining the budgeting process. Founded in 2012 with headquarters in Silicon Valley, OpenGov works with leading governments including Minneapolis, New Haven, and Beaufort, SC. Learn more at [www.opengov.com](http://www.opengov.com).



Charles Z. Fedak, CPA, MBA  
Paul J. Kaymark, CPA

# Charles Z. Fedak & Company

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September 4, 2009

Board of Directors

**SUBJECT:** Employment Status of Board Members for IRS and Social Security

**SUMMARY:** Elected officials should be treated as employees for income tax and social security purposes. They should be paid through the payroll system, use W-4's to control withholding and have income and withholding reported on W-2's at the end of the year. Currently 1099's are used to report Board Member compensation.

As employees, elected officials should be covered by social security taxes unless the agency is exempt from social security taxes and withholdings. Then the agency would determine if the Board Members are eligible for CalPERS or other retirement benefits to satisfy the IRS with non payment of social security taxes and withholdings. The criteria used to classify part time, seasonal and temporary employment does not translate well to the responsibilities of elected officials as well. Board Members elected since April 1, 1986 would also be subject to Medicare taxes.

**DISCUSSION:** In connection with a review of various issues relating to employee status for income and social security taxation it has been noted that elected officials employment status is defined by a specific IRS code section. Internal Revenue Code Section 3401(c) states "the term employee includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof." This code section governs whether the elected official is subject to and the District is obligated for income tax withholding. The federal government strongly argues that elected officials are also employees for purpose of Social Security Taxation. See below for excerpts from the Federal State Guide.

*Federal State Guide Discussion of elected officials as employees* - After noting that elected officials are clearly employees for income tax purposes the IRS and Social Security Administration's Federal State Guide (Publication 963) goes on to say that Social Security rules are governed by common law tests like those that we use to distinguish between employees and independent contractors. The Guide points out that elected officials are appropriately considered employees for a number of reasons:

"A critical factor for consideration in an employee status determination is whether there is a state constitution or statute establishing a position. State statutes should be reviewed to determine whether they establish enough control for the individual to be classified as an employee under the common law test. Statutes may state that a specific position is that of a public official, in which case there is likely to be a right to control sufficient to make the individual an employee. Statutes specify the duties of a public office and generally establish the officer's superiors and subordinates, if any. Statutes establish an official's term of office and sometimes the compensation. They may require that a public official take an oath of office. Statutes often establish general and specific penalties for dereliction of duty. For instance, members of Boards who are paid for each meeting they attend may face termination if they fail to attend a certain number of meetings.

Board of Directors

September 4, 2009

Page 2

A public official has authority to exercise the power of the government and does so as an agent and employee of the government. For this reason, the Supreme Court has held that public officials are employees. A public official performs a governmental duty exercised pursuant to a public law. Buckley v. Valeo, 424 U.S. 1, 141 (1975). A public office is a position created by law, holding a delegation of a portion of the sovereign powers of government to be exercised for the benefit of the public. Metcalf & Eddy v. Mitchel, 269 U.S. 514 (1926).

The Internal Revenue Code does not define the term "public official", but Regulation §1.1402(c)-2(b) gives the following examples with respect to the application of self-employment tax to public officials in specific circumstances: a mayor, member of a legislature, county commissioner, state or local judge, justice of the peace, county or city attorney, marshal, sheriff, constable, or a registrar of deeds. Other examples include tax collectors, tax assessors, road commissioners, and members of boards and commissions, such as school boards, utility districts, zoning boards, and boards of health.

As an example of the degree of control under which a public official works, consider city attorneys in State A. State statutes establish the position and define it as that of an officer and employee. These statutes define the duties of the position: the city attorney is required to direct all litigation in which the city is a party, including prosecuting criminal cases; to represent the city in all legal matters in which the city or a city officer is a party; to attend meetings of the commissioners, advise commissioners, mayors, etc., on all legal questions, and approve all contracts and legal documents. A city manager appoints, supervises and controls the work of the city attorney. The city attorney must take an oath of office. These facts show the importance of state statutes in establishing a right of direction and control of a public official to classify them as a common law employee.

For the same reason, elected officials are subject to a degree of control that typically makes them employees under the common law. Elected officials are responsible to the public, which has the power not to reelect them. Elected officials may also be subject to recall by the public or a superior official. Very few appointed officials have sufficient independence such that they will not be considered common-law employees. In any event, elected officials are employees for income tax withholding purposes under section 3401(c)."

Please let us know if you have any further questions.

Thank you,

Paul J. Kaymark, CPA  
Charles Z. Fedak & Company, CPAs  
An Accountancy Corporation



**MONTARA WATER & SANITARY**  
**DISTRICT**

**BOARD OF DIRECTORS MEETING**  
**March 3, 2016**

**MINUTES**

**REGULAR SESSION BEGAN AT 7:35 p.m.**

**CALL TO ORDER**

**ROLL CALL**

Directors Present: Slater-Carter, Harvey, Boyd, Wilson and Huber  
Directors Absent: None  
Staff Present: General Manager, Clemens Heldmaier,  
District Clerk, Judy Gromm  
Others Present: District Counsel Schricker

**PRESIDENT'S STATEMENT – None**

**ORAL COMMENTS -**

Mr. Larry Ross, Montara resident, brought information on a recirculator pump that is inexpensive and easy to install. Mr. Ross believes this could be another way to help our community save water.

Mr. Ross handed out an information sheet on this product and a copy is attached to the minutes.

Mr. John Patino, a member of Grassroots Citizens Group would like to address the Board regarding the project being discussed for the 1 Sierra location. Mr. Patino thanked the Board for the excellent and successful efforts which have produced the water and waste system we have today. A system we hope to enjoy for years to come. The outlook on the future of our fine system and the community it serves may very well be in jeopardy due to the high density project that may be forced upon our community. The details of this project have yet to be presented by the developer Mid Pen Housing Corporation and have been asked by them to voice

our opinion regarding this project. We are in the midst of a terrible drought, we lifted the moratorium on water connections in January of 2014 and MWSD has a long term plan regarding protecting the community on water and waste disposal. Were the following included in the long term plan? 1% growth, the current drought, Big Wave, 1 Sierra including their 118 connections allocated to low income housing in December of 1998. My point is if placing that project at 1 Sierra on line would seem to place a huge unknown question about long term health of our system. Resource management is your mandate and adding that sudden burden to our current 1700 connections would seem untenable compared to the traditional slow paced addition of SFD of approximates 1800 square feet. We the citizens of Moss Beach and Montara paid the bond that allowed the upgrade on this system. Through taxes and very high water rates we have paid, we now have a great system. How does a corporation like Mid Pen come in and take a substantial portion of our capacity if indeed it is available now and in the future as if it has a right to what we citizens paid for with our hard earned money.

Director Boyd suggested residents take a look at the Public Works Plan on the website the District worked out with the Coastal Commission for providing long term needs. There are a series of projects we put together as part of how to get ourselves out of all the infrastructure Cal Am and Citizens left us with. Some of those things we have already done, some are almost finished. These are really good questions regarding the long term concerns. This document will help you with those questions.

Mr. Patino requested a brief summary of the PWP.

Director Slater-Carter suggested a public workshop to give our public an update on how things are going and what we are hoping for in the future.

General Manager Heldmaier explained the Public Works Plan really dovetails with the Local Coastal Program. There are priority uses defined in the Local Coastal Program, so before the community could repeal the moratorium and consider looking at selling water for any private connections, we had to set aside a lot of capacity for priority uses. In fact it was significantly more for priority uses than for new connections. So the answer is yes, the water has been set aside. Since 1988 we have been obligated to provide water for priority uses. General Manager Heldmaier clarified only a small portion of Big Wave is considered priority use.

Mr. Patino is concerned the project is way over the 1%. Director Slater-Carter noted this is a County issue. Director Slater-Carter will advocate for a Public meeting to inform the public on how the system is doing now and how its future is looking.

Sean Handle, Moss Beach resident is supportive of a Public Workshop for the residents. Mr. Handle is interested in the drought and the impact this had made on the District. He would like this to be addressed at the public workshop. Mr. Handle wondered if the district or community could possible take ownership of this property at 1 Sierra and look into making it into a park.

General Manager explained the District is in really good shape right now and better than other districts he knows, but the drought is still ongoing. Mr. Handle questioned because of the recent and ongoing drought, can the 1 Sierra project be revisited? Mr. Heldmaier reported, this was taken into consideration and a major factor during the process of the Public Works Plan.

Mr. Richard Gates, Moss Beach resident, complimented what the Board has done for the community and thanked them for their hard work.

Mr. Gates is aware of the water that has been set aside for the projects, but is still very worried. When there is water, there is growth. I look at the community and see story poles. I am happy about that for the community. My concern is the Big Wave Project and the 1 Sierra project. It is not like Connect the Coast, it is more like Connect and fill the Coast. What we have here in Montara and Moss Beach is very different than the rest of the Coastside. What the Board has done for this community is tremendous. I have been here for 47 years now and there is something about this that does not feel right. I am worried for us and this special place. I am not sure what you can do about this, but this is where it should be voiced. I am worried and there is something about what is occurring and it is not feeling right. Mr. Gates noted he had talked with the General Manager regarding a few issues and was very impressed with his knowledge of the system and history.

Director Slater-Carter suggested the community can make a difference but you need to go to the county and voice your opinions.

Barbara Matthewson has lived on the Coast for most of her life and lives in Moss Beach very close to the 1 Sierra Project. Mrs. Matthewson is hoping the Board will help the community by having a community meeting to talk about the Mid Pen project and the possibility of making that land into a park.

## **PUBLIC HEARING - None**

## **CONSENT AGENDA –**

1. Approve Minutes for Meeting of October 1, 2015 and January 7, 2016
2. Approve Financial Statements for January 2016.
3. Approve Warrants for March 1, 2016.
4. SAM Flow Report for January 2016.
5. Monthly Review of Current Investment Portfolio.
6. Connection Permit Applications Received.
7. Monthly Water Production Report for December 2015.
8. Rain Report
9. Solar Energy Report.

Director Slater-Carter requested to pull item 4, SAM Flow report for January 2016.

Director Boyd moved to approve the Consent Agenda excluding item 4. Director Wilson seconded the motion.

All Directors were in favor and the motion passed 5 – 0.

Director Slater-Carter asked General Manager Heldmaier to go over the report with the Board. General Manager Heldmaier pointed out a new format for the report. He then further reported to the SAM Board Member Representatives there is a significant variance in the flow reporting for January. We are seeing 26.6% going to Montara which is a 7% increase. This is something we have not seen before and we need to have a conversation with the SAM on this.

Director Boyd suggested to discuss this with the SAM General Manager. Mr. Heldmaier has planned to do this but wanted to keep the MWSD SAM Representatives informed about this issue.

Director Harvey suggested to postpone this item until the next meeting.

## **OLD BUSINESS –**

### **1. Receive AV Tank Construction Update.**

General Manager Heldmaier reported the Alta Vista Tank No. 2 is going as planned. The tank construction itself has been completed and only minor outstanding items will be finished in the coming weeks.

Staff would like to schedule a ribbon cutting ceremony. General Manager Heldmaier suggested Friday, April 1<sup>st</sup> at 5:30 p.m. The Board agreed with the time and date.

Tim Monahan with SRT presented the current accomplishments that were summarized in a detailed slide show. A copy of the slide show is attached to the minutes.

### **2. Receive Update on OpenGovernment Online Platform.**

General Manager Heldmaier reported at the request of Director Slater-Carter, the Board received a presentation from OpehnGov.com about their software product at a recent meeting. The web application visualizes financial information for citizens, like general ledger, chart of accounts, current year spending and balance sheet. Purpose of the software is increased budget transparency for Directors and Public.

Concerns about the unknown cost associated with the setup and maintenance led to the Boards request to negotiate an early termination clause. Instead Opengov is suggesting a scaled agreement with lower cost in the initial year and increasing cost in following years. At the last meeting the Board requested staff to contact current users inquiring about their experience with the product.

Staff contacted the City of Roswell, New Mexico, the West Bay Sanitary District, and the San Dieguito Water District. The experience with Opengov was generally positive for Roswell and San Dieguito. Both Financing Directors described the service as a great public facing tool that requires limited maintenance. The West Bay Sanitary District's accountant did not criticize the product itself, however mentioned the additional work of keeping the system up to date was varying hours. In all three cases other staff members were also involved in the setup and maintenance and an accurate account of work hours spent not readily available. The city of Roswell was able to state that not more than two hours per month were needed to maintain the website.

Due to the timeline of the extended offer for 2015 prices the manager engaged in the services with Opengov.

Director Slater-Carter thanked the General Manager for his work on following up on some questions the Board had and proceeding with the engagement for OpenGov's services. This is a great move for the District. We will find this to be very useful during our budget process and for the transparency for our community. This District is ahead of the trend and Director Slater-Carter applauds the Board for going forward with this decision.

## **NEW BUSINESS-**

### **1. Receive Mid-Year Finance Review.**

General Manager Heldmaier reported to allow the board and public to be as well informed as possible regarding the District's financial reporting; a number of steps have been taken over the past 3 years. The Funds Balance Sheet and Revenue & Expenditures Budget vs. Actual line items were renamed and grouped with the intent to make the reports understandable for everyone in the District. In addition a 12 month Revenue & Expenditures Budget vs. Actual was introduced as well as an executive summary that highlight's variances in the budget line items.

Peter Medina with Maze and Associates has prepared documents that illustrate the comparison of the District's financial position for the period ended December 31, 2015 with the previous fiscal year's period ended December 31, 2014.

Mr. Medina gave a brief report on the completed single audit by VTD. All in all it was a very successful process. The audit indicates that the District is in compliance of the grant expectations. Mr. Major will be out to report on these findings himself at a later date.

Going over everything else in the Mid-Year Budget Review, I find all is going well and on target. There is really nothing that needs to be discussed. Any small variances are reviewed in the Executive Summary. Mr. Medina offered to answer any questions regarding the review.

General Manager Heldmaier noted, we did not have to go through a prop 218 this year. We have an additional 5% left on the sewer side and the Board had already authorized to increase 3% on the water side. Mr. Heldmaier reminded the Board that these were not audited Financial Statements so there will be some variances. We still need to capitalize some of the items that are in the Operations Budget.

Mr. Medina reported that there had been a few expenses not classified correctly and this will change skew the numbers as well. This will be adjusted.

General Manager Heldmaier thanked the Treasurer for suggesting a better check and balance system.

There was mention the packet was not complete on the website. General Manager Heldmaier is aware of this and this is being worked out and we should have this fixed as soon as possible.

Director Slater-Carter questioned Sewer Personnel Expense and asked Mr. Medina to clarify what the review states. Mr. Medina explained how the PARS skewed the calculations because of the delay in the funding. Mr. Medina is happy with the review, sees no issues and feels the District has stayed in line with the budget. We are hoping to have a rough first draft of the new budget for the Finance Committee in mid-April.

Mr. Medina would like to schedule in the middle of May, a Budget Workshop. Going forward, he would like to present and have the budget approved at the first meeting in June.

## **2. Review and Possible Action Concerning Adopting Policy Regarding Interim Sewer Remodel Permit Fees.**

General Manager Heldmaier reported after a discussion on remodel fees for a single project at the January 7, 2016 meeting, the Board asked staff to review the District's current sewer remodel and potentially other sewer connection fees and to prepare revised policies. The remodel fees were cost prohibitive for a basic and urgently needed shower addition to an existing bathroom.

The suggested revisions to sewer connection fees will be presented to this Board later this year. Until the review is completed, staff suggests to work with revised fixture unit charges specifically for sewer remodels to allow the current project and other projects to move forward. Therefore we ask the board to implement a sewer remodel specific fixture unit charge based on 50% of the cost of a regular fixture unit.

Legal counsel has prepared a resolution that would change the fixture unit cost for sewer remodel projects. If the Board agrees a Public Hearing to amend the District's Master Fee schedule would be scheduled for a later meeting.

Director Slater-Carter moved to adopt the next Ordinance in line for the Montara Water and Sanitary District amending section 3-9.500 of the Montara Water and Sanitary District Code relating to sewer connection fee for additional fixture units for existing structures. Director Huber seconded the motion.

All Directors were in favor and the motion passed unanimously 5 – 0.

**3. Receive Annual Update to Staff Action Plan for MWSD Strategic Plan.**

This Board approved its first Strategic Plan in early 2015. The Goals and Objectives should be reviewed and a Strategic Plan Update produced by February 2017. Staff has reviewed and updated its Action Plan to implement the Boards direction.

General Manager Heldmaier pointed out we are due for a Master Plan Update and this was an addition to the plan. Another addition was to prepare a sewer connection fee review.

Director Wilson suggested he and Director Slater-Carter schedule to meet and review the updated plan and report back to the Board. Director Wilson complemented the General Manager for all the great work he has done on this plan.

**4. Review and Possible Action Concerning Agreement with Bodega Marine Laboratory for Ocean Current Measurement Instrumentation on District Property.**

This Board approved an agreement with the Romberg Tiburon Center for the installation and maintenance of High Frequency Radar Equipment to measure Ocean Currents in the Gulf of Farallones. The data is not only utilized for basic research projects, but also has practical application for NOAA and Coast Guard in regards to marine navigation and search and rescue/recovery operations.

The responsible administrator with the Romberg Center has left the United States to implement similar systems in Australia. Therefore the Romberg Center has handed the responsibility on to the Bodega marine Laboratory.

Legal Counsel has prepared a new agreement for the same purpose with the Bodega marine Laboratory and accompanying resolution.

Director Slater-Carter moved to adopt the next resolution in order of the Montara Water and Sanitary District Approving and Authorizing Execution of Permit for Scientific Ocean Current Monitoring. Director Boyd seconded the motion.

All Directors were in favor and the motion passed unanimously 5 – 0.

## REPORTS

### 1. **Sewer Authority Mid-Coastside Meetings (Slater-Carter), (Boyd) –**

- Director Boyd reported: there had been a Recycle Water Committee meeting and things are moving slowly there. Director Slater-Carter noted this was the same report for the committee meeting as the one held on October 1, 2015. CCWD doesn't think they can do it, and an engineering study has not been adopted as of yet. Director Boyd reported SAM has been doing a lot, but we need to sit with the CCWD staff. Their part of this is going to be very complicated and expensive. Ocean Colonies Partners is very flexible and motivated to find a solution. We need to all come together and talk.
- Director Slater-Carter reported there would be a special budget meeting on the 7<sup>th</sup>.
- General Manager Heldmaier reminded the SAM Representatives the SAM Board had named CCWD the lead agency regarding CEQA and asked the Representatives to watch over that point.

### 2. **MidCoast Community Council Meeting (Slater-Carter) –** Director Slater-Carter reported the following:

- Farallone Vista or 1 Sierra Project is a concern and was discussed.
- Connect the Coast is still a concern, some community members are stating their concerns that this seems to be a way to juggle the numbers to justify the growth and higher densities.
- Director Slater-Carter reported the County is looking for grant funding to put mass transit busses to the beaches. The problem with that is that they want to include Fitzgerald Marine Reserve. The master plan on that is outdated. There is worry because they appear to have not included things like additional Rangers or for people who take care of the beaches. This is still in the beginning stages.
- Director Slater-Carter recommends visiting the MidCoast community Council website for more details.

### 3. **CSDA Report (Slater-Carter) –** The next meeting will be on May 3<sup>rd</sup>.

### 4. **CCWD, NCCWD Committee Report – (Harvey, Huber) None**

**5. Attorney's Report (Schricker)** – Mr. Schricker attended the ACWA Legal Services Committee meeting. Mr. Schricker additionally participated in a decision to have a case overturned and sent to the State Water Recourses Control Board who has the authority over water quality violations.

**6. Directors Report – None**

**7. General Manager's Report (Heldmaier) –**

- General Manager Heldmaier reported there had been a leak on 9<sup>th</sup> Street.
- General Manager Heldmaier reported he had attended the meet and greet with the new ACWA president and local water managers on February 19<sup>th</sup> in Westborough.
- The General Manager will be out of the office from April 5 through April 15<sup>th</sup>.
- The General Manager will be attending the ACWA Spring Conference in Monterey from May 3 – 5<sup>th</sup>.

**FUTURE AGENDAS-**

**REGULAR MEETING ENDED at 10:41 P.M.**

Respectfully Submitted,

Signed \_\_\_\_\_  
Secretary

Approved on the 5<sup>th</sup> May, 2016

Signed \_\_\_\_\_  
President

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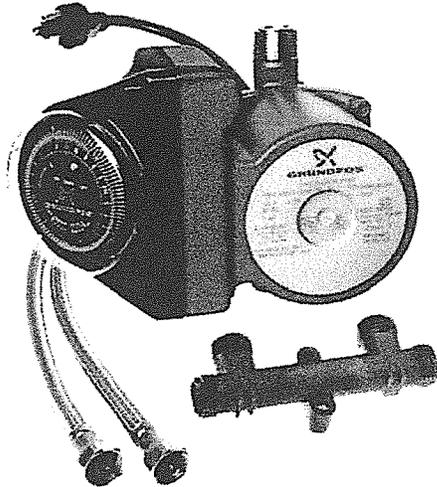
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Kitchen & Bath Fixtures

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### 595916 1/25 Horsepower Comfort Series Recirculator Pump

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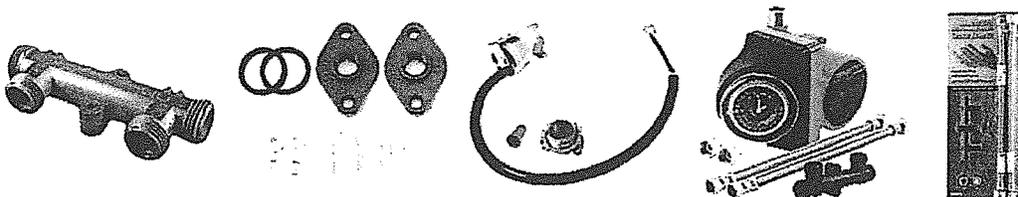
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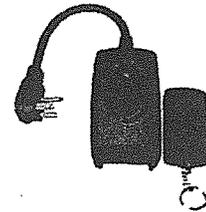
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#### Product Description

##### Product Description

UP1510SU7PTLC Features: -Recirculator pump kit.-Material: Bronze and stainless steel.-Aluminum stator housing.-Stainless steel spherical separator.-Stainless steel / tungsten carbide rotor.-Stainless steel, epdm, pu, ptfe, graphite rotor and impeller.-Brass ms 58 pump housing.-PPO Isolation valve.-PA66/6 terminal box cover, motor cover.-Lexan light.-PVC cable, cable relief.-EPP 55 insulating cover.-EPDM o'rings.-POM check valve.-Proud to bring the comfort and savings of hot water recirculation to the existing homes market with the comfort series instant hot water system.-Stainless steel circulator, complete with timer and 10-foot power cord, is installed directly to the hot water discharge on the water heater.-Comfort valve is installed under the sink at the fixture furthest from the water heater, and the system uses the existing cold water line to return hot water to the water heater.-Circulator pumps, series UP, are specifically designed for heating systems.-Suitable for circulation of hot domestic water and for circulation of liquid in cooling and air-conditioning systems.-Wet rotor design.-Composite impeller.-Eliminates and prevents corrosive effects of fresh water.-Maintenance-free, low energy consumption, easy to install, quiet running.-Improved performance and efficiency.-Pre-program usage times to save power.-No additional wiring required.-Adds to savings by operating pump by sensing the water temperature.-Insulation class: F.-Flow range: 0 - 65 US GPM.-Head range: 0" - 72".-Maximum fluid temperature: 150 F (66 C).-Minimum fluid temperature: 36 F (2 C).-Maximum working pressure: 145 PSI.-Connection: 075" M X 075" FNPT.-TLC : timer, line cord. Includes: -Includes timer and line cord.-Comfort system includes a UP15-10SU7/TLC circulator and the revolutionary comfort valve. Specifications: -UP15-10SU7P/TLC comfort series 1/25 HP recirculator.-Recirculator engine: 1/25 HP.-Power consumption: 25watts.-Motors: Voltage: 115volts, phase: 1. Dimensions: -Dimensio

##### From the Manufacturer

The Grundfos UP15-10SU7P/TLC Comfort Series 1/25 HP Recirculator Pump is a Comfort Series Instant Hot Water System. Includes timer and line cord. Grundfos Pumps is proud to bring the comfort and savings of hot water recirculation to the existing homes market with the Comfort Series Instant Hot Water System. The Comfort System includes a Grundfos UP15-10SU7/TLC circulator and the revolutionary

#### Product Information

##### Technical Details

##### Additional Information

## Customer Reviews

156

4.5 out of 5 stars

5 star	69%	Share your thoughts with other customers
4 star	16%	
3 star	5%	<a href="#">Write a customer review</a>
2 star	4%	
1 star	6%	

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## Top Customer Reviews

### Long term review!!

By Amazon Customer on March 31, 2009

I have installed a total of four of these systems for family and friends. One on my own home over 5 years ago, two on our friend's houses more than 3 years ago and one on my parents house over 4 years ago. We all have had absolutely no problems. The cold water does start out warm, but quickly becomes cold. The timer works flawless, just set it to turn on about a half hour before you normally wake up or get home. Four out of four love our systems here. Grundfos is known for there quality. We use there pumps in the field all the time with very minimal problems. Make sure you know what you're doing or the person who's installing the product know's what they're doing. Highly recommended.

4 Comments 83 of 85 people found this helpful. Was this review helpful to you?    
[Report abuse](#)

### Good product ...still going strong after 5 years

By CarlsbadBill on December 26, 2011

I had a college kid install mine 5 years ago and I've had no problems whatsoever. Yes, it does circulate the hot water into the cold pipe at your sink, but it's a small inconvenience for the HUGE amount of water it saves. I recently decided to wire my Grundfos into a push-button timer that circulates only for 10 minutes, and then automatically shut off. The clock on the pump is then set to ON so whenever the unit gets electricity from the timer (it runs for the selected time 10,20,30,60 minutes) and it automatically shuts off. This works well for our house where my wife and I just push the timer a five minutes before we take a shower. This solution might work well for the person who has it in their guest room. Alternatively, there are remote RF (radio frequency) switches (sold for woodworking vacuum systems) where you could turn the pump ON/OFF from the guest bath only when needed.

Note: the timer needs electrical knowledge to install, while the RF switch is just plug-in (and has a 50 foot maximum range). The timer: [...] Or The Remote Switch: [...]

3 Comments 48 of 50 people found this helpful. Was this review helpful to you?    
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### hot water recirculation without a return line

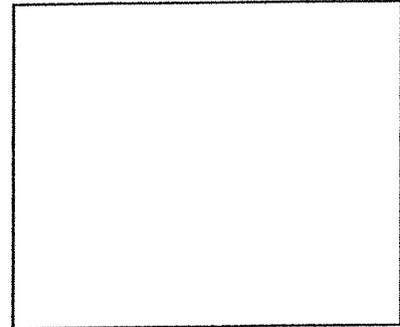
By ifdefmoose on February 22, 2012

I installed one of these pumps on my hot water heater more than 4 years ago. It has worked flawlessly since that time. The hot water line to my master bath is about 150 feet long. Before installing this system, I had to run the hot water in my shower for 4-5 minutes before the water was warm enough to step in. Now it takes no more than 20 seconds on a cold morning to reach an acceptable temperature.

The pump and the comfort valve were fairly easy for me to install (and I'm not all that good with plumbing). I removed the old hot water flex supply line on top of my hot water heater tank, connected the pump, and then reconnected a shorter flex supply line between the pump and the hot water pipe. Then I disconnected the supply lines under the sink in my master bath and connected the comfort valve. It took me a couple of hours, including a trip to the plumbing supply store. If you have any plumbing experience at all, it should take you less.

Initially I used the 24-hour timer that is built into the pump, but now I have it controlled by a separate 7-day timer, so that I can set it to different schedules depending on the day of the week (it comes on earlier on weekdays, and later on weekends and holidays).

The pump uses the cold water line as the return, so it makes the cold water lukewarm. This is the trade off for using this system. Also, as with any type of hot water recirculator system, you're trading water savings for energy. You'll waste less water while waiting for the water to run warm, but you are using more energy in the process, to keep the hot water pipe warm, and also to run the pump itself.



Ad feedback

## Customer Images

See all customer images

## Most Recent Customer Reviews

### Worked great (for 2 years and 9 months)

Performed well for the time it held up (2 years and 9 months). I've ordered a replacement, but it does increase the average cost of this convenience item.

[Read more](#)

Published 5 days ago by R. M. Mayhew

### Five Stars

Great product. Easy install. Works fantastic. Quick shipment. Thanks.

Published 18 days ago by Gary F.

### Easy to install on the hot water heater and the ...

It does the job I wanted it to do. Easy to install on the hot water heater and the adapter under the sink that is the farthest from the hot water tank. [Read more](#)

Published 23 days ago by Rosemary Jurczak

### Good system, could be just a bit

hotter

I installed this pump plus four of the valves. Since we have copper pipe, I ended up using a Sharkbite fitting which made the installation much easier. [Read more](#)

Published 1 month ago by Bob

### Perfect for our house

In the sink furthest from our water heater it could take between 1 1/2 minutes and 2 minutes for the hot water to reach the sink. [Read more](#)

Published 1 month ago by J. Donaldson

### This works. I now have hot water in all ...

This works. I now have hot water in all my bathrooms (4 total 3 up and 1 down) in 30 seconds. I had a water booster device and took it off because it quit working.

[Read more](#)

Published 1 month ago by Judy.Go in Vegas

### Five Stars

Works great, easy to install, quiet operation

Published 1 month ago by Debbie and Bill Cain

2 Comments 59 of 63 people found this helpful. Was this review helpful to you?    
Report abuse

#### Doubts about recirculating pumps removed

By John Stroman on May 8, 2012

Verified Purchase

I was very skeptical about recirculating pumps that return water through the cold water line. I am very happy with this system. I weighed the advantages of installing a separate return line vs. installing this system. A key concern was the response time for a cold water faucet opening to the water reaching its coldest temperature. I was pleasantly surprised that it is consistently less than a few seconds at the faucet furthest away from the hot water heater, which is worst case. The system works so well that even if I was working with new construction I would use this system instead of running a dedicated return line, especially with the price of copper and the fact that there are fewer leakage paths. My user experience is this: I turn on any hot water faucet and water is instantaneously warm and gets to full hot in less than half a minute. I turn on any cold water faucet and the water begins cool and within a few seconds the water is fully cold. I have very long pipe runs and this performance is excellent. The pump is undetectable acoustically. The system is easy to set up. The timer is simple and allows one to set the time the system is operating very easily and in small increments. I can make the system start and stop in 15 minute intervals throughout the day and it's very intuitive. I was also pleased that the system includes on stainless steel and noncorrosive materials in wetted areas. This is a very well designed system. I'm still getting used to turning on the water on a cold night and it's immediately usable.

1 Comment 35 of 37 people found this helpful. Was this review helpful to you?    
Report abuse

#### Service life and water sedimentation

By johnfcon on March 4, 2013

Water quality in your area will affect how well and how long these products will last. Home construction and main water supply (city repairs) sediment flow will clog up the under sink valves. This requires removal of the valve and backflow cleaning and reinstallation. This meant one hour service after two or three years. The actual pump has needed replacement once in 15 years, and we run the pump 24/7. If you maintain your water supply system (flush the heater tank once a year, etc) you'll cut maintenance, just like changing oil in your car. Water systems in our other home are pre-filtered at the main supply input, and we have had no problems for over 8 years. You get what you pay for, but ALL systems need maintenance, Electrical, Water, HVAC. If you are DIY, you are good to go. If you have to call an electrical contractor to change a light bulb, these won't work correctly, and you need to get a new life. Highly recommended if you like convenience and saving money.

1 Comment 26 of 30 people found this helpful. Was this review helpful to you?    
Report abuse

See all 156 customer reviews (newest first)

[Write a customer review](#)

**I am very happy with this product**  
I purchased this product about 7 months ago after reading the reviews on water recirculating pumps on Amazon. [Read more](#)  
Published 1 month ago by David B.

**Three Stars**  
Works good when the shuttle valve doesn't hang up.  
Published 2 months ago by Amazon Customer

**Great Product - Conserve Water!**  
We had our pump installed five days ago by a plumber and we are extremely happy. As a resident of Arizona, I too hated wasting water waiting for it to get hot. [Read more](#)  
Published 2 months ago by pegi

Search Customer Reviews

## Set up an Amazon Giveaway



Amazon Giveaway allows you to run promotional giveaways in order to create buzz, reward your audience, and attract new followers and customers. [Learn more](#)

This item: Grundfos 595916 1/25 Horsepower Comfort Series Recirculator Pump

[Set up a giveaway](#)

## What Other Items Do Customers Buy After Viewing This Item?



Watts 500800 Hot Water Recirculating System with Built-In Timer

466

\$191.80

Grundfos 595926 Replacement Comfort Valve for UP Circulator Pumps

139

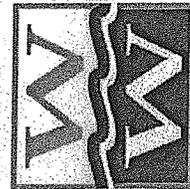
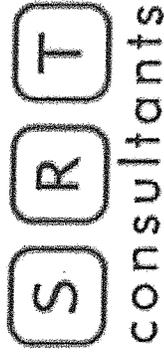
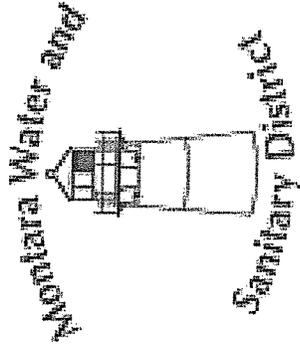
# Montara Water and Sanitary District

Alta Vista Tank No. 2  
Construction Update

Board of Directors Meeting

March 3, 2016

# Project Team



WESTERN WATER  
CONSTRUCTORS, INC.

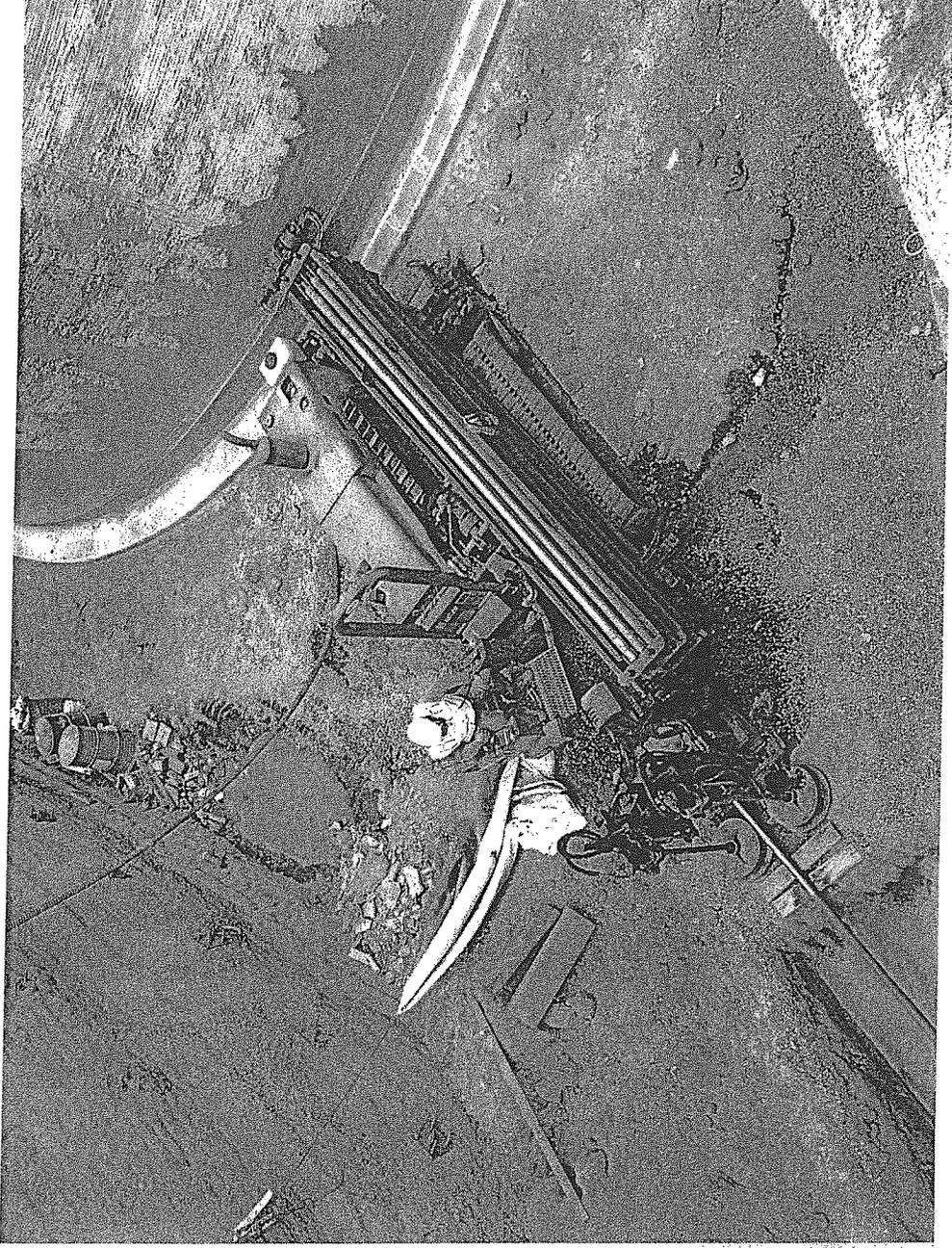


DYK and Natgun  
Generations Strong

## Project Features

Capacity:	500,000 gallons
Type:	Pre-stressed Reinforced Concrete Partially (mostly) buried Domed roof
Bid amount:	\$2,935,000
Final cost:	\$2,950,000 (<0.5%)
Start:	October 2014
Completion:	March 2016

# Construction Progress



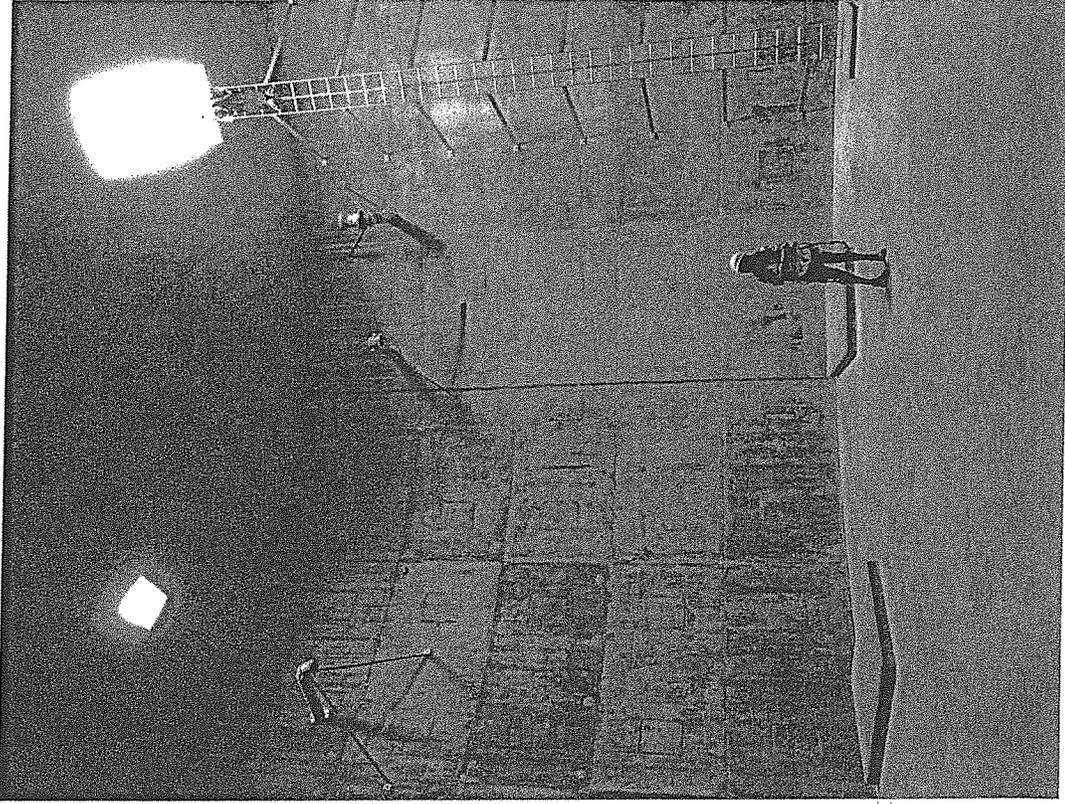
# Horizontal Directional Drilling of Outlet Pipe

# Construction Progress



# Horizontal Directional Drilling of Outlet Pipe

# Construction Progress



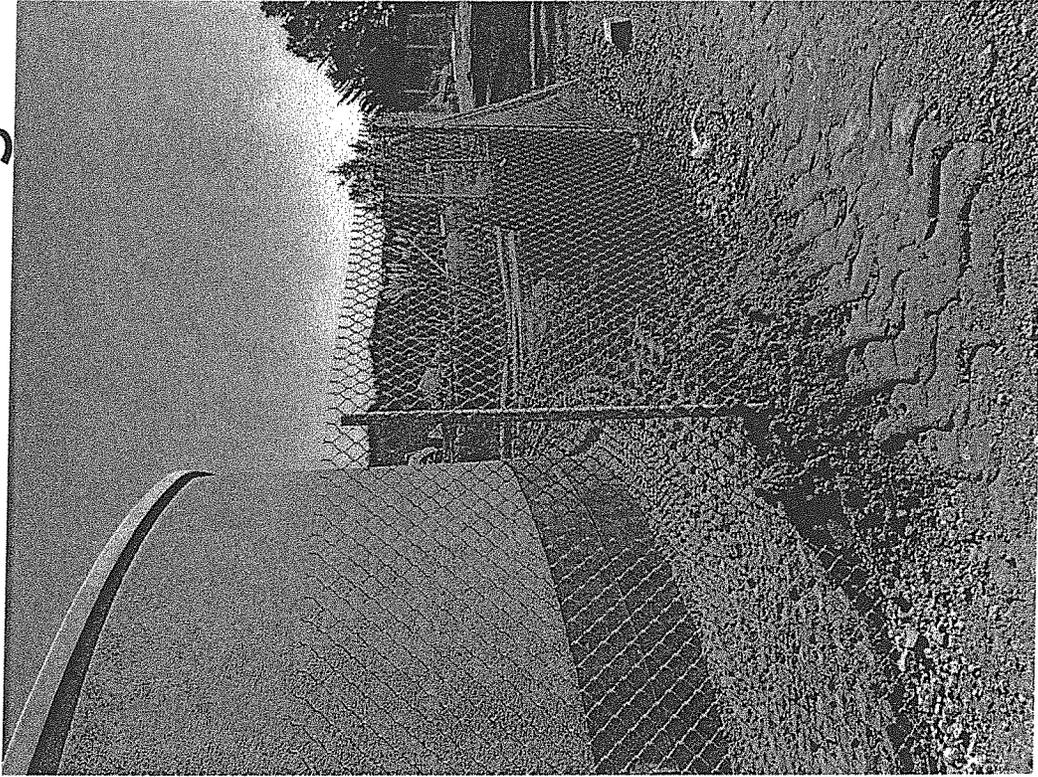
# Interior Tank Inspection

# Construction Progress



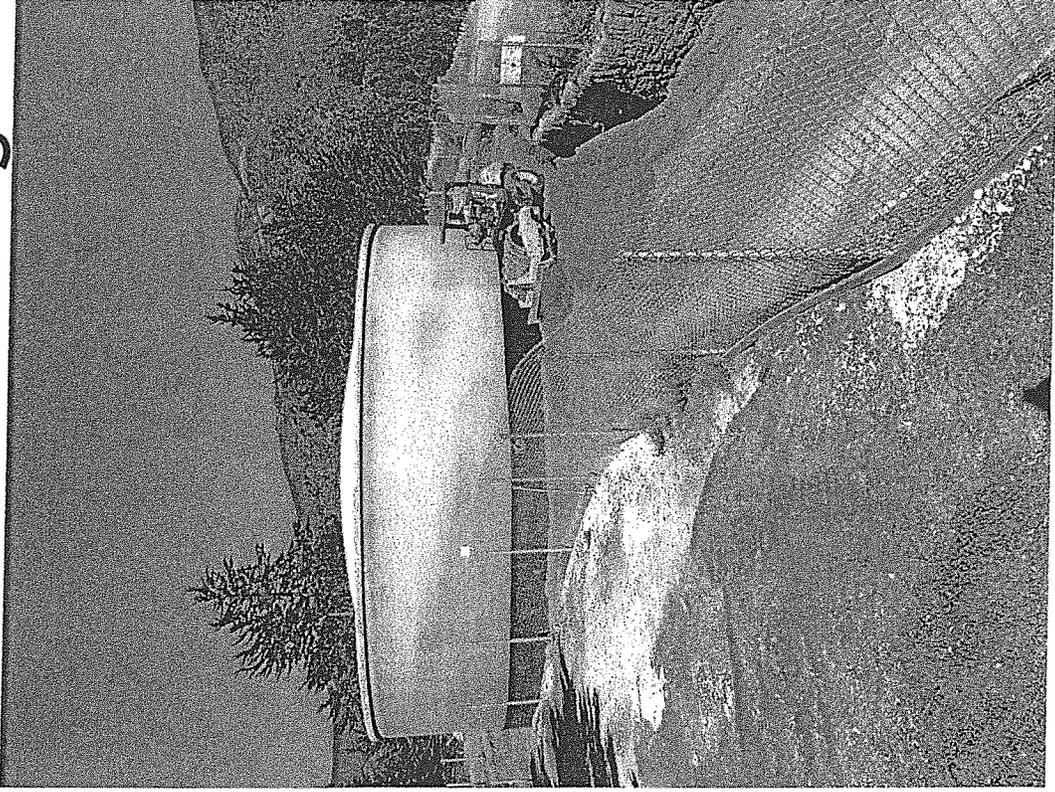
# Seismic Fitting Installation

# Construction Progress



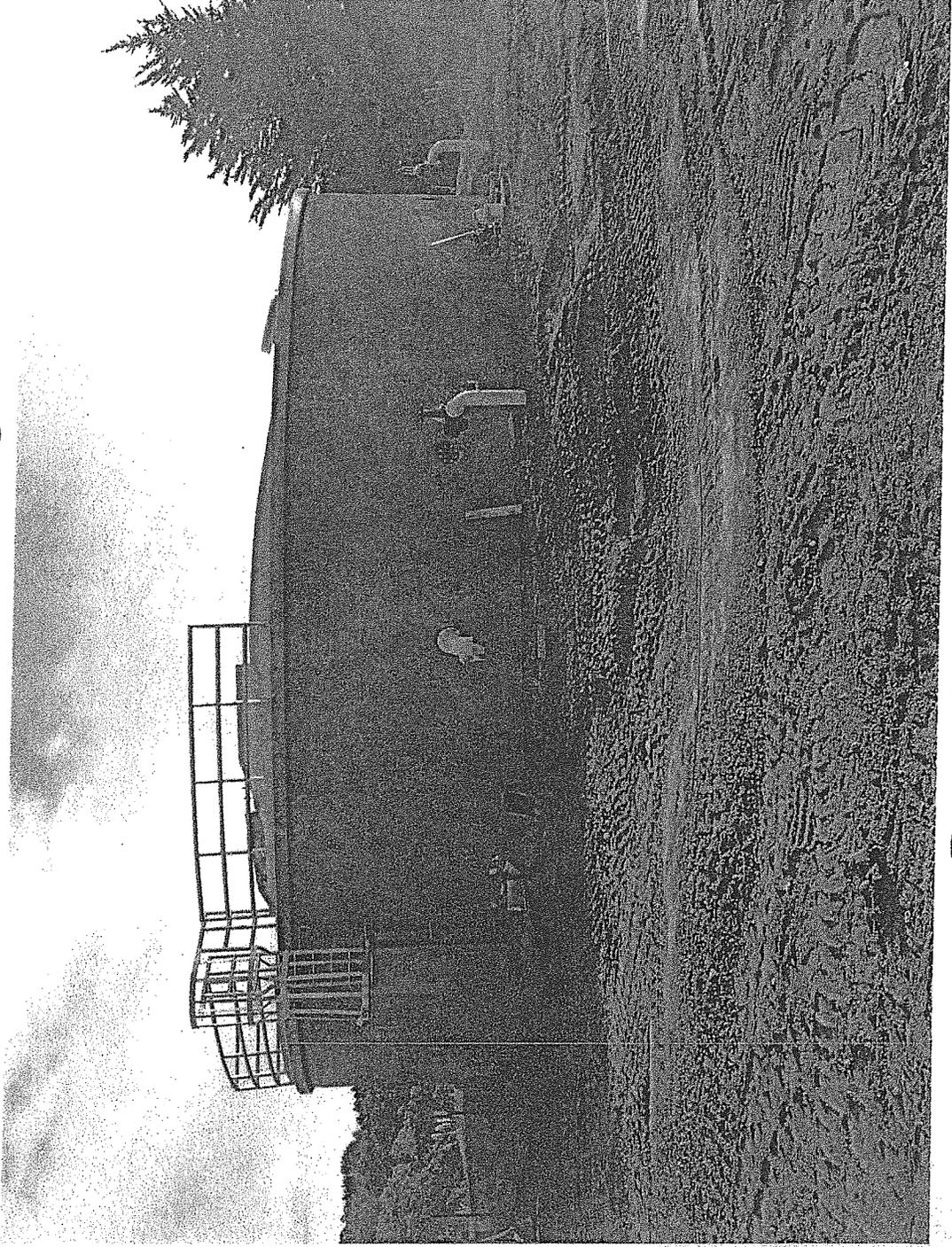
# Backfilling

# Construction Progress



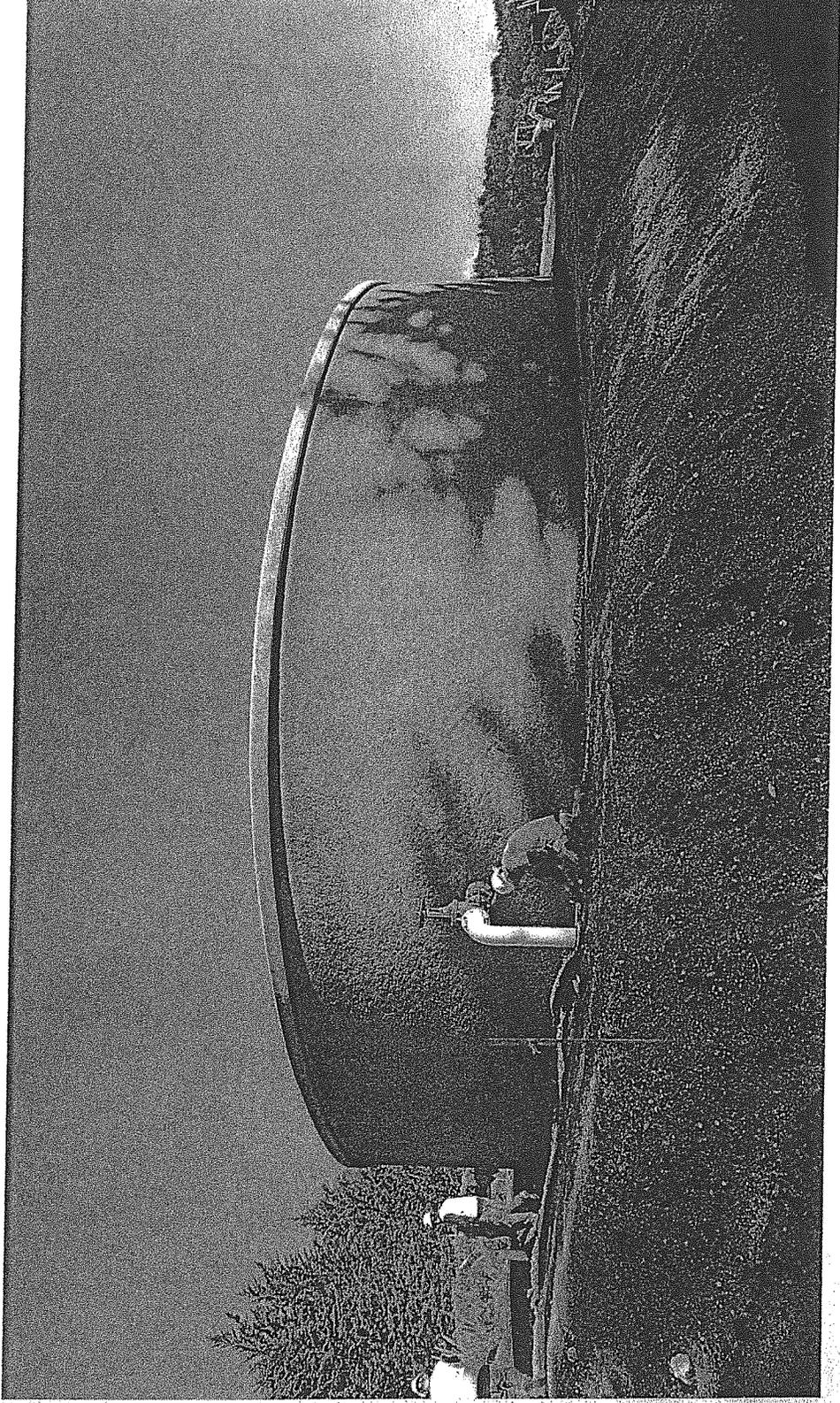
# Backfilling

# Construction Progress



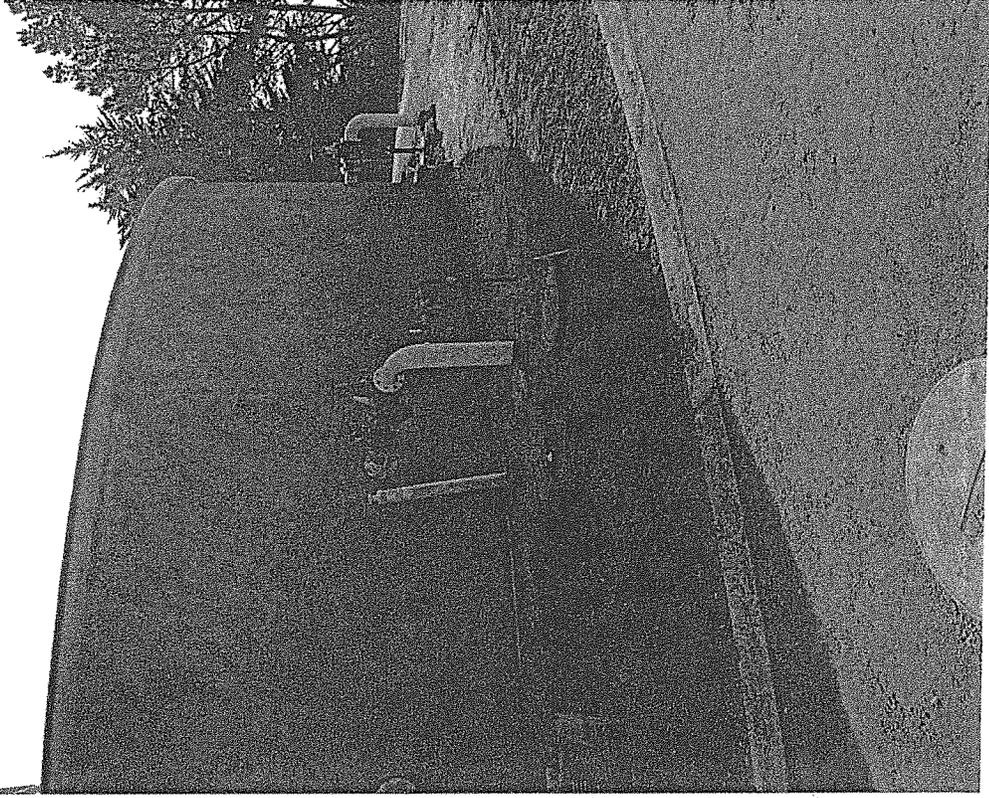
# Rough Grading

# Construction Progress



# Rough Grading

# Construction Progress



# Final Grading



# Questions



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: May 5, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

**SUBJECT: Unaudited Financial Statements – Executive  
Summary**

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## **Budget vs. Actual – Sewer July thru March, 2016 Variances over \$2,000:**

- 4460 Remodel Fees, \$25,719 above Budget – It was discovered two receipts booked into the account are for fixture unit connections. Activity has been moved to Sewer Connection fees account.
- 4610 Property Tax Receipts, \$114,114 above Budget – Uneven remittances received by the County.
- 4710 Sewer Service Charges, \$138,171 above Budget – Uneven remittances received by the County.
- 4720 – Sewer Service Refunds, \$5,670 above budget – Two refunds issued to customers in the month of March.
- **Overall Total Operating Income for the period ending March 31, 2016 was \$273,554 above budget. Total revenue received to date is \$1,455,026.**
- 5270 Information Systems, \$4,500 below budget – Current year activity has been booked to account 5640. Issue has been identified and has been corrected.
- 5400 Legal, \$9,038 above Budget- Increased activity in the current fiscal year.
- 5510 Maintenance-office, \$2,444 above Budget – Office & Window Cleaning in District offices performed in February.
- 5640 Data Services, \$2,284 above Budget – See comment associated with account 5270 above.
- 5800 Labor, \$18,446 below Budget – Major driver causing below budget is the budgeted PARS expense. The District's 6.25% contribution began in March.
- 6170 Claims, Property Damage, \$7,500 below Budget –No activity to date.
- 6200 Engineering, \$26,888 below Budget – Majority of engineering costs have been capital in nature.
- 6600 Collection/Transmission, \$7,500 below Budget – No activity to date.
- 6940 & 6950 SAM Maintenance, Collection Sys, \$11,060 above Budget & 6950 SAM Maintenance, Pumping, \$37,500 below Budget (respectively) – Activity related to lift station repairs has all been booked to account 6940. Bills from SAM do not easily identify the differentiation between the two.
- **Overall Total Operating Expenses for the period ending March 31, 2016 were \$70,547 below Budget.**



# MONTARA WATER AND SANITARY DISTRICT AGENDA

**For Meeting Of: May 5, 2016**

**TO: BOARD OF DIRECTORS**

**FROM: Clemens H. Heldmaier, General Manager**

- **Total overall Expenses for the period ending March 31, 2016 were \$80,702 below budget. For a net ordinary income of \$354,256, budgeted vs. actual. Actual net ordinary income is \$239,396.**
- 7100 Connection Fees, \$175,264 below Budget – No connections issued in March.
- 8000 CIP, \$453,079 below Budget – Projects have been held up due to on-going permitting issues with the CA Coastal Committee.
- 9200 I-Bank Loan, \$21,220 below Budget – Payments made twice a year.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: May 5, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- **Budget vs. Actual – Water July thru March, 2016 Variances over \$2,000:**
- 4400 Mainline extension fees, \$18,567 above Budget – No budget set up for revenue line item.
- 4610 Property tax Receipts, \$114,134 above Budget – Uneven remittances received by the County.
- 4740 Testing, Backflow, \$2,301 above Budget – Increased activity over the fiscal year.
- 4810 Water Sales Domestic, \$25,944 above Budget – More water sales than anticipated.
- **Overall Total Operating Income for the period ending March 31, 2016 was \$164,670 above budget. Total revenue received to date is \$1,581,058.**
- 5190 Bank Fees, \$2,205 below Budget - Less activity than anticipated.
- 5240 CDPH Fees, \$3,979 above Budget – State Water Resources Control Board system fees paid in November and Permit fee paid in December.
- 5270 Information System, \$2,039 below Budget – Current year activity has been booked to account 5630. Issue has been identified and has been corrected.
- 5400 Legal, \$11,648 below Budget – Less activity than anticipated.
- 5510 Maintenance-Office, \$2,444 above Budget – Flooring and electrical work expenses were higher than expected.
- 5530 Memberships, \$3,725 above Budget, - Most membership fees paid on a calendar year basis. Variance will decrease and fiscal year continues.
- 5720 Telephone & Internet, \$5,470 above Budget – Increased cost for phone and internet connection.
- 5800 Labor, \$73,471 below Budget – Major driver causing below budget is the budgeted PARS expense. The District's 6.25% contribution began in March.
- 6160 Backflow, Prevention, \$2,945 above budget – Increased activity for water conservation.
- 6170 Claims, Property Damage, \$7,500 below Budget –No activity to date.
- 6195 Education & Training, \$3,240 below Budget – One safety meeting in the month of March.
- 6200 Engineering, \$10,929 above Budget – Water quality engineering expenses are higher than anticipated.
- 6400 Pumping, \$16,752 above Budget – Increased pumping due to the increase in water demands.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

**For Meeting Of: May 5, 2016**

**TO: BOARD OF DIRECTORS**

**FROM: Clemens H. Heldmaier, General Manager**

- 6500 Supply, \$6,511 above Budget – Well maintenance expenses have been larger than expected. These costs are on an as needed basis.
- 6600 Collection/Transmission, \$14,367 below Budget – Water Service lines maintenance has been minimal in certain areas.
- 6700 Treatment, \$4,527 below Budget – Costs related to chemicals and filtering have been held below historic levels.
- 6800 Vehicles, \$5,148 below Budget – Maintenance and fuel costs have been held in check thus far.
- **Overall Total Operating Expenses for the period ending March 31, 2016 were \$6,853 above budget.**
- **Total overall Expenses for the period ending March 31, 2016 were \$66,495 below budget. For a net ordinary income of \$231,164, budgeted vs. actual. Actual net ordinary income is \$578,647.**
- 7100 Connection Fees, \$28,352 below Budget –No connections issued in March.
- 7600 Bond Revenues, G.O. \$207,175 below Budget – One small receipt received in March.
- 8100 CIP, \$102,887 above Budget – \$181,718 in outflows for the month of March.
- 9100 Interest Expense G.O. Bonds, \$132,424 below Budget – Timing difference due to accrual.
- 9150 SRF Loan, Interest payments made in December account for \$25,540. Account was unbudgeted due to the understanding that payments would not begin until project completion. This turned out to not be the case.

## RECOMMENDATION:

This is for Board information only

## Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Sewer

July 2015 through February 2016

	Jul '15 - Feb 16	Sewer Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4220 · Cell Tower Lease	22,225.44	21,333.36	892.08
4400 · Fees			
4410 · Administrative Fee (New Constr)	1,896.00	1,666.64	229.36
4420 · Administrative Fee (Remodel)	474.00	2,000.00	-1,526.00
4430 · Inspection Fee (New Constr)	1,792.00	1,333.36	458.64
4440 · Inspection Fee (Remodel)	1,808.00	3,000.00	-1,192.00
4460 · Remodel Fees	30,645.00	4,666.64	25,978.36
<b>Total 4400 · Fees</b>	36,615.00	12,666.64	23,948.36
4610 · Property Tax Receipts	228,803.43	115,000.00	113,803.43
4710 · Sewer Service Charges	1,158,142.22	1,019,971.50	138,170.72
4720 · Sewer Service Refunds, Customer	0.00	-2,666.64	2,666.64
4760 · Waste Collection Revenues	11,220.54	10,000.00	1,220.54
4990 · Other Revenue	12.70		
<b>Total Income</b>	1,457,019.33	1,176,304.86	280,714.47
<b>Expense</b>			
5000 · Administrative			
5190 · Bank Fees	2,251.12	2,666.64	-415.52
5200 · Board of Directors			
5210 · Board Meetings	525.50	1,666.64	-1,141.14
5220 · Director Fees	1,725.00	2,200.00	-475.00
<b>Total 5200 · Board of Directors</b>	2,250.50	3,866.64	-1,616.14
5250 · Conference Attendance	0.00	1,333.36	-1,333.36
5270 · Information Systems	0.00	4,000.00	-4,000.00
5300 · Insurance			
5320 · Property & Liability Insurance	1,688.18	1,170.00	518.18
<b>Total 5300 · Insurance</b>	1,688.18	1,170.00	518.18
5350 · LAFCO Assessment	4,046.00	1,324.64	2,721.36
5400 · Legal			
5420 · Meeting Attendance, Legal	5,438.50	6,333.36	-894.86
5430 · General Legal	19,267.50	10,000.00	9,267.50
<b>Total 5400 · Legal</b>	24,706.00	16,333.36	8,372.64
5510 · Maintenance, Office	6,944.21	4,000.00	2,944.21
5520 · Meetings, Local	23.00		
5540 · Office Supplies	4,707.71	6,000.00	-1,292.29
5550 · Postage	2,107.27	1,333.36	773.91
5560 · Printing & Publishing	2,072.22	2,000.00	72.22
5600 · Professional Services			
5610 · Accounting	21,342.50	20,000.00	1,342.50
5620 · Audit	12,050.00	13,000.00	-950.00
5630 · Consulting	10,991.30	8,666.64	2,324.66
5640 · Data Services	6,783.74	4,000.00	2,783.74
5650 · Labor & HR Support	750.00	1,500.00	-750.00
5660 · Payroll Services	552.11	533.36	18.75
<b>Total 5600 · Professional Services</b>	52,469.65	47,700.00	4,769.65

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
 July 2015 through February 2016

	Jul '15 - Feb 16	Sewer Budget	\$ Over Budget
5710 - San Mateo Co. Tax Roll Charges	115.50	1,666.64	-1,551.14
5720 - Telephone & Internet	6,799.40	6,000.00	799.40
5730 - Mileage Reimbursement	366.30	1,000.00	-633.70
5740 - Reference Materials	0.00	133.36	-133.36
<b>5800 - Labor</b>			
5810 - CalPERS 457 Deferred Plan	9,086.41	9,139.36	-52.95
5820 - Employee Benefits	19,745.06	24,331.36	-4,586.30
5830 - Disability Insurance	793.55	966.64	-173.09
5840 - Payroll Taxes	8,457.29	9,988.64	-1,531.35
5850 - PARS	3,701.47	30,190.00	-26,488.53
<b>5900 - Wages</b>			
5910 - Management	58,199.26	57,360.64	838.62
5920 - Staff	68,787.10	68,726.64	60.46
5930 - Staff Certification	1,200.00	1,236.00	-36.00
5940 - Staff Overtime	1,621.29	2,478.64	-857.35
5950 - Staff Standby	0.00	764.64	-764.64
<b>Total 5900 - Wages</b>	<b>129,807.65</b>	<b>130,566.56</b>	<b>-758.91</b>
5960 - Worker's Comp Insurance	490.61	2,594.00	-2,103.39
<b>Total 5800 - Labor</b>	<b>172,082.04</b>	<b>207,776.56</b>	<b>-35,694.52</b>
<b>Total 5000 - Administrative</b>	<b>282,629.10</b>	<b>308,304.56</b>	<b>-25,675.46</b>
<b>6000 - Operations</b>			
6170 - Claims, Property Damage	0.00	6,666.64	-6,666.64
6195 - Education & Training	0.00	666.64	-666.64
<b>6200 - Engineering</b>			
6210 - Meeting Attendance, Engineering	0.00	1,333.36	-1,333.36
6220 - General Engineering	11,398.75	33,333.36	-21,934.61
<b>Total 6200 - Engineering</b>	<b>11,398.75</b>	<b>34,666.72</b>	<b>-23,267.97</b>
6320 - Equipment & Tools, Expensed	0.00	666.64	-666.64
<b>6330 - Facilities</b>			
6335 - Alarm Services	4,155.60	3,333.36	822.24
6337 - Landscaping	2,652.06	1,600.00	1,052.06
<b>Total 6330 - Facilities</b>	<b>6,807.66</b>	<b>4,933.36</b>	<b>1,874.30</b>
<b>6400 - Pumping</b>			
6410 - Pumping Fuel & Electricity	12,259.79	18,000.00	-5,740.21
<b>Total 6400 - Pumping</b>	<b>12,259.79</b>	<b>18,000.00</b>	<b>-5,740.21</b>
<b>6600 - Collection/Transmission</b>			
6660 - Maintenance, Collection System	0.00	6,666.64	-6,666.64
<b>Total 6600 - Collection/Transmission</b>	<b>0.00</b>	<b>6,666.64</b>	<b>-6,666.64</b>
<b>6800 - Vehicles</b>			
6810 - Fuel	0.00	533.36	-533.36
6820 - Truck Equipment, Expensed	0.00	106.64	-106.64
6830 - Truck Repairs	0.00	266.64	-266.64
<b>Total 6800 - Vehicles</b>	<b>0.00</b>	<b>906.64</b>	<b>-906.64</b>

## Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Sewer

July 2015 through February 2016

	Jul '15 - Feb 16	Sewer Budget	\$ Over Budget
<b>6900 - Sewer Authority Midcoastside</b>			
6910 - SAM Collections	240,336.00	240,333.36	2.64
6920 - SAM Operations	471,928.00	471,928.00	0.00
6940 - SAM Maintenance, Collection Sys	41,060.05	26,666.64	14,393.41
6950 - SAM Maintenance, Pumping	0.00	33,333.36	-33,333.36
<b>Total 6900 - Sewer Authority Midcoastside</b>	<b>753,324.05</b>	<b>772,261.36</b>	<b>-18,937.31</b>
<b>Total 6000 - Operations</b>	<b>783,790.25</b>	<b>845,434.64</b>	<b>-61,644.39</b>
<b>Total Expense</b>	<b>1,066,419.35</b>	<b>1,153,739.20</b>	<b>-87,319.85</b>
<b>Net Ordinary Income</b>	<b>390,599.98</b>	<b>22,565.66</b>	<b>368,034.32</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7000 - Capital Account Revenues</b>			
<b>7100 - Connection Fees</b>			
7110 - Connection Fees (New Constr)	53,363.00	183,736.00	-130,373.00
7120 - Connection Fees (Remodel)	12,439.00	33,333.36	-20,894.36
<b>Total 7100 - Connection Fees</b>	<b>65,802.00</b>	<b>217,069.36</b>	<b>-151,267.36</b>
7200 - Interest Income - LAIF	7,404.14	4,000.00	3,404.14
7700 - Interest, Employee Loans	895.42	2,277.03	-1,381.61
<b>Total 7000 - Capital Account Revenues</b>	<b>74,101.56</b>	<b>223,346.39</b>	<b>-149,244.83</b>
<b>Total Other Income</b>	<b>74,101.56</b>	<b>223,346.39</b>	<b>-149,244.83</b>
<b>Other Expense</b>			
<b>8000 - Capital Improvement Program</b>			
8075 - Sewer	45,869.25	456,988.64	-411,119.39
8100 - Water	0.00		
<b>Total 8000 - Capital Improvement Program</b>	<b>45,869.25</b>	<b>456,988.64</b>	<b>-411,119.39</b>
<b>9000 - Capital Account Expenses</b>			
9125 - PNC Equipment Lease Interest	13,099.15	13,986.86	-887.71
9175 - Capital Assessment - SAM	107,112.00	107,110.64	1.36
9200 - I-Bank Loan	4,801.62	26,022.00	-21,220.38
<b>Total 9000 - Capital Account Expenses</b>	<b>125,012.77</b>	<b>147,119.50</b>	<b>-22,106.73</b>
<b>Total Other Expense</b>	<b>170,882.02</b>	<b>604,108.14</b>	<b>-433,226.12</b>
<b>Net Other Income</b>	<b>-96,780.46</b>	<b>-380,761.75</b>	<b>283,981.29</b>
<b>Net Income</b>	<b>293,819.52</b>	<b>-358,196.09</b>	<b>652,015.61</b>

## Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water

July 2015 through February 2016

	Water		
	Jul '15 - Feb 16	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4220 · Cell Tower Lease	22,225.52	21,333.36	892.16
4400 · Fees			
4410 · Administrative Fee (New Constr)	2,370.00	3,000.00	-630.00
4420 · Administrative Fee (Remodel)	0.00	600.00	-600.00
4430 · Inspection Fee (New Constr)	2,240.00	2,833.36	-593.36
4440 · Inspection Fee (Remodel)	0.00	533.36	-533.36
4450 · Mainline Extension Fees	19,951.00		
<b>Total 4400 · Fees</b>	24,561.00	6,966.72	17,594.28
4610 · Property Tax Receipts	228,803.37	115,000.00	113,803.37
4740 · Testing, Backflow	12,051.00	8,666.64	3,384.36
4810 · Water Sales, Domestic	1,159,071.94	1,121,822.64	37,249.30
4850 · Water Sales Refunds, Customer	-1,488.35	-2,000.00	511.65
4990 · Other Revenue	1,958.71		
<b>Total Income</b>	1,447,183.19	1,271,789.36	175,393.83
<b>Expense</b>			
5000 · Administrative			
5190 · Bank Fees	4,033.04	6,000.00	-1,966.96
5200 · Board of Directors			
5210 · Board Meetings	525.50	1,666.64	-1,141.14
5220 · Director Fees	1,725.00	2,200.00	-475.00
<b>Total 5200 · Board of Directors</b>	2,250.50	3,866.64	-1,616.14
5240 · CDPH Fees	15,229.34	10,000.00	5,229.34
5250 · Conference Attendance	1,200.00	2,666.64	-1,466.64
5270 · Information Systems	361.00	2,133.36	-1,772.36
5300 · Insurance			
5320 · Property & Liability Insurance	1,688.18	1,170.00	518.18
<b>Total 5300 · Insurance</b>	1,688.18	1,170.00	518.18
5350 · LAFCO Assessment	0.00	1,866.64	-1,866.64
5400 · Legal			
5420 · Meeting Attendance, Legal	5,437.00	5,666.64	-229.64
5430 · General Legal	28,947.00	40,000.00	-11,053.00
<b>Total 5400 · Legal</b>	34,384.00	45,666.64	-11,282.64
5510 · Maintenance, Office	6,944.13	4,000.00	2,944.13
5520 · Meetings, Local	23.00		
5530 · Memberships	17,225.15	12,000.00	5,225.15
5540 · Office Supplies	4,707.66	6,000.00	-1,292.34
5550 · Postage	4,856.16	4,000.00	856.16
5560 · Printing & Publishing	553.96	1,333.36	-779.40

## Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water

July 2015 through February 2016

	Jul '15 - Feb 16	Water Budget	\$ Over Budget
<b>5600 · Professional Services</b>			
5610 · Accounting	21,342.50	20,000.00	1,342.50
5620 · Audit	12,050.00	13,000.00	-950.00
5630 · Consulting	19,472.46	16,666.64	2,805.82
5640 · Data Services	31.25		
5650 · Labor & HR Support	1,875.00		
5660 · Payroll Services	552.11	566.64	-14.53
5690 · Other Professional Services	226.94		
<b>Total 5600 · Professional Services</b>	<b>55,550.26</b>	<b>50,233.28</b>	<b>5,316.98</b>
5710 · San Mateo Co. Tax Roll Charges	122.50		
5720 · Telephone & Internet	10,554.03	6,000.00	4,554.03
5730 · Mileage Reimbursement	1,140.89	1,333.36	-192.47
5740 · Reference Materials	0.00	533.36	-533.36
<b>5800 · Labor</b>			
5810 · CalPERS 457 Deferred Plan	20,464.31	23,436.00	-2,971.69
5820 · Employee Benefits	43,418.61	40,851.36	2,567.25
5830 · Disability Insurance	1,963.64	2,366.00	-402.36
5840 · Payroll Taxes	22,391.38	25,612.64	-3,221.26
5850 · PARS	5,202.17	74,530.64	-69,328.47
<b>5900 · Wages</b>			
5910 · Management	58,199.23	57,360.64	838.59
5920 · Staff	200,923.04	225,856.64	-24,933.60
5930 · Staff Certification	6,060.00	6,111.36	-51.36
5940 · Staff Overtime	31,971.87	33,278.64	-1,306.77
5950 · Staff Standby	14,860.80	12,196.64	2,664.16
<b>Total 5900 · Wages</b>	<b>312,014.94</b>	<b>334,803.92</b>	<b>-22,788.98</b>
5960 · Worker's Comp Insurance	4,787.58	11,346.00	-6,558.42
<b>Total 5800 · Labor</b>	<b>410,242.63</b>	<b>512,946.56</b>	<b>-102,703.93</b>
<b>Total 5000 · Administrative</b>	<b>571,066.43</b>	<b>671,749.84</b>	<b>-100,683.41</b>
<b>6000 · Operations</b>			
6160 · Backflow Prevention	5,119.61	2,666.64	2,452.97
6170 · Claims, Property Damage	0.00	6,666.64	-6,666.64
<b>6180 · Communications</b>			
6185 · SCADA Maintenance	11,111.66	10,000.00	1,111.66
<b>Total 6180 · Communications</b>	<b>11,111.66</b>	<b>10,000.00</b>	<b>1,111.66</b>
6195 · Education & Training	1,111.74	4,000.00	-2,888.26
<b>6200 · Engineering</b>			
6210 · Meeting Attendance, Engineering	0.00	1,333.36	-1,333.36
6220 · General Engineering	10,995.00	20,000.00	-9,005.00
6230 · Water Quality Engineering	38,495.48	23,333.36	15,162.12
<b>Total 6200 · Engineering</b>	<b>49,490.48</b>	<b>44,666.72</b>	<b>4,823.76</b>
6320 · Equipment & Tools, Expensed	3,080.61	4,000.00	-919.39
<b>6330 · Facilities</b>			
6335 · Alarm Services	466.19	500.00	-33.81
6337 · Landscaping	4,026.15	3,000.00	1,026.15
<b>Total 6330 · Facilities</b>	<b>4,492.34</b>	<b>3,500.00</b>	<b>992.34</b>
6370 · Lab Supplies & Equipment	501.73	666.64	-164.91

## Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water

July 2015 through February 2016

	Water		
	Jul '15 - Feb 16	Budget	\$ Over Budget
<b>6400 · Pumping</b>			
6410 · Pumping Fuel & Electricity	64,851.33	43,333.36	21,517.97
6420 · Pumping Maintenance, Generators	4,771.43	8,666.64	-3,895.21
6430 · Pumping Maintenance, General	1,007.41	1,666.64	-659.23
6440 · Pumping Equipment, Expensed	1,641.07	1,333.36	307.71
<b>Total 6400 · Pumping</b>	<b>72,271.24</b>	<b>55,000.00</b>	<b>17,271.24</b>
<b>6500 · Supply</b>			
6520 · Maintenance, Wells	9,636.74	3,333.36	6,303.38
6530 · Water Purchases	20,264.06	26,666.64	-6,402.58
<b>Total 6500 · Supply</b>	<b>29,900.80</b>	<b>30,000.00</b>	<b>-99.20</b>
<b>6600 · Collection/Transmission</b>			
6610 · Hydrants	0.00	666.64	-666.64
6620 · Maintenance, Water Mains	47,843.86	36,666.64	11,177.22
6630 · Maintenance, Water Svc Lines	3,310.20	16,666.64	-13,356.44
6640 · Maintenance, Tanks	307.06	666.64	-359.58
6650 · Maint., Distribution General	1,925.70	6,666.64	-4,740.94
6670 · Meters	1,810.77	1,666.64	144.13
<b>Total 6600 · Collection/Transmission</b>	<b>55,197.59</b>	<b>62,999.84</b>	<b>-7,802.25</b>
<b>6700 · Treatment</b>			
6710 · Chemicals & Filtering	5,333.07	20,000.00	-14,666.93
6720 · Maintenance, Treatment Equip.	6,519.40	2,666.64	3,852.76
6730 · Treatment Analysis	23,351.19	16,666.64	6,684.55
<b>Total 6700 · Treatment</b>	<b>35,203.66</b>	<b>39,333.28</b>	<b>-4,129.62</b>
<b>6770 · Uniforms</b>	<b>7,302.34</b>	<b>6,000.00</b>	<b>1,302.34</b>
<b>6800 · Vehicles</b>			
6810 · Fuel	4,301.82	5,666.64	-1,364.82
6820 · Truck Equipment, Expensed	229.41	1,333.36	-1,103.95
6830 · Truck Repairs	1,212.76	3,333.36	-2,120.60
<b>Total 6800 · Vehicles</b>	<b>5,743.99</b>	<b>10,333.36</b>	<b>-4,589.37</b>
6890 · Other Operations	575.00		
6000 · Operations - Other	1,762.00		
<b>Total 6000 · Operations</b>	<b>282,864.79</b>	<b>279,833.12</b>	<b>3,031.67</b>
<b>Total Expense</b>	<b>853,931.22</b>	<b>951,582.96</b>	<b>-97,651.74</b>
<b>Net Ordinary Income</b>	<b>593,251.97</b>	<b>320,206.40</b>	<b>273,045.57</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	48,630.50	67,333.36	-18,702.86
7120 · Connection Fees (Remodel)	0.00	2,000.00	-2,000.00
7130 · Conn. Fees, PFP (New Constr)	40,768.00	35,333.36	5,434.64
<b>Total 7100 · Connection Fees</b>	<b>89,398.50</b>	<b>104,666.72</b>	<b>-15,268.22</b>

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Accrual Basis

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
 July 2015 through February 2016

	Jul '15 - Feb 16	Water Budget	\$ Over Budget
7600 · Bond Revenues, G.O.	653,167.27	766,957.36	-113,790.09
<b>Total 7000 · Capital Account Revenues</b>	<b>742,565.77</b>	<b>871,624.08</b>	<b>-129,058.31</b>
<b>Total Other Income</b>	<b>742,565.77</b>	<b>871,624.08</b>	<b>-129,058.31</b>
<b>Other Expense</b>			
8000 · Capital Improvement Program			
8100 · Water	1,217,918.97	1,152,666.64	65,252.33
<b>Total 8000 · Capital Improvement Program</b>	<b>1,217,918.97</b>	<b>1,152,666.64</b>	<b>65,252.33</b>
9000 · Capital Account Expenses			
9100 · Interest Expense - GO Bonds	182,921.54	315,346.00	-132,424.46
9125 · PNC Equipment Lease Interest	13,099.17	13,986.86	-887.69
9150 · SRF Loan	25,540.12		
<b>Total 9000 · Capital Account Expenses</b>	<b>221,560.83</b>	<b>329,332.86</b>	<b>-107,772.03</b>
<b>Total Other Expense</b>	<b>1,439,479.80</b>	<b>1,481,999.50</b>	<b>-42,519.70</b>
<b>Net Other Income</b>	<b>-696,914.03</b>	<b>-610,375.42</b>	<b>-86,538.61</b>
<b>Net Income</b>	<b>-103,662.06</b>	<b>-290,169.02</b>	<b>186,506.96</b>

## Montara Water & Sanitary District Funds Balance Sheet As of February 29, 2016

	Sewer	Water	TOTAL
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Sewer - Bank Accounts</b>			
Wells Fargo Operating - Sewer	1,914,397.94	0.00	1,914,397.94
LAIF Investment Fund			
Capital Reserve	3,799,988.44	0.00	3,799,988.44
Connection Fees Reserve	325,604.00	0.00	325,604.00
Operating Reserve	158,079.00	0.00	158,079.00
<b>Total LAIF Investment Fund</b>	<b>4,283,671.44</b>	<b>0.00</b>	<b>4,283,671.44</b>
<b>Total Sewer - Bank Accounts</b>	<b>6,198,069.38</b>	<b>0.00</b>	<b>6,198,069.38</b>
<b>Water - Bank Accounts</b>			
Wells Fargo Operating - Water	0.00	556,330.93	556,330.93
Capital Reserve	0.00	398,249.00	398,249.00
Operating Reserve	0.00	190,251.00	190,251.00
<b>Restricted Cash</b>			
Acq & Improv Fund	0.00	436.13	436.13
Connection Fees Reserve	0.00	157,000.00	157,000.00
Cost of Issuance	0.00	122.94	122.94
GO Bonds Fund	0.00	839,407.48	839,407.48
<b>Total Restricted Cash</b>	<b>0.00</b>	<b>996,966.55</b>	<b>996,966.55</b>
<b>Total Water - Bank Accounts</b>	<b>0.00</b>	<b>2,141,797.48</b>	<b>2,141,797.48</b>
<b>Total Checking/Savings</b>	<b>6,198,069.38</b>	<b>2,141,797.48</b>	<b>8,339,866.86</b>
<b>Accounts Receivable</b>			
<b>Sewer - Accounts Receivable</b>			
Accounts Receivable	10,591.99	0.00	10,591.99
Property Tax Receivable	20,625.07	0.00	20,625.07
<b>Total Sewer - Accounts Receivable</b>	<b>31,217.06</b>	<b>0.00</b>	<b>31,217.06</b>
<b>Water - Accounts Receivable</b>			
Accounts Receivable	0.00	-2,600.00	-2,600.00
Accounts Rec. - Backflow	0.00	9,753.51	9,753.51
Accounts Rec. - Water Residents	0.00	105,343.44	105,343.44
Unbilled Water Receivables	0.00	195,064.08	195,064.08
<b>Total Water - Accounts Receivable</b>	<b>0.00</b>	<b>307,561.03</b>	<b>307,561.03</b>
<b>Total Accounts Receivable</b>	<b>31,217.06</b>	<b>307,561.03</b>	<b>338,778.09</b>
<b>Other Current Assets</b>			
Maint/Parts Inventory	0.00	42,656.32	42,656.32
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>42,656.32</b>	<b>42,656.32</b>
<b>Total Current Assets</b>	<b>6,229,286.44</b>	<b>2,492,014.83</b>	<b>8,721,301.27</b>
<b>Fixed Assets</b>			
<b>Sewer - Fixed Assets</b>			
General Plant	2,091,544.42	0.00	2,091,544.42
Land	5,000.00	0.00	5,000.00
<b>Other Capital Improv.</b>			
Sewer-Original Cost	685,599.18	0.00	685,599.18
Other Cap. Improv.	2,564,810.39	0.00	2,564,810.39
<b>Total Other Capital Improv.</b>	<b>3,250,409.57</b>	<b>0.00</b>	<b>3,250,409.57</b>
Seal Cove Collection System	995,505.00	0.00	995,505.00
<b>Sewage Collection Facility</b>			
Collection Facility - Org. Cost	1,349,064.00	0.00	1,349,064.00
Collection Facility - Other	3,991,243.33	0.00	3,991,243.33
<b>Total Sewage Collection Facility</b>	<b>5,340,307.33</b>	<b>0.00</b>	<b>5,340,307.33</b>

**Montara Water & Sanitary District**  
**Funds Balance Sheet**  
**As of February 29, 2016**

Treatment Facility	244,539.84	0.00	244,539.84
Accumulated Depreciation	-6,886,088.00	0.00	-6,886,088.00
<b>Total Sewer - Fixed Assets</b>	<b>5,041,218.16</b>	<b>0.00</b>	<b>5,041,218.16</b>
<b>Water - Fixed Assets</b>			
General Plant	0.00	24,301,100.60	24,301,100.60
Land & Easements	0.00	734,500.00	734,500.00
Surface Water Rights	0.00	300,000.00	300,000.00
Water Meters	0.00	1,058,985.00	1,058,985.00
Fixed Assets - Other	0.00	48,171.78	48,171.78
Accumulated Depreciation	0.00	-8,014,973.00	-8,014,973.00
<b>Total Water - Fixed Assets</b>	<b>0.00</b>	<b>18,427,784.38</b>	<b>18,427,784.38</b>
<b>Total Fixed Assets</b>	<b>5,041,218.16</b>	<b>18,427,784.38</b>	<b>23,469,002.54</b>
<b>Other Assets</b>			
<b>Sewer - Other Assets</b>			
Due from Water Fund	803,385.23	0.00	803,385.23
Joint Power Authority			
SAM - Orig Collection Facility	981,592.00	0.00	981,592.00
SAM - Expansion	1,705,955.08	0.00	1,705,955.08
<b>Total Joint Power Authority</b>	<b>2,687,547.08</b>	<b>0.00</b>	<b>2,687,547.08</b>
<b>Total Sewer - Other Assets</b>	<b>3,490,932.31</b>	<b>0.00</b>	<b>3,490,932.31</b>
<b>Water - Other Assets</b>			
Bond Acquisition Cost OID	0.00	62,522.40	62,522.40
Bond Issue Cost	0.00	66,832.40	66,832.40
<b>Total Water - Other Assets</b>	<b>0.00</b>	<b>129,354.80</b>	<b>129,354.80</b>
<b>Total Other Assets</b>	<b>3,490,932.31</b>	<b>129,354.80</b>	<b>3,620,287.11</b>
<b>TOTAL ASSETS</b>	<b><u>14,761,436.91</u></b>	<b><u>21,049,154.01</u></b>	<b><u>35,810,590.92</u></b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
<b>Sewer - Current Liabilities</b>			
Accrued Vacations	357.63	0.00	357.63
Deposits Payable	9,583.00	0.00	9,583.00
I-Bank Loan - Current	26,540.23	0.00	26,540.23
PNC Equip. Loan - S/T	13,036.78	0.00	13,036.78
<b>Total Sewer - Current Liabilities</b>	<b>49,517.64</b>	<b>0.00</b>	<b>49,517.64</b>
<b>Water - Current Liabilities</b>			
Accrued Payables - Water	0.00	903.90	903.90
Accrued Vacations	0.00	16,555.47	16,555.47
Deposits Payable	0.00	8,876.35	8,876.35
PFP Water Deposits	0.00	4,302.50	4,302.50
PNC Equip. Loan - S/T	0.00	13,036.76	13,036.76
<b>Total Water - Current Liabilities</b>	<b>0.00</b>	<b>43,674.98</b>	<b>43,674.98</b>
<b>Payroll Liabilities</b>			
Employee Benefits Payable	4,928.00	11,960.38	16,888.38
<b>Total Payroll Liabilities</b>	<b>4,928.00</b>	<b>11,960.38</b>	<b>16,888.38</b>
<b>Total Other Current Liabilities</b>	<b>54,445.64</b>	<b>55,635.36</b>	<b>110,081.00</b>
<b>Total Current Liabilities</b>	<b>54,445.64</b>	<b>55,635.36</b>	<b>110,081.00</b>

**Montara Water & Sanitary District**  
**Funds Balance Sheet**  
 As of February 29, 2016

<b>Long Term Liabilities</b>			
<b>Sewer - Long Term Liabilities</b>			
Accrued Vacations	3,890.95	0.00	3,890.95
I-Bank Loan	800,575.13	0.00	800,575.13
PNC Equip. Loan - L/T	683,657.26	0.00	683,657.26
<b>Total Sewer - Long Term Liabilities</b>	<b>1,488,123.34</b>	<b>0.00</b>	<b>1,488,123.34</b>
<b>Water - Long Term Liabilities</b>			
Accrued Vacations	0.00	12,283.28	12,283.28
Deferred on Refunding	0.00	-243,278.00	-243,278.00
Due to Sewer Fund	0.00	803,385.23	803,385.23
GO Bonds - L/T	0.00	12,334,204.80	12,334,204.80
PNC Equip. Loan - L/T	0.00	683,657.28	683,657.28
SRF Loan Payable	0.00	2,599,694.43	2,599,694.43
<b>Total Water - Long Term Liabilities</b>	<b>0.00</b>	<b>16,189,947.02</b>	<b>16,189,947.02</b>
<b>Total Long Term Liabilities</b>	<b>1,488,123.34</b>	<b>16,189,947.02</b>	<b>17,678,070.36</b>
<b>Total Liabilities</b>	<b>1,542,568.98</b>	<b>16,245,582.38</b>	<b>17,788,151.36</b>
<b>Equity</b>			
<b>Sewer - Equity Accounts</b>			
Capital Assets Net	3,408,252.20	0.00	3,408,252.20
Fund Balance - Unrestricted	8,646,292.87	0.00	8,646,292.87
Retained Earnings	-234,573.70	0.00	-234,573.70
<b>Total Sewer - Equity Accounts</b>	<b>11,819,971.37</b>	<b>0.00</b>	<b>11,819,971.37</b>
<b>Water - Equity Accounts</b>			
Capital Assets Net	0.00	2,868,858.70	2,868,858.70
Restricted Debt Service	0.00	1,384,997.90	1,384,997.90
Unrestricted	0.00	-1,562,801.59	-1,562,801.59
Retained Earnings	0.00	234,573.70	234,573.70
<b>Total Water - Equity Accounts</b>	<b>0.00</b>	<b>2,925,628.71</b>	<b>2,925,628.71</b>
<b>Equity Adjustment Account</b>	<b>1,105,077.04</b>	<b>1,981,604.98</b>	<b>3,086,682.02</b>
<b>Net Income</b>	<b>293,819.52</b>	<b>-103,662.06</b>	<b>190,157.46</b>
<b>Total Equity</b>	<b>13,218,867.93</b>	<b>4,803,571.63</b>	<b>18,022,439.56</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>14,761,436.91</u></b>	<b><u>21,049,154.01</u></b>	<b><u>35,810,590.92</u></b>

**Montara Water & Sanitary District**  
**Restricted and Non Restricted Cash Assets**  
**July 2015 through June 2016**

**Assets and Reserves Information**

Year to Date Cash Information	July	August	September	October	November	December	January	February	March	April	May	June	Target Reserves	\$ Over/Under Targets	% Over/Under Targets
<b>Sewer - Operations</b>															
Wells Fargo Operating - Sewer	1,471,587.93	926,001.60	1,216,903.27	1,207,076.01	991,295.41	2,469,435.90	1,918,119.56	1,914,397.94							
<b>Sewer - Reserve Accounts</b>															
LAIF -															
Operating Reserve	158,079.00	158,079.00	158,079.00	3,789,563.62	3,789,563.62	3,789,563.62	3,789,563.62	3,799,988.44					287,352.00	(129,273.00)	55%
Capital Reserve	3,789,583.62	3,789,583.62	3,789,563.62	325,604.00	325,604.00	325,604.00	325,604.00	325,604.00					2,750,446.00	1,039,137.62	138%
Connection Fees Reserve	325,604.00	325,604.00	325,604.00	158,079.00	158,079.00	158,079.00	158,079.00	158,079.00					325,604.00	-	100%
Sub-total	<u>4,273,266.62</u>	<u>4,273,266.62</u>	<u>4,273,246.62</u>	<u>4,273,246.62</u>	<u>4,273,246.62</u>	<u>4,273,246.62</u>	<u>4,273,246.62</u>	<u>4,283,671.44</u>							
<b>Water - Operations</b>															
Wells Fargo Operating - Water	480,373.79	490,509.32	502,080.00	513,613.83	524,911.47	535,841.51	546,618.31	556,330.93							
<b>Water - Reserve Accounts</b>															
Wells Fargo Bank-															
Operating Reserve	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00					217,906.00	(27,655.00)	87%
Capital Reserve	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00					1,207,180.00	(808,931.00)	33%
Connection Fees Reserve	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00					157,000.00	-	100%
Sub-total	<u>745,500.00</u>														
<b>Water - Restricted accounts</b>															
First Republic Bank - Water															
Acquisition & Improvement Fund	436.13	436.13	436.13	436.13	436.13	436.13	436.13	436.13							
Cost of issuance	122.94	122.94	122.94	122.94	122.94	122.94	122.94	122.94							
GO Bonds Fund	<u>1,355,991.77</u>	<u>822,750.55</u>	<u>822,750.55</u>	<u>823,461.66</u>	<u>831,427.39</u>	<u>831,427.39</u>	<u>1,411,446.46</u>	<u>839,407.48</u>							
Sub-total	<u>1,356,550.84</u>	<u>823,309.62</u>	<u>823,309.62</u>	<u>824,020.73</u>	<u>831,986.46</u>	<u>831,986.46</u>	<u>1,412,005.53</u>	<u>839,966.55</u>							
Total Cash and equivalents	<u><b>8,327,279.18</b></u>	<u><b>7,258,587.16</b></u>	<u><b>7,561,039.51</b></u>	<u><b>7,563,457.19</b></u>	<u><b>7,366,939.96</b></u>	<u><b>8,856,010.49</b></u>	<u><b>8,895,490.02</b></u>	<u><b>8,339,866.86</b></u>							

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL				
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget	
<b>Ordinary Income/Expense</b>																	
<b>Income</b>																	
4220 · Cell Tower Lease	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18					22,225.44	32,000.00	-9,774.56	69.46%	
<b>4400 · Fees</b>																	
4410 · Administrative Fee (New Constr)		948.00					474.00	474.00					1,896.00	2,500.00	-604.00	75.84%	
4420 · Administrative Fee (Remodel)	474.00												474.00	3,000.00	-2,526.00	15.8%	
4430 · Inspection Fee (New Constr)		896.00					448.00	448.00					1,792.00	2,000.00	-208.00	89.6%	
4440 · Inspection Fee (Remodel)	1,087.00	103.00		103.00	103.00	309.00	103.00						1,808.00	4,500.00	-2,692.00	40.18%	
4460 · Remodel Fees	11,075.00	435.00	332.00		18,700.00	103.00							30,645.00	7,000.00	23,645.00	437.79%	
<b>Total 4400 · Fees</b>	<b>12,636.00</b>	<b>2,382.00</b>	<b>332.00</b>	<b>103.00</b>	<b>18,803.00</b>	<b>412.00</b>	<b>1,025.00</b>	<b>922.00</b>					<b>36,615.00</b>	<b>19,000.00</b>	<b>17,615.00</b>	<b>192.71%</b>	
4610 · Property Tax Receipts			371.87		21,539.42	95,149.18	97,214.92	14,528.04					228,803.43	230,000.00	-1,196.57	99.48%	
4710 · Sewer Service Charges						1,056,939.32		101,202.90					1,158,142.22	2,039,943.00	-881,800.78	56.77%	
4720 · Sewer Service Refunds, Customer														-4,000.00	4,000.00		
4760 · Waste Collection Revenues	882.48	1,855.85	830.14	1,919.98	723.29	1,929.25	755.01	2,324.54					11,220.54	15,000.00	-3,779.46	74.8%	
4990 · Other Revenue					9.99			2.71					12.70				
<b>Total Income</b>	<b>16,296.66</b>	<b>7,016.03</b>	<b>4,312.19</b>	<b>4,801.16</b>	<b>43,853.88</b>	<b>1,157,207.93</b>	<b>101,773.11</b>	<b>121,758.37</b>					<b>1,457,019.33</b>	<b>2,331,943.00</b>	<b>-874,923.67</b>	<b>62.48%</b>	
<b>Expense</b>																	
<b>5000 · Administrative</b>																	
5190 · Bank Fees	260.66	265.13	266.16	257.57	296.15	256.45	350.73	298.27					2,251.12	4,000.00	-1,748.88	56.28%	
<b>5200 · Board of Directors</b>																	
5210 · Board Meetings		125.00	-99.50		250.00	250.00							525.50	2,500.00	-1,974.50	21.02%	
5220 · Director Fees		337.50	525.00		525.00	337.50							1,725.00	3,300.00	-1,575.00	52.27%	
<b>Total 5200 · Board of Directors</b>		<b>462.50</b>	<b>425.50</b>		<b>775.00</b>	<b>587.50</b>							<b>2,250.50</b>	<b>5,800.00</b>	<b>-3,549.50</b>	<b>38.8%</b>	
5250 · Conference Attendance														2,000.00	-2,000.00		
5270 · Information Systems														6,000.00	-6,000.00		
<b>5300 · Insurance</b>																	
5310 · Fidelity Bond																	
5320 · Property & Liability Insurance	1,688.18												1,688.18	1,755.00	-66.82	96.19%	
<b>Total 5300 · Insurance</b>	<b>1,688.18</b>												<b>1,688.18</b>	<b>1,755.00</b>	<b>-66.82</b>	<b>96.19%</b>	
5350 · LAFCO Assessment						4,046.00							4,046.00	1,987.00	2,059.00	203.62%	
<b>5400 · Legal</b>																	
5420 · Meeting Attendance, Legal		842.50	625.00	675.00	1,496.00	1,175.00		625.00					5,438.50	9,500.00	-4,061.50	57.25%	
5430 · General Legal		3,062.50	3,530.00	1,825.00	2,920.00	2,870.00	717.50	4,342.50					19,267.50	15,000.00	4,267.50	128.45%	
5440 · Litigation																	
<b>Total 5400 · Legal</b>		<b>3,905.00</b>	<b>4,155.00</b>	<b>2,500.00</b>	<b>4,416.00</b>	<b>4,045.00</b>	<b>717.50</b>	<b>4,967.50</b>					<b>24,706.00</b>	<b>24,500.00</b>	<b>206.00</b>	<b>100.84%</b>	
5510 · Maintenance, Office		624.94	3,234.54	1,913.62		24.97	146.14	1,000.00					6,944.21	6,000.00	944.21	115.74%	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2015 through June 2016

												TOTAL				
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
5520 · Meetings, Local								23.00					23.00			
5540 · Office Supplies		1,477.69	674.48	330.76	517.80	109.30	484.10	1,113.58					4,707.71	9,000.00	-4,292.29	52.31%
5550 · Postage		117.66		77.84	117.82	100.50	486.36	1,207.09					2,107.27	2,000.00	107.27	105.36%
5560 · Printing & Publishing			202.67		65.98	35.69	135.68	1,632.20					2,072.22	3,000.00	-927.78	69.07%
5600 · Professional Services																
5610 · Accounting		1,850.00	3,400.00	4,492.50	2,100.00	3,650.00	2,500.00	3,350.00					21,342.50	30,000.00	-8,657.50	71.14%
5620 · Audit			4,500.00	5,500.00			2,050.00						12,050.00	13,000.00	-950.00	92.69%
5630 · Consulting		426.88	1,603.13		1,013.98	245.42	7,701.89						10,991.30	13,000.00	-2,008.70	84.55%
5640 · Data Services		327.50	6,052.49	30.00	105.00		207.50	61.25					6,783.74	6,000.00	783.74	113.06%
5650 · Labor & HR Support						750.00							750.00	2,250.00	-1,500.00	33.33%
5660 · Payroll Services	60.98	60.98	60.98	60.98	60.03	60.98	119.53	67.65					552.11	800.00	-247.89	69.01%
<b>Total 5600 · Professional Services</b>	<b>60.98</b>	<b>2,665.36</b>	<b>15,616.60</b>	<b>10,083.48</b>	<b>3,279.01</b>	<b>4,706.40</b>	<b>12,578.92</b>	<b>3,478.90</b>					<b>52,469.65</b>	<b>65,050.00</b>	<b>-12,580.35</b>	<b>80.66%</b>
5710 · San Mateo Co. Tax Roll Charges					115.50								115.50	2,500.00	-2,384.50	4.62%
5720 · Telephone & Internet	127.10	892.61	1,820.00	131.05	956.74	1,110.89	968.58	792.43					6,799.40	9,000.00	-2,200.60	75.55%
5730 · Mileage Reimbursement			72.30	50.00		54.99	189.01						366.30	1,500.00	-1,133.70	24.42%
5740 · Reference Materials													200.00		-200.00	
5800 · Labor																
5810 · CalPERS 457 Deferred Plan	1,095.25	1,058.45	1,092.56	1,353.69	1,073.60	1,136.67	1,116.63	1,159.56					9,086.41	13,709.00	-4,622.59	66.28%
5820 · Employee Benefits	2,693.79	2,693.79	2,693.79	2,693.79	2,693.79		3,410.97	2,865.14					19,745.06	36,497.00	-16,751.94	54.1%
5830 · Disability Insurance		113.37	113.37	113.37	113.36	113.36	113.36	113.36					793.55	1,450.00	-656.45	54.73%
5840 · Payroll Taxes	1,196.98	1,156.76	1,170.51	874.25	762.30	808.88	1,220.34	1,267.27					8,457.29	14,983.00	-6,525.71	56.45%
5850 · PARS			1,178.75	952.50			514.27	1,055.95					3,701.47	45,285.00	-41,583.53	8.17%
5900 · Wages																
5910 · Management	6,625.44	6,625.44	6,625.45	9,760.61	6,989.86	6,989.86	7,190.82	7,391.78					58,199.26	86,041.00	-27,841.74	67.64%
5920 · Staff	8,854.08	8,084.16	8,469.12	8,886.51	8,179.93	8,958.96	8,500.72	8,853.62					68,787.10	103,090.00	-34,302.90	66.73%
5930 · Staff Certification	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00					1,200.00	1,854.00	-654.00	64.73%
5940 · Staff Overtime	17.04	261.28	363.52	541.50	17.47	139.74	110.57	170.17					1,621.29	3,718.00	-2,096.71	43.61%
5950 · Staff Standby													1,147.00		-1,147.00	
<b>Total 5900 · Wages</b>	<b>15,646.56</b>	<b>15,120.88</b>	<b>15,608.09</b>	<b>19,338.62</b>	<b>15,337.26</b>	<b>16,238.56</b>	<b>15,952.11</b>	<b>16,565.57</b>					<b>129,807.65</b>	<b>195,850.00</b>	<b>-66,042.35</b>	<b>66.28%</b>
5960 · Worker's Comp Insurance				490.61									490.61	3,891.00	-3,400.39	12.61%
<b>Total 5800 · Labor</b>	<b>20,632.58</b>	<b>20,143.25</b>	<b>21,857.07</b>	<b>25,816.83</b>	<b>19,980.31</b>	<b>18,297.47</b>	<b>22,327.68</b>	<b>23,026.85</b>					<b>172,082.04</b>	<b>311,665.00</b>	<b>-139,582.96</b>	<b>55.21%</b>
<b>Total 5000 · Administrative</b>	<b>22,769.50</b>	<b>30,554.14</b>	<b>48,324.32</b>	<b>41,161.15</b>	<b>30,520.31</b>	<b>33,375.16</b>	<b>38,384.70</b>	<b>37,539.82</b>					<b>282,629.10</b>	<b>455,957.00</b>	<b>-173,327.90</b>	<b>61.99%</b>
6000 · Operations																
6170 · Claims, Property Damage														10,000.00	-10,000.00	
6195 · Education & Training														1,000.00	-1,000.00	
6200 · Engineering																
6210 · Meeting Attendance, Engineering														2,000.00	-2,000.00	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL			
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
<b>6220 · General Engineering</b>	895.00	1,750.50		581.75	6,023.50	537.00	1,611.00						11,398.75	50,000.00	-38,601.25	22.8%
<b>Total 6200 · Engineering</b>	895.00	1,750.50		581.75	6,023.50	537.00	1,611.00						11,398.75	52,000.00	-40,601.25	21.92%
<b>6320 · Equipment &amp; Tools, Expensed</b>														1,000.00	-1,000.00	
<b>6330 · Facilities</b>																
<b>6335 · Alarm Services</b>	391.80	1,066.04	444.30	391.80	512.78	444.30	391.80	512.78					4,155.60	5,000.00	-844.40	83.11%
<b>6337 · Landscaping</b>		190.00	380.00		372.06	1,330.00	190.00	190.00					2,652.06	2,400.00	252.06	110.5%
<b>Total 6330 · Facilities</b>	391.80	1,256.04	824.30	391.80	884.84	1,774.30	581.80	702.78					6,807.66	7,400.00	-592.34	92.0%
<b>6400 · Pumping</b>																
<b>6410 · Pumping Fuel &amp; Electricity</b>			4,524.11		1,956.77	1,829.49	1,714.86	2,234.56					12,259.79	27,000.00	-14,740.21	45.41%
<b>6400 · Pumping - Other</b>																
<b>Total 6400 · Pumping</b>			4,524.11		1,956.77	1,829.49	1,714.86	2,234.56					12,259.79	27,000.00	-14,740.21	45.41%
<b>6600 · Collection/Transmission</b>																
<b>6660 · Maintenance, Collection System</b>														10,000.00	-10,000.00	
<b>Total 6600 · Collection/Transmission</b>														10,000.00	-10,000.00	
<b>6800 · Vehicles</b>																
<b>6810 · Fuel</b>														800.00	-800.00	
<b>6820 · Truck Equipment, Expensed</b>														160.00	-160.00	
<b>6830 · Truck Repairs</b>														400.00	-400.00	
<b>Total 6800 · Vehicles</b>														1,360.00	-1,360.00	
<b>6900 · Sewer Authority Midcoastside</b>																
<b>6910 · SAM Collections</b>	30,042.00	30,042.00	60,084.00		30,042.00	30,042.00	30,042.00	30,042.00					240,336.00	360,500.00	-120,164.00	66.67%
<b>6920 · SAM Operations</b>	58,991.00	58,991.00	117,982.00		58,991.00	58,991.00	58,991.00	58,991.00					471,928.00	707,892.00	-235,964.00	66.67%
<b>6940 · SAM Maintenance, Collection Sys</b>						20,984.97		20,075.08					41,060.05	40,000.00	1,060.05	102.65%
<b>6950 · SAM Maintenance, Pumping</b>														50,000.00	-50,000.00	
<b>Total 6900 · Sewer Authority Midcoastside</b>	89,033.00	89,033.00	178,066.00		89,033.00	110,017.97	89,033.00	109,108.08					753,324.05	1,158,392.00	-405,067.95	65.03%
<b>Total 6000 · Operations</b>	90,319.80	92,039.54	183,414.41	973.55	97,898.11	114,158.76	92,940.66	112,045.42					783,790.25	1,268,152.00	-484,361.75	61.81%
<b>Total Expense</b>	113,089.30	122,593.68	231,738.73	42,134.70	128,418.42	147,533.92	131,325.36	149,585.24					1,066,419.35	1,724,109.00	-657,689.65	61.85%
<b>Net Ordinary Income</b>	-96,792.64	-115,577.65	-227,426.54	-37,333.54	-84,564.54	1,009,674.01	-29,552.25	-27,826.87					390,599.98	607,834.00	-217,234.02	64.26%
<b>Other Income/Expense</b>																
<b>Other Income</b>																
<b>7000 · Capital Account Revenues</b>																
<b>7100 · Connection Fees</b>																

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL			
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
7110 - Connection Fees (New Constr)			50,490.00				2,873.00						53,363.00	275,604.00	-222,241.00	19.36%
7120 - Connection Fees (Remodel)	12,439.00												12,439.00	50,000.00	-37,561.00	24.88%
<b>Total 7100 - Connection Fees</b>	<b>12,439.00</b>		<b>50,490.00</b>				<b>2,873.00</b>						<b>65,802.00</b>	<b>325,604.00</b>	<b>-259,802.00</b>	<b>20.21%</b>
7200 - Interest Income - LAIF			3,443.11			3,961.03							7,404.14	8,000.00	-595.86	92.55%
7700 - Interest, Employee Loans	303.97	298.48	292.97										895.42	3,281.00	-2,385.58	27.29%
<b>Total 7000 - Capital Account Revenues</b>	<b>12,742.97</b>	<b>298.48</b>	<b>54,226.08</b>			<b>3,961.03</b>	<b>2,873.00</b>						<b>74,101.56</b>	<b>336,885.00</b>	<b>-262,783.44</b>	<b>22.0%</b>
<b>Total Other Income</b>	<b>12,742.97</b>	<b>298.48</b>	<b>54,226.08</b>			<b>3,961.03</b>	<b>2,873.00</b>						<b>74,101.56</b>	<b>336,885.00</b>	<b>-262,783.44</b>	<b>22.0%</b>
<b>Other Expense</b>																
8000 - Capital Improvement Program																
8075 - Sewer	3,071.25	12,703.00		984.50	6,935.50	21,280.00	895.00						45,869.25	685,483.00	-639,613.75	6.69%
8100 - Water																
<b>Total 8000 - Capital Improvement Program</b>	<b>3,071.25</b>	<b>12,703.00</b>		<b>984.50</b>	<b>6,935.50</b>	<b>21,280.00</b>	<b>895.00</b>						<b>45,869.25</b>	<b>685,483.00</b>	<b>-639,613.75</b>	<b>6.69%</b>
9000 - Capital Account Expenses																
9125 - PNC Equipment Lease Interest	887.68	1,768.13	3,512.71		1,744.53	1,736.63	1,728.70	1,720.77					13,099.15	20,790.00	-7,690.85	63.01%
9175 - Capital Assessment - SAM	13,389.00	13,389.00	26,778.00		13,389.00	13,389.00	13,389.00	13,389.00					107,112.00	160,666.00	-53,554.00	66.67%
9200 - I-Bank Loan	4,801.62												4,801.62	26,022.00	-21,220.38	18.45%
<b>Total 9000 - Capital Account Expenses</b>	<b>19,078.30</b>	<b>15,157.13</b>	<b>30,290.71</b>		<b>15,133.53</b>	<b>15,125.63</b>	<b>15,117.70</b>	<b>15,109.77</b>					<b>125,012.77</b>	<b>207,478.00</b>	<b>-82,465.23</b>	<b>60.25%</b>
<b>Total Other Expense</b>	<b>22,149.55</b>	<b>27,860.13</b>	<b>30,290.71</b>	<b>984.50</b>	<b>22,069.03</b>	<b>36,405.63</b>	<b>16,012.70</b>	<b>15,109.77</b>					<b>170,882.02</b>	<b>892,961.00</b>	<b>-722,078.98</b>	<b>19.14%</b>
<b>Net Other Income</b>	<b>-9,406.58</b>	<b>-27,561.65</b>	<b>23,935.37</b>	<b>-984.50</b>	<b>-22,069.03</b>	<b>-32,444.60</b>	<b>-13,139.70</b>	<b>-15,109.77</b>					<b>-96,780.46</b>	<b>-556,076.00</b>	<b>459,295.54</b>	<b>17.4%</b>
<b>Net Income</b>	<b>-106,199.22</b>	<b>-143,139.30</b>	<b>-203,491.17</b>	<b>-38,318.04</b>	<b>-106,633.57</b>	<b>977,229.41</b>	<b>-42,691.95</b>	<b>-42,936.64</b>					<b>293,819.52</b>	<b>51,758.00</b>	<b>242,061.52</b>	<b>567.68%</b>

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL				
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget	
<b>Ordinary Income/Expense</b>																	
<b>Income</b>																	
4220 · Cell Tower Lease	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19						22,225.52	32,000.00	-9,774.48	69.46%
<b>4400 · Fees</b>																	
4410 · Administrative Fee (New Constr)		1,896.00						474.00						2,370.00	4,500.00	-2,130.00	52.67%
4420 · Administrative Fee (Remodel)														900.00	900.00	-900.00	
4430 · Inspection Fee (New Constr)		1,792.00						448.00						2,240.00	4,250.00	-2,010.00	52.71%
4440 · Inspection Fee (Remodel)														800.00	800.00	-800.00	
4450 · Mainline Extension Fees					19,951.00									19,951.00			
<b>Total 4400 · Fees</b>		3,688.00			19,951.00			922.00						24,561.00	10,450.00	14,111.00	235.03%
4610 · Property Tax Receipts			371.87		21,539.43	95,149.16	97,214.90	14,528.01						228,803.37	230,000.00	-1,196.63	99.48%
4740 · Testing, Backflow	2,781.00	2,266.00			3,708.00		3,296.00							12,051.00	13,000.00	-949.00	92.7%
4810 · Water Sales, Domestic	154,270.38	151,053.90	168,526.48	142,366.98	153,716.54	122,026.03	137,466.56	129,645.07						1,159,071.94	1,682,734.00	-523,662.06	68.88%
4850 · Water Sales Refunds, Customer	-1,488.35													-1,488.35	-3,000.00	1,511.65	49.61%
4990 · Other Revenue	692.00			621.00	643.00			2.71						1,958.71			
<b>Total Income</b>	159,033.22	159,786.09	171,676.54	145,766.17	202,336.16	219,953.38	240,755.65	147,875.98						1,447,183.19	1,965,184.00	-518,000.81	73.64%
<b>Expense</b>																	
<b>5000 · Administrative</b>																	
5190 · Bank Fees	532.63	500.81	469.12	516.30	488.27	477.68	543.76	504.47						4,033.04	9,000.00	-4,966.96	44.81%
<b>5200 · Board of Directors</b>																	
5210 · Board Meetings		125.00	-99.50		250.00	250.00								525.50	2,500.00	-1,974.50	21.02%
5220 · Director Fees		337.50	525.00		525.00	337.50								1,725.00	3,300.00	-1,575.00	52.27%
<b>Total 5200 · Board of Directors</b>		462.50	425.50		775.00	587.50								2,250.50	5,800.00	-3,549.50	38.8%
5240 · CDPH Fees					13,141.34	2,088.00								15,229.34	15,000.00	229.34	101.53%
5250 · Conference Attendance			600.00	600.00										1,200.00	4,000.00	-2,800.00	30.0%
5270 · Information Systems							361.00							361.00	3,200.00	-2,839.00	11.28%
<b>5300 · Insurance</b>																	
5310 · Fidelity Bond																	
5320 · Property & Liability Insurance	1,688.18													1,688.18	1,755.00	-66.82	96.19%
<b>Total 5300 · Insurance</b>	1,688.18													1,688.18	1,755.00	-66.82	96.19%
5350 · LAFCO Assessment															2,800.00	-2,800.00	
<b>5400 · Legal</b>																	
5420 · Meeting Attendance, Legal		845.00	625.00	675.00	1,492.00	1,175.00		625.00						5,437.00	8,500.00	-3,063.00	63.97%
5430 · General Legal		3,625.00	4,657.50	6,300.00	4,917.00	1,755.00	1,032.50	6,660.00						28,947.00	60,000.00	-31,053.00	48.25%
5440 · Litigation																	
<b>Total 5400 · Legal</b>		4,470.00	5,282.50	6,975.00	6,409.00	2,930.00	1,032.50	7,285.00						34,384.00	68,500.00	-34,116.00	50.2%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL			
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
5510 · Maintenance, Office		624.85	3,234.53	1,913.62		24.98	146.15	1,000.00					6,944.13	6,000.00	944.13	115.74%
5520 · Meetings, Local								23.00					23.00			
5530 · Memberships		254.15	249.00		5,778.00	10,944.00							17,225.15	18,000.00	-774.85	95.7%
5540 · Office Supplies		1,477.66	674.45	330.77	517.80	109.30	484.10	1,113.58					4,707.66	9,000.00	-4,292.34	52.31%
5550 · Postage		564.77	665.57	567.85	615.70	599.15	1,035.79	807.33					4,856.16	6,000.00	-1,143.84	80.94%
5560 · Printing & Publishing			202.67		65.98	35.68	35.68	213.95					553.96	2,000.00	-1,446.04	27.7%
5600 · Professional Services																
5610 · Accounting		1,850.00	3,400.00	4,492.50	2,100.00	3,650.00	2,500.00	3,350.00					21,342.50	30,000.00	-8,657.50	71.14%
5620 · Audit			4,500.00	5,500.00			2,050.00						12,050.00	13,000.00	-950.00	92.69%
5630 · Consulting		754.37	7,674.21	2,977.00	1,498.97	245.41	6,292.50	30.00					19,472.46	25,000.00	-5,527.54	77.89%
5640 · Data Services								31.25					31.25			
5650 · Labor & HR Support	375.00	375.00		375.00		750.00							1,875.00		1,875.00	100.0%
5660 · Payroll Services	60.98	60.98	60.98	60.98	60.03	60.98	119.53	67.65					552.11	850.00	-297.89	64.95%
5690 · Other Professional Services						226.94							226.94			
<b>Total 5600 · Professional Services</b>	<b>435.98</b>	<b>3,040.35</b>	<b>15,635.19</b>	<b>13,405.48</b>	<b>3,659.00</b>	<b>4,933.33</b>	<b>10,962.03</b>	<b>3,478.90</b>					<b>55,550.26</b>	<b>68,850.00</b>	<b>-13,299.74</b>	<b>80.68%</b>
5710 · San Mateo Co. Tax Roll Charges					122.50								122.50			
5720 · Telephone & Internet	287.56	1,496.23	2,194.97	652.41	1,749.45	1,644.73	1,346.14	1,182.54					10,554.03	9,000.00	1,554.03	117.27%
5730 · Mileage Reimbursement		192.74	86.33	107.33	120.98	297.08	270.91	65.52					1,140.89	2,000.00	-859.11	57.05%
5740 · Reference Materials														800.00	-800.00	
5800 · Labor																
5810 · CalPERS 457 Deferred Plan	2,539.79	2,485.10	2,575.08	2,769.69	2,446.02	2,560.99	2,479.98	2,607.66					20,464.31	35,154.00	-14,689.69	58.21%
5820 · Employee Benefits	5,405.84	5,405.84	5,405.84	5,405.84	5,405.84		10,608.70	5,780.71					43,418.61	61,277.00	-17,858.39	70.86%
5830 · Disability Insurance		280.52	280.52	280.52	280.52	280.52	280.52	280.52					1,963.64	3,549.00	-1,585.36	55.33%
5840 · Payroll Taxes	3,017.54	2,908.21	2,986.43	2,587.01	2,428.05	2,528.15	2,907.87	3,028.12					22,391.38	38,419.00	-16,027.62	58.28%
5850 · PARS			1,178.75	952.50			976.16	2,094.76					5,202.17	111,796.00	-106,593.83	4.65%
5900 · Wages																
5910 · Management	6,625.46	6,625.46	6,625.45	9,760.62	6,989.84	6,989.84	7,190.80	7,391.76					58,199.23	86,041.00	-27,841.77	67.64%
5920 · Staff	26,717.05	23,907.14	24,991.45	25,363.13	23,839.87	25,993.73	24,291.09	25,819.58					200,923.04	338,785.00	-137,861.96	59.31%
5930 · Staff Certification	750.00	750.00	810.00	750.00	750.00	750.00	750.00	750.00					6,060.00	9,167.00	-3,107.00	66.11%
5940 · Staff Overtime	3,524.31	4,866.78	5,168.25	3,975.38	3,692.39	3,124.70	3,838.45	3,781.61					31,971.87	49,918.00	-17,946.13	64.05%
5950 · Staff Standby	1,828.57	1,866.99	1,810.74	1,878.64	1,840.35	1,854.16	1,941.26	1,840.09					14,860.80	18,295.00	-3,434.20	81.23%
<b>Total 5900 · Wages</b>	<b>39,445.39</b>	<b>38,016.37</b>	<b>39,405.89</b>	<b>41,727.77</b>	<b>37,112.45</b>	<b>38,712.43</b>	<b>38,011.60</b>	<b>39,583.04</b>					<b>312,014.94</b>	<b>502,206.00</b>	<b>-190,191.06</b>	<b>62.13%</b>
5960 · Worker's Comp Insurance				4,787.58									4,787.58	17,019.00	-12,231.42	28.13%
<b>Total 5800 · Labor</b>	<b>50,408.56</b>	<b>49,096.04</b>	<b>51,832.51</b>	<b>58,510.91</b>	<b>47,672.88</b>	<b>44,082.09</b>	<b>55,264.83</b>	<b>53,374.81</b>					<b>410,242.63</b>	<b>769,420.00</b>	<b>-359,177.37</b>	<b>53.32%</b>
<b>Total 5000 · Administrative</b>	<b>53,352.91</b>	<b>62,180.10</b>	<b>81,552.34</b>	<b>83,579.67</b>	<b>81,115.90</b>	<b>68,753.52</b>	<b>71,482.89</b>	<b>69,049.10</b>					<b>571,066.43</b>	<b>1,001,125.00</b>	<b>-430,058.57</b>	<b>57.04%</b>
6000 · Operations																

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2015 through June 2016

												TOTAL				
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
6160 · Backflow Prevention		756.94	1,812.67	600.00	500.00	550.00	200.00	700.00					5,119.61	4,000.00	1,119.61	127.99%
6170 · Claims, Property Damage														10,000.00	-10,000.00	
6180 · Communications																
6185 · SCADA Maintenance		2,574.91	75.00		5,557.75	1,287.00	1,617.00						11,111.66	15,000.00	-3,888.34	74.08%
6180 · Communications - Other																
<b>Total 6180 · Communications</b>		2,574.91	75.00		5,557.75	1,287.00	1,617.00						11,111.66	15,000.00	-3,888.34	74.08%
6195 · Education & Training			210.00	210.00	210.00	210.00	271.74						1,111.74	6,000.00	-4,888.26	18.53%
6200 · Engineering																
6210 · Meeting Attendance, Engineering														2,000.00	-2,000.00	
6220 · General Engineering		150.00	330.00		8,965.00		1,550.00						10,995.00	30,000.00	-19,005.00	36.65%
6230 · Water Quality Engineering		15,935.00	4,811.25		7,454.90		10,294.33						38,495.48	35,000.00	3,495.48	109.99%
<b>Total 6200 · Engineering</b>		16,085.00	5,141.25		16,419.90		11,844.33						49,490.48	67,000.00	-17,509.52	73.87%
6320 · Equipment & Tools, Expensed		126.25	25.38	864.63	499.25	393.80	887.12	284.18					3,080.61	6,000.00	-2,919.39	51.34%
6330 · Facilities																
6335 · Alarm Services		119.25	52.50		120.97	52.50		120.97					466.19	750.00	-283.81	62.16%
6337 · Landscaping		300.00	600.00		482.06	1,804.09	420.00	420.00					4,026.15	4,500.00	-473.85	89.47%
<b>Total 6330 · Facilities</b>		419.25	652.50		603.03	1,856.59	420.00	540.97					4,492.34	5,250.00	-757.66	85.57%
6370 · Lab Supplies & Equipment						501.73							501.73	1,000.00	-498.27	50.17%
6380 · Meter Reading																
6400 · Pumping																
6410 · Pumping Fuel & Electricity		7,128.32	8,824.03	1,374.39	4,427.71	4,957.90	3,754.09	34,384.89					64,851.33	65,000.00	-148.67	99.77%
6420 · Pumping Maintenance, Generators					4,771.43								4,771.43	13,000.00	-8,228.57	36.7%
6430 · Pumping Maintenance, General		49.99	808.88			148.54							1,007.41	2,500.00	-1,492.59	40.3%
6440 · Pumping Equipment, Expensed							1,641.07						1,641.07	2,000.00	-358.93	82.05%
<b>Total 6400 · Pumping</b>		7,178.31	9,632.91	1,374.39	9,199.14	5,106.44	5,395.16	34,384.89					72,271.24	82,500.00	-10,228.76	87.6%
6500 · Supply																
6510 · Maintenance, Raw Water Mains																
6520 · Maintenance, Wells					2,212.66	6,934.70	1,046.09	-556.71					9,636.74	5,000.00	4,636.74	192.74%
6530 · Water Purchases			20,264.06										20,264.06	40,000.00	-19,735.94	50.66%
<b>Total 6500 · Supply</b>			20,264.06		2,212.66	6,934.70	1,046.09	-556.71					29,900.80	45,000.00	-15,099.20	66.45%
6600 · Collection/Transmission																
6610 · Hydrants														1,000.00	-1,000.00	
6620 · Maintenance, Water Mains		8,704.72	14,505.69	8,354.63	11,041.15	5,020.60		217.07					47,843.86	55,000.00	-7,156.14	86.99%
6630 · Maintenance, Water Svc Lines							3,019.61	290.59					3,310.20	25,000.00	-21,689.80	13.24%
6640 · Maintenance, Tanks			307.06										307.06	1,000.00	-692.94	30.71%
6650 · Maint., Distribution General								1,925.70					1,925.70	10,000.00	-8,074.30	19.26%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2015 through June 2016

												TOTAL				
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
6670 · Meters			787.69		668.19	354.89							1,810.77	2,500.00	-689.23	72.43%
<b>Total 6600 · Collection/Transmission</b>		8,704.72	15,600.44	8,354.63	11,709.34	5,375.49	3,019.61	2,433.36					55,197.59	94,500.00	-39,302.41	58.41%
<b>6700 · Treatment</b>																
6710 · Chemicals & Filtering		622.14	230.74	667.87	428.73	530.21	484.63	2,368.75					5,333.07	30,000.00	-24,666.93	17.78%
6720 · Maintenance, Treatment Equip.		2,053.81	62.47	693.15	11.50	2,475.99		1,222.48					6,519.40	4,000.00	2,519.40	162.99%
6730 · Treatment Analysis		2,306.00	6,451.95	850.00	1,835.00	6,339.30	4,635.94	933.00					23,351.19	25,000.00	-1,648.81	93.41%
<b>Total 6700 · Treatment</b>		4,981.95	6,745.16	2,211.02	2,275.23	9,345.50	5,120.57	4,524.23					35,203.66	59,000.00	-23,796.34	59.67%
6770 · Uniforms		1,835.41		1,128.38	856.31	1,507.37	1,348.37	626.50					7,302.34	9,000.00	-1,697.66	81.14%
<b>6800 · Vehicles</b>																
6810 · Fuel		662.50	639.06	631.20	808.47	649.73	396.50	514.36					4,301.82	8,500.00	-4,198.18	50.61%
6820 · Truck Equipment, Expensed		17.05					212.36						229.41	2,000.00	-1,770.59	11.47%
6830 · Truck Repairs				54.22	61.28	216.99		880.27					1,212.76	5,000.00	-3,787.24	24.26%
<b>Total 6800 · Vehicles</b>		679.55	639.06	685.42	869.75	866.72	608.86	1,394.63					5,743.99	15,500.00	-9,756.01	37.06%
6890 · Other Operations						575.00							575.00			
6000 · Operations - Other								1,762.00					1,762.00			
<b>Total 6000 · Operations</b>		43,342.29	60,798.43	15,428.47	50,912.36	34,510.34	31,778.85	46,094.05					282,864.79	419,750.00	-136,885.21	67.39%
<b>Total Expense</b>	53,352.91	105,522.39	142,350.77	99,008.14	132,028.26	103,263.86	103,261.74	115,143.15					853,931.22	1,420,875.00	-566,943.78	60.1%
<b>Net Ordinary Income</b>	105,680.31	54,263.70	29,325.77	46,758.03	70,307.90	116,689.52	137,493.91	32,732.83					593,251.97	544,309.00	48,942.97	108.99%
<b>Other Income/Expense</b>																
<b>Other Income</b>																
<b>7000 · Capital Account Revenues</b>																
<b>7100 · Connection Fees</b>																
7110 · Connection Fees (New Constr)			16,785.00	16,785.00	15,060.50								48,630.50	101,000.00	-52,369.50	48.15%
7120 · Connection Fees (Remodel)													3,000.00		-3,000.00	
7130 · Conn. Fees, PFP (New Constr)	11,962.00		8,002.00	12,802.00	8,002.00								40,768.00	53,000.00	-12,232.00	76.92%
7140 · Conn. Fees, PFP (Remodel)																
<b>Total 7100 · Connection Fees</b>	11,962.00		24,787.00	29,587.00	23,062.50								89,398.50	157,000.00	-67,601.50	56.94%
7600 · Bond Revenues, G.O.			711.11		7,965.73	575,033.66	8,164.47	61,292.30					653,167.27	1,150,436.00	-497,268.73	56.78%
<b>Total 7000 · Capital Account Revenues</b>	11,962.00		25,498.11	29,587.00	31,028.23	575,033.66	8,164.47	61,292.30					742,565.77	1,307,436.00	-564,870.23	56.8%
<b>Total Other Income</b>	11,962.00		25,498.11	29,587.00	31,028.23	575,033.66	8,164.47	61,292.30					742,565.77	1,307,436.00	-564,870.23	56.8%
<b>Other Expense</b>																
<b>8000 · Capital Improvement Program</b>																

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL			
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
8100 - Water		387,790.51	362,246.06	141,800.25	173,535.33	74,658.74	75,309.44	2,578.64					1,217,918.97	1,729,000.00	-511,081.03	70.44%
<b>Total 8000 - Capital Improvement Program</b>		387,790.51	362,246.06	141,800.25	173,535.33	74,658.74	75,309.44	2,578.64					1,217,918.97	1,729,000.00	-511,081.03	70.44%
<b>9000 - Capital Account Expenses</b>																
9100 - Interest Expense - GO Bonds		26,484.91						156,436.63					182,921.54	315,346.00	-132,424.46	58.01%
9125 - PNC Equipment Lease Interest	887.68	1,768.14	3,512.71		1,744.54	1,736.63	1,728.71	1,720.76					13,099.17	20,790.00	-7,690.83	63.01%
9150 - SRF Loan						25,540.12							25,540.12		25,540.12	100.0%
<b>Total 9000 - Capital Account Expenses</b>	887.68	28,253.05	3,512.71		1,744.54	27,276.75	1,728.71	158,157.39					221,560.83	336,136.00	-114,575.17	65.91%
<b>Total Other Expense</b>	887.68	416,043.56	365,758.77	141,800.25	175,279.87	101,935.49	77,038.15	160,736.03					1,439,479.80	2,065,136.00	-625,656.20	69.7%
<b>Net Other Income</b>	11,074.32	-416,043.56	-340,260.66	-112,213.25	-144,251.64	473,098.17	-68,873.68	-99,443.73					-696,914.03	-757,700.00	60,785.97	91.98%
<b>Net Income</b>	<b>116,754.63</b>	<b>-361,779.86</b>	<b>-310,934.89</b>	<b>-65,455.22</b>	<b>-73,943.74</b>	<b>589,787.69</b>	<b>68,620.23</b>	<b>-66,710.90</b>					<b>-103,662.06</b>	<b>-213,391.00</b>	<b>109,728.94</b>	<b>48.58%</b>



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: May 5, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

**SUBJECT: Unaudited Financial Statements – Executive  
Summary**

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## **Budget vs. Actual – Sewer July thru March, 2016 Variances over \$2,000:**

- 4460 Remodel Fees, \$25,719 above Budget – It was discovered two receipts booked into the account are for fixture unit connections. Activity has been moved to Sewer Connection fees account.
- 4610 Property Tax Receipts, \$114,114 above Budget – Uneven remittances received by the County.
- 4710 Sewer Service Charges, \$138,171 above Budget – Uneven remittances received by the County.
- 4720 – Sewer Service Refunds, \$5,670 above budget – Two refunds issued to customers in the month of March.
- **Overall Total Operating Income for the period ending March 31, 2016 was \$273,554 above budget. Total revenue received to date is \$1,455,026.**
- 5270 Information Systems, \$4,500 below budget – Current year activity has been booked to account 5640. Issue has been identified and has been corrected.
- 5400 Legal, \$9,038 above Budget- Increased activity in the current fiscal year.
- 5510 Maintenance-office, \$2,444 above Budget – Office & Window Cleaning in District offices performed in February.
- 5640 Data Services, \$2,284 above Budget – See comment associated with account 5270 above.
- 5800 Labor, \$18,446 below Budget – Major driver causing below budget is the budgeted PARS expense. The District's 6.25% contribution began in March.
- 6170 Claims, Property Damage, \$7,500 below Budget –No activity to date.
- 6200 Engineering, \$26,888 below Budget – Majority of engineering costs have been capital in nature.
- 6600 Collection/Transmission, \$7,500 below Budget – No activity to date.
- 6940 & 6950 SAM Maintenance, Collection Sys, \$11,060 above Budget & 6950 SAM Maintenance, Pumping, \$37,500 below Budget (respectively) – Activity related to lift station repairs has all been booked to account 6940. Bills from SAM do not easily identify the differentiation between the two.
- **Overall Total Operating Expenses for the period ending March 31, 2016 were \$70,547 below Budget.**



# MONTARA WATER AND SANITARY DISTRICT AGENDA

**For Meeting Of: May 5, 2016**

**TO: BOARD OF DIRECTORS**

**FROM: Clemens H. Heldmaier, General Manager**

- **Total overall Expenses for the period ending March 31, 2016 were \$80,702 below budget. For a net ordinary income of \$354,256, budgeted vs. actual. Actual net ordinary income is \$239,396.**
- 7100 Connection Fees, \$175,264 below Budget – No connections issued in March.
- 8000 CIP, \$453,079 below Budget – Projects have been held up due to on-going permitting issues with the CA Coastal Committee.
- 9200 I-Bank Loan, \$21,220 below Budget – Payments made twice a year.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: May 5, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- **Budget vs. Actual – Water July thru March, 2016 Variances over \$2,000:**
- 4400 Mainline extension fees, \$18,567 above Budget – No budget set up for revenue line item.
- 4610 Property tax Receipts, \$114,134 above Budget – Uneven remittances received by the County.
- 4740 Testing, Backflow, \$2,301 above Budget – Increased activity over the fiscal year.
- 4810 Water Sales Domestic, \$25,944 above Budget – More water sales than anticipated.
- **Overall Total Operating Income for the period ending March 31, 2016 was \$164,670 above budget. Total revenue received to date is \$1,581,058.**
- 5190 Bank Fees, \$2,205 below Budget - Less activity than anticipated.
- 5240 CDPH Fees, \$3,979 above Budget – State Water Resources Control Board system fees paid in November and Permit fee paid in December.
- 5270 Information System, \$2,039 below Budget – Current year activity has been booked to account 5630. Issue has been identified and has been corrected.
- 5400 Legal, \$11,648 below Budget – Less activity than anticipated.
- 5510 Maintenance-Office, \$2,444 above Budget – Flooring and electrical work expenses were higher than expected.
- 5530 Memberships, \$3,725 above Budget, - Most membership fees paid on a calendar year basis. Variance will decrease and fiscal year continues.
- 5720 Telephone & Internet, \$5,470 above Budget – Increased cost for phone and internet connection.
- 5800 Labor, \$73,471 below Budget – Major driver causing below budget is the budgeted PARS expense. The District's 6.25% contribution began in March.
- 6160 Backflow, Prevention, \$2,945 above budget – Increased activity for water conservation.
- 6170 Claims, Property Damage, \$7,500 below Budget –No activity to date.
- 6195 Education & Training, \$3,240 below Budget – One safety meeting in the month of March.
- 6200 Engineering, \$10,929 above Budget – Water quality engineering expenses are higher than anticipated.
- 6400 Pumping, \$16,752 above Budget – Increased pumping due to the increase in water demands.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: May 5, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6500 Supply, \$6,511 above Budget – Well maintenance expenses have been larger than expected. These costs are on an as needed basis.
- 6600 Collection/Transmission, \$14,367 below Budget – Water Service lines maintenance has been minimal in certain areas.
- 6700 Treatment, \$4,527 below Budget – Costs related to chemicals and filtering have been held below historic levels.
- 6800 Vehicles, \$5,148 below Budget – Maintenance and fuel costs have been held in check thus far.
- **Overall Total Operating Expenses for the period ending March 31, 2016 were \$6,853 above budget.**
- **Total overall Expenses for the period ending March 31, 2016 were \$66,495 below budget. For a net ordinary income of \$231,164, budgeted vs. actual. Actual net ordinary income is \$578,647.**
- 7100 Connection Fees, \$28,352 below Budget –No connections issued in March.
- 7600 Bond Revenues, G.O. \$207,175 below Budget – One small receipt received in March.
- 8100 CIP, \$102,887 above Budget – \$181,718 in outflows for the month of March.
- 9100 Interest Expense G.O. Bonds, \$132,424 below Budget – Timing difference due to accrual.
- 9150 SRF Loan, Interest payments made in December account for \$25,540. Account was unbudgeted due to the understanding that payments would not begin until project completion. This turned out to not be the case.

## RECOMMENDATION:

This is for Board information only

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
 July 2015 through March 2016

	Jul '15 - Mar 16	Sewer Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4220 · Cell Tower Lease	25,003.62	24,000.03	1,003.59
4400 · Fees			
4410 · Administrative Fee (New Constr)	2,370.00	1,874.97	495.03
4420 · Administrative Fee (Remodel)	948.00	2,250.00	-1,302.00
4430 · Inspection Fee (New Constr)	2,240.00	1,500.03	739.97
4440 · Inspection Fee (Remodel)	2,462.00	3,375.00	-913.00
4460 · Remodel Fees	30,969.00	5,249.97	25,719.03
<b>Total 4400 · Fees</b>	38,989.00	14,249.97	24,739.03
4610 · Property Tax Receipts	229,133.89	115,000.00	114,133.89
4710 · Sewer Service Charges	1,158,142.22	1,019,971.50	138,170.72
4720 · Sewer Service Refunds, Customer	-8,670.00	-2,999.97	-5,670.03
4760 · Waste Collection Revenues	12,414.34	11,250.00	1,164.34
4990 · Other Revenue	12.70		
<b>Total Income</b>	1,455,025.77	1,181,471.53	273,554.24
<b>Gross Profit</b>	1,455,025.77	1,181,471.53	273,554.24
<b>Expense</b>			
5000 · Administrative			
5190 · Bank Fees	2,563.24	2,999.97	-436.73
5200 · Board of Directors			
5210 · Board Meetings	2,196.16	1,874.97	321.19
5220 · Director Fees	1,912.50	2,475.00	-562.50
<b>Total 5200 · Board of Directors</b>	4,108.66	4,349.97	-241.31
5250 · Conference Attendance	0.00	1,500.03	-1,500.03
5270 · Information Systems	0.00	4,500.00	-4,500.00
5300 · Insurance			
5320 · Property & Liability Insurance	1,688.18	1,316.25	371.93
<b>Total 5300 · Insurance</b>	1,688.18	1,316.25	371.93
5350 · LAFCO Assessment	1,718.00	1,490.22	227.78
5400 · Legal			
5420 · Meeting Attendance, Legal	5,438.50	7,125.03	-1,686.53
5430 · General Legal	21,975.00	11,250.00	10,725.00
<b>Total 5400 · Legal</b>	27,413.50	18,375.03	9,038.47
5510 · Maintenance, Office	6,944.21	4,500.00	2,444.21
5520 · Meetings, Local	23.00		
5540 · Office Supplies	4,752.89	6,750.00	-1,997.11
5550 · Postage	2,107.27	1,500.03	607.24
5560 · Printing & Publishing	2,663.29	2,250.00	413.29
5600 · Professional Services			
5610 · Accounting	24,492.50	22,500.00	1,992.50
5620 · Audit	12,050.00	13,000.00	-950.00
5630 · Consulting	11,741.30	9,749.97	1,991.33
5640 · Data Services	6,783.74	4,500.00	2,283.74
5650 · Labor & HR Support	1,500.00	1,687.50	-187.50
5660 · Payroll Services	619.76	600.03	19.73
<b>Total 5600 · Professional Services</b>	57,187.30	52,037.50	5,149.80

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
 July 2015 through March 2016

	Jul '15 - Mar 16	Sewer Budget	\$ Over Budget
5710 - San Mateo Co. Tax Roll Charges	115.50	1,874.97	-1,759.47
5720 - Telephone & Internet	8,085.18	6,750.00	1,335.18
5730 - Mileage Reimbursement	390.29	1,125.00	-734.71
5740 - Reference Materials	0.00	150.03	-150.03
<b>5800 - Labor</b>			
5810 - CalPERS 457 Deferred Plan	10,327.58	10,281.78	45.80
5820 - Employee Benefits	22,610.21	27,372.78	-4,762.57
5830 - Disability Insurance	906.91	1,087.47	-180.56
5840 - Payroll Taxes	10,613.82	11,237.22	-623.40
5850 - PARS	12,356.32	33,963.75	-21,607.43
<b>5900 - Wages</b>			
5910 - Management	70,258.89	64,530.72	5,728.17
5920 - Staff	84,407.86	77,317.47	7,090.39
5930 - Staff Certification	1,350.00	1,390.50	-40.50
5940 - Staff Overtime	1,980.54	2,788.47	-807.93
5950 - Staff Standby	0.00	860.22	-860.22
<b>Total 5900 - Wages</b>	<b>157,997.29</b>	<b>146,887.38</b>	<b>11,109.91</b>
5960 - Worker's Comp Insurance	490.61	2,918.25	-2,427.64
<b>Total 5800 - Labor</b>	<b>215,302.74</b>	<b>233,748.63</b>	<b>-18,445.89</b>
<b>Total 5000 - Administrative</b>	<b>335,063.25</b>	<b>345,217.63</b>	<b>-10,154.38</b>
<b>6000 - Operations</b>			
6170 - Claims, Property Damage	0.00	7,499.97	-7,499.97
6195 - Education & Training	0.00	749.97	-749.97
<b>6200 - Engineering</b>			
6210 - Meeting Attendance, Engineering	0.00	1,500.03	-1,500.03
6220 - General Engineering	12,112.25	37,500.03	-25,387.78
<b>Total 6200 - Engineering</b>	<b>12,112.25</b>	<b>39,000.06</b>	<b>-26,887.81</b>
6320 - Equipment & Tools, Expensed	0.00	749.97	-749.97
<b>6330 - Facilities</b>			
6335 - Alarm Services	4,599.90	3,750.03	849.87
6337 - Landscaping	2,942.06	1,800.00	1,142.06
<b>Total 6330 - Facilities</b>	<b>7,541.96</b>	<b>5,550.03</b>	<b>1,991.93</b>
<b>6400 - Pumping</b>			
6410 - Pumping Fuel & Electricity	15,030.45	20,250.00	-5,219.55
6430 - Pumping Maintenance, General	3,525.11		
<b>Total 6400 - Pumping</b>	<b>18,555.56</b>	<b>20,250.00</b>	<b>-1,694.44</b>
<b>6600 - Collection/Transmission</b>			
6660 - Maintenance, Collection System	0.00	7,499.97	-7,499.97
<b>Total 6600 - Collection/Transmission</b>	<b>0.00</b>	<b>7,499.97</b>	<b>-7,499.97</b>
<b>6800 - Vehicles</b>			
6810 - Fuel	0.00	600.03	-600.03
6820 - Truck Equipment, Expensed	0.00	119.97	-119.97
6830 - Truck Repairs	0.00	299.97	-299.97
<b>Total 6800 - Vehicles</b>	<b>0.00</b>	<b>1,019.97</b>	<b>-1,019.97</b>

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
 July 2015 through March 2016

	Jul '15 - Mar 16	Sewer Budget	\$ Over Budget
<b>6900 - Sewer Authority Midcoastside</b>			
6910 - SAM Collections	270,378.00	270,375.03	2.97
6920 - SAM Operations	530,919.00	530,919.00	0.00
6940 - SAM Maintenance, Collection Sys	41,060.05	29,999.97	11,060.08
6950 - SAM Maintenance, Pumping	0.00	37,500.03	-37,500.03
<b>Total 6900 - Sewer Authority Midcoastside</b>	<b>842,357.05</b>	<b>868,794.03</b>	<b>-26,436.98</b>
<b>Total 6000 - Operations</b>	<b>880,566.82</b>	<b>951,113.97</b>	<b>-70,547.15</b>
<b>Total Expense</b>	<b>1,215,630.07</b>	<b>1,296,331.60</b>	<b>-80,701.53</b>
<b>Net Ordinary Income</b>	<b>239,395.70</b>	<b>-114,860.07</b>	<b>354,255.77</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7000 - Capital Account Revenues</b>			
7100 - Connection Fees			
7110 - Connection Fees (New Constr)	53,363.00	206,703.00	-153,340.00
7120 - Connection Fees (Remodel)	15,576.00	37,500.03	-21,924.03
<b>Total 7100 - Connection Fees</b>	<b>68,939.00</b>	<b>244,203.03</b>	<b>-175,264.03</b>
7200 - Interest Income - LAIF	7,404.14	6,000.00	1,404.14
7700 - Interest, Employee Loans	895.42	2,536.58	-1,641.16
<b>Total 7000 - Capital Account Revenues</b>	<b>77,238.56</b>	<b>252,739.61</b>	<b>-175,501.05</b>
<b>Total Other Income</b>	<b>77,238.56</b>	<b>252,739.61</b>	<b>-175,501.05</b>
<b>Other Expense</b>			
<b>8000 - Capital Improvement Program</b>			
8075 - Sewer	61,032.75	514,112.22	-453,079.47
8100 - Water	0.00		
<b>Total 8000 - Capital Improvement Program</b>	<b>61,032.75</b>	<b>514,112.22</b>	<b>-453,079.47</b>
<b>9000 - Capital Account Expenses</b>			
9125 - PNC Equipment Lease Interest	14,811.95	15,699.66	-887.71
9175 - Capital Assessment - SAM	120,501.00	120,499.47	1.53
9200 - I-Bank Loan	4,801.62	26,022.00	-21,220.38
<b>Total 9000 - Capital Account Expenses</b>	<b>140,114.57</b>	<b>162,221.13</b>	<b>-22,106.56</b>
<b>Total Other Expense</b>	<b>201,147.32</b>	<b>676,333.35</b>	<b>-475,186.03</b>
<b>Net Other Income</b>	<b>-123,908.76</b>	<b>-423,593.74</b>	<b>299,684.98</b>
<b>Net Income</b>	<b>115,486.94</b>	<b>-538,453.81</b>	<b>653,940.75</b>

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
 July 2015 through March 2016

	Water		
	Jul '15 - Mar 16	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4220 · Cell Tower Lease	25,003.71	24,000.03	1,003.68
4400 · Fees			
4410 · Administrative Fee (New Constr)	3,318.00	3,375.00	-57.00
4420 · Administrative Fee (Remodel)	0.00	675.00	-675.00
4430 · Inspection Fee (New Constr)	3,136.00	3,187.53	-51.53
4440 · Inspection Fee (Remodel)	0.00	600.03	-600.03
4450 · Mainline Extension Fees	19,951.00		
<b>Total 4400 · Fees</b>	26,405.00	7,837.56	18,567.44
4610 · Property Tax Receipts	229,133.82	115,000.00	114,133.82
4740 · Testing, Backflow	12,051.00	9,749.97	2,301.03
4810 · Water Sales, Domestic	1,287,993.99	1,262,050.47	25,943.52
4850 · Water Sales Refunds, Customer	-1,488.35	-2,250.00	761.65
4990 · Other Revenue	1,958.71		
<b>Total Income</b>	1,581,057.88	1,416,388.03	164,669.85
<b>Gross Profit</b>	1,581,057.88	1,416,388.03	164,669.85
<b>Expense</b>			
5000 · Administrative			
5190 · Bank Fees	4,544.98	6,750.00	-2,205.02
5200 · Board of Directors			
5210 · Board Meetings	2,196.16	1,874.97	321.19
5220 · Director Fees	1,912.50	2,475.00	-562.50
<b>Total 5200 · Board of Directors</b>	4,108.66	4,349.97	-241.31
5240 · CDPH Fees	15,229.34	11,250.00	3,979.34
5250 · Conference Attendance	1,475.00	2,999.97	-1,524.97
5270 · Information Systems	361.00	2,400.03	-2,039.03
5300 · Insurance			
5320 · Property & Liability Insurance	1,688.18	1,316.25	371.93
<b>Total 5300 · Insurance</b>	1,688.18	1,316.25	371.93
5350 · LAFCO Assessment	2,328.00	2,099.97	228.03
5400 · Legal			
5420 · Meeting Attendance, Legal	5,999.50	6,374.97	-375.47
5430 · General Legal	33,727.00	45,000.00	-11,273.00
<b>Total 5400 · Legal</b>	39,726.50	51,374.97	-11,648.47
5510 · Maintenance, Office	6,944.13	4,500.00	2,444.13
5520 · Meetings, Local	23.00		
5530 · Memberships	17,225.15	13,500.00	3,725.15
5540 · Office Supplies	4,752.83	6,750.00	-1,997.17
5550 · Postage	4,896.50	4,500.00	396.50
5560 · Printing & Publishing	1,145.03	1,500.03	-355.00
5600 · Professional Services			
5610 · Accounting	24,492.50	22,500.00	1,992.50
5620 · Audit	12,050.00	13,000.00	-950.00
5630 · Consulting	20,253.71	18,749.97	1,503.74
5650 · Labor & HR Support	1,500.00		
5660 · Payroll Services	619.76	637.47	-17.71
5690 · Other Professional Services	226.94		
<b>Total 5600 · Professional Services</b>	59,142.91	54,887.44	4,255.47

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
 July 2015 through March 2016

	Water		
	Jul '15 - Mar 16	Budget	\$ Over Budget
5710 - San Mateo Co. Tax Roll Charges	122.50		
5720 - Telephone & Internet	12,219.52	6,750.00	5,469.52
5730 - Mileage Reimbursement	1,218.11	1,500.03	-281.92
5740 - Reference Materials	0.00	600.03	-600.03
5800 - Labor			
5810 - CalPERS 457 Deferred Plan	25,657.29	26,365.50	-708.21
5820 - Employee Benefits	49,199.31	45,957.78	3,241.53
5830 - Disability Insurance	2,244.16	2,661.75	-417.59
5840 - Payroll Taxes	27,168.06	28,814.22	-1,646.16
5850 - PARS	20,082.10	83,846.97	-63,764.87
5900 - Wages			
5910 - Management	70,258.83	64,530.72	5,728.11
5920 - Staff	245,243.32	254,088.72	-8,845.40
5930 - Staff Certification	6,810.00	6,875.28	-65.28
5940 - Staff Overtime	35,367.87	37,438.47	-2,070.60
5950 - Staff Standby	16,775.74	13,721.22	3,054.52
Total 5900 - Wages	374,455.76	376,654.41	-2,198.65
5960 - Worker's Comp Insurance	4,787.58	12,764.25	-7,976.67
Total 5800 - Labor	503,594.26	577,064.88	-73,470.62
Total 5000 - Administrative	680,745.60	754,093.57	-73,347.97
6000 - Operations			
6160 - Backflow Prevention	5,944.54	2,999.97	2,944.57
6170 - Claims, Property Damage	0.00	7,499.97	-7,499.97
6180 - Communications			
6185 - SCADA Maintenance	11,788.66	11,250.00	538.66
6180 - Communications - Other	50.29		
Total 6180 - Communications	11,838.95	11,250.00	588.95
6195 - Education & Training	1,259.93	4,500.00	-3,240.07
6200 - Engineering			
6210 - Meeting Attendance, Engineering	0.00	1,500.03	-1,500.03
6220 - General Engineering	13,140.00	22,500.00	-9,360.00
6230 - Water Quality Engineering	48,038.65	26,250.03	21,788.62
Total 6200 - Engineering	61,178.65	50,250.06	10,928.59
6320 - Equipment & Tools, Expensed	3,451.80	4,500.00	-1,048.20
6330 - Facilities			
6335 - Alarm Services	518.69	562.50	-43.81
6337 - Landscaping	4,546.15	3,375.00	1,171.15
Total 6330 - Facilities	5,064.84	3,937.50	1,127.34
6370 - Lab Supplies & Equipment	501.73	749.97	-248.24
6400 - Pumping			
6410 - Pumping Fuel & Electricity	69,910.58	48,750.03	21,160.55
6420 - Pumping Maintenance, Generators	4,771.43	9,749.97	-4,978.54
6430 - Pumping Maintenance, General	2,262.95	1,874.97	387.98
6440 - Pumping Equipment, Expensed	1,681.55	1,500.03	181.52
Total 6400 - Pumping	78,626.51	61,875.00	16,751.51

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
 July 2015 through March 2016

	Water		
	Jul '15 - Mar 16	Budget	\$ Over Budget
<b>6500 - Supply</b>			
6520 - Maintenance, Wells	19,997.19	3,750.03	16,247.16
6530 - Water Purchases	20,264.06	29,999.97	-9,735.91
<b>Total 6500 - Supply</b>	40,261.25	33,750.00	6,511.25
<b>6600 - Collection/Transmission</b>			
6610 - Hydrants	0.00	749.97	-749.97
6620 - Maintenance, Water Mains	47,869.02	41,249.97	6,619.05
6630 - Maintenance, Water Svc Lines	4,115.14	18,749.97	-14,634.83
6640 - Maintenance, Tanks	307.06	749.97	-442.91
6650 - Maint., Distribution General	2,406.33	7,499.97	-5,093.64
6670 - Meters	1,810.77	1,874.97	-64.20
<b>Total 6600 - Collection/Transmission</b>	56,508.32	70,874.82	-14,366.50
<b>6700 - Treatment</b>			
6710 - Chemicals & Filtering	8,189.88	22,500.00	-14,310.12
6720 - Maintenance, Treatment Equip.	6,538.44	2,999.97	3,538.47
6730 - Treatment Analysis	24,994.13	18,749.97	6,244.16
<b>Total 6700 - Treatment</b>	39,722.45	44,249.94	-4,527.49
<b>6770 - Uniforms</b>	8,486.55	6,750.00	1,736.55
<b>6800 - Vehicles</b>			
6810 - Fuel	4,825.26	6,374.97	-1,549.71
6820 - Truck Equipment, Expensed	423.90	1,500.03	-1,076.13
6830 - Truck Repairs	1,227.88	3,750.03	-2,522.15
<b>Total 6800 - Vehicles</b>	6,477.04	11,625.03	-5,147.99
<b>6890 - Other Operations</b>	581.16		
<b>6000 - Operations - Other</b>	1,762.00		
<b>Total 6000 - Operations</b>	321,665.72	314,812.26	6,853.46
<b>Total Expense</b>	1,002,411.32	1,068,905.83	-66,494.51
<b>Net Ordinary Income</b>	578,646.56	347,482.20	231,164.36
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7000 - Capital Account Revenues</b>			
<b>7100 - Connection Fees</b>			
7110 - Connection Fees (New Constr)	48,630.50	75,750.03	-27,119.53
7120 - Connection Fees (Remodel)	0.00	2,250.00	-2,250.00
7130 - Conn. Fees, PFP (New Constr)	40,768.00	39,750.03	1,017.97
<b>Total 7100 - Connection Fees</b>	89,398.50	117,750.06	-28,351.56
<b>7600 - Bond Revenues, G.O.</b>	655,652.33	862,827.03	-207,174.70
<b>Total 7000 - Capital Account Revenues</b>	745,050.83	980,577.09	-235,526.26
<b>Total Other Income</b>	745,050.83	980,577.09	-235,526.26
<b>Other Expense</b>			
<b>8000 - Capital Improvement Program</b>			
8100 - Water	1,399,637.26	1,296,749.97	102,887.29
<b>Total 8000 - Capital Improvement Program</b>	1,399,637.26	1,296,749.97	102,887.29

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Accrual Basis

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2015 through March 2016

	Jul '15 - Mar 16	Water Budget	\$ Over Budget
<b>9000 - Capital Account Expenses</b>			
<b>9100 - Interest Expense - GO Bonds</b>	182,921.54	315,346.00	-132,424.46
<b>9125 - PNC Equipment Lease Interest</b>	14,811.97	15,699.66	-887.69
<b>9150 - SRF Loan</b>	25,540.12		
<b>Total 9000 - Capital Account Expenses</b>	223,273.63	331,045.66	-107,772.03
<b>Total Other Expense</b>	1,622,910.89	1,627,795.63	-4,884.74
<b>Net Other Income</b>	-877,860.06	-647,218.54	-230,641.52
<b>Net Income</b>	<b>-299,213.50</b>	<b>-299,736.34</b>	<b>522.84</b>

## Montara Water & Sanitary District Funds Balance Sheet As of March 31, 2016

	Sewer	Water	TOTAL
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Sewer - Bank Accounts</b>			
Wells Fargo Operating - Sewer	1,478,752.95	0.00	1,478,752.95
LAIF Investment Fund			
Capital Reserve	3,799,988.44	0.00	3,799,988.44
Connection Fees Reserve	325,604.00	0.00	325,604.00
Operating Reserve	158,079.00	0.00	158,079.00
<b>Total LAIF Investment Fund</b>	<b>4,283,671.44</b>	<b>0.00</b>	<b>4,283,671.44</b>
<b>Total Sewer - Bank Accounts</b>	<b>5,762,424.39</b>	<b>0.00</b>	<b>5,762,424.39</b>
<b>Water - Bank Accounts</b>			
Wells Fargo Operating - Water	0.00	566,731.27	566,731.27
Capital Reserve	0.00	398,249.00	398,249.00
Operating Reserve	0.00	190,251.00	190,251.00
<b>Restricted Cash</b>			
Acq & Improv Fund	0.00	436.13	436.13
Connection Fees Reserve	0.00	157,000.00	157,000.00
Cost of Issuance	0.00	122.94	122.94
GO Bonds Fund	0.00	900,699.78	900,699.78
<b>Total Restricted Cash</b>	<b>0.00</b>	<b>1,058,258.85</b>	<b>1,058,258.85</b>
<b>Total Water - Bank Accounts</b>	<b>0.00</b>	<b>2,213,490.12</b>	<b>2,213,490.12</b>
<b>Total Checking/Savings</b>	<b>5,762,424.39</b>	<b>2,213,490.12</b>	<b>7,975,914.51</b>
<b>Accounts Receivable</b>			
<b>Sewer - Accounts Receivable</b>			
Accounts Receivable	10,550.72	0.00	10,550.72
Property Tax Receivable	20,625.07	0.00	20,625.07
<b>Total Sewer - Accounts Receivable</b>	<b>31,175.79</b>	<b>0.00</b>	<b>31,175.79</b>
<b>Water - Accounts Receivable</b>			
Accounts Receivable	0.00	-2,641.26	-2,641.26
Accounts Rec. - Backflow	0.00	8,862.19	8,862.19
Accounts Rec. - Water Residents	0.00	85,216.67	85,216.67
Unbilled Water Receivables	0.00	195,064.08	195,064.08
<b>Total Water - Accounts Receivable</b>	<b>0.00</b>	<b>286,501.68</b>	<b>286,501.68</b>
<b>Total Accounts Receivable</b>	<b>31,175.79</b>	<b>286,501.68</b>	<b>317,677.47</b>
<b>Other Current Assets</b>			
Maint/Parts Inventory	0.00	42,656.32	42,656.32
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>42,656.32</b>	<b>42,656.32</b>
<b>Total Current Assets</b>	<b>5,793,600.18</b>	<b>2,542,648.12</b>	<b>8,336,248.30</b>
<b>Fixed Assets</b>			
<b>Sewer - Fixed Assets</b>			
General Plant	2,091,544.42	0.00	2,091,544.42
Land	5,000.00	0.00	5,000.00
<b>Other Capital Improv.</b>			
Sewer-Original Cost	685,599.18	0.00	685,599.18
Other Cap. Improv.	2,564,810.39	0.00	2,564,810.39
<b>Total Other Capital Improv.</b>	<b>3,250,409.57</b>	<b>0.00</b>	<b>3,250,409.57</b>
<b>Seal Cove Collection System</b>	<b>995,505.00</b>	<b>0.00</b>	<b>995,505.00</b>
<b>Sewage Collection Facility</b>			
Collection Facility - Org. Cost	1,349,064.00	0.00	1,349,064.00
Collection Facility - Other	3,991,243.33	0.00	3,991,243.33
<b>Total Sewage Collection Facility</b>	<b>5,340,307.33</b>	<b>0.00</b>	<b>5,340,307.33</b>

**Montara Water & Sanitary District**  
**Funds Balance Sheet**  
**As of March 31, 2016**

Treatment Facility	244,539.84	0.00	244,539.84
Accumulated Depreciation	-6,886,088.00	0.00	-6,886,088.00
<b>Total Sewer - Fixed Assets</b>	<b>5,041,218.16</b>	<b>0.00</b>	<b>5,041,218.16</b>
<b>Water - Fixed Assets</b>			
General Plant	0.00	24,301,100.60	24,301,100.60
Land & Easements	0.00	734,500.00	734,500.00
Surface Water Rights	0.00	300,000.00	300,000.00
Water Meters	0.00	1,058,985.00	1,058,985.00
Fixed Assets - Other	0.00	48,171.78	48,171.78
Accumulated Depreciation	0.00	-8,014,973.00	-8,014,973.00
<b>Total Water - Fixed Assets</b>	<b>0.00</b>	<b>18,427,784.38</b>	<b>18,427,784.38</b>
<b>Total Fixed Assets</b>	<b>5,041,218.16</b>	<b>18,427,784.38</b>	<b>23,469,002.54</b>
<b>Other Assets</b>			
<b>Sewer - Other Assets</b>			
Due from Water Fund	803,385.23	0.00	803,385.23
Joint Power Authority			
SAM - Orig Collection Facility	981,592.00	0.00	981,592.00
SAM - Expansion	1,705,955.08	0.00	1,705,955.08
<b>Total Joint Power Authority</b>	<b>2,687,547.08</b>	<b>0.00</b>	<b>2,687,547.08</b>
<b>Total Sewer - Other Assets</b>	<b>3,490,932.31</b>	<b>0.00</b>	<b>3,490,932.31</b>
<b>Water - Other Assets</b>			
Bond Acquisition Cost OID	0.00	62,522.40	62,522.40
Bond Issue Cost	0.00	66,832.40	66,832.40
<b>Total Water - Other Assets</b>	<b>0.00</b>	<b>129,354.80</b>	<b>129,354.80</b>
<b>Total Other Assets</b>	<b>3,490,932.31</b>	<b>129,354.80</b>	<b>3,620,287.11</b>
<b>TOTAL ASSETS</b>	<b><u>14,325,750.65</u></b>	<b><u>21,099,787.30</u></b>	<b><u>35,425,537.95</u></b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
<b>Sewer - Current Liabilities</b>			
Accrued Vacations	357.63	0.00	357.63
Deposits Payable	11,972.00	0.00	11,972.00
I-Bank Loan - Current	26,540.23	0.00	26,540.23
PNC Equip. Loan - S/T	9,789.58	0.00	9,789.58
<b>Total Sewer - Current Liabilities</b>	<b>48,659.44</b>	<b>0.00</b>	<b>48,659.44</b>
<b>Water - Current Liabilities</b>			
Accrued Payables - Water	0.00	903.90	903.90
Accrued Vacations	0.00	16,555.47	16,555.47
Deposits Payable	0.00	9,409.35	9,409.35
PFP Water Deposits	0.00	4,302.50	4,302.50
PNC Equip. Loan - S/T	0.00	9,789.56	9,789.56
<b>Total Water - Current Liabilities</b>	<b>0.00</b>	<b>40,960.78</b>	<b>40,960.78</b>
<b>Payroll Liabilities</b>			
Employee Benefits Payable	2,835.87	6,455.96	9,291.83
<b>Total Payroll Liabilities</b>	<b>2,835.87</b>	<b>6,455.96</b>	<b>9,291.83</b>
<b>Total Other Current Liabilities</b>	<b>51,495.31</b>	<b>47,416.74</b>	<b>98,912.05</b>
<b>Total Current Liabilities</b>	<b>51,495.31</b>	<b>47,416.74</b>	<b>98,912.05</b>

**Montara Water & Sanitary District**  
**Funds Balance Sheet**  
 As of March 31, 2016

<b>Long Term Liabilities</b>			
<b>Sewer - Long Term Liabilities</b>			
Accrued Vacations	3,890.95	0.00	3,890.95
I-Bank Loan	800,575.13	0.00	800,575.13
PNC Equip. Loan - L/T	683,657.26	0.00	683,657.26
<b>Total Sewer - Long Term Liabilities</b>	<u>1,488,123.34</u>	<u>0.00</u>	<u>1,488,123.34</u>
<b>Water - Long Term Liabilities</b>			
Accrued Vacations	0.00	12,283.28	12,283.28
Deferred on Refunding	0.00	-243,278.00	-243,278.00
Due to Sewer Fund	0.00	803,385.23	803,385.23
GO Bonds - L/T	0.00	12,334,204.80	12,334,204.80
PNC Equip. Loan - L/T	0.00	683,657.28	683,657.28
SRF Loan Payable	0.00	2,599,694.43	2,599,694.43
<b>Total Water - Long Term Liabilities</b>	<u>0.00</u>	<u>16,189,947.02</u>	<u>16,189,947.02</u>
<b>Total Long Term Liabilities</b>	<u>1,488,123.34</u>	<u>16,189,947.02</u>	<u>17,678,070.36</u>
<b>Total Liabilities</b>	1,539,618.65	16,237,363.76	17,776,982.41
<b>Equity</b>			
<b>Sewer - Equity Accounts</b>			
Capital Assets Net	3,408,252.20	0.00	3,408,252.20
Fund Balance - Unrestricted	8,646,292.87	0.00	8,646,292.87
Retained Earnings	-488,977.05	0.00	-488,977.05
<b>Total Sewer - Equity Accounts</b>	<u>11,565,568.02</u>	<u>0.00</u>	<u>11,565,568.02</u>
<b>Water - Equity Accounts</b>			
Capital Assets Net	0.00	2,868,858.70	2,868,858.70
Restricted Debt Service	0.00	1,384,997.90	1,384,997.90
Unrestricted	0.00	-1,562,801.59	-1,562,801.59
Retained Earnings	0.00	488,977.05	488,977.05
<b>Total Water - Equity Accounts</b>	<u>0.00</u>	<u>3,180,032.06</u>	<u>3,180,032.06</u>
<b>Equity Adjustment Account</b>	1,105,077.04	1,981,604.98	3,086,682.02
<b>Net Income</b>	<u>115,486.94</u>	<u>-299,213.50</u>	<u>-183,726.56</u>
<b>Total Equity</b>	<u>12,786,132.00</u>	<u>4,862,423.54</u>	<u>17,648,555.54</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>14,325,750.65</u></u>	<u><u>21,099,787.30</u></u>	<u><u>35,425,537.95</u></u>

**Montara Water & Sanitary District**  
**Restricted and Non Restricted Cash Assets**  
**July 2015 through June 2016**

**Assets and Reserves Information**

Year to Date Cash Information	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>Target Reserves</b>	<b>\$ Over/Under Targets</b>	<b>% Over/Under Targets</b>
<b>Sewer - Operations</b>															
Wells Fargo Operating - Sewer	1,471,587.93	926,001.60	1,216,903.27	1,207,076.01	991,295.41	2,469,435.90	1,918,119.56	1,914,397.94	1,478,752.95						
<b>Sewer - Reserve Accounts</b>															
LAIF -															
Operating Reserve	158,079.00	158,079.00	158,079.00	3,789,563.62	3,789,563.62	3,789,563.62	3,789,563.62	3,799,988.44	3,799,988.44				287,352.00	(129,273.00)	55%
Capital Reserve	3,789,583.62	3,789,583.62	3,789,563.62	325,604.00	325,604.00	325,604.00	325,604.00	325,604.00	325,604.00				2,750,446.00	1,039,137.62	138%
Connection Fees Reserve	325,604.00	325,604.00	325,604.00	158,079.00	158,079.00	158,079.00	158,079.00	158,079.00	158,079.00				325,604.00	-	100%
Sub-total	<u>4,273,266.62</u>	<u>4,273,266.62</u>	<u>4,273,246.62</u>	<u>4,273,246.62</u>	<u>4,273,246.62</u>	<u>4,273,246.62</u>	<u>4,273,246.62</u>	<u>4,283,671.44</u>	<u>4,283,671.44</u>						
<b>Water - Operations</b>															
Wells Fargo Operating - Water	480,373.79	490,509.32	502,080.00	513,613.83	524,911.47	535,841.51	546,618.31	556,330.93	566,731.27						
<b>Water - Reserve Accounts</b>															
Wells Fargo Bank-															
Operating Reserve	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00				217,906.00	(27,655.00)	87%
Capital Reserve	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00				1,207,180.00	(808,931.00)	33%
Connection Fees Reserve	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00				157,000.00	-	100%
Sub-total	<u>745,500.00</u>														
<b>Water - Restricted accounts</b>															
First Republic Bank - Water															
Acquisition & Improvement Fund	436.13	436.13	436.13	436.13	436.13	436.13	436.13	436.13	436.13						
Cost of issuance	122.94	122.94	122.94	122.94	122.94	122.94	122.94	122.94	122.94						
GO Bonds Fund	1,355,991.77	822,750.55	822,750.55	823,461.66	831,427.39	831,427.39	1,411,446.46	839,407.48	900,699.78						
Sub-total	<u>1,356,550.84</u>	<u>823,309.62</u>	<u>823,309.62</u>	<u>824,020.73</u>	<u>831,986.46</u>	<u>831,986.46</u>	<u>1,412,005.53</u>	<u>839,966.55</u>	<u>901,258.85</u>						
<b>Total Cash and equivalents</b>	<b><u>8,327,279.18</u></b>	<b><u>7,258,587.16</u></b>	<b><u>7,561,039.51</u></b>	<b><u>7,563,457.19</u></b>	<b><u>7,366,939.96</u></b>	<b><u>8,856,010.49</u></b>	<b><u>8,895,490.02</u></b>	<b><u>8,339,866.86</u></b>	<b><u>7,975,914.51</u></b>						

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL				
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget	
<b>Ordinary Income/Expense</b>																	
<b>Income</b>																	
<b>4220 - Cell Tower Lease</b>	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18				25,003.62	32,000.00	-6,996.38	78.14%	
<b>4400 - Fees</b>																	
<b>4410 - Administrative Fee (New Constr)</b>		948.00					474.00	474.00	474.00				2,370.00	2,500.00	-130.00	94.8%	
<b>4420 - Administrative Fee (Remodel)</b>	474.00								474.00				948.00	3,000.00	-2,052.00	31.6%	
<b>4430 - Inspection Fee (New Constr)</b>		896.00					448.00	448.00	448.00				2,240.00	2,000.00	240.00	112.0%	
<b>4440 - Inspection Fee (Remodel)</b>	1,087.00	103.00		103.00	103.00	309.00	103.00		654.00				2,462.00	4,500.00	-2,038.00	54.71%	
<b>4460 - Remodel Fees</b>	11,075.00	435.00	332.00		18,700.00	103.00			324.00				30,969.00	7,000.00	23,969.00	442.41%	
<b>Total 4400 - Fees</b>	12,636.00	2,382.00	332.00	103.00	18,803.00	412.00	1,025.00	922.00	2,374.00				38,989.00	19,000.00	19,989.00	205.21%	
<b>4610 - Property Tax Receipts</b>			371.87		21,539.42	95,149.18	97,214.92	14,528.04	330.46				229,133.89	230,000.00	-866.11	99.62%	
<b>4710 - Sewer Service Charges</b>						1,056,939.32		101,202.90					1,158,142.22	2,039,943.00	-881,800.78	56.77%	
<b>4720 - Sewer Service Refunds, Customer</b>									-8,670.00				-8,670.00	-4,000.00	-4,670.00	216.75%	
<b>4760 - Waste Collection Revenues</b>	882.48	1,855.85	830.14	1,919.98	723.29	1,929.25	755.01	2,324.54	1,193.80				12,414.34	15,000.00	-2,585.66	82.76%	
<b>4990 - Other Revenue</b>					9.99			2.71					12.70				
<b>Total Income</b>	16,296.66	7,016.03	4,312.19	4,801.16	43,853.88	1,157,207.93	101,773.11	121,758.37	-1,993.56				1,455,025.77	2,331,943.00	-876,917.23	62.4%	
<b>Gross Profit</b>	16,296.66	7,016.03	4,312.19	4,801.16	43,853.88	1,157,207.93	101,773.11	121,758.37	-1,993.56				1,455,025.77	2,331,943.00	-876,917.23	62.4%	
<b>Expense</b>																	
<b>5000 - Administrative</b>																	
<b>5190 - Bank Fees</b>	260.66	265.13	266.16	257.57	296.15	256.45	350.73	298.27	312.12				2,563.24	4,000.00	-1,436.76	64.08%	
<b>5200 - Board of Directors</b>																	
<b>5210 - Board Meetings</b>		125.00	-99.50		250.00	250.00			1,670.66				2,196.16	2,500.00	-303.84	87.85%	
<b>5220 - Director Fees</b>		337.50	525.00		525.00	337.50			187.50				1,912.50	3,300.00	-1,387.50	57.96%	
<b>Total 5200 - Board of Directors</b>		462.50	425.50		775.00	587.50			1,858.16				4,108.66	5,800.00	-1,691.34	70.84%	
<b>5250 - Conference Attendance</b>														2,000.00	-2,000.00		
<b>5270 - Information Systems</b>														6,000.00	-6,000.00		
<b>5300 - Insurance</b>																	
<b>5310 - Fidelity Bond</b>																	
<b>5320 - Property &amp; Liability Insurance</b>	1,688.18												1,688.18	1,755.00	-66.82	96.19%	
<b>Total 5300 - Insurance</b>	1,688.18												1,688.18	1,755.00	-66.82	96.19%	
<b>5350 - LAFCO Assessment</b>						1,718.00							1,718.00	1,987.00	-269.00	86.46%	
<b>5400 - Legal</b>																	
<b>5420 - Meeting Attendance, Legal</b>		842.50	625.00	675.00	1,496.00	1,175.00		625.00					5,438.50	9,500.00	-4,061.50	57.25%	
<b>5430 - General Legal</b>		3,062.50	3,530.00	1,825.00	2,920.00	2,870.00	717.50	4,342.50	2,707.50				21,975.00	15,000.00	6,975.00	146.5%	
<b>5440 - Litigation</b>																	
<b>Total 5400 - Legal</b>		3,905.00	4,155.00	2,500.00	4,416.00	4,045.00	717.50	4,967.50	2,707.50				27,413.50	24,500.00	2,913.50	111.89%	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL			
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
<b>5510 - Maintenance, Office</b>		624.94	3,234.54	1,913.62		24.97	146.14	1,000.00					6,944.21	6,000.00	944.21	115.74%
<b>5520 - Meetings, Local</b>								23.00					23.00			
<b>5540 - Office Supplies</b>		1,477.69	674.48	330.76	517.80	109.30	484.10	1,113.58	45.18				4,752.89	9,000.00	-4,247.11	52.81%
<b>5550 - Postage</b>		117.66		77.84	117.82	100.50	486.36	1,207.09					2,107.27	2,000.00	107.27	105.36%
<b>5560 - Printing &amp; Publishing</b>			202.67		65.98	35.69	135.68	1,632.20	591.07				2,663.29	3,000.00	-336.71	88.78%
<b>5600 - Professional Services</b>																
<b>5610 - Accounting</b>		1,850.00	3,400.00	4,492.50	2,100.00	3,650.00	2,500.00	3,350.00	3,150.00				24,492.50	30,000.00	-5,507.50	81.64%
<b>5620 - Audit</b>			4,500.00	5,500.00			2,050.00						12,050.00	13,000.00	-950.00	92.69%
<b>5630 - Consulting</b>		426.88	1,603.13		1,013.98	245.42	7,701.89		750.00				11,741.30	13,000.00	-1,258.70	90.32%
<b>5640 - Data Services</b>		327.50	6,052.49	30.00	105.00		207.50	61.25					6,783.74	6,000.00	783.74	113.06%
<b>5650 - Labor &amp; HR Support</b>	187.50	187.50		187.50		750.00			187.50				1,500.00	2,250.00	-750.00	66.67%
<b>5660 - Payroll Services</b>	60.98	60.98	60.98	60.98	60.03	60.98	119.53	67.65	67.65				619.76	800.00	-180.24	77.47%
<b>5600 - Professional Services - Other</b>																
<b>Total 5600 - Professional Services</b>	248.48	2,852.86	15,616.60	10,270.98	3,279.01	4,706.40	12,578.92	3,478.90	4,155.15				57,187.30	65,050.00	-7,862.70	87.91%
<b>5710 - San Mateo Co. Tax Roll Charges</b>					115.50								115.50	2,500.00	-2,384.50	4.62%
<b>5720 - Telephone &amp; Internet</b>	127.10	892.61	1,820.00	131.05	956.74	1,110.89	968.58	792.43	1,285.78				8,085.18	9,000.00	-914.82	89.84%
<b>5730 - Mileage Reimbursement</b>			72.30	50.00		54.99	189.01		23.99				390.29	1,500.00	-1,109.71	26.02%
<b>5740 - Reference Materials</b>													200.00		-200.00	
<b>5800 - Labor</b>																
<b>5810 - CalPERS 457 Deferred Plan</b>	1,095.25	1,058.45	1,092.56	1,353.69	1,073.60	1,136.67	1,116.63	1,159.56	1,241.17				10,327.58	13,709.00	-3,381.42	75.33%
<b>5820 - Employee Benefits</b>	2,693.79	2,693.79	2,693.79	2,693.79	2,693.79		3,410.97	2,865.14	2,865.15				22,610.21	36,497.00	-13,886.79	61.95%
<b>5830 - Disability Insurance</b>		113.37	113.37	113.37	113.36	113.36	113.36	113.36	113.36				906.91	1,450.00	-543.09	62.55%
<b>5840 - Payroll Taxes</b>	1,196.98	1,156.76	1,170.51	874.25	762.30	808.88	1,220.34	1,267.27	2,156.53				10,613.82	14,983.00	-4,369.18	70.84%
<b>5850 - PARS</b>			1,178.75	952.50			514.27	1,055.95	8,654.85				12,356.32	45,285.00	-32,928.68	27.29%
<b>5900 - Wages</b>																
<b>5910 - Management</b>	6,625.44	6,625.44	6,625.45	9,760.61	6,989.86	6,989.86	7,190.82	7,391.78	12,059.63				70,258.89	86,041.00	-15,782.11	81.66%
<b>5920 - Staff</b>	8,854.08	8,084.16	8,469.12	8,886.51	8,179.93	8,958.96	8,500.72	8,853.62	15,620.76				84,407.86	103,090.00	-18,682.14	81.88%
<b>5930 - Staff Certification</b>	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00				1,350.00	1,854.00	-504.00	72.82%
<b>5940 - Staff Overtime</b>	17.04	261.28	363.52	541.50	17.47	139.74	110.57	170.17	359.25				1,980.54	3,718.00	-1,737.46	53.27%
<b>5950 - Staff Standby</b>														1,147.00	-1,147.00	
<b>Total 5900 - Wages</b>	15,646.56	15,120.88	15,608.09	19,338.62	15,337.26	16,238.56	15,952.11	16,565.57	28,189.64				157,997.29	195,850.00	-37,852.71	80.67%
<b>5960 - Worker's Comp Insurance</b>				490.61									490.61	3,891.00	-3,400.39	12.61%
<b>Total 5800 - Labor</b>	20,632.58	20,143.25	21,857.07	25,816.83	19,980.31	18,297.47	22,327.68	23,026.85	43,220.70				215,302.74	311,665.00	-96,362.26	69.08%
<b>Total 5000 - Administrative</b>	22,957.00	30,741.64	48,324.32	41,348.65	30,520.31	31,047.16	38,384.70	37,539.82	54,199.65				335,063.25	455,957.00	-120,893.75	73.49%
<b>6000 - Operations</b>																
<b>6170 - Claims, Property Damage</b>														10,000.00	-10,000.00	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL			
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
6195 · Education & Training													1,000.00	-1,000.00		
6200 · Engineering																
6210 · Meeting Attendance, Engineering													2,000.00	-2,000.00		
6220 · General Engineering	895.00	1,750.50		581.75	6,023.50	537.00	1,611.00		713.50				12,112.25	50,000.00	-37,887.75	24.23%
<b>Total 6200 · Engineering</b>	<b>895.00</b>	<b>1,750.50</b>		<b>581.75</b>	<b>6,023.50</b>	<b>537.00</b>	<b>1,611.00</b>		<b>713.50</b>				<b>12,112.25</b>	<b>52,000.00</b>	<b>-39,887.75</b>	<b>23.29%</b>
6320 · Equipment & Tools, Expensed													1,000.00	-1,000.00		
6330 · Facilities																
6335 · Alarm Services	391.80	1,066.04	444.30	391.80	512.78	444.30	391.80	512.78	444.30				4,599.90	5,000.00	-400.10	92.0%
6337 · Landscaping		190.00	380.00		372.06	1,330.00	190.00	190.00	290.00				2,942.06	2,400.00	542.06	122.59%
<b>Total 6330 · Facilities</b>	<b>391.80</b>	<b>1,256.04</b>	<b>824.30</b>	<b>391.80</b>	<b>884.84</b>	<b>1,774.30</b>	<b>581.80</b>	<b>702.78</b>	<b>734.30</b>				<b>7,541.96</b>	<b>7,400.00</b>	<b>141.96</b>	<b>101.92%</b>
6400 · Pumping																
6410 · Pumping Fuel & Electricity			4,524.11		1,956.77	1,829.49	1,714.86	2,234.56	2,770.66				15,030.45	27,000.00	-11,969.55	55.67%
6430 · Pumping Maintenance, General									3,525.11				3,525.11			
<b>Total 6400 · Pumping</b>			<b>4,524.11</b>		<b>1,956.77</b>	<b>1,829.49</b>	<b>1,714.86</b>	<b>2,234.56</b>	<b>6,295.77</b>				<b>18,555.56</b>	<b>27,000.00</b>	<b>-8,444.44</b>	<b>68.72%</b>
6600 · Collection/Transmission																
6660 · Maintenance, Collection System													10,000.00	-10,000.00		
<b>Total 6600 · Collection/Transmission</b>													<b>10,000.00</b>	<b>-10,000.00</b>		
6800 · Vehicles																
6810 · Fuel													800.00	-800.00		
6820 · Truck Equipment, Expensed													160.00	-160.00		
6830 · Truck Repairs													400.00	-400.00		
<b>Total 6800 · Vehicles</b>													<b>1,360.00</b>	<b>-1,360.00</b>		
6900 · Sewer Authority Midcoastside																
6910 · SAM Collections	30,042.00	30,042.00	60,084.00		30,042.00	30,042.00	30,042.00	30,042.00	30,042.00				270,378.00	360,500.00	-90,122.00	75.0%
6920 · SAM Operations	58,991.00	58,991.00	117,982.00		58,991.00	58,991.00	58,991.00	58,991.00	58,991.00				530,919.00	707,892.00	-176,973.00	75.0%
6940 · SAM Maintenance, Collection Sys						20,984.97		20,075.08					41,060.05	40,000.00	1,060.05	102.65%
6950 · SAM Maintenance, Pumping													50,000.00	-50,000.00		
<b>Total 6900 · Sewer Authority Midcoastside</b>	<b>89,033.00</b>	<b>89,033.00</b>	<b>178,066.00</b>		<b>89,033.00</b>	<b>110,017.97</b>	<b>89,033.00</b>	<b>109,108.08</b>	<b>89,033.00</b>				<b>842,357.05</b>	<b>1,158,392.00</b>	<b>-316,034.95</b>	<b>72.72%</b>
<b>Total 6000 · Operations</b>	<b>90,319.80</b>	<b>92,039.54</b>	<b>183,414.41</b>	<b>973.55</b>	<b>97,898.11</b>	<b>114,158.76</b>	<b>92,940.66</b>	<b>112,045.42</b>	<b>96,776.57</b>				<b>880,566.82</b>	<b>1,268,152.00</b>	<b>-387,585.18</b>	<b>69.44%</b>
<b>Total Expense</b>	<b>113,276.80</b>	<b>122,781.18</b>	<b>231,738.73</b>	<b>42,322.20</b>	<b>128,418.42</b>	<b>145,205.92</b>	<b>131,325.36</b>	<b>149,585.24</b>	<b>150,976.22</b>				<b>1,215,630.07</b>	<b>1,724,109.00</b>	<b>-508,478.93</b>	<b>70.51%</b>
<b>Net Ordinary Income</b>	<b>-96,980.14</b>	<b>-115,765.15</b>	<b>-227,426.54</b>	<b>-37,521.04</b>	<b>-84,564.54</b>	<b>1,012,002.01</b>	<b>-29,552.25</b>	<b>-27,826.87</b>	<b>-152,969.78</b>				<b>239,395.70</b>	<b>607,834.00</b>	<b>-368,438.30</b>	<b>39.39%</b>
<b>Other Income/Expense</b>																

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL				
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget	
<b>Other Income</b>																	
7000 · Capital Account Revenues																	
7100 · Connection Fees																	
7110 · Connection Fees (New Constr)			50,490.00				2,873.00						53,363.00	275,604.00	-222,241.00	19.36%	
7120 · Connection Fees (Remodel)	12,439.00								3,137.00				15,576.00	50,000.00	-34,424.00	31.15%	
<b>Total 7100 · Connection Fees</b>	<b>12,439.00</b>		<b>50,490.00</b>				<b>2,873.00</b>		<b>3,137.00</b>				<b>68,939.00</b>	<b>325,604.00</b>	<b>-256,665.00</b>	<b>21.17%</b>	
7200 · Interest Income - LAIF			3,443.11			3,961.03							7,404.14	8,000.00	-595.86	92.55%	
7700 · Interest, Employee Loans	303.97	298.48	292.97										895.42	3,281.00	-2,385.58	27.29%	
<b>Total 7000 · Capital Account Revenues</b>	<b>12,742.97</b>	<b>298.48</b>	<b>54,226.08</b>			<b>3,961.03</b>	<b>2,873.00</b>		<b>3,137.00</b>				<b>77,238.56</b>	<b>336,885.00</b>	<b>-259,646.44</b>	<b>22.93%</b>	
<b>Total Other Income</b>	<b>12,742.97</b>	<b>298.48</b>	<b>54,226.08</b>			<b>3,961.03</b>	<b>2,873.00</b>		<b>3,137.00</b>				<b>77,238.56</b>	<b>336,885.00</b>	<b>-259,646.44</b>	<b>22.93%</b>	
<b>Other Expense</b>																	
8000 · Capital Improvement Program																	
8075 · Sewer	3,071.25	12,703.00		984.50	6,935.50	21,280.00	895.00		15,163.50				61,032.75	685,483.00	-624,450.25	8.9%	
8100 · Water																	
<b>Total 8000 · Capital Improvement Program</b>	<b>3,071.25</b>	<b>12,703.00</b>		<b>984.50</b>	<b>6,935.50</b>	<b>21,280.00</b>	<b>895.00</b>		<b>15,163.50</b>				<b>61,032.75</b>	<b>685,483.00</b>	<b>-624,450.25</b>	<b>8.9%</b>	
9000 · Capital Account Expenses																	
9125 · PNC Equipment Lease Interest	887.68	1,768.13	3,512.71		1,744.53	1,736.63	1,728.70	1,720.77	1,712.80				14,811.95	20,790.00	-5,978.05	71.25%	
9175 · Capital Assessment - SAM	13,389.00	13,389.00	26,778.00		13,389.00	13,389.00	13,389.00	13,389.00	13,389.00				120,501.00	160,666.00	-40,165.00	75.0%	
9200 · I-Bank Loan	4,801.62												4,801.62	26,022.00	-21,220.38	18.45%	
<b>Total 9000 · Capital Account Expenses</b>	<b>19,078.30</b>	<b>15,157.13</b>	<b>30,290.71</b>		<b>15,133.53</b>	<b>15,125.63</b>	<b>15,117.70</b>	<b>15,109.77</b>	<b>15,101.80</b>				<b>140,114.57</b>	<b>207,478.00</b>	<b>-67,363.43</b>	<b>67.53%</b>	
<b>Total Other Expense</b>	<b>22,149.55</b>	<b>27,860.13</b>	<b>30,290.71</b>	<b>984.50</b>	<b>22,069.03</b>	<b>36,405.63</b>	<b>16,012.70</b>	<b>15,109.77</b>	<b>30,265.30</b>				<b>201,147.32</b>	<b>892,961.00</b>	<b>-691,813.68</b>	<b>22.53%</b>	
<b>Net Other Income</b>	<b>-9,406.58</b>	<b>-27,561.65</b>	<b>23,935.37</b>	<b>-984.50</b>	<b>-22,069.03</b>	<b>-32,444.60</b>	<b>-13,139.70</b>	<b>-15,109.77</b>	<b>-27,128.30</b>				<b>-123,908.76</b>	<b>-556,076.00</b>	<b>432,167.24</b>	<b>22.28%</b>	
<b>Net Income</b>	<b>-106,386.72</b>	<b>-143,326.80</b>	<b>-203,491.17</b>	<b>-38,505.54</b>	<b>-106,633.57</b>	<b>979,557.41</b>	<b>-42,691.95</b>	<b>-42,936.64</b>	<b>-180,098.08</b>				<b>115,486.94</b>	<b>51,758.00</b>	<b>63,728.94</b>	<b>223.13%</b>	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL				
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget	
<b>Ordinary Income/Expense</b>																	
<b>Income</b>																	
4220 · Cell Tower Lease	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19				25,003.71	32,000.00	-6,996.29	78.14%	
4400 · Fees																	
4410 · Administrative Fee (New Constr)		1,896.00						474.00	948.00				3,318.00	4,500.00	-1,182.00	73.73%	
4420 · Administrative Fee (Remodel)													900.00	900.00	-900.00		
4430 · Inspection Fee (New Constr)		1,792.00						448.00	896.00				3,136.00	4,250.00	-1,114.00	73.79%	
4440 · Inspection Fee (Remodel)													800.00	800.00	-800.00		
4450 · Mainline Extension Fees					19,951.00								19,951.00				
<b>Total 4400 · Fees</b>		3,688.00			19,951.00			922.00	1,844.00				26,405.00	10,450.00	15,955.00	252.68%	
4610 · Property Tax Receipts			371.87		21,539.43	95,149.16	97,214.90	14,528.01	330.45				229,133.82	230,000.00	-866.18	99.62%	
4740 · Testing, Backflow	2,781.00	2,266.00			3,708.00		3,296.00						12,051.00	13,000.00	-949.00	92.7%	
4810 · Water Sales, Domestic	154,270.38	151,053.90	168,526.48	142,366.98	153,716.54	122,026.03	137,466.56	129,517.07	129,050.05				1,287,993.99	1,682,734.00	-394,740.01	76.54%	
4850 · Water Sales Refunds, Customer	-1,488.35												-1,488.35	-3,000.00	1,511.65	49.61%	
4990 · Other Revenue	692.00			621.00	643.00			2.71					1,958.71				
<b>Total Income</b>	159,033.22	159,786.09	171,676.54	145,766.17	202,336.16	219,953.38	240,755.65	147,747.98	134,002.69				1,581,057.88	1,965,184.00	-384,126.12	80.45%	
<b>Gross Profit</b>	159,033.22	159,786.09	171,676.54	145,766.17	202,336.16	219,953.38	240,755.65	147,747.98	134,002.69				1,581,057.88	1,965,184.00	-384,126.12	80.45%	
<b>Expense</b>																	
5000 · Administrative																	
5190 · Bank Fees	532.63	500.81	469.12	516.30	488.27	477.68	543.76	504.47	511.94				4,544.98	9,000.00	-4,455.02	50.5%	
5200 · Board of Directors																	
5210 · Board Meetings		125.00	-99.50		250.00	250.00			1,670.66				2,196.16	2,500.00	-303.84	87.85%	
5220 · Director Fees		337.50	525.00		525.00	337.50			187.50				1,912.50	3,300.00	-1,387.50	57.96%	
<b>Total 5200 · Board of Directors</b>		462.50	425.50		775.00	587.50			1,858.16				4,108.66	5,800.00	-1,691.34	70.84%	
5240 · CDPH Fees					13,141.34	2,088.00							15,229.34	15,000.00	229.34	101.53%	
5250 · Conference Attendance			600.00	600.00					275.00				1,475.00	4,000.00	-2,525.00	36.88%	
5270 · Information Systems							361.00						361.00	3,200.00	-2,839.00	11.28%	
5300 · Insurance																	
5310 · Fidelity Bond																	
5320 · Property & Liability Insurance	1,688.18												1,688.18	1,755.00	-66.82	96.19%	
<b>Total 5300 · Insurance</b>	1,688.18												1,688.18	1,755.00	-66.82	96.19%	
5350 · LAFCO Assessment						2,328.00							2,328.00	2,800.00	-472.00	83.14%	
5400 · Legal																	
5420 · Meeting Attendance, Legal		845.00	625.00	675.00	1,492.00	1,175.00		625.00	562.50				5,999.50	8,500.00	-2,500.50	70.58%	
5430 · General Legal		3,625.00	4,657.50	6,300.00	4,917.00	1,755.00	1,032.50	6,660.00	4,780.00				33,727.00	60,000.00	-26,273.00	56.21%	
5440 · Litigation																	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2015 through June 2016

												TOTAL				
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
<b>Total 5400 - Legal</b>		4,470.00	5,282.50	6,975.00	6,409.00	2,930.00	1,032.50	7,285.00	5,342.50				39,726.50	68,500.00	-28,773.50	58.0%
5510 - Maintenance, Office		624.85	3,234.53	1,913.62		24.98	146.15	1,000.00					6,944.13	6,000.00	944.13	115.74%
5520 - Meetings, Local								23.00					23.00			
5530 - Memberships		254.15	249.00		5,778.00	10,944.00							17,225.15	18,000.00	-774.85	95.7%
5540 - Office Supplies		1,477.66	674.45	330.77	517.80	109.30	484.10	1,113.58	45.17				4,752.83	9,000.00	-4,247.17	52.81%
5550 - Postage		564.77	665.57	567.85	615.70	599.15	1,035.79	807.33	40.34				4,896.50	6,000.00	-1,103.50	81.61%
5560 - Printing & Publishing			202.67		65.98	35.68	35.68	213.95	591.07				1,145.03	2,000.00	-854.97	57.25%
5600 - Professional Services																
5610 - Accounting		1,850.00	3,400.00	4,492.50	2,100.00	3,650.00	2,500.00	3,350.00	3,150.00				24,492.50	30,000.00	-5,507.50	81.64%
5620 - Audit			4,500.00	5,500.00			2,050.00						12,050.00	13,000.00	-950.00	92.69%
5630 - Consulting		754.37	7,674.21	2,977.00	1,498.97	245.41	6,292.50	61.25	750.00				20,253.71	25,000.00	-4,746.29	81.02%
5640 - Data Services																
5650 - Labor & HR Support	187.50	187.50		187.50		750.00			187.50				1,500.00		1,500.00	100.0%
5660 - Payroll Services	60.98	60.98	60.98	60.98	60.03	60.98	119.53	67.65	67.65				619.76	850.00	-230.24	72.91%
5690 - Other Professional Services						226.94							226.94			
5600 - Professional Services - Other																
<b>Total 5600 - Professional Services</b>	248.48	2,852.85	15,635.19	13,217.98	3,659.00	4,933.33	10,962.03	3,478.90	4,155.15				59,142.91	68,850.00	-9,707.09	85.9%
5710 - San Mateo Co. Tax Roll Charges					122.50								122.50			
5720 - Telephone & Internet	287.56	1,496.23	2,194.97	652.41	1,749.45	1,644.73	1,346.14	1,182.54	1,665.49				12,219.52	9,000.00	3,219.52	135.77%
5730 - Mileage Reimbursement		192.74	86.33	107.33	120.98	297.08	270.91	65.52	77.22				1,218.11	2,000.00	-781.89	60.91%
5740 - Reference Materials													800.00		-800.00	
5800 - Labor																
5810 - CalPERS 457 Deferred Plan	2,539.79	2,485.10	2,575.08	2,769.69	2,446.02	2,560.99	2,479.98	2,607.66	5,192.98				25,657.29	35,154.00	-9,496.71	72.99%
5820 - Employee Benefits	5,405.84	5,405.84	5,405.84	5,405.84	5,405.84		10,608.70	5,780.71	5,780.70				49,199.31	61,277.00	-12,077.69	80.29%
5830 - Disability Insurance		280.52	280.52	280.52	280.52	280.52	280.52	280.52	280.52				2,244.16	3,549.00	-1,304.84	63.23%
5840 - Payroll Taxes	3,017.54	2,908.21	2,986.43	2,587.01	2,428.05	2,528.15	2,907.87	3,028.12	4,776.68				27,168.06	38,419.00	-11,250.94	70.72%
5850 - PARS			1,178.75	952.50			976.16	2,094.76	14,879.93				20,082.10	111,796.00	-91,713.90	17.96%
5900 - Wages																
5910 - Management	6,625.46	6,625.46	6,625.45	9,760.62	6,989.84	6,989.84	7,190.80	7,391.76	12,059.60				70,258.83	86,041.00	-15,782.17	81.66%
5920 - Staff	26,717.05	23,907.14	24,991.45	25,363.13	23,839.87	25,993.73	24,291.09	25,819.58	44,320.28				245,243.32	338,785.00	-93,541.68	72.39%
5930 - Staff Certification	750.00	750.00	810.00	750.00	750.00	750.00	750.00	750.00	750.00				6,810.00	9,167.00	-2,357.00	74.29%
5940 - Staff Overtime	3,524.31	4,866.78	5,168.25	3,975.38	3,692.39	3,124.70	3,838.45	3,781.61	3,396.00				35,367.87	49,918.00	-14,550.13	70.85%
5950 - Staff Standby	1,828.57	1,866.99	1,810.74	1,878.64	1,840.35	1,854.16	1,941.26	1,840.09	1,914.94				16,775.74	18,295.00	-1,519.26	91.7%
<b>Total 5900 - Wages</b>	39,445.39	38,016.37	39,405.89	41,727.77	37,112.45	38,712.43	38,011.60	39,583.04	62,440.82				374,455.76	502,206.00	-127,750.24	74.56%
5960 - Worker's Comp Insurance				4,787.58									4,787.58	17,019.00	-12,231.42	28.13%
<b>Total 5800 - Labor</b>	50,408.56	49,096.04	51,832.51	58,510.91	47,672.88	44,082.09	55,264.83	53,374.81	93,351.63				503,594.26	769,420.00	-265,825.74	65.45%
<b>Total 5000 - Administrative</b>	53,165.41	61,992.60	81,552.34	83,392.17	81,115.90	71,081.52	71,482.89	69,049.10	107,913.67				680,745.60	1,001,125.00	-320,379.40	68.0%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2015 through June 2016

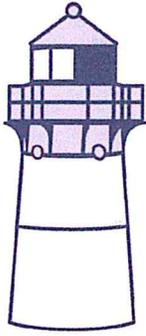
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL				
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget	
<b>6000 · Operations</b>																	
6160 · Backflow Prevention		756.94	1,812.67	600.00	500.00	550.00	200.00	700.00	824.93				5,944.54	4,000.00	1,944.54	148.61%	
6170 · Claims, Property Damage														10,000.00	-10,000.00		
6180 · Communications																	
6185 · SCADA Maintenance		2,574.91	75.00		5,557.75	1,287.00	1,617.00		677.00				11,788.66	15,000.00	-3,211.34	78.59%	
6180 · Communications - Other									50.29				50.29				
<b>Total 6180 · Communications</b>		2,574.91	75.00		5,557.75	1,287.00	1,617.00		727.29				11,838.95	15,000.00	-3,161.05	78.93%	
6195 · Education & Training			210.00	210.00	210.00	210.00	271.74		148.19				1,259.93	6,000.00	-4,740.07	21.0%	
6200 · Engineering																	
6210 · Meeting Attendance, Engineering														2,000.00	-2,000.00		
6220 · General Engineering		150.00	330.00		8,965.00		1,550.00		2,145.00				13,140.00	30,000.00	-16,860.00	43.8%	
6230 · Water Quality Engineering		15,935.00	4,811.25		7,454.90		10,294.33		9,543.17				48,038.65	35,000.00	13,038.65	137.25%	
<b>Total 6200 · Engineering</b>		16,085.00	5,141.25		16,419.90		11,844.33		11,688.17				61,178.65	67,000.00	-5,821.35	91.31%	
6320 · Equipment & Tools, Expensed		126.25	25.38	864.63	499.25	393.80	887.12	284.18	371.19				3,451.80	6,000.00	-2,548.20	57.53%	
6330 · Facilities																	
6335 · Alarm Services		119.25	52.50		120.97	52.50		120.97	52.50				518.69	750.00	-231.31	69.16%	
6337 · Landscaping		300.00	600.00		482.06	1,804.09	420.00	420.00	520.00				4,546.15	4,500.00	46.15	101.03%	
<b>Total 6330 · Facilities</b>		419.25	652.50		603.03	1,856.59	420.00	540.97	572.50				5,064.84	5,250.00	-185.16	96.47%	
6370 · Lab Supplies & Equipment						501.73							501.73	1,000.00	-498.27	50.17%	
6380 · Meter Reading																	
6400 · Pumping																	
6410 · Pumping Fuel & Electricity		7,128.32	8,824.03	1,374.39	4,427.71	4,957.90	3,754.09	34,384.89	5,059.25				69,910.58	65,000.00	4,910.58	107.56%	
6420 · Pumping Maintenance, Generators					4,771.43								4,771.43	13,000.00	-8,228.57	36.7%	
6430 · Pumping Maintenance, General		49.99	808.88			148.54			1,255.54				2,262.95	2,500.00	-237.05	90.52%	
6440 · Pumping Equipment, Expensed							1,641.07		40.48				1,681.55	2,000.00	-318.45	84.08%	
<b>Total 6400 · Pumping</b>		7,178.31	9,632.91	1,374.39	9,199.14	5,106.44	5,395.16	34,384.89	6,355.27				78,626.51	82,500.00	-3,873.49	95.31%	
6500 · Supply																	
6510 · Maintenance, Raw Water Mains																	
6520 · Maintenance, Wells					2,212.66	6,934.70	1,046.09	-556.71	10,360.45				19,997.19	5,000.00	14,997.19	399.94%	
6530 · Water Purchases			20,264.06										20,264.06	40,000.00	-19,735.94	50.66%	
<b>Total 6500 · Supply</b>			20,264.06		2,212.66	6,934.70	1,046.09	-556.71	10,360.45				40,261.25	45,000.00	-4,738.75	89.47%	
6600 · Collection/Transmission																	
6610 · Hydrants														1,000.00	-1,000.00		
6620 · Maintenance, Water Mains		8,704.72	14,505.69	8,354.63	11,041.15	5,020.60		217.07	25.16				47,869.02	55,000.00	-7,130.98	87.04%	
6630 · Maintenance, Water Svc Lines							3,019.61	290.59	804.94				4,115.14	25,000.00	-20,884.86	16.46%	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL			
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
6640 · Maintenance, Tanks			307.06										307.06	1,000.00	-692.94	30.71%
6650 · Maint., Distribution General								1,925.70	480.63				2,406.33	10,000.00	-7,593.67	24.06%
6670 · Meters			787.69		668.19	354.89							1,810.77	2,500.00	-689.23	72.43%
<b>Total 6600 · Collection/Transmission</b>		8,704.72	15,600.44	8,354.63	11,709.34	5,375.49	3,019.61	2,433.36	1,310.73				56,508.32	94,500.00	-37,991.68	59.8%
<b>6700 · Treatment</b>																
6710 · Chemicals & Filtering		622.14	230.74	667.87	428.73	530.21	484.63	2,368.75	2,856.81				8,189.88	30,000.00	-21,810.12	27.3%
6720 · Maintenance, Treatment Equip.		2,053.81	62.47	693.15	11.50	2,475.99		1,222.48	19.04				6,538.44	4,000.00	2,538.44	163.46%
6730 · Treatment Analysis		2,306.00	6,451.95	850.00	1,835.00	6,339.30	4,635.94	933.00	1,642.94				24,994.13	25,000.00	-5.87	99.98%
<b>Total 6700 · Treatment</b>		4,981.95	6,745.16	2,211.02	2,275.23	9,345.50	5,120.57	4,524.23	4,518.79				39,722.45	59,000.00	-19,277.55	67.33%
6770 · Uniforms		1,835.41		1,128.38	856.31	1,507.37	1,348.37	626.50	1,184.21				8,486.55	9,000.00	-513.45	94.3%
<b>6800 · Vehicles</b>																
6810 · Fuel		662.50	639.06	631.20	808.47	649.73	396.50	514.36	523.44				4,825.26	8,500.00	-3,674.74	56.77%
6820 · Truck Equipment, Expensed		17.05					212.36		194.49				423.90	2,000.00	-1,576.10	21.2%
6830 · Truck Repairs				54.22	61.28	216.99		880.27	15.12				1,227.88	5,000.00	-3,772.12	24.56%
<b>Total 6800 · Vehicles</b>		679.55	639.06	685.42	869.75	866.72	608.86	1,394.63	733.05				6,477.04	15,500.00	-9,022.96	41.79%
6890 · Other Operations						575.00			6.16				581.16			
6000 · Operations - Other								1,762.00					1,762.00			
<b>Total 6000 · Operations</b>		43,342.29	60,798.43	15,428.47	50,912.36	34,510.34	31,778.85	46,094.05	38,800.93				321,665.72	419,750.00	-98,084.28	76.63%
<b>Total Expense</b>	53,165.41	105,334.89	142,350.77	98,820.64	132,028.26	105,591.86	103,261.74	115,143.15	146,714.60				1,002,411.32	1,420,875.00	-418,463.68	70.55%
<b>Net Ordinary Income</b>	105,867.81	54,451.20	29,325.77	46,945.53	70,307.90	114,361.52	137,493.91	32,604.83	-12,711.91				578,646.56	544,309.00	34,337.56	106.31%
<b>Other Income/Expense</b>																
<b>Other Income</b>																
<b>7000 · Capital Account Revenues</b>																
<b>7100 · Connection Fees</b>																
7110 · Connection Fees (New Constr)			16,785.00	16,785.00	15,060.50								48,630.50	101,000.00	-52,369.50	48.15%
7120 · Connection Fees (Remodel)													3,000.00		-3,000.00	
7130 · Conn. Fees, PFP (New Constr)	11,962.00		8,002.00	12,802.00	8,002.00								40,768.00	53,000.00	-12,232.00	76.92%
7140 · Conn. Fees, PFP (Remodel)																
<b>Total 7100 · Connection Fees</b>	11,962.00		24,787.00	29,587.00	23,062.50								89,398.50	157,000.00	-67,601.50	56.94%
7600 · Bond Revenues, G.O.			711.11		7,965.73	575,033.66	8,164.47	61,292.30	2,485.06				655,652.33	1,150,436.00	-494,783.67	56.99%
<b>Total 7000 · Capital Account Revenues</b>	11,962.00		25,498.11	29,587.00	31,028.23	575,033.66	8,164.47	61,292.30	2,485.06				745,050.83	1,307,436.00	-562,385.17	56.99%
<b>Total Other Income</b>	11,962.00		25,498.11	29,587.00	31,028.23	575,033.66	8,164.47	61,292.30	2,485.06				745,050.83	1,307,436.00	-562,385.17	56.99%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL			
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
<b>Other Expense</b>																
<b>8000 - Capital Improvement Program</b>																
<b>8075 - Sewer</b>																
<b>8100 - Water</b>		387,790.51	362,246.06	141,800.25	173,535.33	74,658.74	75,309.44	2,578.64	181,718.29				1,399,637.26	1,729,000.00	-329,362.74	80.95%
<b>Total 8000 - Capital Improvement Program</b>		387,790.51	362,246.06	141,800.25	173,535.33	74,658.74	75,309.44	2,578.64	181,718.29				1,399,637.26	1,729,000.00	-329,362.74	80.95%
<b>9000 - Capital Account Expenses</b>																
<b>9100 - Interest Expense - GO Bonds</b>		26,484.91						156,436.63					182,921.54	315,346.00	-132,424.46	58.01%
<b>9125 - PNC Equipment Lease Interest</b>	887.68	1,768.14	3,512.71		1,744.54	1,736.63	1,728.71	1,720.76	1,712.80				14,811.97	20,790.00	-5,978.03	71.25%
<b>9150 - SRF Loan</b>						25,540.12							25,540.12		25,540.12	100.0%
<b>Total 9000 - Capital Account Expenses</b>	887.68	28,253.05	3,512.71		1,744.54	27,276.75	1,728.71	158,157.39	1,712.80				223,273.63	336,136.00	-112,862.37	66.42%
<b>Total Other Expense</b>	887.68	416,043.56	365,758.77	141,800.25	175,279.87	101,935.49	77,038.15	160,736.03	183,431.09				1,622,910.89	2,065,136.00	-442,225.11	78.59%
<b>Net Other Income</b>	11,074.32	-416,043.56	-340,260.66	-112,213.25	-144,251.64	473,098.17	-68,873.68	-99,443.73	-180,946.03				-877,860.06	-757,700.00	-120,160.06	115.86%
<b>Net Income</b>	<b>116,942.13</b>	<b>-361,592.36</b>	<b>-310,934.89</b>	<b>-65,267.72</b>	<b>-73,943.74</b>	<b>587,459.69</b>	<b>68,620.23</b>	<b>-66,838.90</b>	<b>-193,657.94</b>				<b>-299,213.50</b>	<b>-213,391.00</b>	<b>-85,822.50</b>	<b>140.22%</b>



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 5, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: SAM Flow Report for February and March 2016**

The Sewer Authority Mid-Coastside (SAM) has prepared the following attached reports for the SAM Board of Directors and the California Regional Water Quality Control Board:

- Flow Report for February and March 2016.
- Collection System Monthly Overflow Report – February and March 2016.

The Average Daily Flow for Montara was 0.326 MGD in February and 0.641 MGD in March 2016. There were no reportable overflows in February or March in the Montara System. SAM indicates there were 1.01 inches of rain in February and 8.53 inches of rain in March 2016.

## RECOMMENDATION:

Review and file.

Attachments

# Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, February 2016

February 2016

Total	HMB	Number of S.S.O's		SAM
		GCSD	MWSD	
Roots	0	1	0	0
Grease	0	0	0	0
Mechanical	0	0	0	0
Wet Weather	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
		<b>100%</b>		

### 12 Month Moving Total

Total	HMB	12 month rolling Number		SAM
		GCSD	MWSD	
Roots	1	4	3	0
Grease	1	0	1	0
Mechanical	0	0	1	1
Wet Weather	0	0	0	0
Other	3	0	1	0
<b>Total</b>	<b>5</b>	<b>4</b>	<b>6</b>	<b>1</b>
	<b>31%</b>	<b>25%</b>	<b>38%</b>	<b>6%</b>

### Reportable SSOs

Total	HMB	Reportable Number of S.S.O.'s		SAM
		GCSD	MWSD	
February 2016	0	1	0	0
12 Month Moving Total	5	4	6	1

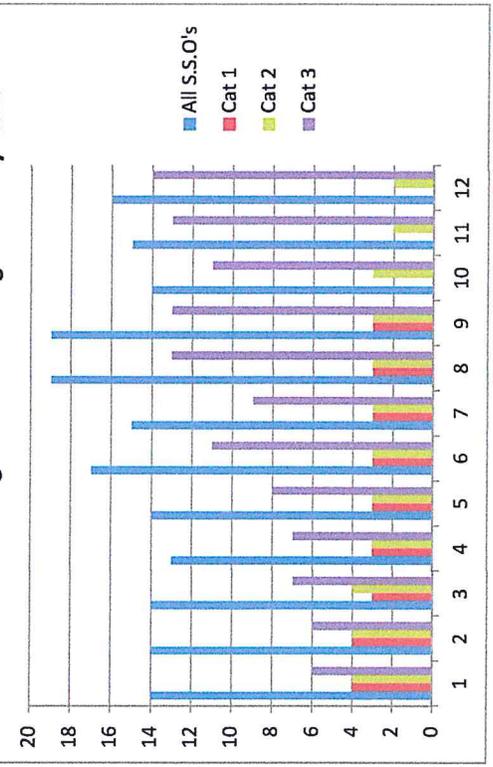
### SSOs / Year / 100 Miles

Total	HMB	Number of S.S.O.'s / Year/100 Miles		SAM
		GCSD	MWSD	
February 2016	0.0	3.0	0.0	0.0
12 Month Moving Total	13.5	12.0	22.2	13.7
Category 1	0.0	0.0	0.0	0.0
Category 2	1.9	0.0	0.0	0.0
Category 3	13.4	8.1	22.2	13.7
Miles of Sewers	104.5	37.0	33.2	27.0
	<b>35.4%</b>	<b>31.8%</b>	<b>25.8%</b>	<b>7.3%</b>

### 12 Month Rolling Total Sewer Cleaning Summary

Month	HMB	GCSD	MWSD	Total Feet	Total Miles
Mar-15	5,127	10,476	18,072	33,675	6.4
Apr-15	4,069	24,727	25,006	53,802	10.2
May-15	5,273	22,269	29,550	57,092	10.8
June-15	21,965	16,335	2,161	40,461	7.7
July-15	21,643	18,222	2,166	42,031	8.0
Aug-15	22,512	17,746	0	40,258	7.6
Sep-15	17,470	31,071	1,955	50,496	9.6
Oct-15	33,863	11,254	1,679	46,796	8.9
Nov-15	24,921	1,834	2,031	28,786	5.5
Dec-15	24,177	2,740	2,029	28,946	5.5
Jan-16	6,806	16,774	10,598	34,178	6.5
Feb-16	8,952	7,014	10,830	26,796	5.1
<b>Annual ft</b>	<b>196,778</b>	<b>180,462</b>	<b>106,077</b>	<b>483,317</b>	
<b>Annual Mi.</b>	<b>37.3</b>	<b>34.2</b>	<b>20.1</b>		<b>91.5</b>

12 Month Moving SSO Totals Through February 2016



# Attachment A

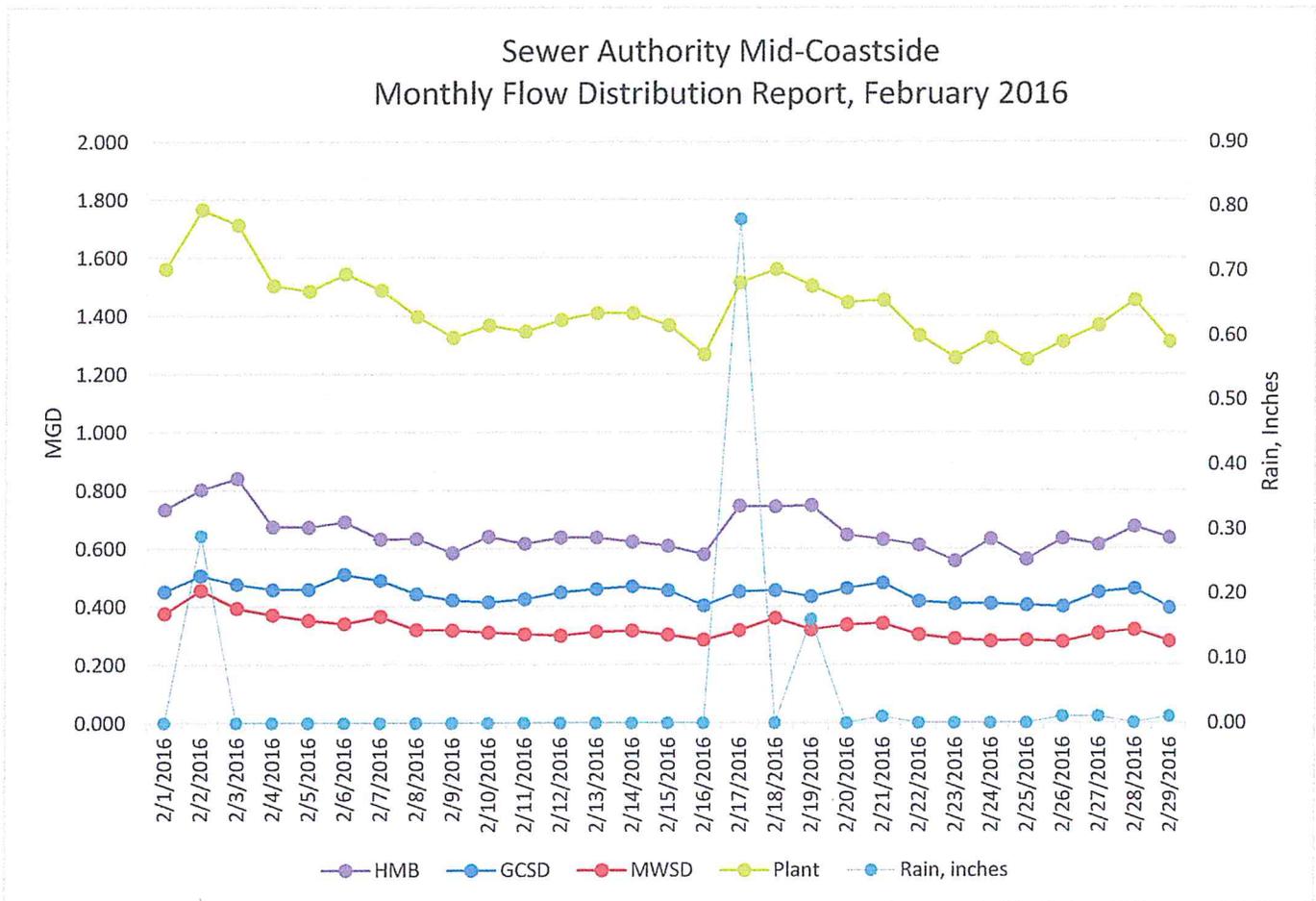
## Flow Distribution Report Summary For February 2016

The daily flow report figures for the month of February 2016 have been converted to an Average Daily Flow (ADF) for each Member Agency. The results are attached for your review.

\*Influent flow is calculated using the mid-plant flow meter less process water and trucked in waste

The summary of the ADF information is as follows:

	<u>MGD</u>	<u>%</u>
The City of Half Moon Bay	0.657	46.0%
Granada Community Services District	0.446	31.2%
Montara Water and Sanitary District	<u>0.326</u>	<u>22.8%</u>
Total	1.429	100.0%



# Sewer Authority Mid-Coastside

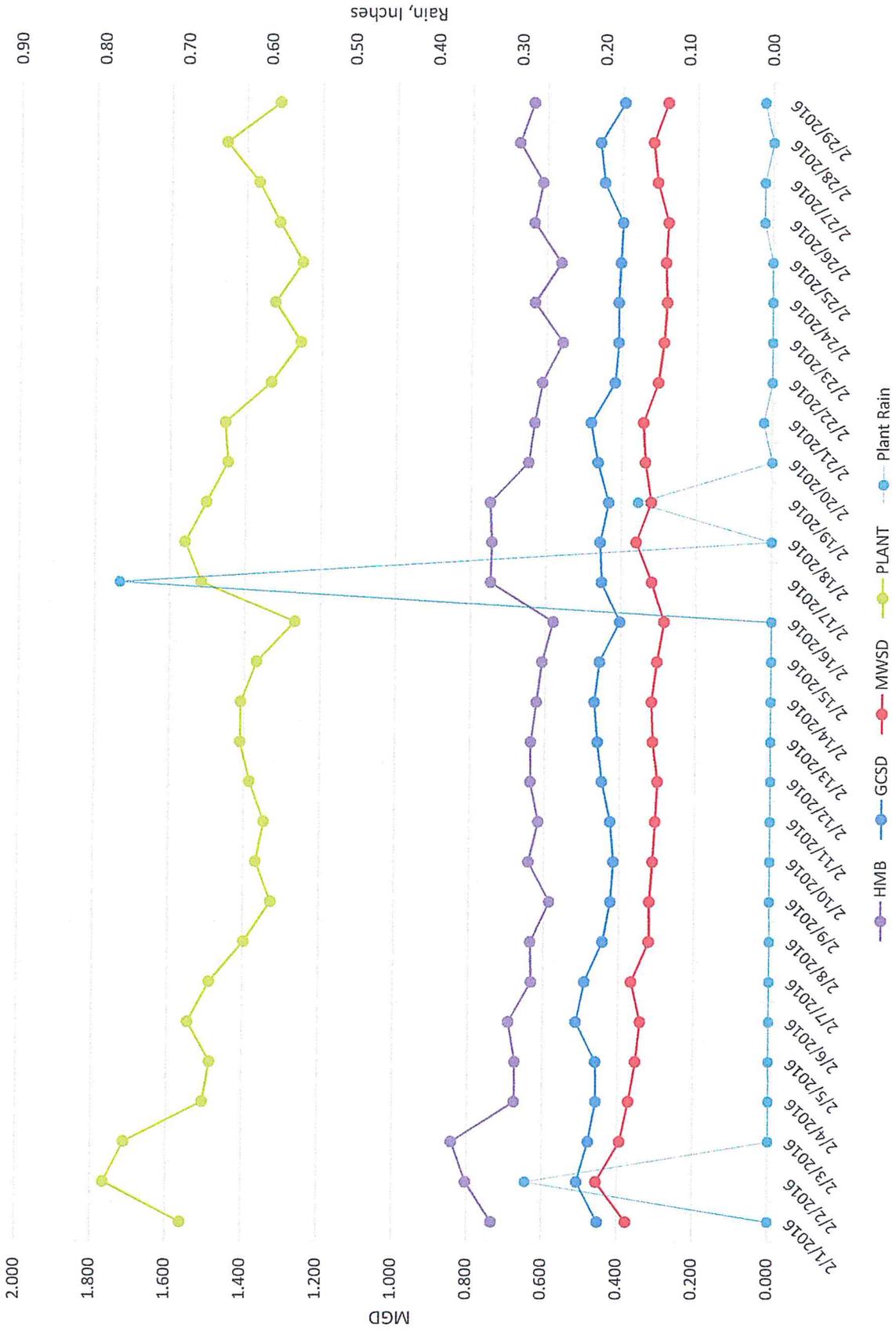
## Monthly Flow Distribution Report for February 2016

<u>Date</u>	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>	<u>Rain Plant</u>	<u>Rain Portola</u>	<u>Rain Montara</u>
2/1/2016	0.734	0.451	0.376	1.561	0.00	0.00	0.00
2/2/2016	0.803	0.507	0.456	1.766	0.29	0.28	0.30
2/3/2016	0.842	0.477	0.394	1.713	0.00	0.00	0.00
2/4/2016	0.675	0.458	0.371	1.504	0.00	0.00	0.00
2/5/2016	0.674	0.459	0.353	1.486	0.00	0.00	0.00
2/6/2016	0.692	0.512	0.341	1.545	0.00	0.00	0.00
2/7/2016	0.633	0.490	0.366	1.489	0.00	0.00	0.00
2/8/2016	0.635	0.443	0.320	1.398	0.00	0.00	0.00
2/9/2016	0.585	0.422	0.319	1.326	0.00	0.00	0.00
2/10/2016	0.642	0.415	0.311	1.368	0.00	0.00	0.00
2/11/2016	0.616	0.425	0.305	1.346	0.00	0.00	0.00
2/12/2016	0.638	0.448	0.300	1.386	0.00	0.00	0.00
2/13/2016	0.638	0.460	0.313	1.411	0.00	0.00	0.00
2/14/2016	0.623	0.469	0.317	1.409	0.00	0.00	0.00
2/15/2016	0.609	0.456	0.303	1.368	0.00	0.00	0.00
2/16/2016	0.580	0.403	0.285	1.268	0.00	0.00	0.00
2/17/2016	0.747	0.451	0.318	1.516	0.78	0.50	0.55
2/18/2016	0.744	0.456	0.360	1.560	0.00	0.00	0.00
2/19/2016	0.749	0.434	0.321	1.504	0.16	0.06	0.13
2/20/2016	0.647	0.463	0.337	1.447	0.00	0.00	0.00
2/21/2016	0.632	0.481	0.342	1.455	0.01	0.00	0.00
2/22/2016	0.612	0.418	0.303	1.333	0.00	0.00	0.00
2/23/2016	0.558	0.409	0.289	1.256	0.00	0.00	0.00
2/24/2016	0.633	0.410	0.281	1.324	0.00	0.00	0.00
2/25/2016	0.563	0.404	0.284	1.251	0.00	0.00	0.00
2/26/2016	0.635	0.399	0.278	1.312	0.01	0.01	0.00
2/27/2016	0.613	0.448	0.307	1.368	0.01	0.01	0.03
2/28/2016	0.675	0.460	0.319	1.454	0.00	0.00	0.00
2/29/2016	0.637	0.395	0.280	1.312	0.01	0.00	0.00
<b>Totals</b>	<b>19.063</b>	<b>12.924</b>	<b>9.449</b>	<b>41.436</b>	<b>1.27</b>	<b>0.86</b>	<b>1.01</b>

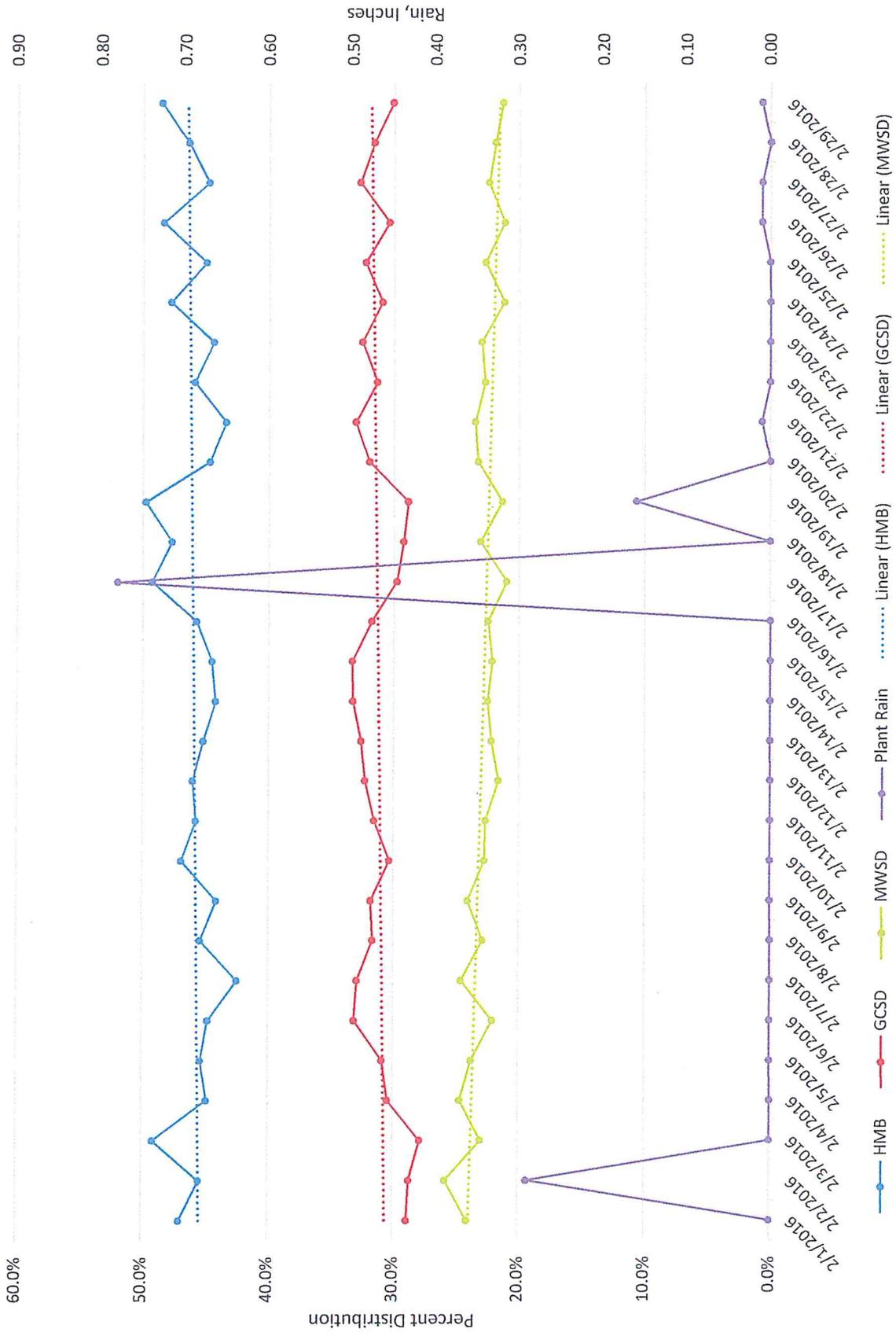
### Summary

	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.558	0.395	0.278	1.251
<b>Average</b>	<b>0.657</b>	<b>0.446</b>	<b>0.326</b>	<b>1.429</b>
Maximum	0.842	0.512	0.456	1.766
<b>Distribution</b>	<b>46.0%</b>	<b>31.2%</b>	<b>22.8%</b>	<b>100.0%</b>

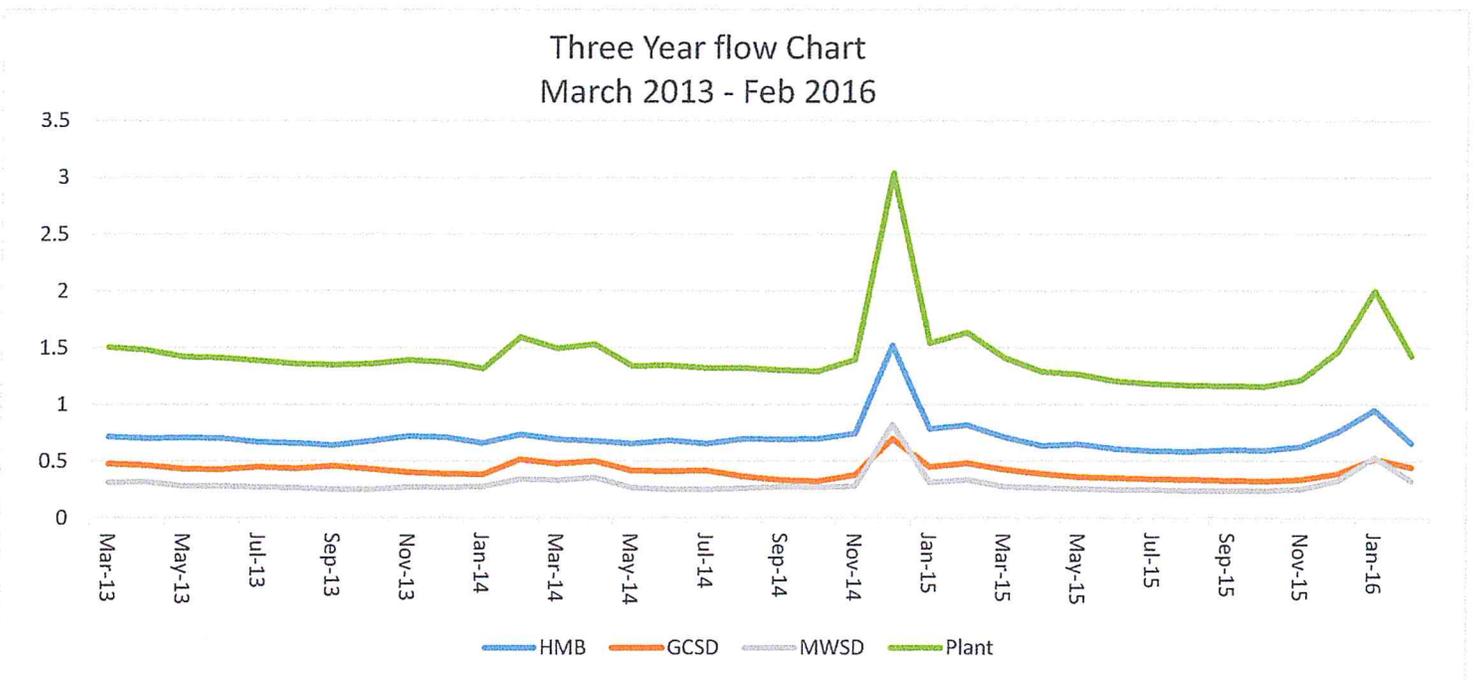
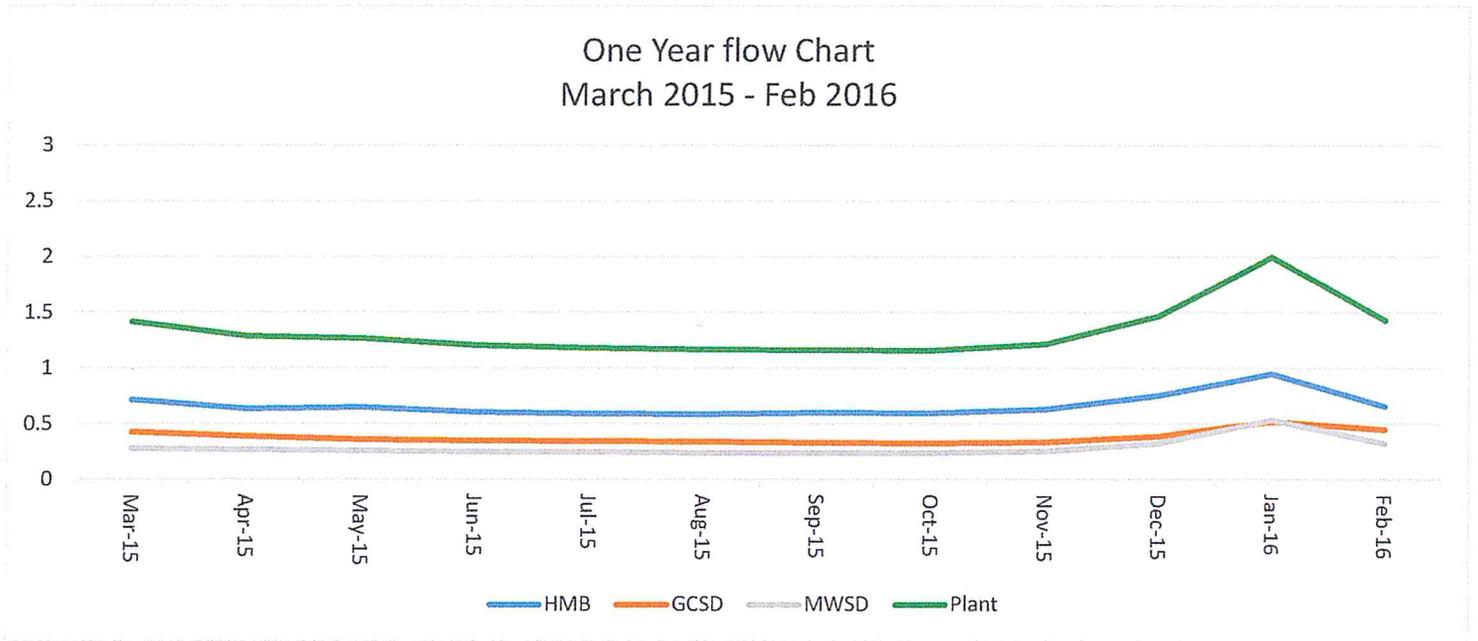
# Sewer Authority Mid-Coastside Monthly Flow Distribution Report, February 2016



# Percent Distribution February 2016



### Most recent flow calibration February 2016



# Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, March 2016

Attachment D

March 2016

	Number of S.S.O.'s				
	Total	HMB	GCSD	MWSD	SAM
Roots	2	0	2	0	0
Grease	0	0	0	0	0
Mechanical	0	0	0	0	0
Wet Weather	0	0	0	0	0
Other	1	0	1	0	0
<b>Total</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>
			<b>100%</b>		

**12 Month Moving Total**

	12 month rolling Number				
	Total	HMB	GCSD	MWSD	SAM
Roots	10	1	6	3	0
Grease	2	1	0	1	0
Mechanical	2	0	0	1	1
Wet Weather	0	0	0	0	0
Other	5	3	1	1	0
<b>Total</b>	<b>19</b>	<b>5</b>	<b>7</b>	<b>6</b>	<b>1</b>
		<b>26%</b>	<b>37%</b>	<b>32%</b>	<b>5%</b>

**Reportable SSOs**

	Reportable Number of S.S.O.'s				
	Total	HMB	GCSD	MWSD	SAM
March 2016	3	0	3	0	0
12 Month Moving Total	19	5	7	6	1

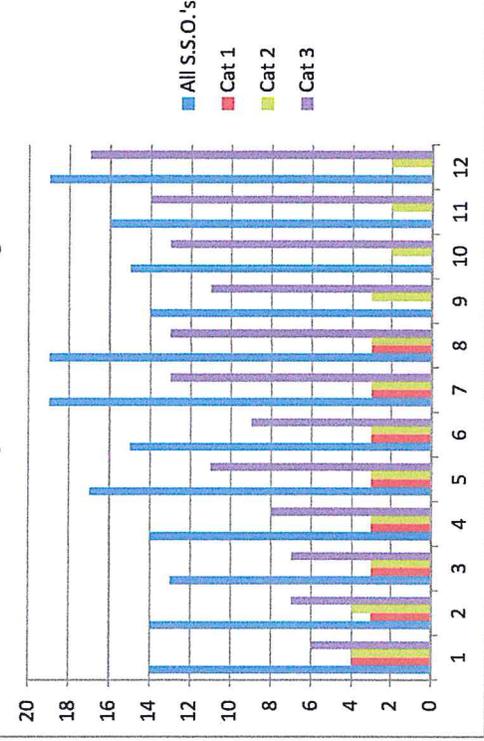
**SSOs / Year / 100 Miles**

	Number of S.S.O.'s / Year/100 Miles				
	Total	HMB	GCSD	MWSD	SAM
March 2016	2.9	0.0	9.0	0.0	0.0
12 Month Moving Total	18.2	13.5	21.1	22.2	13.7
Category 1	0.0	0.0	0.0	0.0	0.0
Category 2	1.9	5.4	0.0	0.0	0.0
Category 3	16.3	8.1	21.1	22.2	13.7
<b>Miles of Sewers</b>	<b>104.5</b>	<b>37.0</b>	<b>33.2</b>	<b>27.0</b>	<b>7.3</b>
		<b>35.4%</b>	<b>31.8%</b>	<b>25.8%</b>	<b>7.0%</b>

**12 Month Rolling Total Sewer Cleaning Summary**

Month	HMB	GCSD	MWSD	Total Feet	Total Miles
Apr-15	4,069	24,727	25,006	53,802	10.2
May-15	5,273	22,269	29,550	57,092	10.8
June-15	21,965	16,335	2,161	40,461	7.7
July-15	21,643	18,222	2,166	42,031	8.0
Aug-15	22,512	17,746	0	40,258	7.6
Sep-15	17,470	31,071	1,955	50,496	9.6
Oct-15	33,863	11,254	1,679	46,796	8.9
Nov-15	24,921	1,834	2,031	28,786	5.5
Dec-15	24,177	2,740	2,029	28,946	5.5
Jan-16	6,806	16,774	10,598	34,178	6.5
Feb-16	8,952	7,014	10,830	26,796	5.1
Mar-16	12,396	17,919	11,725	42,040	8.0
<b>Annual ft.</b>	<b>204,047</b>	<b>187,905</b>	<b>99,730</b>	<b>491,682</b>	
<b>Annual Mi.</b>	<b>38.6</b>	<b>35.6</b>	<b>18.9</b>		<b>93.1</b>

**12 Month Moving SSO Totals Through March 2016**



## Attachment A

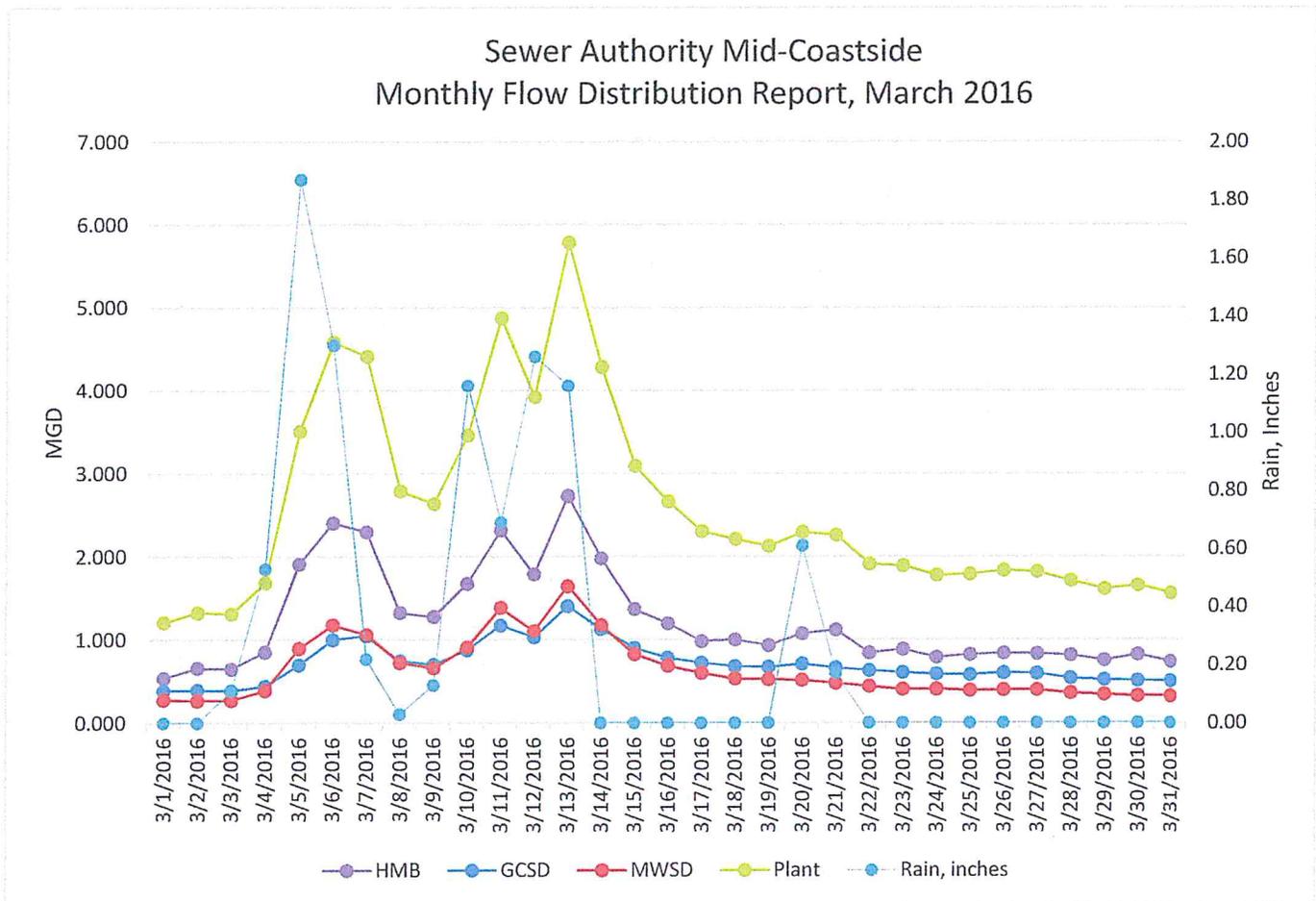
### Flow Distribution Report Summary For March 2016

The daily flow report figures for the month of March 2016 have been converted to an Average Daily Flow (ADF) for each Member Agency. The results are attached for your review.

\*Influent flow is calculated using the mid-plant flow meter less process water and trucked in waste

The summary of the ADF information is as follows:

	<u>MGD</u>	<u>%</u>
The City of Half Moon Bay	1.233	47.6%
Granada Community Services District	0.717	27.7%
Montara Water and Sanitary District	<u>0.641</u>	<u>24.7%</u>
Total	2.591	100.0%



# Sewer Authority Mid-Coastside

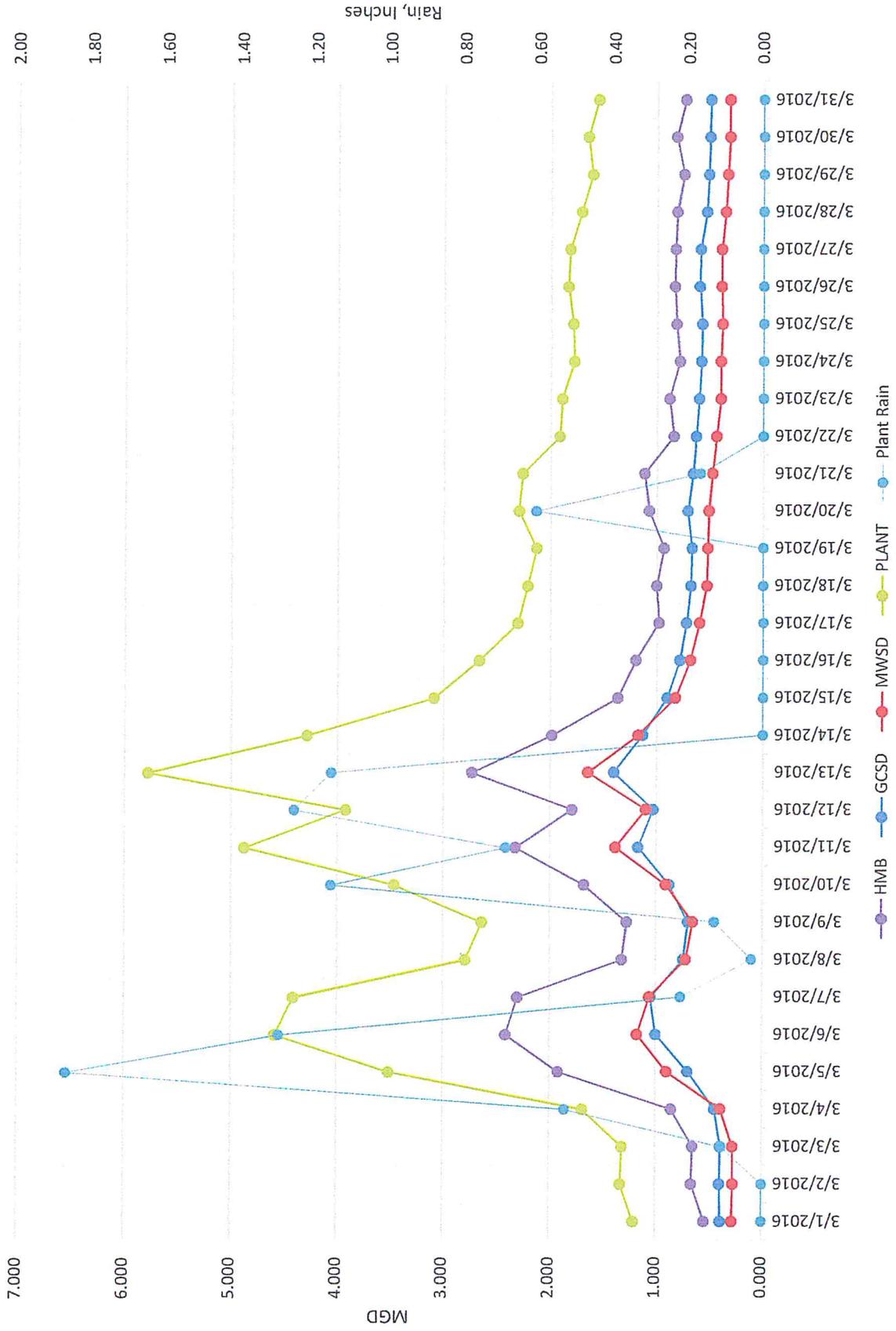
## Monthly Flow Distribution Report for March 2016

<u>Date</u>	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>	<u>Rain Plant</u>	<u>Rain Portola</u>	<u>Rain Montara</u>
3/1/2016	0.540	0.389	0.278	1.207	0.00	0.00	0.00
3/2/2016	0.661	0.396	0.270	1.327	0.00	0.00	0.00
3/3/2016	0.651	0.388	0.275	1.314	0.11	0.12	0.19
3/4/2016	0.854	0.444	0.391	1.689	0.53	0.32	0.79
3/5/2016	1.914	0.698	0.897	3.509	1.87	1.71	1.94
3/6/2016	2.408	1.001	1.177	4.586	1.30	1.10	0.66
3/7/2016	2.300	1.050	1.062	4.412	0.22	0.30	0.27
3/8/2016	1.324	0.744	0.724	2.792	0.03	0.10	0.06
3/9/2016	1.278	0.700	0.659	2.637	0.13	0.30	0.20
3/10/2016	1.677	0.876	0.909	3.462	1.16	1.11	1.15
3/11/2016	2.321	1.171	1.384	4.876	0.69	0.65	0.56
3/12/2016	1.792	1.030	1.101	3.924	1.26	0.44	0.93
3/13/2016	2.733	1.403	1.646	5.782	1.16	0.77	1.31
3/14/2016	1.983	1.130	1.174	4.287	0.00	0.00	0.00
3/15/2016	1.366	0.901	0.824	3.092	0.00	0.00	0.00
3/16/2016	1.197	0.783	0.686	2.666	0.00	0.00	0.00
3/17/2016	0.982	0.724	0.600	2.306	0.00	0.00	0.00
3/18/2016	1.001	0.680	0.531	2.212	0.00	0.00	0.00
3/19/2016	0.933	0.672	0.523	2.129	0.00	0.00	0.00
3/20/2016	1.073	0.710	0.513	2.297	0.61	0.40	0.29
3/21/2016	1.119	0.663	0.479	2.261	0.17	0.10	0.10
3/22/2016	0.842	0.632	0.440	1.915	0.00	0.03	0.08
3/23/2016	0.885	0.605	0.402	1.892	0.00	0.00	0.00
3/24/2016	0.787	0.587	0.405	1.780	0.00	0.00	0.00
3/25/2016	0.823	0.579	0.390	1.792	0.00	0.00	0.00
3/26/2016	0.837	0.602	0.397	1.837	0.00	0.00	0.00
3/27/2016	0.830	0.594	0.395	1.819	0.00	0.00	0.00
3/28/2016	0.816	0.537	0.358	1.711	0.00	0.00	0.00
3/29/2016	0.752	0.518	0.340	1.610	0.00	0.00	0.00
3/30/2016	0.822	0.508	0.323	1.653	0.00	0.00	0.00
3/31/2016	0.735	0.501	0.320	1.556	0.00	0.00	0.00
<b>Totals</b>	<b>38.232</b>	<b>22.226</b>	<b>19.873</b>	<b>80.331</b>	<b>9.24</b>	<b>7.45</b>	<b>8.53</b>

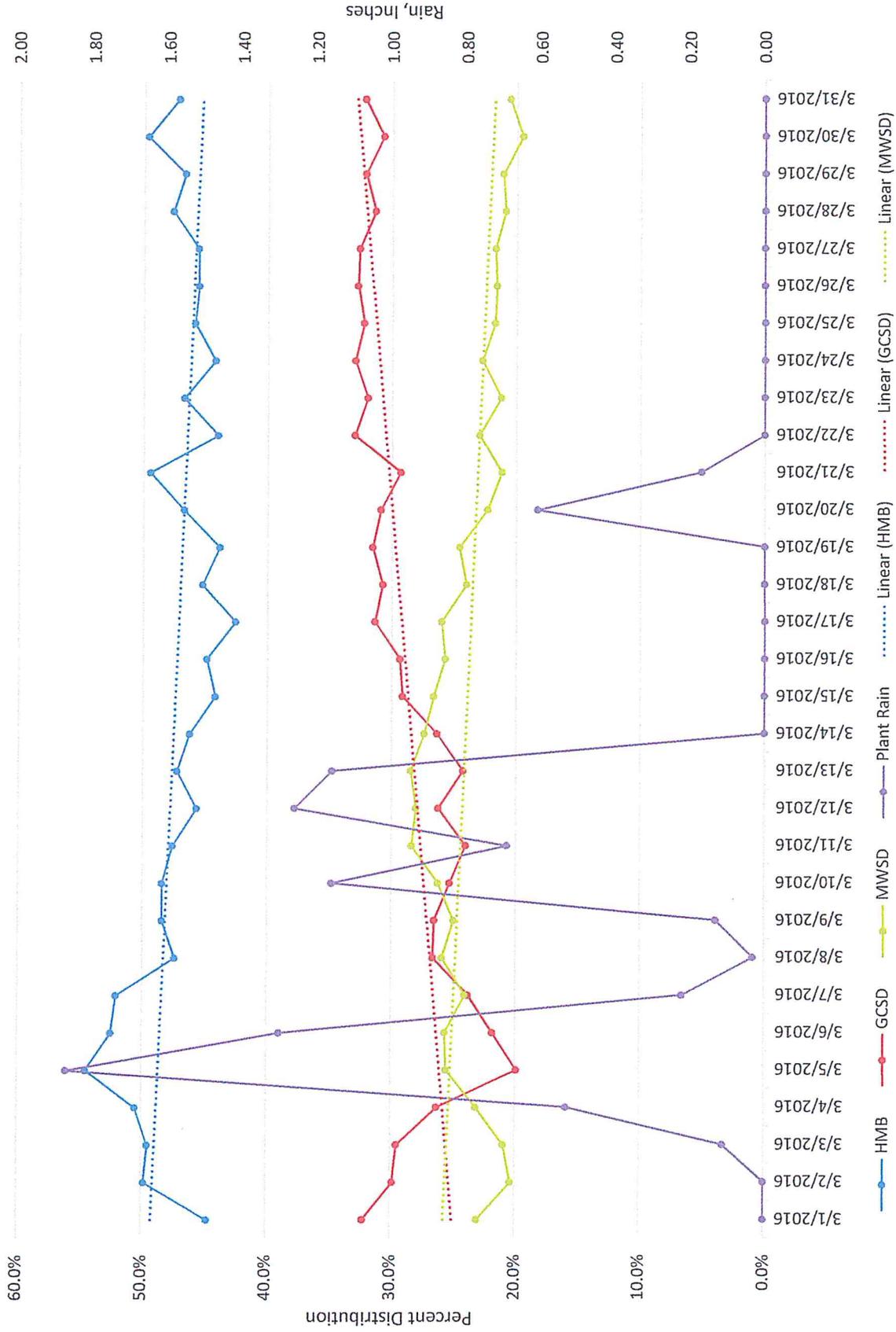
### Summary

	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.540	0.388	0.270	1.207
<b>Average</b>	<b>1.233</b>	<b>0.717</b>	<b>0.641</b>	<b>2.591</b>
Maximum	2.733	1.403	1.646	5.782
<b>Distribution</b>	<b>47.6%</b>	<b>27.7%</b>	<b>24.7%</b>	<b>100.0%</b>

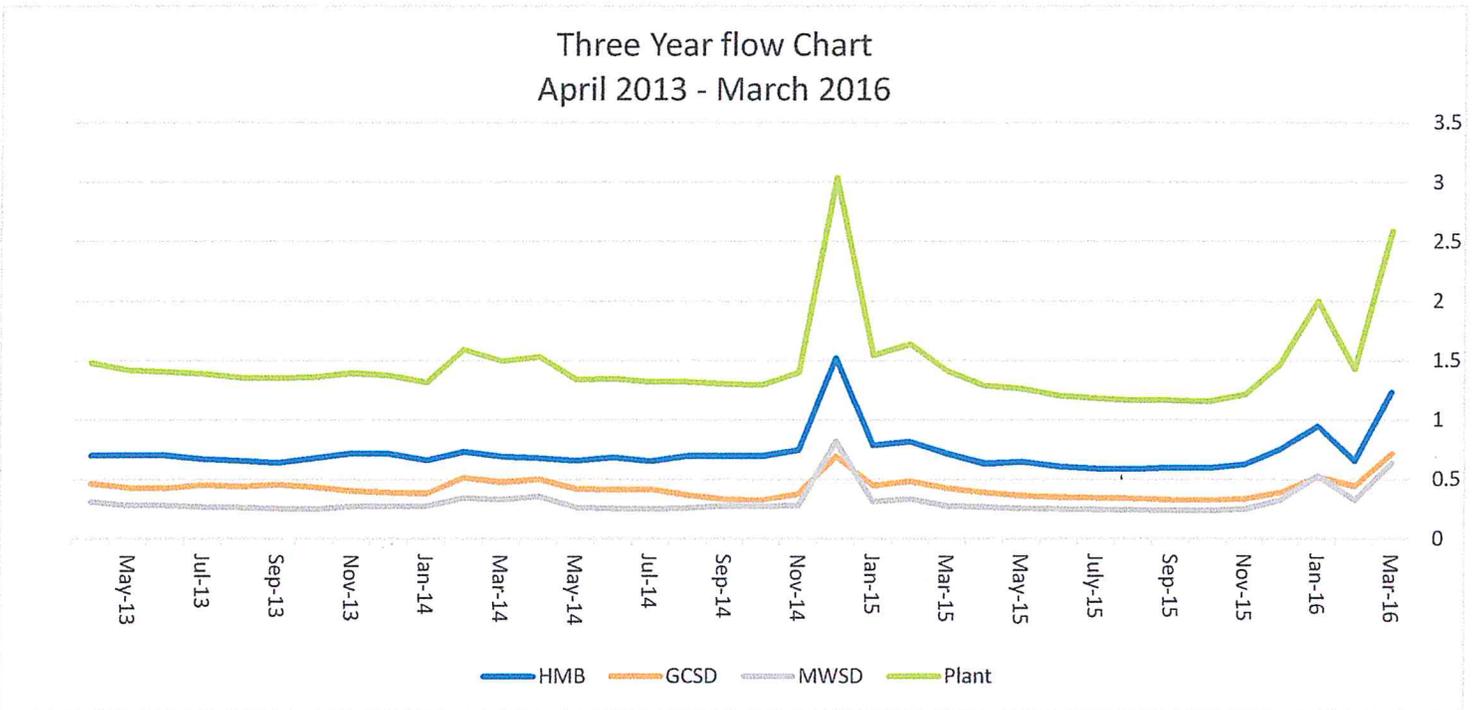
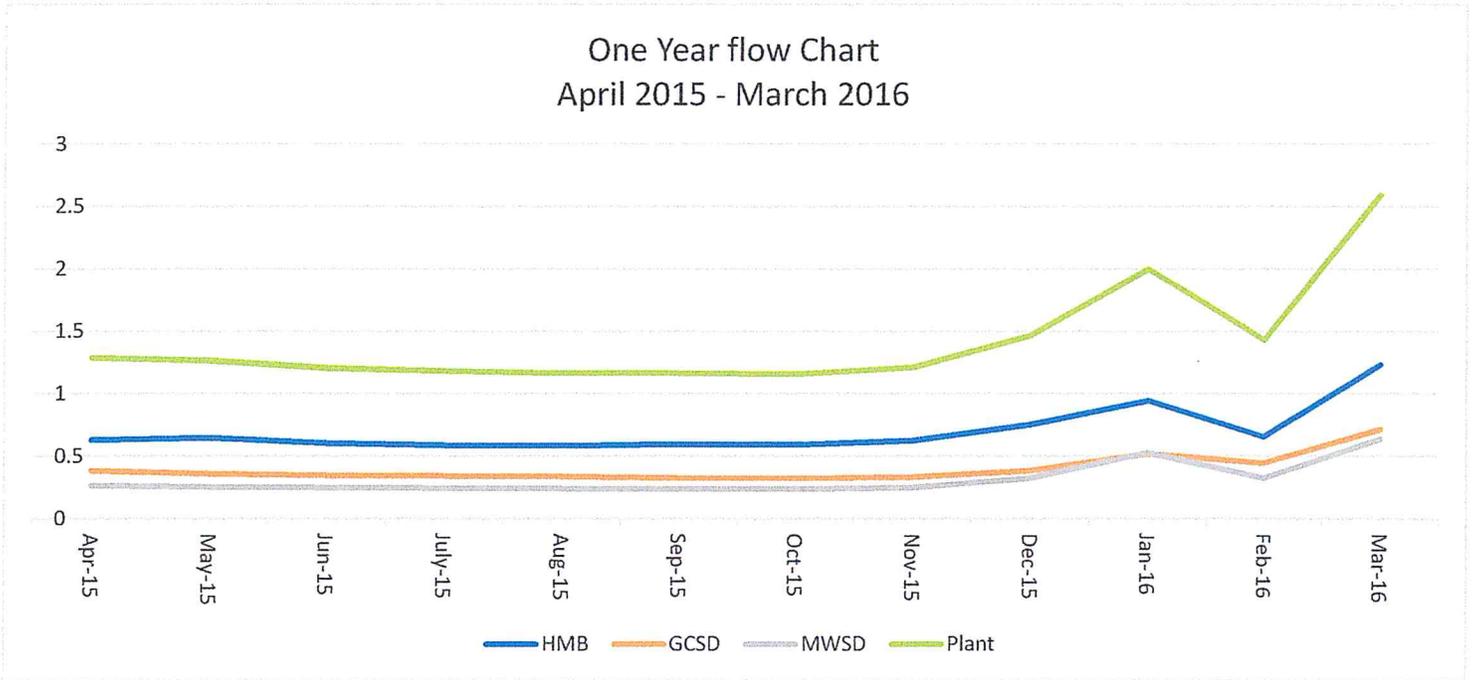
# Sewer Authority Mid-Coastside Monthly Flow Distribution Report, March 2016

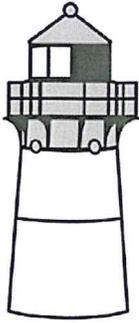


# Percent Distribution March 2016



### Most recent flow calibration March 2016





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 5, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A blue ink handwritten signature, appearing to be 'Clemens Heldmaier', written in a cursive style.

**SUBJECT: Review of Current Investment Portfolio**

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The District's Investment Policy and Guidelines requires that the Board review the status of the current investment portfolio. The following summarizes the status of these accounts:

- The District has most of its idle sewer funds deposited in the State of California's Local Agency Investment Fund (LAIF). The Monthly Average interest rate for February was 0.467%, and 0.506% for March 2016.
- The District has one checking account with Wells Fargo Bank for Water and Sewer Funds that is largely backed by Federal securities.

## RECOMMENDATION:

District staff attempts to cash manage idle funds in LAIF as long as possible before transferring to the Wells Fargo checking accounts for disbursements.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 22, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

## **SUBJECT: Connection Permit Applications Received**

As of April 22, 2016 the following new Sewer Connection Permit applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size
3/29/2016	McGregor, Jr.	9685 Cabrillo Highway	SFD

As of April 22, 2016 the following new Water (Private Fire Sprinkler) Connection Permit applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size
3/29/2016	McGregor, Jr	9685 Cabrillo Highway	SFD

As of April 22, 2016 the following new Water Connection Permit applications were received since the last report:

Date of App.	Property Owner	Site Address	Home Size	Type of Connection
3/29/2016	McGregor, Jr	9685 Cabrillo Hwy	SFD	Domestic
4/1/2016	McLaughlin/Thakur	Stetson and Admiral	SFD	Domestic
4/1/2016	Livadas	101 California	SFD	Domestic

### RECOMMENDATION:

No action is required. This is for Board information only.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 5, 2016**

TO: BOARD OF DIRECTORS

**SUBJECT: Connection Permit Applications Received**

As of May 5, 2016 the following new Sewer Connection Permit applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size

As of May 5, 2016 the following new Water (Private Fire Sprinkler) Connection Permit applications were received since the last report:

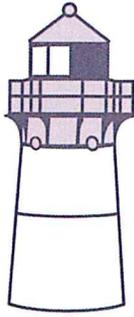
Date of Application	Property Owner	Site Address	Home Size

As of May 5, 2016 the following new Water Connection Permit applications were received since the last report:

Date of App.	Property Owner	Site Address	Home Size	Type of Connection

**RECOMMENDATION:**

No action is required. This is for Board information only.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 5<sup>th</sup>, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to be 'Clemens Heldmaier', written in a cursive style.

**SUBJECT: Monthly Water Production Report**

The attached two charts summarize the monthly water production for the District. The first shows a consolidated report from all sources by month. The second shows each water source the District uses, both wells and surface water. The production is shown in gallons of water produced.

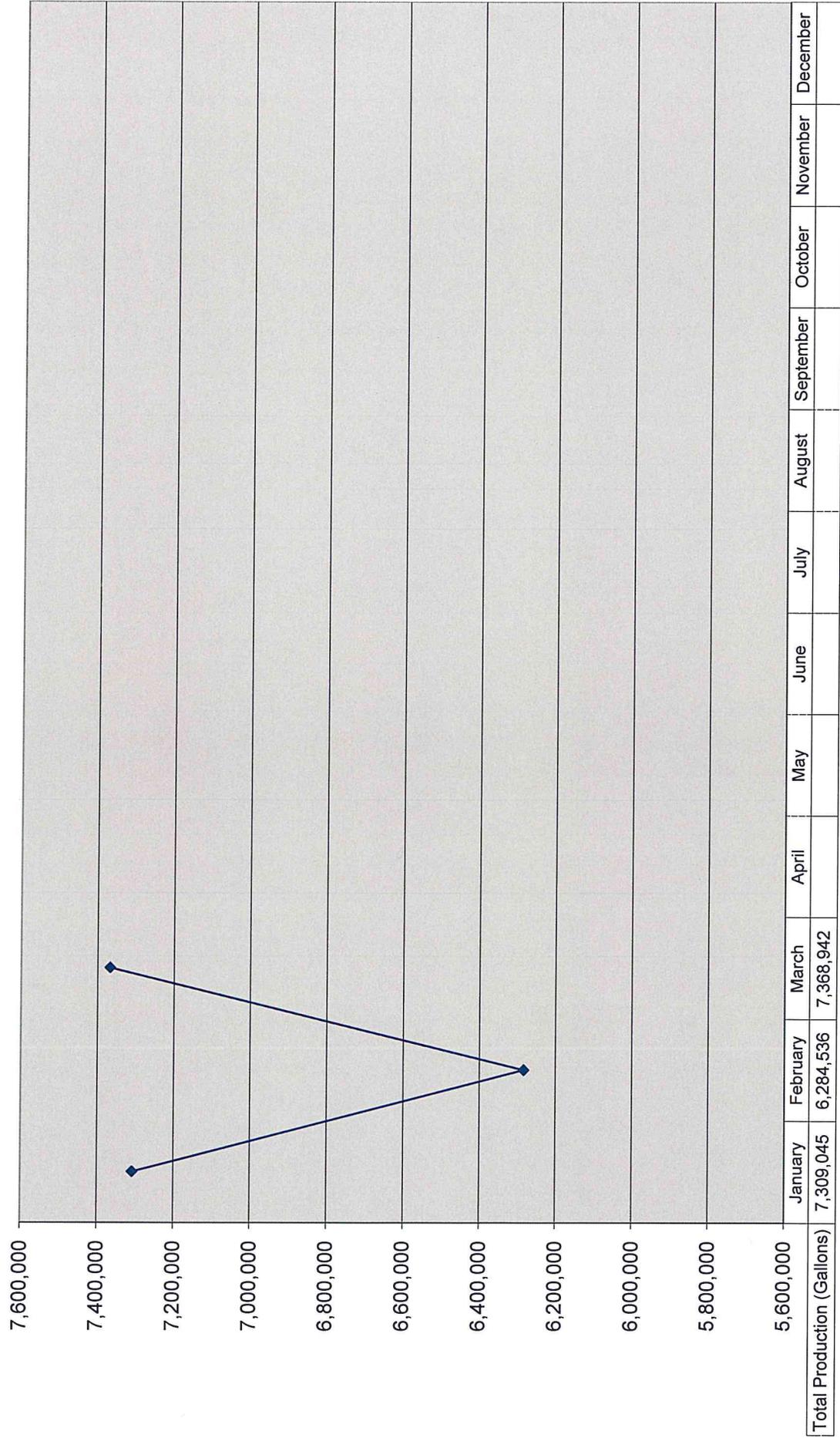
## RECOMMENDATION:

No action is required. This information is presented for the Board's information only.

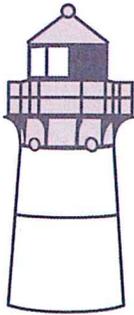
Attachments



Total Production 2016 (Gallons)



GALLONS



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 5<sup>th</sup>, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to be 'Clemens Heldmaier', written over the 'FROM' line.

**SUBJECT: Rain Report**

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The attached chart shows the monthly rainfall at the Alta Vista Treatment Plant for the current and prior fiscal years along with the seven year average of rainfall.

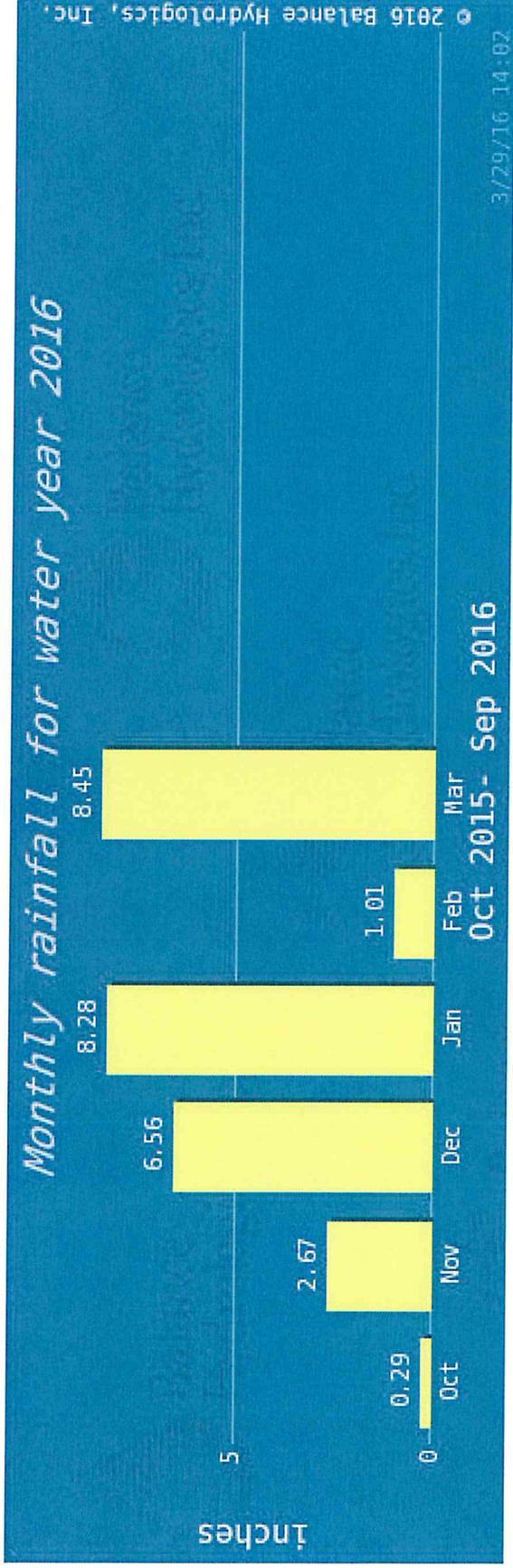
RECOMMENDATION:

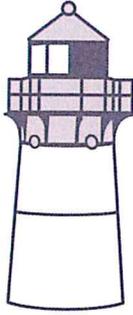
No action is required. This is presented for the Board's information only.

Attachment



# Monthly Rainfall Report Oct 2015 – Sept 2016





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 5<sup>th</sup>, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Monthly Solar Energy Report**

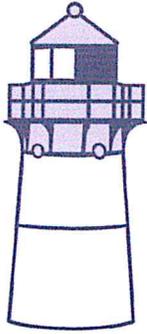
The attached chart summarizes the monthly solar production at the Alta Vista Array. Since the installation of the solar panels the District produced 37061 kWh and saved 63003 lbs of CO<sub>2</sub>.

## RECOMMENDATION:

No action is required. This information is presented for the Board's information only.

Attachments





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 5, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Status update of OpenGov implementation**

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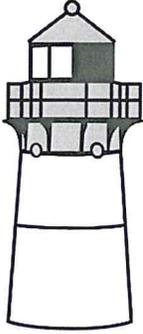
To allow the Board and public to be as well informed as possible regarding the District's financial reporting; a number of steps have been taken over the past 3 years. The latest step the District has undertaken is to join OpenGov in hopes of making the District's financial position as transparent as possible. OpenGov delivers the most powerful financial transparency and business intelligence platform yet created for governments and other municipalities.

Peter Medina with Maze & Associates has been tasked with implementing the platform. Developments have occurred since the District has signed the contract and he is here to share what his experience thus far.

## RECOMMENDATION:

This is for Board information only.

Attachment



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 5, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to be 'Clemens Heldmaier', written in a cursive style.

**SUBJECT: Review and Possible Action Changes in MWSD  
SAM Flows.**

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The January Flow report for the Sewer Authority Mid-Coastside showed 26.7% of all flows contributed to the SAM plant coming from Montara. This is the single biggest contribution at least within the past decade. The January MWSD flow would be for the first time a higher than the larger Granada Community Services District. While the February flows are within normal range for MWSD, the March flow also seems elevated. SAM staff was alerted to the sudden changes in flow and was asked to provide an explanation.

## RECOMMENDATION:

Ask the SAM representatives to request a formal investigation at SAM Board level.

## Attachment A

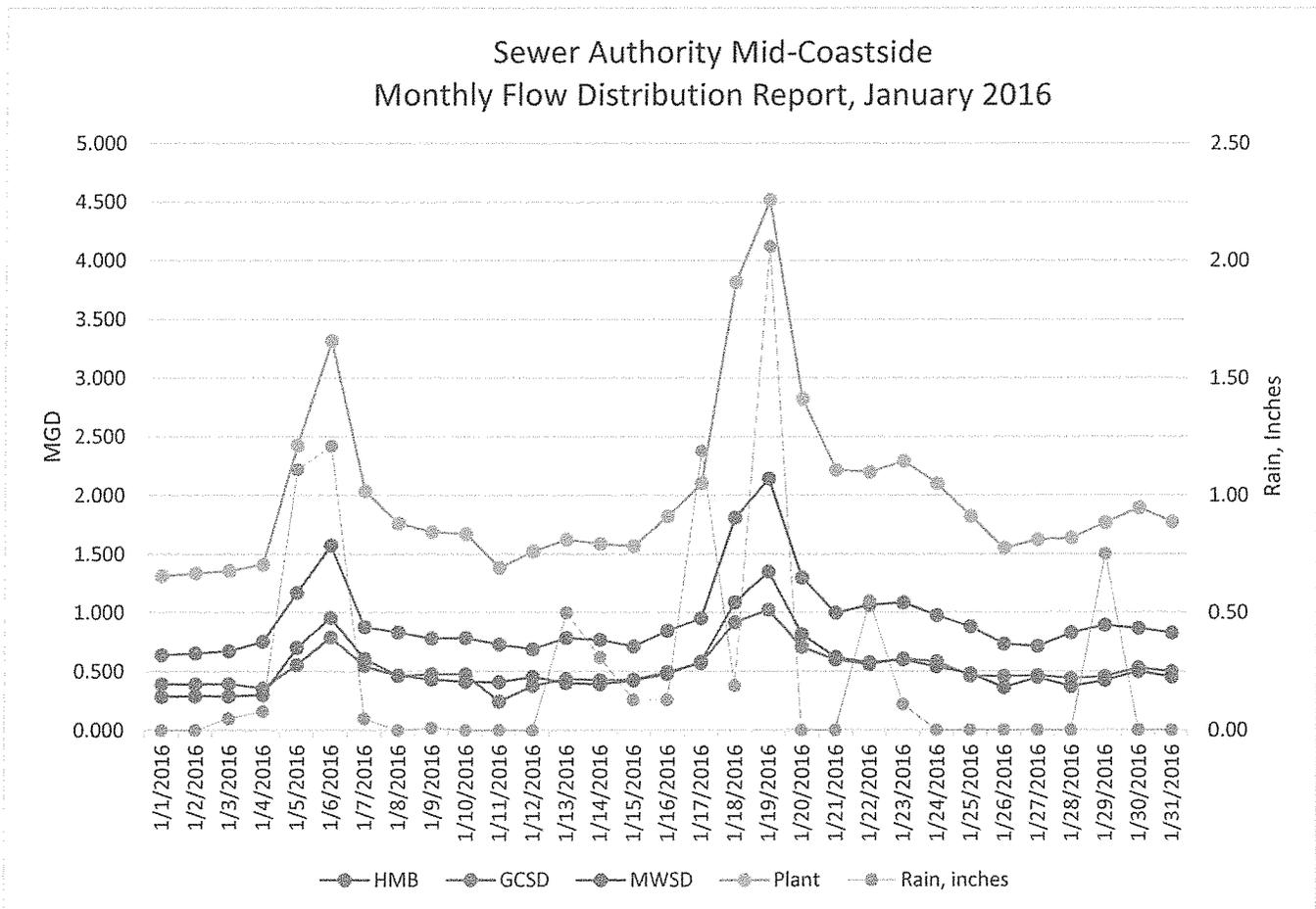
### Flow Distribution Report Summary For January 2016

The daily flow report figures for the month of January 2016 have been converted to an Average Daily Flow (ADF) for each Member Agency. The results are attached for your review.

\*Influent flow is calculated using the mid-plant flow meter less process water and trucked in waste

The summary of the ADF information is as follows:

	<u>MGD</u>	<u>%</u>
The City of Half Moon Bay	0.946	47.3%
Granada Community Services District	0.520	26.0%
Montara Water and Sanitary District	<u>0.532</u>	<u>26.6%</u>
<b>Total</b>	<b>1.999</b>	<b>100.0%</b>



# Sewer Authority Mid-Coastside

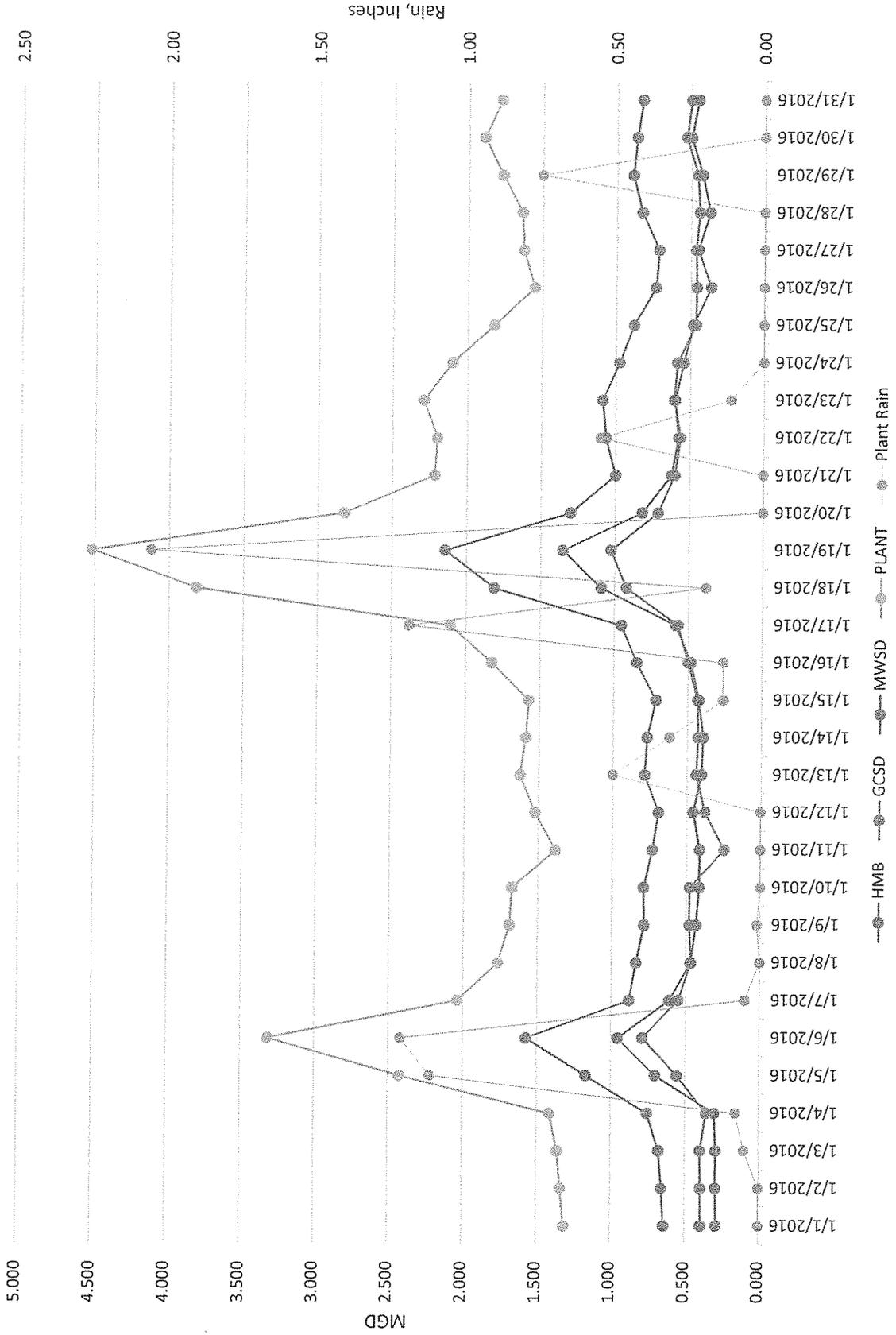
## Monthly Flow Distribution Report for January 2016

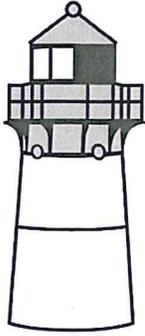
<u>Date</u>	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>	<u>Rain Plant</u>	<u>Rain Portola</u>	<u>Rain Montara</u>
1/1/2016	0.638	0.390	0.285	1.313	0.00	0.00	0.00
1/2/2016	0.654	0.391	0.291	1.336	0.00	0.00	0.00
1/3/2016	0.674	0.395	0.289	1.358	0.05	0.06	0.07
1/4/2016	0.754	0.356	0.301	1.411	0.08	0.10	0.12
1/5/2016	1.169	0.555	0.702	2.426	1.11	0.99	1.29
1/6/2016	1.573	0.789	0.955	3.317	1.21	1.22	1.25
1/7/2016	0.880	0.548	0.608	2.036	0.05	0.04	0.04
1/8/2016	0.833	0.463	0.467	1.764	0.00	0.01	0.00
1/9/2016	0.781	0.477	0.431	1.689	0.01	0.00	0.05
1/10/2016	0.786	0.475	0.412	1.673	0.00	0.00	0.00
1/11/2016	0.730	0.244	0.409	1.383	0.00	0.00	0.00
1/12/2016	0.690	0.377	0.455	1.522	0.00	0.00	0.00
1/13/2016	0.785	0.437	0.402	1.624	0.50	0.20	0.33
1/14/2016	0.770	0.426	0.392	1.588	0.31	0.19	0.35
1/15/2016	0.713	0.431	0.425	1.569	0.13	0.17	0.22
1/16/2016	0.846	0.496	0.479	1.821	0.13	0.10	0.21
1/17/2016	0.952	0.570	0.584	2.106	1.19	1.30	1.44
1/18/2016	1.810	0.918	1.088	3.816	0.19	0.15	0.28
1/19/2016	2.143	1.025	1.349	4.517	2.06	1.30	1.50
1/20/2016	1.299	0.708	0.816	2.823	0.00	0.00	0.00
1/21/2016	0.997	0.599	0.620	2.217	0.00	0.00	0.00
1/22/2016	1.064	0.561	0.574	2.199	0.55	0.17	0.32
1/23/2016	1.086	0.606	0.599	2.291	0.11	0.20	0.18
1/24/2016	0.976	0.584	0.541	2.101	0.00	0.00	0.00
1/25/2016	0.880	0.461	0.480	1.821	0.00	0.00	0.00
1/26/2016	0.732	0.457	0.361	1.550	0.00	0.00	0.00
1/27/2016	0.713	0.463	0.448	1.624	0.00	0.00	0.00
1/28/2016	0.827	0.440	0.369	1.636	0.00	0.00	0.00
1/29/2016	0.891	0.454	0.422	1.767	0.75	0.25	0.63
1/30/2016	0.866	0.530	0.498	1.894	0.00	0.00	0.00
1/31/2016	0.827	0.497	0.451	1.775	0.00	0.00	0.00
<b>Totals</b>	<b>29.341</b>	<b>16.123</b>	<b>16.503</b>	<b>61.967</b>	<b>8.43</b>	<b>6.45</b>	<b>8.28</b>

### Summary

	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.638	0.244	0.285	1.313
<b>Average</b>	<b>0.946</b>	<b>0.520</b>	<b>0.532</b>	<b>1.999</b>
Maximum	2.143	1.025	1.349	4.517
<b>Distribution</b>	<b>47.3%</b>	<b>26.0%</b>	<b>26.6%</b>	<b>100.0%</b>

# Sewer Authority Mid-Coastside Monthly Flow Distribution Report, January 2016





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 5, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review and Possible Action Concerning Sewer Authority Mid-Coastside Fiscal Year 2016-2017 Budget.**

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The SAM Board authorized the distribution of the Sewer Authority Mid-Coastside (SAM) Joint Powers Authority Budget to the member agencies for review and comment.

This year the SAM Budget is presented in a different format by the new SAM Manager Beverli Marshall. While the SAM Budget contains significant changes highlighted in the SAM Manager's staff report, the assessments for Montara would stay very similar to the current FY's.

At this time the budget is submitted to allow the SAM Manager to present the Budget. The SAM Budgets will be submitted again for approval by this Board at a following meeting.

## RECOMMENDATION:

This is for Board discussion and information only.



## SEWER AUTHORITY MID-COASTSIDE

### Staff Report

**TO:** Honorable Board of Directors

**FROM:** Beverli A. Marshall, General Manager

**DATE:** April 25, 2016

**SUBJECT:** **Approve Proposed SAM General Budget for Fiscal Year 2016/17, Version Dated 4/25/16, for Submittal to Member Agencies for Review and Approval**

#### **Staff Recommendation**

Staff recommends that the Board of Directors review the Proposed General Budget for Fiscal Year 2016/17, version dated 4/25/16, and approve it to be submitted to the member agencies.

#### **Fiscal Impact**

The fiscal impact of the proposed General Budget for Fiscal Year 2016/17 is \$5.1 million. This is an *overall decrease* of \$0.46 million from the FY 2015/16 Budget. In FY 2015/16, a significant amount (\$500,000) of the infrastructure rehabilitation and repair costs was subsidized by SAM's fund balance and not included in the annual JPA assessments, which results in a smaller reduction in member assessments in comparison to the overall reduction in expenses. The member agency assessments for FY 2016/17 are shown in the following table (rounded to the nearest dollar).

<b>Total Assessments for Each Member Agency</b>				
	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Total</u>
Operations & Maintenance	\$1,708,095	\$ 968,479	\$ 694,531	\$3,371,104
Collection Services	\$ 331,685	\$ 242,350	\$ 321,608	\$ 895,642
Infrastructure	\$ 378,026	\$ 214,338	\$ 153,710	\$ 746,074
<b>Total</b>	<b>\$2,417,806</b>	<b>\$1,425,167</b>	<b>\$1,169,848</b>	<b>\$5,012,821</b>
% of Assessments	48.2%	28.4%	23.4%	100%

#### **Background and Discussion/Report**

Staff wishes to thank the member agency managers for all of their patience and feedback. Staff recognizes that all of the versions of the budget were difficult to follow and frustrating for the member agency managers. Staff believes that the process of

<b>BOARD MEMBERS:</b>	<b>S. Boyd</b>	<b>R. Kowalczyk</b>	<b>R. Lohman</b>
	<b>D. Ruddock</b>	<b>K. Slater-Carter</b>	<b>L. Woren</b>
<b>ALTERNATE MEMBERS:</b>	<b>M. Clark</b>	<b>B. Huber</b>	<b>J. Muller</b>

discussing and refining the results was helpful in understanding the agencies' needs, how they work together, and how SAM can best serve the member agencies to achieve positive results.

The proposed General Budget is presented to the Board of Directors for discussion on approving it for submission to the member agencies for their review and approval. The budget includes obligations for wages and benefits, as stipulated in employment and bargaining contracts, increases in retirement contributions, and other non-discretionary expenses.

Staff considered the following in determining budgets changes from FY 2015/16.

- Member agency managers are able to understand the budget and approve of how SAM conducts its business, as directed by the Board. The direction from the member managers was to achieve a higher quality of service with an efficient staffing level that was cost effective for the member agencies.
- Appropriate staff, equipment and training are budgeted to meet the service level mandates of the member agency managers in providing operation and maintenance functions in a safe, efficient and effective manner.
- Appropriate staff, equipment and training are budgeted to meet the service level mandates of the member agency managers in providing the contract collection system maintenance services in a safe, efficient and effective manner.
- Infrastructure projects are identified based on higher risk of failure, criticality for continued operations of the treatment system, or safety concerns.
- Ongoing administrative costs are not allocated to other divisions, which could be construed as deceptive and intentionally misleading about the increases or decreases in division level budgets.
- Development of a Position Control List is necessary for transparency in historical staffing levels.
- The budget is structured in a manner that is in compliance with, and provides easy reporting to, the State Controller's Office regarding wages and benefits as well as CalPERS reporting compliance and transparent auditing.

Of the total General Budget, approximately 47% is for wages and benefits, which is common for a service-related agency. Services provided by outside vendors is a significant amount (10%) due to SAM's small size and dependency on contracts for technical services. For some specialized or infrequently performed services, it is not cost effective for SAM to hire staff to perform the tasks.

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<b>ALTERNATE MEMBERS:</b>	<b>M. Clark</b>	<b>B. Huber</b>	<b>J. Muller</b>

*Operation & Maintenance*

The SAM Operation & Maintenance (O & M) budget (Administrative Services, Treatment, and Environmental Compliance divisions) increased from \$3.34 to \$3.46 million (3.5%). O & M assessments are calculated based on each agency's portion of the flow for the previous calendar year. The member agency assessments for O & M are shown in the following table (rounded to the nearest dollar).

<b>O &amp; M Assessments for Each Member Agency</b>				
	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>\$ Change</u>	<u>% Change</u>
Half Moon Bay	\$1,613,865	\$1,708,095	\$94,230	5.8%
GCSD	\$ 925,455	\$ 968,479	\$43,024	4.6%
MWSD	\$ 707,892	\$ 694,531	(\$13,361)	(1.9%)
<b>Total</b>	<b>\$3,247,212</b>	<b>\$3,371,104</b>	<b>\$123,892</b>	<b>3.8%</b>

The increase in the O & M budget is due to: addition of a full-time Accounting Technician position that is not fully offset by savings elsewhere; reallocation of staff time previously charged to CCS at the direction of the member agency managers; increase in the professional services budget for NPDES technical consulting services; increase in legal consulting services for policy updates; increase in professional services to facilitate a strategic planning process; increase in training and travel for participation in required certification and safety training and attendance at industry relevant conferences; and reducing the Supervisor of Technical / Field services from two to one position for more effective use of staff and a defined chain of command and supervision.

*Contract Collection Services*

The Contract Collection Services (CCS) division budget *decreased* from \$0.98 million to \$0.86 million (-8.8%). CCS assessments are calculated based on each agency's portion of the collection man hours for the previous calendar year. The member agency assessments for CCS are shown in the following table (rounded to the nearest dollar).

<b>CCS Assessments for Each Member Agency</b>				
	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>\$ Change</u>	<u>% Change</u>
Half Moon Bay	\$ 369,420	\$ 331,685	(\$37,735)	(10.2%)
GCSD	\$ 267,797	\$ 242,350	(\$25,448)	(9.5%)
MWSD	\$ 344,990	\$ 321,608	(\$23,382)	(6.8%)
<b>Total</b>	<b>\$ 982,207</b>	<b>\$ 895,642</b>	<b>(\$86,565)</b>	<b>(8.8%)</b>

The decrease is due to reallocating 0.75 FTE of staff that is not directly providing planned contract collection services to the member agencies and reallocating 0.25 FTE of the Lead Collection Worker position to conduct the NDWSCP inspections. Included in the changes in the CCS budget is the replacement of a cleaning vehicle that has reached its end of useful life and requires significant repairs to keep it in use. Rather than continuing to spend funds on repairs, staff is recommending replacing it with a similar vehicle.

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*Infrastructure*

The Infrastructure division budget **decreased** from \$1.2 million to \$0.75 million (-40%) from Fiscal Year 2015/16. Infrastructure assessments are calculated based on each agency’s portion of the flow for the previous calendar year. The member agency assessments for Infrastructure are shown in the following table (rounded to the nearest dollar).

<b>Infrastructure Assessments for Each Member Agency</b>				
	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>\$ Change</u>	<u>% Change</u>
Half Moon Bay	\$366,289	\$378,026	\$11,737	3.2%
GCSD	\$210,045	\$214,338	\$4,293	2.0%
MWSD	\$160,666	\$153,710	(\$6,956)	(4.3%)
<b>Total</b>	<b>\$737,000</b>	<b>\$746,074</b>	<b>\$9,074</b>	<b>1.2%</b>

The primary focus of FY 2016/17 is creating a 5-Year Infrastructure Plan (IP), as well as updating the hydraulic modeling analysis and addressing urgent safety and process infrastructure rehabilitation. Staff costs associated with infrastructure work was reallocated from Administrative Services, which was an incorrect reflection of how the staff resources were used.

*Changes Within Budget Categories*

The significant overall changes in the budget categories are as follows. More detail is provided in the individual division pages in the budget document.

1. Wages: an overall increase of 11% due to several significant changes.
  - Budgeted for a full-time Accounting Technician position for a more efficient and effective use of resources rather than depending upon staffing from temporary agencies and contract accounting support. Since 2002, SAM has relied on outside accountant, accounting and payroll services as well as part-time, temporary staffing. The dependency on outside resources and on temporary staffing created inefficient and less optimal accounting practices that became apparent upon the retirement of the Supervisor of Administrative Services in December 2015. By hiring a permanent, full-time accounting technical employee, SAM can make better use of its resources, be more compliant with generally accepted accounting practices (GAAP), have cross-trained resources for when staff is on leave, and plan for the retirements of key staff.

The amount spent in FY 2014/15 for all of the outsourced accounting tasks and temporary assistance was approximately \$85,000. A portion of the annual savings from bringing the accounting processes in house was used to pay for the new Incode accounting software. The cost of the new accounting position, approximately \$110,000 in FY 2016/17, will be offset partially (\$60,000) by the remaining savings. The resulting new cost, approximately \$50,000, represents approximately 1% of the total General Budget.

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- The current MOU expires on June 30, 2016. The budget assumes a cost of living adjustment (COLA) of 2%.
2. Premium Pay: some of the costs (standby, certification, etc.) were reported as part of wages, which is not compliant with CalPERS reporting requirements. These have been segregated into this category, which also includes overtime pay for work performed outside of normal working hours.
    - Included an assumed cost of updating the Operator, Maintenance Technician and Collection Maintenance Worker classifications that will be in line with a flexible staffing approach and more reflective of industry standards. The updated Maintenance Technician and Collection Maintenance Worker classifications will require minimum certification in both technical fields as well as a Class B license. The changes in the classifications should result in eliminating the current practice of paying for higher level certifications for employees who are not required on a regular basis to use the skills and knowledge needed to acquire those certifications.
  3. Health Benefits: increased in this category due to the change in how these costs are reflected in the budget. The actual cost to SAM remains flat based on the contractual obligations for health care contributions. Reorganizing the budget to display special compensation, medical benefits, and retiree medical benefits in a more transparent manner. The previous budget organization did not break out special compensation and it lumped health benefits with the other benefits together without breaking out these benefits separately.
  4. Retirement Contributions: increased reflecting the increase in the CalPERS contribution rates due to the new calculation method.
  5. Retirement Medical: decreased based on calculating the cost of contributions to the MARA per the MOU rather than a flat dollar amount.
  6. Misc. Benefits: decreased due to breaking out the health benefits costs into a separate category for greater transparency as well as the reallocation and reduced staffing.
  7. Legal Services: increased \$19,000 to reflect additional billing time to review new or updated personnel and administrative policies.
  8. Engineering Services: decreased as a result of the reduction in the Infrastructure budget. Most engineering work will be performed by the Engineering & Construction Contracts Manager. There will always be a need for specialized engineering skills related to projects, which will continue to be contracted out.

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<b>ALTERNATE MEMBERS:</b>	<b>M. Clark</b>	<b>B. Huber</b>	<b>J. Muller</b>

9. Professional Services: increased to conduct the following one-time or ongoing services that are specialized and need to be performed by consultants.
  - \$5,000 to perform the actuarial valuation required by GASB 75. This is required every other year.
  - \$25,000 for a consulting firm to facilitate a SAM strategic planning process.
  - \$10,000 for vendor to manage SAM safety program, perform safety training, and update safety policies in compliance with Cal-OSHA requirements and CSRMA best practices. This is an increase to an existing annual cost.
  - \$34,000 to prepare the NPDES analysis and submission for the 2017 NPDES permit update, which was last performed in 2012 at a cost of approximately \$32,000. This cost occurs approximately once every 5 years.
  - \$4,000 to conduct the required biennial SSMP audit, which has never been completed.
  - \$24,500 for a technical consultant to update NDWSCP ordinance, which was last updated in 1994, for compliance with current and emerging NPDES and SSMP requirements. This process should be completed every 5 years as part of the NPDES permit review and update. The permit and inspection fees for identified commercial establishments also need to be updated as the fees were last updated for the FY 2013/14 permits.
  - \$50,000 to outsource lab analysis that cannot be completed by existing SAM staff or under the ELAP certification.
  - \$5,000 to provide an annual pollution prevention program at the elementary schools within SAM's service area.
  - Eliminated \$48,000 in work performed by outside vendors for accounting and technical support services by shifting the work to SAM staff. Most of this savings (\$31,000) helps to offset the addition of the new Accounting Technician.
  
10. Professional Memberships: increased \$6,515 to reflect rate increases as well as new opportunities for SAM to join professional organizations that will improve how it serves the community.
  
11. Printing/Advertising: increased \$4,825 to provide more outreach materials regarding FOG and pollution prevention.

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12. Insurance Premiums: increased to reflect anticipated adjustments property, liability, and professional liability premiums.
13. Utilities: increased to reflect increases in electricity, gas, water, telephone, internet, cable, etc. Staff is working with the telephone, internet, and cable vendors to identify areas to bundle services to achieve savings.
14. Misc. Expenses: decreased due to the elimination of temporary staffing assistance and a reallocation of some costs into more descriptive budget categories to present a more transparent view of how SAM expends its resources. Some of the savings (\$42,000) helps to offset the addition of the new Accounting Technician.
15. Travel & Training: increased \$28,830 to reflect the need for a formal training program to allow staff to ensure that staff are able to attend seminars and conferences related to certification requirements and industry practices as well as updated safety compliance.
16. Building & Maintenance Services: increased to reflect additional increases in contract service costs.
17. Chemicals: decreased \$49,990 to reflect reduced rates through participation in the Bay Area Chemical Consortium. There is a slight increase in the cost of chemicals related to new laboratory processing requirements.
18. Permits & Licenses: increased to reflect anticipated changes in permit fees.
19. Supplies: increased \$113,802 to reflect the increasing cost of performing tasks previously outsourced (FOG inspections), changing regulatory requirements (laboratory), a request by the Board to make food available during board meetings and member manager meetings. This line also reflects the purchase of new CCS maintenance software, computers, and SCADA software.
20. Equipment: increased to reflect the purchase of a new CCS vehicle, which is partially offset by fewer maintenance projects planned for the fiscal year. Larger projects were moved to the Construction line item for a more accurate reflection of the type of work being performed.
21. Tools: decreased \$4,956 to reflect that the newer CCS vehicle will require fewer tool replacements and less maintenance.
22. Construction: decreased \$586,800 to reflect fewer infrastructure planned projects.

Based on direction provided by the Board at the budget workshop on April 18, staff has minimized the list of infrastructure projects for FY 2016/17 and has budgeted for the completion of a new hydraulic modeling and a 5-Year Infrastructure

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Program (IP). The Infrastructure division budget also reflects a reallocation of .80 FTE of the Engineering & Construction Contracts Manager from the Administrative Services division to more accurately reflect the engineering and project management related directly to infrastructure and planning projects. Since SAM owns no collection system pipes outside of the IPS, there is little general engineering support work, as would be found in a typical sewer agency issuing permits and reviewing plans.

Not all expenses were known at the time that the proposed budget was created; therefore, staff included the following assumptions in the proposed budget figures.

- All positions were budgeted at the current steps to reflect an assumption that any new employees will be hired at the first step of the wage schedule and that there is no assumption of merit increases.
- Employee contributions to CalPERS for retirement benefits will increase.
- Contributions by SAM toward employee health premiums will remain flat.
- Contract negotiations with IUOE, Local No. 39, will result in an overall wage increase of no more than 2%.
- SAM will continue to provide contract collection services to the member agencies at the services levels identified in the service agreements.

In order to comply with the adopted SAM Reserve Policy, SAM must maintain a reserve balance of \$1.77 million. As of February 29, 2016, SAM had \$1.38 million invested with LAIF, which is the total of SAM's reserve funds. There are no funds to subsidize the Infrastructure division expenditures for FY 2016/17.

Cash flow has become a challenge in FY 2015/16 and will likely be one in FY 2016/17. Assessments are billed in equal installments each month, which generally matches the expenditure outlays related to ongoing costs such as wages, benefits, and recurring services (janitorial, utility, etc.). Infrastructure costs are incurred based on the timing of the planned or emergency work, which is often driven by weather or process timing, and could result in a significant cash outlay at the beginning of the fiscal year during the Summer and Fall, when much of the activity occurs, and prior to assessments being received to cover the cash outlay.

This item has been discussed by the Board of Directors at meetings on March 7, March 28, and April 18, 2016, that were recorded and open to the public in compliance.

**Supporting Documents**

Attachment A: Proposed SAM General Budget for FY 2016/17, version dated 4/25/16

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	<b>D. Ruddock</b>	<b>K. Slater-Carter</b>	<b>L. Woren</b>
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## SEWER AUTHORITY MID-COASTSIDE



## PROPOSED GENERAL BUDGET FISCAL YEAR 2016/17 APRIL 25, 2016



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**SEWER AUTHORITY MID-COASTSIDE  
GENERAL BUDGET  
FISCAL YEAR 2016/17**

**DEBORAH RUDDOCK**  
*CHAIR*

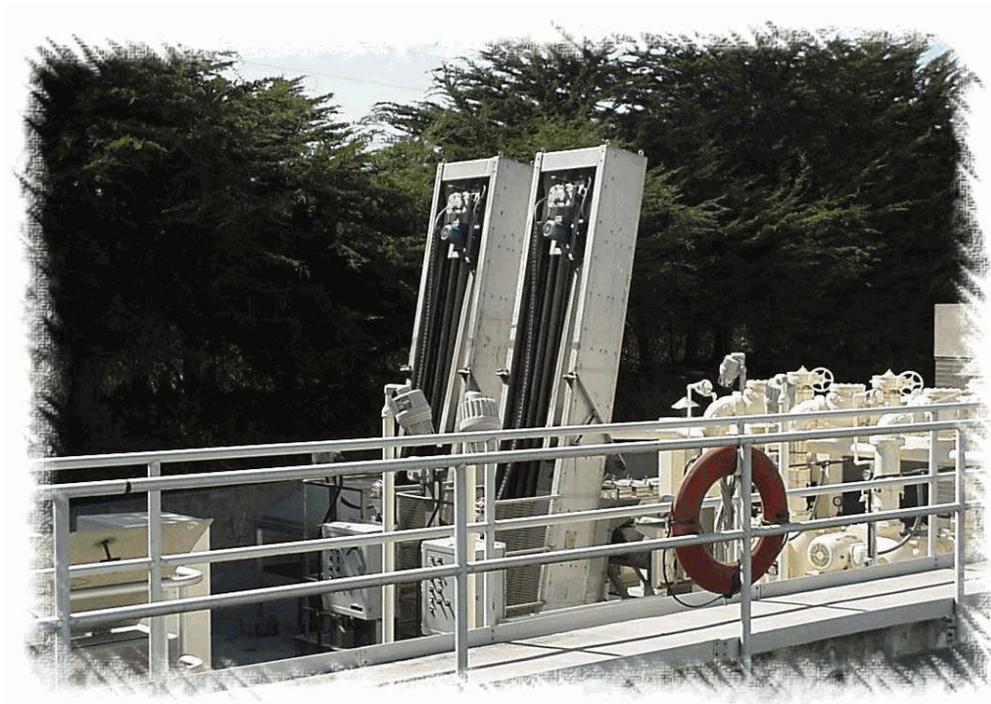
**KATHRYN SLATER-CARTER**  
*VICE-CHAIR*

**LEONARD WOREN**  
*SECRETARY/TREASURER*

**SCOTT BOYD**  
*DIRECTOR*

**RICK KOWALCZYK**  
*DIRECTOR*

**RIC LOHMAN**  
*DIRECTOR*



**GENERAL MANAGER**  
*Beverli A. Marshall*

**GENERAL COUNSEL**  
*Carl Nelson*

**SUPERVISOR OF TECH/FIELD SERVICES**  
*TIM COSTELLO*

**ADMINISTRATIVE SERVICES SUPERVISOR**  
*KATHY MATTHEWS*

**ENGINEERING & CONSTRUCTION CONTRACTS MANAGER**  
*KISHEN PRATHIVADI*

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**SEWER AUTHORITY MID-COASTSIDE  
GENERAL BUDGET  
FISCAL YEAR 2016/17**

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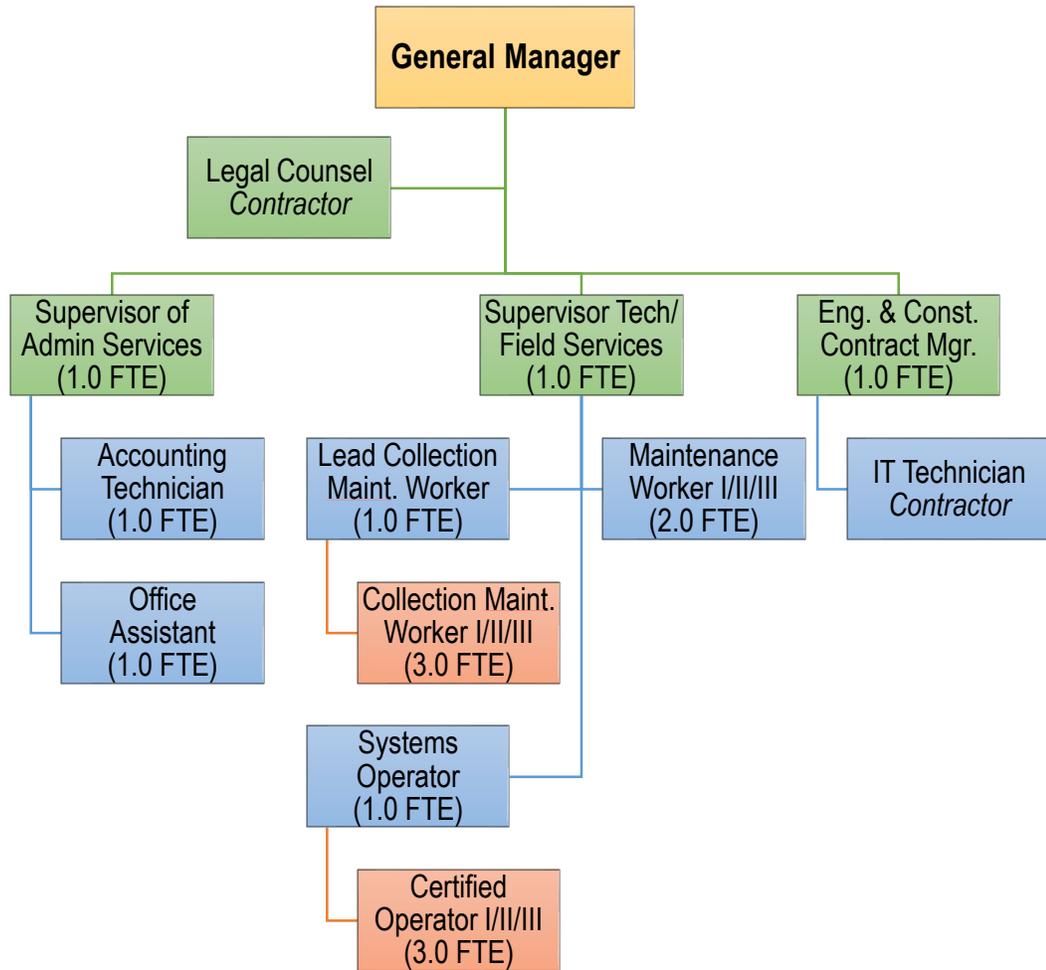
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**Position Control List**  
**Adopted June \_\_\_\_\_, 2016**  
**Resolution No. \_\_\_\_\_-2016**

<b><u>Classifications</u></b>	<b><u>Authorized Positions</u></b>
General Manager	1.0
<del>Engineering &amp; Construction Contracts Manager</del>	<del>1.0</del>
 <b><u>Administrative Services:</u></b>	
Supervisor of Administrative Services	1.0
<del>Accounting Technician</del>	<del>1.0</del>
<del>Receptionist</del>	<del>1.0</del>
<del>Office Assistant</del>	<del>1.0</del>
	<u>2.03.0</u>
 <b><u>Collection Services:</u></b>	
<del>Supervisor of Treatment / Field Operations (Rotational)</del>	<del>1.0</del>
Lead Collection Maintenance Worker	1.0
Collection Maintenance Worker I/II/III	3.0
Maintenance Mechanic I/II/III	<u>1.0</u>
	<u>6.05.0</u>
 <b><u>Operations &amp; Maintenance:</u></b>	
Supervisor of Treatment / Field Operations <del>(Rotational)</del>	1.0
Maintenance Mechanic I/II/III	1.0
<del>Operator in Training</del>	<del>1.0</del>
<del>Operator I/II/III</del>	<del>4.03.0</del>
Systems Operator	<u>1.0</u>
	<u>5.06.0</u>
 <b><u>Environmental Compliance:</u></b>	
 <b><u>Infrastructure:</u></b>	
<del>Engineering &amp; Construction Contracts Manager</del>	<del>1.0</del>
<b>Total Authorized</b>	<b><u>1416</u></b>

**Organizational Chart Fiscal Year 2016/17 (supervisory structure)**





**SEWER AUTHORITY MID-COASTSIDE**

**TO:** Honorable Board of Directors and Member Agencies  
of the Sewer Authority Mid-Coastside

**FROM:** Beverli A. Marshall, General Manager

**DATE:** April 25, 2016

**SUBJECT:** **Proposed SAM General Budget for Fiscal Year 2016/17**

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I am pleased to present to you the proposed Sewer Authority Mid-Coastside (SAM) General Budget for Fiscal Year 2016/17. SAM operates in accordance with all applicable laws and regulations. SAM is a Joint Powers Authority created on February 3, 1976, to serve its member agencies, the City of Half Moon Bay, the Granada Community Services District, and the Montara Water & Sanitary District.

This budget, which is effective July 1, 2016, through June 30, 2017, provides a financial plan for all SAM activities. The document’s primary purpose is to be a guide for SAM and establishes a broad policy governing agency expenditures that staff will follow in making day-to-day decision. The proposed budget is balanced and consistent with direction from the member agencies and the SAM Board of Directors.

*BUDGET OVERVIEW*

This budget is based on compliance with permit requirements, while identifying areas for improvement and greater efficiencies, and the service level demands from the member agencies.

For Fiscal Year (FY) 2016/17 the anticipated total budget is \$5.1 million, an overall decrease of \$0.46 million (-8.3%) from the FY 2015/16 adopted budget. As a JPA, SAM receives nearly all (98%) of its revenue from assessments from its member agencies as defined in the Joint Exercise of Powers Agreement (JEPA), last amended February 1, 2011, and the contract service agreements. The remaining revenue comes from direct service fees and miscellaneous revenue. The member agency assessments for FY 2016/17 are shown in the following table (rounded to the nearest dollar).

<b>Total Assessments for Each Member Agency</b>				
	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Total</u>
Operations & Maintenance	\$1,708,095	\$ 968,479	\$ 694,531	\$3,371,104
Collection Services	\$ 331,685	\$ 242,350	\$ 321,608	\$ 895,642
Infrastructure	\$ 378,026	\$ 214,338	\$ 153,710	\$ 746,074
<b>Total</b>	<b>\$2,417,806</b>	<b>\$1,425,167</b>	<b>\$1,169,848</b>	<b>\$5,012,821</b>
% of Assessments	48.2%	28.4%	23.4%	100%

If adopted as presented, the budget reflects an increase in total budgeted full-time equivalent (FTE) positions of 1.0 FTE and assumes that all budgeted positions are authorized to be filled. The Infrastructure budget includes funds for hydraulic modeling and to create a 5-Year Infrastructure Program.

*JPA O & M ASSESSMENTS*

SAM member agencies are charged assessments for the operations and maintenance (administration and treatment) of SAM facilities, as described in the Joint Exercise of Powers Agreement, based on each agency’s portion of the previous calendar year’s flow. The Operation & Maintenance (O & M) budget is divided into three divisions: Administrative Services, Treatment, and Environmental Compliance. In 2014, the distribution of flow was 49.7% (HMB), 28.5% (GCSD), 21.8% (MWSD). In 2015, there was a minor change, resulting in an increase in the Half Moon Bay portion (50.7%) and a decrease in Montara’s portion (20.6%), with Granada remaining relatively flat (28.7%). The member agency assessments for O & M are shown in the following table (rounded to the nearest dollar).

<b>O &amp; M Assessments for Each Member Agency</b>				
	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>\$ Change</u>	<u>% Change</u>
Half Moon Bay	\$1,613,865	\$1,708,095	\$94,230	5.8%
GCSD	\$ 925,455	\$ 968,479	\$43,024	4.6%
MWSD	\$ 707,892	\$ 694,531	(\$13,361)	(1.9%)
<b>Total</b>	<b>\$3,247,212</b>	<b>\$3,371,104</b>	<b>\$123,892</b>	<b>3.8%</b>

*CONTRACT COLLECTION SERVICES ASSESSMENTS*

SAM performs maintenance services for the member agencies’ collection systems, which include sewer pipes and pump stations, as described in service agreements that establish levels and frequency of service. Each agency is charged an assessment based on its portion of the total man hours expended on these tasks from the previous calendar year and the administrative burden of supporting the services. In 2014, the distribution was 36.3% (HMB), 27.4% (GCSD), 36.3% (MWSD). In 2015, there was a minor change, resulting in an increase in Half Moon Bay’s portion (37.6%) and a decrease in Montara’s portion (35.1%), with Granada’s remaining relatively flat (27.3%). The member agency assessments for CCS are shown in the following table (rounded to the nearest dollar).

<b>CCS Assessments for Each Member Agency</b>				
	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>\$ Change</u>	<u>% Change</u>
Half Moon Bay	\$ 369,420	\$ 331,685	(\$37,735)	(10.2%)
GCSD	\$ 267,797	\$ 242,350	(\$25,448)	(9.5%)
MWSD	\$ 344,990	\$ 321,608	(\$23,382)	(6.8%)
<b>Total</b>	<b>\$ 982,207</b>	<b>\$ 895,642</b>	<b>(\$86,565)</b>	<b>(8.8%)</b>

*JPA INFRASTRUCTURE ASSESSMENTS*

SAM member agencies are charged assessments for infrastructure rehabilitation and replacement of SAM facilities based on each agency’s portion of the previous calendar year’s flow. The member agency assessments for Infrastructure are shown in the

following table (rounded to the nearest dollar).

<b>Infrastructure Assessments for Each Member Agency</b>				
	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>\$ Change</u>	<u>% Change</u>
Half Moon Bay	\$366,289	\$378,026	\$11,737	3.2%
GCSD	\$210,045	\$214,338	\$4,293	2.0%
MWSD	\$160,666	\$153,710	(\$6,956)	(4.3%)
Total	\$737,000	\$746,074	\$9,074	1.2%

#### *CHALLENGES*

SAM is not immune to increasing costs in key areas such as: retirement benefit contributions; utility rates; post-employment benefits; regulatory changes; and changes since the JPA was originally formed. Many of these costs are contractual or regulatory requirements that create fixed, non-discretionary expenses. In order to minimize the impact of these non-discretionary costs on member agencies, SAM is taking steps to negotiate cost sharing with represented employees, implementing efficiency measures, and identification of cost saving partnerships with other agencies.

SAM's biggest challenge at this time is to address its aging infrastructure while keeping assessments to the member agencies at affordable levels. SAM currently does not assess the member agencies for future replacement of its infrastructure. SAM has insufficient resources to replace or rehabilitate its infrastructure and lacks an adopted infrastructure plan identifying needs based on risk assessment and useful life expectancies. The FY 2016/17 Infrastructure division budget includes funds to create a 5-Year Infrastructure Program (IP). Once the IP is developed, staff believes that SAM could qualify to borrow from the Clean Water State Revolving Fund (SRF) Loan program with a 20-year repayment schedule and low interest rates and possibly receive grant funds for recycled water projects.

Another challenge is for SAM to stay compliant with the ever-increasing technical requirements as well as with the mandated financial and administrative reporting. Staff is implementing a new accounting software system and chart of accounts to provide a more transparent process that conforms to current industry practices for financial management and reporting. The proposed budget is a reflection of the move to a document that is transparent in how SAM plans to deliver services and expend funds. Member agencies must approve all changes at the budget level for the JEPA functions and set service levels and delivery methodology for contract services.

#### *ACKNOWLEDGEMENTS*

Staff wishes to thank the member agency managers for their patience and feedback. Staff recognizes that the budget process was sometimes difficult and frustrating for all involved but worthwhile to help in understanding the agencies' needs, how they work together, and how to best serve the member agencies to achieve positive results.

Respectfully submitted,

*Beverli A. Marshall*

Beverli A. Marshall, SDA  
General Manager

## BUDGET DETAIL

### SUMMARY

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Each year SAM makes assumptions regarding revenue and expenses. While much of the operating expenses are outside of SAM's control (utilities, chemical use, treatment flow levels), it is still possible to estimate the cost from year to year. The Board and the member agencies expect staff to justify all expenditures and to continue to identify areas that can be made more efficient and cost effective.

The budget includes obligations for wages and benefits as stipulated in employment and bargaining contracts, increases in retirement contributions, utilities, chemical supplies, and other non-discretionary expenses. Discretionary costs were recommended by staff based on identified needs and industry best practices.

The overall change from the Adopted Budget for Fiscal Year 2015/16 to Fiscal Year 2016/17 is a **decrease** of \$460,242 (-8.3%). All expenditures and revenues are included in the General Fund, SAM's only funding source. The impact to the member agency assessments is:

	<b>FY 2013/14</b>	<b>FY 2014/15</b>	<b>FY 2015/16</b>	<b>FY 2016/17</b>	<b>\$</b>	<b>%</b>
	<b><u>Actuals</u></b>	<b><u>Actuals</u></b>	<b><u>Adopted</u></b>	<b><u>Proposed</u></b>	<b><u>Change</u></b>	<b><u>Change</u></b>
Half Moon Bay	\$1,588,908	\$1,808,076	\$2,349,574	\$2,417,806	\$68,232	2.9%
GCSD	\$1,034,304	\$1,225,128	\$1,403,297	\$1,425,167	\$21,869	1.6%
MWSD	\$ 759,960	\$ 776,868	\$1,213,548	\$1,169,848	(\$43,700)	(3.6%)
Total	\$3,383,172	\$3,810,072	\$4,966,419	\$5,012,821	\$46,402	0.9%

The primary change in the O & M budget is due to: reallocating wage and benefit costs related to infrastructure projects to the Infrastructure division rather than Administrative Services; adding 1.0 FTE Accounting Technician to Administrative Services; reallocating costs out of CCS for staff not directly providing those services; and one-time consulting costs to update the NPDES permit and related ordinances. These changes result in an overall **increase** in the O & M budget of \$17,248 (3.5%).

There was a **decrease** in the Contract Collection Services budget of \$86,565 (-8.8%) due to the direction from the member agency managers to remove all allocations to CCS for staff not directly providing contract services. The savings were partially offset by adding the cost associated with replacing a cleaning vehicle that had reached the end of its useful life.

Most of the change in the Infrastructure budget is due to no large projects like there was in FY 2015/16. Instead, there are a few smaller projects that focus on immediate process and safety needs and the creation of a 5-Year Infrastructure Plan. The overall result is a **decrease** of \$490,926 (-40%). Future infrastructure projects may utilize grants and loans, if available.

The following pages provide the detailed budget for SAM and the separate divisions.

**GENERAL BUDGET - ALL DIVISIONS**  
**FINANCIAL SUMMARY: EXPENDITURES & REVENUE**

FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ADOPTED	FY 2015/16 PROJECTED	FY 2016/17 PROPOSED	CHANGE FROM FY 2015/16 ADOPTED
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**EXPENDITURES**

**By Type:**

Wages	1,053,631	1,208,075	1,407,032	1,185,658	1,562,751	155,719	11%
Premium Pay	56,344	64,403	68,379	71,567	69,200	821	1%
Health Benefits	-	-	68,032	333,480	375,360	307,328	452%
Retirement Cont.	177,209	203,323	236,866	188,205	280,969	44,104	19%
Retirement Medical	27,837	3,737	27,492	28,757	23,231	(4,261)	-15%
Misc. Benefits	293,979	372,477	381,667	141,084	107,709	(273,959)	-72%
Legal Services	103,157	76,296	36,050	133,293	54,560	18,510	51%
Engineering Services	147,071	108,194	325,000	188,265	133,550	(191,450)	-59%
Professional Services	272,904	180,809	211,302	576,722	282,000	70,698	33%
Prof. Memberships	15,283	16,858	16,530	17,753	23,795	7,265	44.0%
Printing/Advertising	3,563	2,137	2,675	8,250	7,500	4,825	180%
Insurance Premiums	111,061	101,807	97,357	112,712	112,711	15,354	16%
Utilities	486,065	478,113	481,729	403,071	482,100	371	0.1%
Misc. Expenses	230,877	235,283	288,249	351,155	183,274	(104,975)	-36%
Travel & Training	20,310	23,885	22,200	26,401	50,530	28,330	128%
Bldg & Maint Services	12,104	13,520	14,564	14,487	15,550	986	6.8%
Chemicals	179,222	186,854	197,990	184,114	148,000	(49,990)	-25%
Permits & Licenses	32,134	48,423	44,484	34,361	45,000	516	1.2%
Supplies	59,112	50,343	59,728	56,795	173,530	113,802	191%
Equipment	533,680	502,876	612,781	586,346	600,500	(12,281)	-2%
Tools	2,196	2,602	12,956	3,579	7,800	(5,156)	-39.8%
Construction	-	512,157	947,000	947,000	360,200	(586,800)	-62.0%
	3,817,739	4,392,172	5,560,063	5,593,056	5,099,821	(460,242)	-8.3%

**Funded Positions:**

Operating Fund FTE	15.00	15.00	15.00	15.00	16.00	1.00	6.7%
Other Funds FTE	-	-	-	-	-	-	0%
	15.00	15.00	15.00	15.00	16.00	1.00	6.7%

**REVENUE**

**By Type:**

Member Assessments	3,923,844	4,345,488	4,966,419	4,966,419	5,012,821	46,402	1%
Contract Services	-	-	-	-	-	-	0%
NDWSCP Fees	40,702	-	52,277	40,000	48,250	(4,027)	-8%
Misc. Fees	5,865	7,635	6,000	6,729	7,000	1,000	17%
Interest Earnings	6,859	7,032	6,855	7,023	6,500	(355)	-5%
Misc. Revenue	30,984	187,734	28,512	25,169	25,250	(3,262)	-11%
Reserve Drawdown	-	-	500,000	500,000	-	(500,000)	-100%
	4,008,254	4,547,889	5,560,063	5,545,340	5,099,821	(460,242)	-8.3%

**By Agency:**

Half Moon Bay	1,588,908	1,808,076	2,349,574	2,349,574	2,417,806	68,232	2.9%
Granada CSD	1,034,304	1,225,128	1,403,297	1,403,297	1,425,167	21,869	1.6%
Montara WSD	759,960	776,868	1,213,548	1,213,548	1,169,848	(43,700)	-3.6%
	3,383,172	3,810,072	4,966,419	4,966,419	5,012,821	46,402	0.9%

**All Divisions**

	<b>Actual FY 13/14</b>	<b>Actual FY 14/15</b>	<b>Adopted FY 15/16</b>	<b>Projected FY 15/16</b>	<b>Proposed FY 16/17</b>	<b>Change from FY 15/16 Adopted</b>	
Director Fees	10,300	10,200	10,200	14,400	14,000	3,800	37%
Payroll	1,043,331	1,197,875	1,396,832	1,171,258	1,548,751	151,919	11%
Overtime	56,344	64,403	68,079	71,367	25,100	(42,979)	-63%
Standby Pay	-	-	-	-	43,800	43,800	-
Benefits	471,188	575,800	618,533	329,290	388,678	(229,855)	-37%
Healthcare Benefits	-	-	68,032	333,480	375,360	307,328	452%
Overtime Meals	-	-	300	200	300	-	0%
Temporary	36,367	29,147	63,770	33,536	-	(63,770)	-100%
Retiree Medical Benefits	27,837	3,737	27,492	28,757	23,231	(4,261)	-15%
Fingerprinting	-	-	-	-	-	-	-
Employee Physicals	-	668	5,040	2,400	5,245	205	4%
Personnel Assistance	10,500	10,500	10,812	10,716	-	(10,812)	-100%
Audit Fees	27,175	25,625	29,682	26,720	20,000	(9,682)	-33%
Engineering Fees	147,071	108,194	325,000	188,265	133,550	(191,450)	-59%
Legal Fees	103,157	76,296	36,050	133,293	54,560	18,510	51%
Payroll Costs	5,309	5,960	4,680	4,692	-	(4,680)	-100%
Other Professional Services	225,155	129,673	87,308	285,000	80,000	(7,308)	-8%
Special Consultant Services	-	-	60,000	-	5,000	(55,000)	-92%
Janitorial	12,104	13,520	14,564	14,487	15,550	986	7%
Laundry Services	24,516	29,418	16,868	26,223	25,800	8,932	53%
Outside Lab Analysis	36,625	56,521	52,102	143,282	5,000	(47,102)	-90%
Inspections	54,195	38,895	70,515	70,000	70,000	(515)	-1%
Calibration	17,030	8,099	13,000	11,697	15,000	2,000	15%
Solid Waste	164,283	155,162	173,372	126,494	165,000	(8,372)	-5%
Maintenance Project Management	405	429	500	1,092	-	(500)	-100%
Technical/Consulting Services	8,074	12,261	20,200	250,000	172,500	152,300	754%
Video Services	2,000	2,750	3,300	4,286	4,500	1,200	36%
Memberships and Dues	15,283	16,858	16,530	17,753	23,795	7,265	44%
Printing and Publications	3,563	2,137	2,675	8,250	7,500	4,825	180%
Skills and Improvements	6,764	5,805	11,800	7,918	17,500	5,700	48%
Meetings and Travel	1,867	1,897	3,600	7,466	14,630	11,030	306%
Safety Physicals	-	75	-	-	-	-	-
Safety Training	11,679	16,183	6,800	11,016	18,400	11,600	171%
Safety Shoes	1,676	1,551	2,200	2,200	2,280	80	4%
Personal Safety Equipment	3,472	2,578	2,500	3,037	3,000	500	20%
Safety Equipment	5,811	8,159	2,449	2,350	2,699	250	10%
Postage	2,361	2,265	3,000	276	3,250	250	8%
Equipment Rental	33,414	33,818	15,000	15,000	15,450	450	3%
Office Supplies	3,593	4,562	5,289	4,011	7,450	2,161	41%
Computer/Supplies	6,366	9,975	8,670	10,465	118,000	109,330	1261%
General Supplies	4,084	7,578	5,896	5,577	6,930	1,034	18%
Bad Debt Expense	-	1,128	-	-	-	-	-
Liability Insurance	86,660	80,152	74,619	89,336	89,336	14,717	20%
Property Insurance	24,043	21,297	22,362	23,000	23,000	638	3%

**All Divisions**

	<b>Actual FY 13/14</b>	<b>Actual FY 14/15</b>	<b>Adopted FY 15/16</b>	<b>Projected FY 15/16</b>	<b>Proposed FY 16/17</b>	<b>Change from FY 15/16 Adopted</b>	
Claims	-	6,808	25,000	25,000	25,000	-	0%
Dishonesty Bond Insurance	358	358	376	376	375	(1)	0%
Telephone	16,822	19,940	12,566	21,927	15,000	2,434	19%
Electric	270,660	280,129	261,702	234,894	265,000	3,298	1%
Natural Gas	1,454	1,061	1,989	674	2,100	111	6%
Water	32,846	21,821	32,100	19,082	35,000	2,900	9%
Mailing Machine	-	-	-	-	-	-	-
Copy Machine	7,284	7,539	6,625	6,775	6,700	75	1%
Pagers	-	-	-	-	-	-	-
Alarm System	1,978	2,119	2,100	2,568	2,200	100	5%
Radio System	360	-	2,900	1,000	1,000	(1,900)	-66%
Permits, Licenses and Fees	32,134	48,423	44,484	34,361	45,000	516	1%
Diesel	15,014	9,353	14,000	14,278	12,500	(1,500)	-11%
Gasoline	5,528	5,817	6,600	3,911	6,100	(500)	-8%
Lubricants	3,704	278	2,700	4,565	5,250	2,550	94%
Chemical - General	1,761	842	2,523	22	2,500	(23)	-1%
Maintenance	13	354	2,750	1,426	2,800	50	2%
General Supplies	-	-	-	-	-	-	-
Chemicals - Hypochlorite - Plant	48,775	55,136	58,540	53,993	45,000	(13,540)	-23%
Chemicals - Bisulfate	46,334	51,738	42,575	45,353	33,000	(9,575)	-22%
Chemicals - NaOCL - Pump Station	37,014	36,864	39,451	33,710	30,000	(9,451)	-24%
Chemicals - Polymer	26,692	20,803	30,380	25,473	20,000	(10,380)	-34%
Chemicals - FeCl3	19,430	20,276	25,544	23,136	15,000	(10,544)	-41%
Chemicals - NaOH - Plant	-	-	-	-	-	-	-
Lab Chemicals	977	2,037	1,500	2,450	5,000	3,500	233%
Lab Maintenance Supplies	33	3,209	1,000	269	5,000	4,000	400%
Lab General	10,891	6,203	7,750	10,925	5,000	(2,750)	-35%
Public Outreach Gen Supplies	8,194	2,172	2,550	1,346	2,600	50	2%
Office Equipment	2,344	2,483	2,781	5,746	6,000	3,219	116%
Vehicles	6,163	16,394	11,000	13,872	11,000	-	0%
Building & Grounds	11,249	29,780	15,000	5,580	15,000	-	0%
Pump Station	94,943	71,464	178,000	229,903	215,000	37,000	21%
Plant Equipment	407,490	173,840	362,000	223,543	518,200	156,200	43%
Facility Roofing	-	29,990	30,000	50,000	-	(30,000)	-100%
Instrumentation	-	2,359	-	-	10,000	10,000	-
Lechate Delivery Expenses	-	-	-	-	-	-	-
Sewer Line - HMB	-	47,732	-	-	-	-	-
Sewer Line - GCSD	-	-	-	-	-	-	-
Sewer Line - MWSD	-	38,658	-	-	-	-	-
Lift Station - HMB	-	13,692	-	-	3,000	3,000	-
Lift Station - GCSD	-	6,478	-	3,295	1,500	1,500	-
Lift Station - MWSD	-	57,003	-	6,125	6,000	6,000	-
SAM Collection Equipment	11,491	13,003	961,000	995,283	175,000	(786,000)	-82%
Service/Bank Charges	5	106	-	27	50	50	-

**All Divisions**

	<b>Actual FY 13/14</b>	<b>Actual FY 14/15</b>	<b>Adopted FY 15/16</b>	<b>Projected FY 15/16</b>	<b>Proposed FY 16/17</b>	<b>Change from FY 15/16 Adopted</b>	
Interest Expense	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Mechanical Tools	960	1,129	11,200	1,500	5,000	(6,200)	-55%
General Tools	1,236	1,473	1,756	2,079	2,800	1,044	59%
Fines and Penalties	-	-	-	-	-	-	-
	3,817,739	3,880,015	5,560,063	5,593,056	5,099,821	(460,242)	-8%
Operating HMB	1,819,992	1,844,388	2,349,574	1,983,285	2,417,806	68,232	3%
Operating GCSD	1,113,792	1,251,216	1,403,297	1,193,252	1,425,167	21,869	2%
Operating MWSD	990,060	929,880	1,213,548	1,052,882	1,169,848	(43,700)	-4%
NDWSCP Revenue - Operating	39,857	-	52,027	40,000	48,000	(4,027)	-8%
NDWSCP Revenue - Late Fee	845	-	250	-	250	-	0%
Treatment Trucked Waste	5,865	7,635	6,000	6,729	7,000	1,000	17%
Misc. Revenue	30,984	187,734	1,590	169	250	(1,340)	-84%
Grant Revenue	-	-	-	-	-	-	-
Leachate Revenue	275	-	-	-	-	-	-
Insurance Dividend	32,979	20,338	26,922	25,000	25,000	(1,922)	-7%
Interest Revenue - Operating	6,859	7,032	6,855	7,023	6,500	(355)	-5%
	4,041,508	4,248,223	5,060,063	4,308,340	5,099,821	39,758	1%
FTE	15.00	15.00	15.000	15.00	16.00	1.00	7%

**Operation & Maintenance  
Budget**

**SAM OPERATION & MAINTENANCE**  
**FINANCIAL SUMMARY: EXPENDITURES & REVENUE**

FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ADOPTED	FY 2015/16 PROJECTED	FY 2016/17 PROPOSED	CHANGE FROM FY 2015/16 ADOPTED
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**EXPENDITURES**

**By Type:**

Wages	705,711	770,720	865,965	709,676	1,107,345	241,380	28%
Premium Pay	20,981	24,354	23,181	39,587	44,500	21,319	92%
Health Benefits	-	-	35,373	204,450	245,157	209,784	593%
Retirement Cont.	119,802	131,159	147,590	116,237	205,636	58,047	39%
Retirement Medical	18,779	2,348	18,432	19,697	16,400	(2,032)	-11%
Misc. Benefits	176,239	246,661	243,003	75,018	68,761	(174,242)	-72%
Legal Services	103,157	76,296	36,050	133,293	54,560	18,510	51%
Engineering Services	147,071	108,194	75,000	56,625	-	(75,000)	-100%
Professional Services	253,404	162,934	141,302	396,722	222,000	80,698	57%
Prof. Memberships	15,135	16,858	16,530	16,925	23,045	6,515	39%
Printing/Advertising	3,563	2,137	2,675	8,250	6,500	3,825	143%
Insurance Premiums	59,065	53,716	52,587	53,376	53,375	788	1%
Utilities	482,718	477,856	477,686	399,028	477,100	(586)	0%
Misc. Expenses	226,786	225,120	280,858	335,096	173,295	(107,563)	-38%
Travel & Training	14,791	14,936	10,800	17,281	38,250	27,450	254%
Bldg & Maint Services	12,104	13,520	14,564	14,487	15,550	986	7%
Chemicals	179,222	186,854	197,990	184,114	148,000	(49,990)	-25%
Permits & Licenses	32,134	48,423	44,484	34,361	45,000	516	1%
Supplies	49,722	41,468	50,805	46,308	87,130	36,325	71%
Equipment	517,808	482,643	593,781	527,349	419,500	(174,281)	-29%
Tools	1,843	2,380	12,200	2,319	7,000	(5,200)	-43%
Construction	-	-	-	-	-	-	0%
	3,140,035	3,088,577	3,340,856	3,390,199	3,458,104	117,248	3.5%

**Funded Positions:**

Operating Fund FTE	8.850	8.850	8.525	9.500	10.450	1.925	23%
Other Funds FTE	-	-	-	-	-	-	0%
	8.850	8.850	8.525	9.500	10.450	1.925	23%

**REVENUE**

**By Type:**

Member Assessments	3,085,668	3,156,372	3,247,212	3,247,212	3,371,104	123,892	3.8%
Contract Services	-	-	-	-	-	-	0%
NDWSCP Fees	40,702	-	52,277	40,000	48,250	(4,027)	-8%
Misc. Fees	5,865	7,635	6,000	6,729	7,000	1,000	17%
Interest Earnings	6,859	7,032	6,855	7,023	6,500	(355)	-5%
Misc. Revenue	30,984	187,734	28,512	25,169	25,250	(3,262)	-11%
Reserve Drawdown	-	-	-	-	-	-	0%
	3,170,078	3,358,773	3,340,856	3,326,133	3,458,104	117,248	3.5%

**By Agency:**

Half Moon Bay	1,313,148	1,351,404	1,613,865	1,613,865	1,708,095	94,230	5.8%
Granada CSD	804,756	861,900	925,455	925,455	968,479	43,024	4.6%
Montara WSD	427,092	407,652	707,892	707,892	694,531	(13,361)	-1.9%
	2,544,996	2,620,956	3,247,212	3,247,212	3,371,104	123,892	3.8%

## OPERATION & MAINTENANCE



### PROGRAM DESCRIPTION

The Agreement stipulates that the total expenses of operation and maintenance (O & M) of all of the components of the Present Project (intertie pipeline and attendant pump facilities, ocean outfall, treatment plant) shall be shared in a manner based on flows.

#### Operation & Maintenance Flow Calculations

	HMB	GCSD	MWSD	
<b>FY 2016/17</b>	50.7%	28.7%	20.6%	(Based on Calendar Year 2015)
<b>FY 2015/16</b>	49.7%	28.5%	21.8%	(Based on Calendar Year 2014)
<b>Variance</b>	0.9%	0.3%	-1.2%	

The O & M budget (Administrative Services, Treatment, and Environmental Compliance divisions) increased \$117,248 (3.5%). The biggest changes affecting this budget are:

- Increase in authorized staff for more efficient and effective processing of SAM's financial transactions (1.0 FTE).
- Professional services for periodic review and update of the NPDES permit.
- Reallocation of 0.80 FTE of the Engineering & Construction Contracts Manager (\$121,000) from O & M to the Infrastructure division.
- Assumes filling the vacant Operator (1.0 FTE).

#### O & M Assessments for Each Member Agency

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>\$ Change</u>	<u>% Change</u>
Half Moon Bay	\$1,613,865	\$1,708,095	\$94,230	5.8%
GCSD	\$ 925,455	\$ 968,479	\$43,024	4.6%
MWSD	\$ 707,892	\$ 694,531	(\$13,361)	(1.9%)
<b>Total</b>	<b>\$3,247,212</b>	<b>\$3,371,104</b>	<b>\$23,892</b>	<b>3.8%</b>

The following staffing summary reflects the historical cost allocation for O & M.

<b>Staffing Summary</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Regular Positions	8.85	8.85	8.85	8.525	10.45

**ADMINISTRATIVE SERVICES DIVISION  
FINANCIAL SUMMARY: EXPENDITURES & REVENUE**

FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ADOPTED	FY 2015/16 PROJECTED	FY 2016/17 PROPOSED	CHANGE FROM FY 2015/16 ADOPTED
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**EXPENDITURES**

**By Type:**

Wages	345,863	389,614	462,134	360,238	471,624	9,490	2%
Premium Pay	2,275	2,484	2,100	3,120	100	(2,000)	-95%
Health Benefits	-	-	25,494	75,420	93,840	68,346	268%
Retirement Cont.	60,872	68,572	81,336	63,402	83,006	1,670	2%
Retirement Medical	10,513	1,205	10,284	11,993	6,864	(3,420)	-33%
Misc. Benefits	63,634	121,708	128,021	26,516	31,400	(96,621)	-75%
Legal Services	103,157	76,296	36,050	133,293	54,560	18,510	51%
Engineering Services	142,871	108,194	75,000	56,625	-	(75,000)	-100%
Professional Services	253,404	162,934	116,302	306,722	74,500	(41,802)	-36%
Prof. Memberships	14,987	16,404	16,530	16,925	21,925	5,395	33%
Printing/Advertising	2,768	2,137	2,575	8,150	6,000	3,425	133%
Insurance Premiums	59,065	53,716	52,587	53,376	53,375	788	1%
Utilities	16,822	19,940	12,566	21,927	15,000	2,434	19%
Misc. Expenses	51,395	51,825	103,215	70,306	35,420	(67,795)	-66%
Travel & Training	2,272	2,507	3,400	6,265	9,000	5,600	165%
Bldg & Maint Services	12,104	13,520	14,564	14,487	14,500	(64)	-0.4%
Chemicals	-	-	-	-	-	-	0%
Permits & Licenses	2,772	-	-	31	-	-	0%
Supplies	11,610	19,044	12,794	11,849	47,500	34,706	271%
Equipment	3,327	2,483	2,781	5,746	5,000	2,219	80%
Tools	-	-	-	-	-	-	0%
Construction	-	-	-	-	-	-	0%
	1,159,711	1,112,583	1,157,733	1,246,390	1,023,614	(134,119)	-12%

**Funded Positions:**

Operating Fund FTE	4.000	3.925	3.975	4.000	4.000	0.025	1%
Other Funds FTE	-	-	-	-	-	-	0%
	4.000	3.925	3.975	4.000	4.000	0.025	0.6%

**REVENUE**

**By Type:**

Member Assessments	1,080,360	1,094,412	1,122,456	1,122,456	991,864	(130,592)	-12%
Contract Services	-	-	-	-	-	-	0%
NDWSCP Fees	-	-	-	-	-	-	0%
Misc. Fees	-	-	-	-	-	-	0%
Interest Earnings	6,859	7,032	6,855	7,023	6,500	(355)	-5%
Misc. Revenue	30,789	13,177	28,422	25,169	25,250	(3,172)	-11%
Reserve Drawdown	-	-	-	-	-	-	0%
	1,118,008	1,114,621	1,157,733	1,154,648	1,023,614	(134,119)	-12%

**By Agency:**

Half Moon Bay	309,588	342,624	557,861	557,861	502,565	(55,296)	-10%
Granada CSD	230,100	216,372	319,900	319,900	284,951	(34,949)	-11%
Montara WSD	-	-	244,695	244,695	204,348	(40,347)	-16%
	539,688	558,996	1,122,456	1,122,456	991,864	(130,592)	-12%

## Administrative Services

	Actual FY 13/14	Actual FY 14/15	Adopted FY 15/16	Projected FY 15/16	Proposed FY 16/17	Change from FY 15/16 Adopted	
Director Fees	10,300	10,200	10,200	14,400	14,000	3,800	37%
Payroll	335,563	379,414	451,934	345,838	457,624	5,690	1%
Overtime	2,275	2,484	2,000	3,120	100	(1,900)	-95%
Standby Pay	-	-	-	-	-	-	-
Benefits	124,506	190,280	209,357	89,918	114,406	(94,951)	-45%
Healthcare Benefits	-	-	25,494	75,420	93,840	68,346	268%
Overtime Meals	-	-	100	-	-	(100)	-100%
Temporary	36,367	29,147	63,770	33,536	-	(63,770)	-100%
Retiree Medical Benefits	10,513	1,205	10,284	11,993	6,864	(3,420)	-33%
Fingerprinting	-	-	-	-	-	-	-
Employee Physicals	-	-	390	-	220	(170)	-44%
Personnel Assistance	10,500	10,500	10,812	10,716	-	(10,812)	-100%
Audit Fees	27,175	25,625	29,682	26,720	20,000	(9,682)	-33%
Engineering Fees	142,871	108,194	75,000	56,625	-	(75,000)	-100%
Legal Fees	103,157	76,296	36,050	133,293	54,560	18,510	51%
Payroll Costs	5,309	5,960	4,680	4,692	-	(4,680)	-100%
Other Professional Services	205,655	111,798	47,308	205,000	25,000	(22,308)	-47%
Special Consultant Services	-	-	20,000	-	-	(20,000)	-100%
Janitorial	12,104	13,520	14,564	14,487	14,500	(64)	0%
Laundry Services	-	-	-	-	-	-	-
Outside Lab Analysis	-	-	-	-	-	-	-
Inspections	-	-	-	-	-	-	-
Calibration	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-
Maintenance Project Management	-	-	-	-	-	-	-
Technical/Consulting Services	8,074	12,261	5,200	60,000	25,000	19,800	381%
Video Services	2,000	2,750	3,300	4,286	4,500	1,200	36%
Memberships and Dues	14,987	16,404	16,530	16,925	21,925	5,395	33%
Printing and Publications	2,768	2,137	2,575	8,150	6,000	3,425	133%
Skills and Improvements	1,028	640	600	34	3,000	2,400	400%
Meetings and Travel	1,244	1,867	2,000	5,230	5,000	3,000	150%
Safety Physicals	-	-	-	-	-	-	-
Safety Training	-	-	800	1,000	1,000	200	25%
Safety Shoes	-	-	-	-	-	-	-
Personal Safety Equipment	-	-	-	-	-	-	-
Safety Equipment	-	-	-	-	-	-	-
Postage	2,361	2,265	2,750	276	3,000	250	9%
Equipment Rental	-	-	-	-	450	450	-
Office Supplies	2,985	4,398	4,774	3,012	6,500	1,726	36%
Computer/Supplies	6,295	9,857	3,670	5,465	36,000	32,330	881%
General Supplies	2,330	4,789	4,350	3,372	5,000	650	15%
Bad Debt Expense	-	-	-	-	-	-	-
Liability Insurance	34,664	32,061	29,849	30,000	30,000	151	1%
Property Insurance	24,043	21,297	22,362	23,000	23,000	638	3%

**Administrative Services**

	<b>Actual FY 13/14</b>	<b>Actual FY 14/15</b>	<b>Adopted FY 15/16</b>	<b>Projected FY 15/16</b>	<b>Proposed FY 16/17</b>	<b>Change from FY 15/16 Adopted</b>	
Claims	-	6,808	25,000	25,000	25,000	-	0%
Dishonesty Bond Insurance	358	358	376	376	375	(1)	0%
Telephone	16,822	19,940	12,566	21,927	15,000	2,434	19%
Electric	-	-	-	-	-	-	-
Natural Gas	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Mailing Machine	-	-	-	-	-	-	-
Copy Machine	7,284	7,539	6,625	6,775	6,700	75	1%
Pagers	-	-	-	-	-	-	-
Alarm System	-	-	-	-	-	-	-
Radio System	-	-	-	-	-	-	-
Permits, Licenses and Fees	2,772	-	-	31	-	-	-
Diesel	-	-	-	-	-	-	-
Gasoline	69	-	-	-	-	-	-
Lubricants	-	-	-	-	-	-	-
Chemical - General Maintenance	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-
Chemicals - Hypochlorite - Plant	-	-	-	-	-	-	-
Chemicals - Bisulfate	-	-	-	-	-	-	-
Chemicals - NaOCL - Pump Station	-	-	-	-	-	-	-
Chemicals - Polymer	-	-	-	-	-	-	-
Chemicals - FeCl3	-	-	-	-	-	-	-
Chemicals - NaOH - Plant	-	-	-	-	-	-	-
Lab Chemicals	-	-	-	-	-	-	-
Lab Maintenance Supplies	-	-	-	-	-	-	-
Lab General	-	-	-	-	-	-	-
Public Outreach Gen Supplies	-	-	-	-	-	-	-
Office Equipment	2,092	2,483	2,781	5,746	5,000	2,219	80%
Vehicles	1,235	-	-	-	-	-	-
Building & Grounds	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-
Plant Equipment	-	-	-	-	-	-	-
Facility Roofing	-	-	-	-	-	-	-
Instrumentation	-	-	-	-	-	-	-
Lechate Delivery Expenses	-	-	-	-	-	-	-
Sewer Line - HMB	-	-	-	-	-	-	-
Sewer Line - GCSD	-	-	-	-	-	-	-
Sewer Line - MWSD	-	-	-	-	-	-	-
Lift Station - HMB	-	-	-	-	-	-	-
Lift Station - GCSD	-	-	-	-	-	-	-
Lift Station - MWSD	-	-	-	-	-	-	-
SAM Collection Equipment	-	-	-	-	-	-	-
Service/Bank Charges	5	106	-	27	50	50	-

### Administrative Services

	Actual FY 13/14	Actual FY 14/15	Adopted FY 15/16	Projected FY 15/16	Proposed FY 16/17	Change from FY 15/16 Adopted	
Interest Expense	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Mechanical Tools	-	-	-	-	-	-	-
General Tools	-	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-	-
	1,159,711	1,112,583	1,157,733	1,246,390	1,023,614	(134,119)	-12%
Operating HMB	540,672	535,416	557,861	557,861	502,565	(55,296)	-10%
Operating GCSD	309,588	342,624	319,900	319,900	284,951	(34,949)	-11%
Operating MWSD	230,100	216,372	244,695	244,695	204,348	(40,347)	-16%
NDWSCP Revenue - Operating	-	-	-	-	-	-	-
NDWSCP Revenue - Late Fee	-	-	-	-	-	-	-
Treatment Trucked Waste	-	-	-	-	-	-	-
Misc. Revenue	30,789	13,177	1,500	169	250	(1,250)	-83%
Grant Revenue	-	-	-	-	-	-	-
Leachate Revenue	-	-	-	-	-	-	-
Insurance Dividend	32,979	20,338	26,922	25,000	25,000	(1,922)	-7%
Interest Revenue - Operating	6,859	7,032	6,855	7,023	6,500	(355)	-5%
	1,150,987	1,134,959	1,157,733	1,154,648	1,023,614	(134,119)	-12%
FTE	4.000	3.925	3.975	4.000	4.000	0.025	1%

## ADMINISTRATIVE SERVICES DIVISION



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### PROGRAM DESCRIPTION

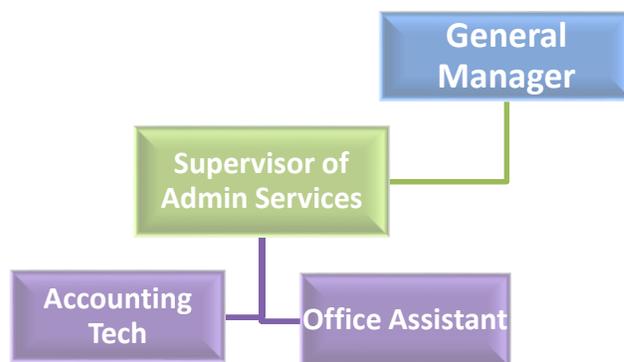
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The Administrative Services division provides administrative support to the Board of Directors, the General Manager and all SAM divisions. Its functions include overall planning and coordination of SAM activities, including human resources and risk management, management of SAM's information systems, the web site, and Board services. While there is little public contact by office staff, contact with member agencies and vendors is often coordinated via Administrative Services and information management is a significant role.

This division is responsible for wage, salary and benefits administration, recruitment, employee relations, training, as well as administration of the District's self-insurance and loss prevention programs.

The financial portion of Administration is responsible for maintaining detailed financial records; accounts payable processing, issuing, tracking and collection of accounts receivables; payroll processing; employee benefits accounting; fixed asset management; financial planning, forecasting and reporting; budget development; debt administration; centralized procurement; coordination of the District's audits and issuance of a Comprehensive Annual Financial Report.

Administrative Services operations are managed by the Supervisor of Administrative Services. The following organizational chart reflects the reporting structure for this division.



The following staffing summary reflects the historical cost allocation for the division.

<b>Staffing Summary</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Regular Positions	4.00	4.00	3.925	3.975	4.00

**FINANCIAL DETAILS**

The following is a list of key budget categories, what is included in each category, and the changes between the FY 2015/16 and 2016/17 budgets.

Category	FY 2015/16	FY 2016/17
<b>Wages</b> Includes for wages for 4.00 staff allocated to this division, which includes the addition of 1.0 FTE Accounting Technician as well as the fees paid to SAM Directors for Board, Committee and special meetings based on days of service. The Engineering & Construction Contracts Manager position was reallocated 0.20 FTE to Treatment and 0.80 FTE to Infrastructure to show the engineering and project management related to those functions.	\$462,134	\$471,624
<b>Premium Pay</b> Overtime paid for staff to perform tasks outside of normal work times. The reduction reflects that reclassification of the Supervisor of Administrative Services as an FLSA exempt employee as well as reassigning the Board clerk duties from a non-exempt to an exempt employee.	\$2,100	\$100
<b>Health Benefits</b> The cost of medical, dental, and vision benefits provided to employees based on the MOU or Unrepresented Employees Manual. The increase is based on the full cost of the contractual commitment to fund the Health & Welfare Fund as identified in the	\$25,494	\$93,840

**FISCAL YEAR 2016/17**

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MOU, which was previously reflected in the Misc. Benefits category.		
Retirement Contributions SAM pays the employer contribution as well as a portion of the employee contribution to CalPERS for retirement benefits. SAM is in compliance with the requirements of PEPRA.	\$81,336	\$3,006
Retirement Medical Cost of contributions to current retiree medical premiums as well as contributions to MARA plan for employees in Tier 2. Decrease is due to a shift into Health Benefits category for SAM's contribution to the Health & Welfare rate stabilization set aside.	\$10,284	\$6,864
Misc. Benefits Decrease is due to breaking out the health benefits and retirement costs into a separate category for greater transparency as well as the reallocation and reduction of staffing.	\$128,021	\$31,400
Legal Services Increase reflects additional billing time to review new or updated personnel and administrative policies (\$19,000).	\$36,050	\$54,560
Engineering Services All general engineering assistance will be provided by the Engineering & Construction Contracts Manager. All other engineering support is related to specific infrastructure projects and is reflected in the Infrastructure division budget.	\$75,000	\$0
Professional Services Specialized services that cannot be provided by SAM staff. Changes due to the elimination of outside assistance in performing daily financial and payroll processes (reduced \$48,000) and adding funds to facilitate a strategic planning process (increased \$25,000) as well as reallocation of expenses to more appropriate line items.	\$116,302	\$74,500
Professional Membership Memberships in professional organizations for SAM and employees that keeps them current in industry practices and improves how SAM serves the community.	\$16,530	\$21,925

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Printing/Advertising The cost of printing envelopes, letterhead, checks, and other business forms, mandatory employment posters, as well as advertising public notices.	\$2,575	\$6,000
Insurance Premiums Workers' compensation, property, and liability premiums with an increase based on utilization rates.	\$52,587	\$53,375
Utilities Electricity, water, telephone, cable, internet connections, etc.	\$12,566	\$15,000
Misc. Expenses Includes incidental expenses (postage, claims, copier expenses) not captured in other categories. Reduced by \$42,000 related to temporary staffing for clerical assistance that was replaced by the 1.0 FTE Accounting Technician position.	\$103,215	\$35,420
Travel & Training Training and travel related costs for attendance at industry conferences and seminars, and other related events to allow staff to keep current on technical skills and industry best practices.	\$3,400	\$9,000
Building & Maintenance Services Includes janitorial and other regular building maintenance services.	\$14,564	\$14,500
Chemicals There are no chemical costs charged to Administrative Services.	\$0	\$0
Permits & Licenses There are no permit and license costs charged to Administrative Services.	\$0	\$0
Supplies Office, computer, and general supplies, including food for Board and SAM member managers' meetings. This line also reflects the purchase of software upgrades.	\$12,794	\$47,500
Equipment Purchase of small office equipment and furniture.	\$2,781	\$5,000

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Tools	\$0	\$0
There are no tool costs charged to Administrative Services.		
Construction	\$0	\$0
There are no construction costs charged to Administrative Services.		

The significant changes in the Administrative Services division from the Adopted Budget for FY 2015/16 included in the FY 2016/17 budget are as follows.

1. Reorganized the budget to display special compensation, medical benefits, retirement benefits, and retiree medical benefits in a more transparent manner. The previous budget organization did not break out special compensation and it lumped all benefits together without breaking out these higher cost benefits separately. In addition to the muddled budget structure, the existing accounting process created a need for additional work outside of the accounting software to track these specific expenditures. This dependency on external calculations created the possibility of human error in tracking and reporting wages and benefits required by the State Controller's Office and CalPERS and did not provide for transparency of costs.
2. Increased the travel and training budget to ensure that staff are able to attend seminars and conferences related to certification requirements and industry practices as well as updated safety compliance. The overall increase is approximately \$5,600.
3. Increased the budget for legal services to reflect the anticipated time needed for review of new or updated personnel and other administrative policies. The estimated additional cost is approximately \$19,000 for FY 2016/17. The actual legal cost for this process will depend upon how much work can be done by staff rather than legal consultants.
4. Budgeted for a full-time Accounting Technician position for a more efficient and effective use of resources rather than depending upon staffing from temporary agencies and contract accounting support. Since 2002, SAM has relied on outside accountant, accounting and payroll services as well as part-time, temporary staffing. The dependency on outside resources and on temporary staffing created inefficient and less optimal accounting practices that became apparent upon the retirement of the Supervisor of Administrative Services in December 2015. By hiring a permanent, full-time accounting technical employee, SAM can make better use of its resources, be more compliant with generally accepted accounting practices (GAAP), have cross-trained resources for when staff is on leave, and plan for the retirements of key staff.

The amount spent in FY 2014/15 for all of the outsourced accounting tasks and temporary assistance was approximately \$85,000. A portion (\$17,000) of the annual savings from bringing the accounting processes in house was utilized to

pay for the new Incode accounting software. The cost of the new accounting position, approximately \$110,000 in FY 2016/17, will be offset partially (\$60,000) by the remaining savings. The resulting new cost, approximately \$50,000, represents approximately 1% of the total General Budget.

5. Budgeted \$25,000 for additional consulting services to facilitate a SAM strategic plan. This is anticipated to be a one-time expense. Future updates will be facilitated by SAM staff.

## **GOALS**

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- Provide effective and efficient administrative support to the Board and divisions.
- Maintain responsive and efficient customer service.
- Ensure that SAM is protected against loss through risk and claim management.
- Manage information systems, web site and social media pages.
- Implement document retention and destruction policy and procedures in compliance with state requirements.
- Continue to meet the requirements for the Financial Reporting and Operating Budget awards from the California Society of Municipal Finance Officers.
- Review administrative, financial and personnel policies each year for compliance and relevance.

## **ACHIEVEMENTS**

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- Completed recruitments for General Manager and Supervisor of Administrative Services.
- Implemented new accounting software and discontinued use of outside accounting and payroll services.
- Created unrepresented employees manual to define wages and benefits of employees not represented by IUOE, Local No. 39.

## **PROGRAM OBJECTIVES**

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- Manage the processing and review of SAM contracts.
- Maintain records of benefits, including employee leave balances, retirement contributions, and employer-provided insurance policies.
- Negotiate terms of Memorandum of Understanding, including amendments as required, with the represented units.
- Coordinate updates to terms and conditions for Unrepresented Employees.
- Recruit and retain highly qualified candidates for vacant positions.
- Maintain up-to-date personnel files.
- Provide assistance as needed with employee relations.
- Provide on-going clarifications of definitions and conditions of employment.
- Evaluate personnel policies and procedures and make appropriate revisions as needed.

## **FISCAL YEAR 2016/17**

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- Process employee payroll per employee contracts. Process accounts payable on a weekly basis. Issue, track and collect accounts receivable.
- Maintain accounting files on Capital Improvement projects and Fixed Assets.
- Provide monthly budget reports to divisions each month.
- Perform accounting in conformance with GAAP (Generally Accepted Accounting Principles).
- Manage and prioritize division activities on an ongoing basis.
- Work with other divisions to implement procedures that result in cost savings, increased efficiencies and improved customer service.
- Provide general administrative support to all divisions for centralized services.
- Efficiently and effectively manage information technology and systems, including the SAM website and social media sites.

## **PERFORMANCE MEASURES**

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- Prepare a Comprehensive Annual Financial Report and submit it to the California Society of Municipal Finance Officers for its annual award program.
- Prepare a Comprehensive Budget and submit it to the California Society of Municipal Finance Officers for its annual award program.
- Submit the Annual Financial and Salary & Compensation reports to the State Controller's Office by the deadline.
- Implement the website improvements as required by SB 272 (Public Records Act).
- Review and update, as necessary, 25% of administrative, financial and personnel policies.

**TREATMENT DIVISION**  
**FINANCIAL SUMMARY: EXPENDITURES & REVENUE**

FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ADOPTED	FY 2015/16 PROJECTED	FY 2016/17 PROPOSED	CHANGE FROM FY 2015/16 ADOPTED
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**EXPENDITURES**

**By Type:**

Wages	327,637	359,700	376,437	349,438	582,667	206,230	55%
Premium Pay	18,706	21,870	21,081	36,467	44,300	23,219	110%
Health Benefits	-	-	9,342	129,030	139,587	130,245	1394%
Retirement Cont.	54,060	59,351	62,112	52,835	112,396	50,284	81%
Retirement Medical	7,819	1,143	7,704	7,704	8,740	1,036	13%
Misc. Benefits	100,628	115,619	106,222	48,502	33,270	(72,952)	-69%
Legal Services	-	-	-	-	-	-	0%
Engineering Services	4,200	-	-	-	-	-	0%
Professional Services	-	-	15,000	40,000	68,000	53,000	353%
Prof. Memberships	148	454	-	-	1,120	1,120	-
Printing/Advertising	645	-	-	-	-	-	0%
Insurance Premiums	-	-	-	-	-	-	0%
Utilities	465,896	457,916	465,120	377,101	462,100	(3,020)	-1%
Misc. Expenses	175,391	172,167	177,393	264,789	137,025	(40,368)	-23%
Travel & Training	12,519	12,429	7,000	11,016	28,000	21,000	300%
Bldg & Maint Services	-	-	-	-	1,050	1,050	-
Chemicals	179,222	186,854	197,990	184,114	143,000	(54,990)	-28%
Permits & Licenses	29,362	48,423	44,484	34,330	45,000	516	1%
Supplies	38,112	22,424	37,761	34,459	27,030	(10,731)	-28%
Equipment	514,481	480,160	591,000	521,603	414,500	(176,500)	-30%
Tools	1,843	2,380	12,200	2,319	7,000	(5,200)	-43%
Construction	-	-	-	-	-	-	0%
	1,930,669	1,940,889	2,130,846	2,093,709	2,254,786	123,940	5.8%

**Funded Positions:**

Operating Fund FTE	4.600	4.700	4.275	5.500	5.950	1.675	39%
Other Funds FTE	-	-	-	-	-	-	0%
	4.600	4.700	4.275	5.500	5.950	1.675	39%

**REVENUE**

**By Type:**

Member Assessments	2,005,308	2,061,960	2,124,756	2,124,756	2,247,786	123,030	6%
Contract Services	-	-	-	-	-	-	0%
NDWSCP Fees	-	-	-	-	-	-	0%
Misc. Fees	5,865	7,635	6,000	6,729	7,000	1,000	17%
Interest Earnings	-	-	-	-	-	-	0%
Misc. Revenue	195	174,557	90	-	-	(90)	-100%
Reserve Drawdown	-	-	-	-	-	-	0%
	2,011,368	2,244,152	2,130,846	2,131,485	2,247,786	123,940	5.8%

**By Agency:**

Half Moon Bay	1,003,560	1,008,780	1,056,004	1,056,004	1,138,924	82,920	8%
Granada CSD	574,656	645,528	605,555	605,555	645,762	40,207	7%
Montara WSD	427,092	407,652	463,197	463,197	463,099	(98)	0%
	2,005,308	2,061,960	2,124,756	2,124,756	2,247,786	123,030	5.8%

**Treatment**

	<b>Actual FY 13/14</b>	<b>Actual FY 14/15</b>	<b>Adopted FY 15/16</b>	<b>Projected FY 15/16</b>	<b>Proposed FY 16/17</b>	<b>Change from FY 15/16 Adopted</b>	
Director Fees	-	-	-	-	-	-	-
Payroll	327,637	359,700	376,437	349,438	582,667	206,230	55%
Overtime	18,706	21,870	20,981	36,367	15,000	(5,981)	-29%
Standby Pay	-	-	-	-	29,200	29,200	-
Benefits	154,688	174,969	168,334	101,337	145,667	(22,667)	-13%
Healthcare Benefits	-	-	9,342	129,030	139,587	130,245	1394%
Overtime Meals	-	-	100	100	100	-	0%
Temporary	-	-	-	-	-	-	-
Retiree Medical Benefits	7,819	1,143	7,704	7,704	8,740	1,036	13%
Fingerprinting	-	-	-	-	-	-	-
Employee Physicals	-	-	2,250	-	2,625	375	17%
Personnel Assistance	-	-	-	-	-	-	-
Audit Fees	-	-	-	-	-	-	-
Engineering Fees	4,200	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Payroll Costs	-	-	-	-	-	-	-
Other Professional Services	-	-	-	-	-	-	-
Special Consultant Services	-	-	-	-	5,000	5,000	-
Janitorial	-	-	-	-	1,050	1,050	-
Laundry Services	22,192	22,550	14,456	15,144	20,800	6,344	44%
Outside Lab Analysis	36,625	56,521	52,102	143,282	5,000	(47,102)	-90%
Inspections	54,195	38,895	70,515	70,000	70,000	(515)	-1%
Calibration	17,030	8,099	13,000	11,697	15,000	2,000	15%
Solid Waste	164,283	155,162	173,372	126,494	165,000	(8,372)	-5%
Maintenance Project Management	405	429	500	1,092	-	(500)	-100%
Technical/Consulting Services	-	-	15,000	40,000	63,000	48,000	320%
Video Services	-	-	-	-	-	-	-
Memberships and Dues	148	454	-	-	1,120	1,120	-
Printing and Publications	645	-	-	-	-	-	-
Skills and Improvements	3,438	1,542	2,400	2,400	6,500	4,100	171%
Meetings and Travel	422	-	1,000	1,000	6,500	5,500	550%
Safety Physicals	-	-	-	-	-	-	-
Safety Training	8,659	10,887	3,600	7,616	15,000	11,400	317%
Safety Shoes	1,064	1,087	1,320	1,320	1,400	80	6%
Personal Safety Equipment	2,448	1,794	1,500	2,037	2,000	500	33%
Safety Equipment	5,680	6,855	1,750	1,650	2,000	250	14%
Postage	-	-	-	-	-	-	-
Equipment Rental	33,414	33,818	15,000	15,000	15,000	-	0%
Office Supplies	304	84	258	655	700	442	171%
Computer/Supplies	71	118	5,000	5,000	5,000	-	0%
General Supplies	877	2,088	1,030	1,245	1,030	-	0%
Bad Debt Expense	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-

**Treatment**

	<b>Actual FY 13/14</b>	<b>Actual FY 14/15</b>	<b>Adopted FY 15/16</b>	<b>Projected FY 15/16</b>	<b>Proposed FY 16/17</b>	<b>Change from FY 15/16 Adopted</b>	
Claims	-	-	-	-	-	-	-
Dishonesty Bond Insurance	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Electric	270,660	280,129	261,702	234,894	265,000	3,298	1%
Natural Gas	1,454	1,061	1,989	674	2,100	111	6%
Water	29,499	21,564	28,057	15,039	30,000	1,943	7%
Mailing Machine	-	-	-	-	-	-	-
Copy Machine	-	-	-	-	-	-	-
Pagers	-	-	-	-	-	-	-
Alarm System	1,978	2,119	2,100	2,568	2,200	100	5%
Radio System	360	-	2,900	1,000	1,000	(1,900)	-66%
Permits, Licenses and Fees	29,362	48,423	44,484	34,330	45,000	516	1%
Diesel	8,898	3,530	8,400	7,109	6,500	(1,900)	-23%
Gasoline	3,366	3,546	4,800	2,648	4,000	(800)	-17%
Lubricants	3,704	278	2,450	4,315	5,000	2,550	104%
Chemical - General	1,761	842	2,523	22	2,500	(23)	-1%
Maintenance Supplies	13	354	2,250	926	2,300	50	2%
General Supplies	-	-	-	-	-	-	-
Chemicals - Hypochlorite - Plant	48,775	55,136	58,540	53,993	45,000	(13,540)	-23%
Chemicals - Bisulfate	46,334	51,738	42,575	45,353	33,000	(9,575)	-22%
Chemicals - NaOCL - Pump Station	37,014	36,864	39,451	33,710	30,000	(9,451)	-24%
Chemicals - Polymer	26,692	20,803	30,380	25,473	20,000	(10,380)	-34%
Chemicals - FeCl3	19,430	20,276	25,544	23,136	15,000	(10,544)	-41%
Chemicals - NaOH - Plant	-	-	-	-	-	-	-
Lab Chemicals	977	2,037	1,500	2,450	-	(1,500)	-100%
Lab Maintenance Supplies	33	3,209	1,000	269	-	(1,000)	-100%
Lab General	10,891	6,203	7,500	10,925	-	(7,500)	-100%
Public Outreach Gen Supplies	8,194	2,172	2,550	1,346	-	(2,550)	-100%
Office Equipment	-	-	-	-	-	-	-
Vehicles	799	9,164	6,000	3,158	6,000	-	0%
Building & Grounds	11,249	29,780	15,000	5,580	15,000	-	0%
Pump Station	94,943	71,464	178,000	229,903	155,000	(23,000)	-13%
Plant Equipment	407,490	173,840	362,000	223,543	218,000	(144,000)	-40%
Facility Roofing	-	29,990	30,000	50,000	-	(30,000)	-100%
Instrumentation	-	2,359	-	-	10,000	10,000	-
Lechate Delivery Expenses	-	-	-	-	-	-	-
Sewer Line - HMB	-	47,732	-	-	-	-	-
Sewer Line - GCSD	-	-	-	-	-	-	-
Sewer Line - MWSD	-	38,658	-	-	-	-	-
Lift Station - HMB	-	13,692	-	-	3,000	3,000	-
Lift Station - GCSD	-	6,478	-	3,295	1,500	1,500	-
Lift Station - MWSD	-	57,003	-	6,125	6,000	6,000	-
SAM Collection Equipment	-	-	-	-	-	-	-
Service/Bank Charges	-	-	-	-	-	-	-

**Treatment**

	<b>Actual FY 13/14</b>	<b>Actual FY 14/15</b>	<b>Adopted FY 15/16</b>	<b>Projected FY 15/16</b>	<b>Proposed FY 16/17</b>	<b>Change from FY 15/16 Adopted</b>	
Interest Expense	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Mechanical Tools	960	1,129	11,200	1,500	5,000	(6,200)	-55%
General Tools	883	1,251	1,000	819	2,000	1,000	100%
Fines and Penalties	-	-	-	-	-	-	-
	1,930,669	1,940,889	2,130,846	2,093,709	2,254,786	123,940	6%
Operating HMB	1,003,560	1,008,780	1,056,004	1,056,004	1,138,924	82,920	8%
Operating GCSD	574,656	645,528	605,555	605,555	645,762	40,207	7%
Operating MWSD	427,092	407,652	463,197	463,197	463,099	(98)	0%
NDWSCP Revenue - Operating		-			-	-	
NDWSCP Revenue - Late Fee		-			-	-	
Treatment Trucked Waste	5,865	7,635	6,000	6,729	7,000	1,000	17%
Misc. Revenue	195	174,557	90	-	-	(90)	-100%
Grant Revenue		-			-	-	
Leachate Revenue	275	-			-	-	
Insurance Dividend		-			-	-	
Interest Revenue - Operating		-			-	-	
	2,011,643	2,244,152	2,130,846	2,131,485	2,254,786	123,940	6%
FTE	4.60	4.70	4.275	5.50	5.95	1.675	39%

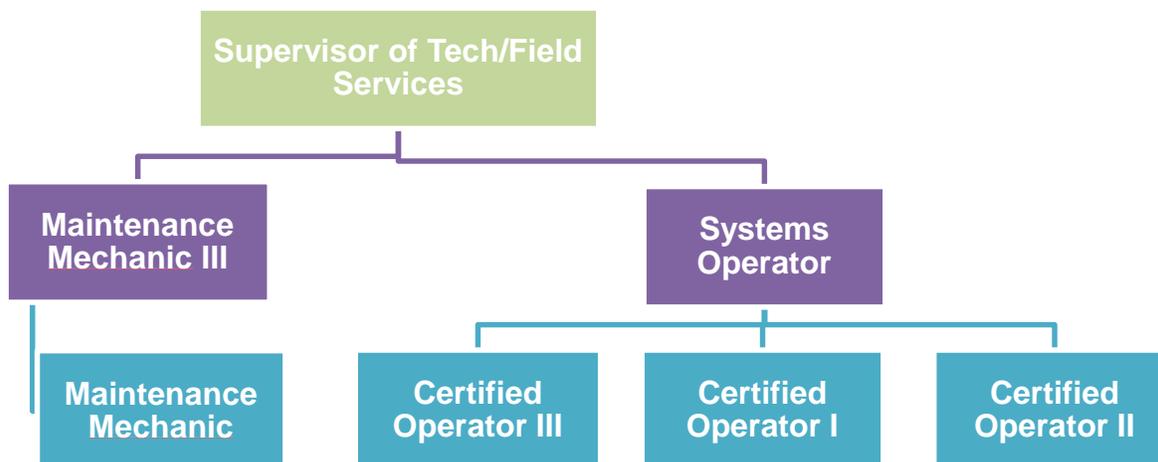
## TREATMENT DIVISION



### PROGRAM DESCRIPTION

The Treatment Division is responsible for the safe, economical, and environmentally acceptable treatment and reclamation of all sanitary wastewater flows from the City of Half Moon Bay, Granada Community Services District, and the Montara Water & Sanitary District. The division is responsible for the reliability and integrity of systems and equipment at the Plant and the operation and maintenance of three SAM pump stations and the transmission pipeline. Staff performs predictive and preventive maintenance programs, corrective and rehabilitative maintenance, and in-house equipment and process improvements.

Division services are supervised by the Supervisor of Technical / Field Services. The following organizational chart reflects the reporting structure of the division.



The following staffing summary reflects the historical cost allocation for the division.

<b>Staffing Summary</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Regular Positions	4.60	4.60	4.70	4.275	5.95

**FINANCIAL HIGHLIGHTS**

The following is a list of key budget categories, what is included in each category, and the changes between the FY 2015/16 and 2016/17 budgets.

Category	FY 2015/16	FY 2016/17
<p><b>Wages</b></p> <p>Includes for wages for 5.95 FTE allocated to this division, which includes: 0.75 Supervisor, 4.0 Operators, 1.0 Maintenance Technician, and 0.2 Engineering &amp; Construction Contracts Manager to reflect the engineering and project management related to the Treatment function. The increase is the result of removing allocations to CCS for Treatment staff that do not provide support of those services.</p>	\$376,437	\$582,667
<p><b>Premium Pay</b></p> <p>Overtime paid for staff to perform tasks outside of normal work times as well as standby pay. The increase reflects overtime and standby pay that was previously reflected in the Wages category. This is now budgeted and accounted for separately in compliance with CalPERS reporting requirements.</p>	\$21,081	\$44,300
<p><b>Health Benefits</b></p> <p>The cost of medical, dental, and vision benefits provided to employees based on the MOU or Unrepresented Employees Manual. The increase is based on the full cost of the contractual commitment to fund the Health &amp; Welfare Fund as identified in the MOU, which was previously reflected in the Misc. Benefits category. The increase is also the result of removing allocations to CCS for Treatment staff that do not provide support of those services.</p>	\$9,342	\$139,587
<p><b>Retirement Contributions</b></p> <p>SAM pays the employer contribution as well as a portion of the employee contribution to CalPERS for retirement benefits. SAM is in compliance with the requirements of PEPRA. The increase is also the result of removing allocations to CCS for Treatment staff that do not provide support of those services.</p>	\$62,112	\$112,396
<p><b>Retirement Medical</b></p> <p>Cost of contributions to current retiree medical premiums as well as contributions to MARA plan for employees in Tier 2. Decrease is due to a shift into Health Benefits category for SAM's contribution to the</p>	\$7,704	\$8,740

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Health & Welfare rate stabilization set aside. The increase is also the result of removing allocations to CCS for Treatment staff that do not perform this work.

Misc. Benefits	\$106,222	\$33,270
Decrease is due to breaking out the health benefits and retirement costs into a separate category for greater transparency as well as the reallocation and reduction of staffing. The increase is also the result of removing allocations to CCS for Treatment staff that do not provide support of those services		
Legal Services	\$0	\$0
There are no legal services charged to Treatment.		
Engineering Services	\$0	\$0
There are no engineering costs charged to Treatment. Engineering and project management performed by the Engineering & Construction Contracts Manager.		
Professional Services	\$15,000	\$68,000
This category reflects specialized services that cannot be provided by SAM staff. Increased to reflect one-time services and increases in ongoing services. \$34,000 to prepare the NPDES analysis and submission for the 2017 NPDES permit update, which was last performed in 2012. \$4,000 to conduct the biennial SSMP audit, not previously completed.		
Professional Membership	\$0	\$1,120
Memberships in professional organizations for SAM and employees that keeps them current in industry practices and improves how SAM serves the community. Costs were previously charged to Administrative Services.		
Printing/Advertising	\$0	\$0
There are no printing/advertising costs charged to Treatment.		
Insurance Premiums	\$0	\$0
There are no insurance premiums charged to Treatment.		
Utilities	\$465,120	\$462,100
Electricity, water, telephone, cable, etc.		

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Misc. Expenses	\$177,393	\$137,025
Includes incidental expenses (radio and alarm systems, etc.) not captured in other categories. Reductions are based on historic spending as well as moving expenses into more descriptive categories.		
Travel & Training	\$7,000	\$28,000
Training and travel related costs for attendance at industry conferences and seminars, and other related events to allow staff to keep current on technical skills and industry best practices and safety training.		
Building & Maintenance Services	\$0	\$1,050
Includes janitorial and other regular building maintenance services. Costs were previously charged to Administrative Services.		
Chemicals	\$197,990	\$143,000
Includes chemicals (sodium hypochlorite, polymer, ferric chloride) used in the treatment of wastewater to meet regulatory standards. Decreased \$50,000 to reflect reduced rates through participation in the Bay Area Chemical Consortium.		
Permits & Licenses	\$44,484	\$45,000
Annual costs for permits with local, regional and state agencies.		
Supplies	\$37,761	\$27,030
Office, computer, and general supplies, including food for Board and SAM member managers' meetings. This line also reflects the purchase of software upgrades. This also includes computer purchases.		
Equipment	\$591,000	\$414,500
Purchase of equipment and tools for repair and rehabilitation of facilities, vehicles, equipment. Repair projects and equipment purchases in this category typically cost less than \$50,000 each.		
Tools	\$12,200	\$7,000
Purchase of tools for repair of facilities, vehicles, equipment.		
Construction	\$0	\$0
There are no construction costs charged to Treatment. These costs are generally reflected in the Infrastructure budget are the cost \$50,000 or more.		

The significant changes in the Treatment division from the Adopted Budget for FY 2015/16 included in the FY 2016/17 budget are:

1. Reorganized the budget to display special compensation, medical benefits, retirement benefits, and retiree medical benefits in a more transparent manner. The previous budget organization did not break out special compensation and it lumped all benefits together without breaking out these higher cost benefits separately.
2. Eliminated 1.0 FTE Supervisor of Technical/Field Services. The incumbent will return to previous Certified Operator classification (to be negotiated with the represented unit). This will eliminate confusion on the reporting structure, allow the remaining supervisor position to focus on supervision rather than splitting time as an operator, and reduce overtime costs for Operator emergency response and coverage for staff on leave.
3. Assumed that the vacant, budgeted Certified Operator position will be filled. This will address the time Operators are required to perform sampling and laboratory tasks as well preventive maintenance at the treatment plant.
4. Increased the travel and training budget to ensure that staff are able to attend seminars and conferences related to certification requirements and industry practices as well as updated safety compliance. The overall increase is approximately \$21,000.
5. Reduced the budget by \$50,000 for chemicals used in treatment processes based on current consumption and the established contract rates for participating in the Bay Area Chemical Consortium.
6. Budgeted \$38,000 for a technical consultant to prepare the NPDES analysis and submission for the 2017 NPDES permit update, required every five years, and required biennial SSMP audit, which has never been performed. These tasks are critical for SAM to remain compliant with both the NPDES permit and the SSMP requirements.
7. Included an assumed cost of updating the Operator and Maintenance Technician classifications that will be in line with a flexible staffing approach and more reflective of industry standards. The new classification descriptions will be: Operator I/II/III and Maintenance Technician I/II/III. The cost of the changes in the classifications should result in little change in operating costs as it will reduce the current practice of paying for higher level certifications for employees who do not utilize the skills and knowledge needed to acquire those certifications. The cost will be built into the pay structure of the new classifications.

## **GOALS**

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- Operate the wastewater treatment system for current and future customers with safe, efficient, and cost-effective treatment services.
- Achieve 100% compliance with all NPDES limits for conventional pollutants.
- Maintain appropriate capacities and effective operations and assure no spills or overflows.
- Maintain the wastewater treatment facilities, pump stations at a level that assures uninterrupted quality service and ensure no process interruptions due to equipment failure.
- Promote the development and education of staff to assure the ongoing ability to operate, maintain, troubleshoot and repair all systems and equipment.
- Maintain equipment and facilities to improve reliability and reduce operating and maintenance costs.

## **HIGHLIGHTS**

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- Perform process related laboratory analysis for the Environmental Compliance division on weekends.
- Conducted all required annual safety training programs.
- Administered the Trucked Waste Acceptance Program.
- Worked with consultant engineers to optimize processes and expand nitrifying facilities to improve reliability.

## **PROGRAM OBJECTIVES**

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- Perform required preventive and predictive maintenance to eliminate spills, overflows, bypasses or discharge permit violations, and to minimize the possibility of equipment breakdowns
- Promote comprehensive training of division personnel.
- Continue to promote and provide a safe and healthy environment for all staff, contractors, and community.
- Develop and implement standard operating procedures (SOPs) for operations and maintenance functions.
- Develop and implement maintenance plan for routine maintenance on all equipment.
- Purchase and implement new computer maintenance management system to replace outdated system.

## **PERFORMANCE MEASURES**

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- Meet all effluent quality targets described in the NPDES permit.
- Perform all routine maintenance tasks in a timely manner.

**ENVIRONMENTAL COMPLIANCE DIVISION  
FINANCIAL SUMMARY: EXPENDITURES & REVENUE**

FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ADOPTED	FY 2015/16 PROJECTED	FY 2016/17 PROPOSED	CHANGE FROM FY 2015/16 ADOPTED
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**EXPENDITURES**

**By Type:**

Wages	32,211	21,406	27,394	-	53,054	25,660	94%
Premium Pay	-	-	-	-	100	100	-
Health Benefits	-	-	537	-	11,730	11,193	2084%
Retirement Cont.	4,870	3,237	4,142	-	10,234	6,092	147%
Retirement Medical	447	-	444	-	796	352	79%
Misc. Benefits	11,977	9,334	8,760	-	4,090	(4,670)	-53%
Legal Services	-	-	-	-	-	-	0%
Engineering Services	-	-	-	-	-	-	0%
Professional Services	-	-	10,000	50,000	79,500	69,500	695%
Prof. Memberships	-	-	-	-	-	-	0%
Printing/Advertising	150	-	100	100	500	400	400%
Insurance Premiums	-	-	-	-	-	-	0%
Utilities	-	-	-	-	-	-	0%
Misc. Expenses	-	1,128	250	-	850	600	240%
Travel & Training	-	-	400	-	1,250	850	213%
Bldg & Maint Services	-	-	-	-	-	-	0%
Chemicals	-	-	-	-	5,000	5,000	-
Permits & Licenses	-	-	-	-	-	-	0%
Supplies	-	-	250	-	12,600	12,350	0%
Equipment	-	-	-	-	-	-	0%
Tools	-	-	-	-	-	-	0%
Construction	-	-	-	-	-	-	0%
	49,655	35,105	52,277	50,100	179,704	127,427	244%

**Funded Positions:**

Operating Fund FTE	0.250	0.225	0.275	-	0.500	0.225	82%
Other Funds FTE	-	-	-	-	-	-	0
	0.250	0.225	0.275	-	0.500	0.225	82%

**REVENUE**

**By Type:**

Member Assessments	-	-	-	-	131,454	131,454	-
Contract Services	-	-	-	-	-	-	0%
NDWSCP Fees	40,702	-	52,277	40,000	48,250	(4,027)	-8%
Misc. Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Misc. Revenue	-	-	-	-	-	-	0%
Reserve Drawdown	-	-	-	-	-	-	0%
	40,702	-	52,277	40,000	179,704	127,427	244%

**By Agency:**

Half Moon Bay	-	-	-	-	66,606	66,606	-
Granada CSD	-	-	-	-	37,765	37,765	-
Montara WSD	-	-	-	-	27,083	27,083	-
	-	-	-	-	131,454	131,454	-

## Environmental Compliance

	Actual FY 13/14	Actual FY 14/15	Adopted FY 15/16	Projected FY 15/16	Proposed FY 16/17	Change from FY 15/16 Adopted	
Director Fees		-	-	-	-	-	-
Payroll	32,211	21,406	27,394	-	53,054	53,054	94%
Overtime	-	-	-	-	-	-	-
Standby Pay	-	-	-	-	-	-	-
Benefits	16,847	12,571	12,902	-	14,325	14,325	11%
Healthcare Benefits	-	-	537	-	11,730	11,730	2084%
Overtime Meals	-	-	-	-	100	100	-
Temporary	-	-	-	-	-	-	-
Retiree Medical Benefits	447	-	444	-	796	796	79%
Fingerprinting	-	-	-	-	-	-	-
Employee Physicals	-	-	-	-	-	-	-
Personnel Assistance	-	-	-	-	-	-	-
Audit Fees	-	-	-	-	-	-	-
Engineering Fees	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Payroll Costs	-	-	-	-	-	-	-
Other Professional Services	-	-	10,000	50,000	50,000	-	400%
Special Consultant Services	-	-	-	-	-	-	-
Janitorial	-	-	-	-	-	-	-
Laundry Services	-	-	-	-	-	-	-
Outside Lab Analysis	-	-	-	-	-	-	-
Inspections	-	-	-	-	-	-	-
Calibration	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-
Maintenance Project Management	-	-	-	-	-	-	-
Technical/Consulting Services	-	-	-	-	29,500	29,500	-
Video Services	-	-	-	-	-	-	-
Memberships and Dues	-	-	-	-	-	-	-
Printing and Publications	150	-	100	100	500	400	400%
Skills and Improvements	-	-	300	-	1,000	1,000	233%
Meetings and Travel	-	-	100	-	250	250	150%
Safety Physicals	-	-	-	-	-	-	-
Safety Training	-	-	-	-	-	-	-
Safety Shoes	-	-	-	-	-	-	-
Personal Safety Equipment	-	-	-	-	-	-	-
Safety Equipment	-	-	-	-	-	-	-
Postage	-	-	250	-	250	250	0%
Equipment Rental	-	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-	-
Computer/Supplies	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-
Bad Debt Expense	-	1,128	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-

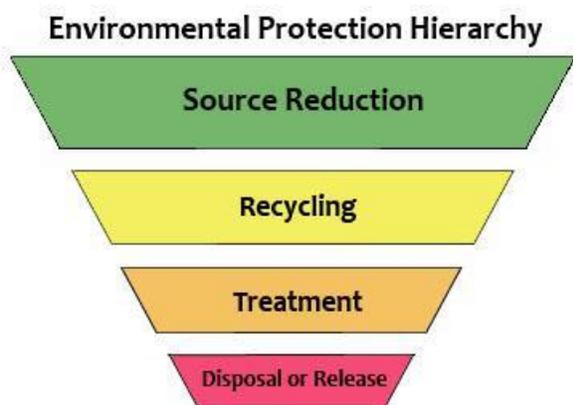
## Environmental Compliance

	Actual FY 13/14	Actual FY 14/15	Adopted FY 15/16	Projected FY 15/16	Proposed FY 16/17	Change from FY 15/16 Adopted	
Claims	-	-	-	-	-	-	-
Dishonesty Bond Insurance	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Electric	-	-	-	-	-	-	-
Natural Gas	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Mailing Machine	-	-	-	-	-	-	-
Copy Machine	-	-	-	-	-	-	-
Pagers	-	-	-	-	-	-	-
Alarm System	-	-	-	-	-	-	-
Radio System	-	-	-	-	-	-	-
Permits, Licenses and Fees	-	-	-	-	-	-	-
Diesel	-	-	-	-	-	-	-
Gasoline	-	-	-	-	600	600	-
Lubricants	-	-	-	-	-	-	-
Chemical - General	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-
Chemicals - Hypochlorite - Plant	-	-	-	-	-	-	-
Chemicals - Bisulfate	-	-	-	-	-	-	-
Chemicals - NaOCL - Pump Station	-	-	-	-	-	-	-
Chemicals - Polymer	-	-	-	-	-	-	-
Chemicals - FeCl3	-	-	-	-	-	-	-
Chemicals - NaOH - Plant	-	-	-	-	-	-	-
Lab Chemicals	-	-	-	-	5,000	5,000	-
Lab Maintenance Supplies	-	-	-	-	5,000	5,000	-
Lab General	-	-	250	-	5,000	5,000	1900%
Public Outreach Gen Supplies	-	-	-	-	2,600	2,600	-
Office Equipment	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-
Building & Grounds	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-
Plant Equipment	-	-	-	-	-	-	-
Facility Roofing	-	-	-	-	-	-	-
Instrumentation	-	-	-	-	-	-	-
Lechate Delivery Expenses	-	-	-	-	-	-	-
Sewer Line - HMB	-	-	-	-	-	-	-
Sewer Line - GCSD	-	-	-	-	-	-	-
Sewer Line - MWSD	-	-	-	-	-	-	-
Lift Station - HMB	-	-	-	-	-	-	-
Lift Station - GCSD	-	-	-	-	-	-	-
Lift Station - MWSD	-	-	-	-	-	-	-
SAM Collection Equipment	-	-	-	-	-	-	-
Service/Bank Charges	-	-	-	-	-	-	-

## Environmental Compliance

	Actual FY 13/14	Actual FY 14/15	Adopted FY 15/16	Projected FY 15/16	Proposed FY 16/17	Change from FY 15/16 Adopted	
Interest Expense	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Mechanical Tools	-	-	-	-	-	-	-
General Tools	-	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-	-
	49,655	35,105	52,277	50,100	179,704	129,604	244%
Operating HMB	-	-		-	66,606	66,606	-
Operating GCSD	-	-		-	37,765	37,765	-
Operating MWSD	-	-		-	27,083	27,083	-
NDWSCP Revenue - Operating	39,857	-	52,027	40,000	48,000	8,000	-
NDWSCP Revenue - Late Fee	845	-	250	-	250	250	0%
Treatment Trucked Waste	-	-		-	-	-	-
Misc. Revenue	-	-		-	-	-	-
Grant Revenue	-	-		-	-	-	-
Leachate Revenue	-	-		-	-	-	-
Insurance Dividend	-	-		-	-	-	-
Interest Revenue - Operating	-	-		-	-	-	-
	40,702	-	52,277	40,000	179,704	139,704	244%
FTE	0.25	0.225	0.275	-	0.50	0.50	82%

## ENVIRONMENTAL COMPLIANCE DIVISION



### PROGRAM DESCRIPTION

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The Environmental Compliance Division provides services and oversight in four areas: National Pollutant Discharge Elimination System (NPDES) permit compliance, Laboratory Operations, Non-Domestic Waste Source Control (NDWSCP) Program, and Pollution Prevention (P2) Program. NPDES permit compliance involves maintaining compliance with permit parameters, implementing investigations and additional sampling programs to address specific pollutants, developing action plans to reduce these pollutants and reporting levels of progress to the Regional Board. The laboratory conducts analyses of various plant samples for process control, NPDES permit parameters and special projects as needed.

The NDWSC Program includes evaluating facilities and dischargers within SAM's service area that could adversely affect the collection system and/or treatment plant, evaluating discharge permit applications and issuing permits, performing inspections, sampling and monitoring and conducting enforcement when needed. The P2 Program focuses on educating commercial businesses and residents on pollutants that are harmful to the collection system, treatment plant and the environment, including fats, oils, and grease (F.O.G.), and how to reduce or eliminate them. Public information, plant tours, and participation in outreach activities are significant elements of this program.

Division services are supervised by the Supervisor of Technical/Field Services. The following organizational chart reflects the reporting structure of the division.



## FISCAL YEAR 2016/17

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The following staffing summary reflects the historical cost allocation for the division.

<b>Staffing Summary</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Regular Positions	0.25	0.25	0.225	0.275	0.50

## FINANCIAL HIGHLIGHTS

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The following is a list of key budget categories, what is included in each category, and the changes between the FY 2015/16 and 2016/17 budgets.

<u>Category</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>
Wages Includes for wages for 0.50 FTE allocated to this division, which includes: 0.25 Supervisor, 0.25 Lead Collection Maintenance Worker. The laboratory costs were previously reported in the Treatment budget.	\$27,394	\$53,054
Premium Pay Overtime paid for staff to perform tasks outside of normal work times. The laboratory costs were previously reported in the Treatment budget.	\$0	\$100
Health Benefits The cost of medical, dental, and vision benefits provided to employees based on the MOU or Unrepresented Employees Manual. The increase is based on the full cost of the contractual commitment to fund the Health & Welfare Fund as identified in the MOU, which was previously reflected in the Misc. Benefits category. The laboratory costs were previously reported in the Treatment budget.	\$537	\$11,730
Retirement Contributions SAM pays the employer contribution as well as a portion of the employee contribution to CalPERS for retirement benefits. SAM is in compliance with the requirements of PEPRA. The laboratory costs were previously reported in the Treatment budget.	\$4,090	\$10,234
Retirement Medical Cost of contributions to current retiree medical premiums as well as contributions to MARA plan for employees in Tier 2. Decrease is due to a shift into Health Benefits category for SAM's contribution to the Health & Welfare rate stabilization set aside. The	\$444	\$796

**FISCAL YEAR 2016/17**

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laboratory costs were previously reported in the Treatment budget.		
Misc. Benefits	\$8,760	\$4,090
Decrease is due to breaking out the health benefits and retirement costs into a separate category for greater transparency as well as the reallocation and reduction of staffing. The laboratory costs were previously reported in the Treatment budget.		
Legal Services	\$0	\$0
There are no legal services charged to EC.		
Engineering Services	\$0	\$0
There are no engineering costs charged to EC.		
Professional Services	\$10,000	\$79,500
This category reflects specialized services that cannot be provided by SAM staff. Increased to reflect one-time services and increases in ongoing services. \$24,500 to review and update the NDWSCP ordinance and source control permit fees. Contract laboratory services were previously reported in the Treatment budget.		
Professional Membership	\$0	\$0
There are no professional membership fees charged to EC.		
Printing/Advertising	\$100	\$500
Printing and mailing outreach and inspection information as part of the pre-treatment and pollution prevention programs.		
Insurance Premiums	\$0	\$0
There are no insurance premiums charged to EC.		
Utilities	\$0	\$0
There are no utility costs charged to EC.		
Misc. Expenses	\$250	\$850
Includes incidental expenses (postage, copier) not captured in other categories.		
Travel & Training	\$400	\$1,250
Training and travel related costs for attendance at industry conferences and seminars, and other related		

**FISCAL YEAR 2016/17**

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events to allow staff to keep current on technical skills and industry best practices and required safety training.		
Building & Maintenance Services There are no building maintenance services charged to EC.	\$0	\$0
Chemicals Includes chemicals used in the laboratory to meet regulatory standards that were previously reported in the Treatment budget.	\$0	\$5,000
Permits & Licenses There are no permits or licenses charged to EC.	\$0	\$0
Supplies Office, computer, and general supplies. The laboratory costs were previously reported in the Treatment budget.	\$250	\$12,600
Equipment Purchase of equipment and tools for use in the laboratory that were previously reported in the Treatment budget.	\$0	\$0
Tools There are no tool costs charged to EC.	\$0	\$0
Construction There are no construction costs charged to EC.	\$0	\$0

The significant changes in the Environmental Compliance division from the Adopted Budget for FY 2015/16 included in the FY 2016/17 budget are:

1. Reorganized the budget to display special compensation, medical benefits, retirement benefits, and retiree medical benefits in a more transparent manner. The previous budget organization did not break out special compensation and it lumped all benefits together without breaking out these higher cost benefits separately.
2. Budgeted \$24,500 for a technical consultant to update NDWSCP ordinance for compliance with current and emerging NPDES and SSMP requirements and establish appropriate inspection fees for identified commercial establishments. This process should be completed every 5 years as part of the NPDES permit review and update.

3. Rather than staffing the laboratory, SAM will continue to contract out with SVCW to perform the required testing. This cost was previously reported in the Treatment budget. Environmental compliance is often reported separate of the treatment costs.
4. Increased the travel and training budget by \$850 to ensure that staff are able to attend seminars and conferences related to certification requirements and industry practices as well as updated safety compliance.

## **GOALS**

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- Achieve and maintain 100 % compliance with the District's NPDES permit requirements, including the NDWSC and Pollution Prevention (P2) programs.
- Promote and maintain a positive, safe and productive work environment while cultivating a sense of environmental stewardship.
- Promote and maintain representative sampling, perform exceptional analyses and accurately report data collected to evaluate industrial and commercial discharges, the operational status of the treatment plant and the quality of the bio-solids generated.
- Effectively regulate dischargers of industrial, commercial and other types of wastewater to protect the sanitary sewer system, the treatment plant, staff, the public and the environment.
- Effectively implement the Pollution Prevention (P2) Program and provide public outreach to reduce and or prevent the discharge of pollutants to the collection system, treatment plant and the environment; this includes implementing tools to measure the progress of these efforts.
- Effectively build and maintain partnerships with other agencies that have similar requirements and goals (Green Business Program, Household Hazardous Waste/Pharmaceutical Collection, Bay Area Pollution Prevention Group, etc.)
- Maintain Environmental Laboratory Accreditation Program (ELAP) certification for conventional pollutants and coliform bacteria.

## **ACHIEVEMENTS**

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- Identified deficiencies in the necessary ELAP certification requirements and implemented necessary changes.
- Contracted with a partner agency to perform the annual NDWSC program inspections and performed sampling at commercial facilities and inspections at food service establishments (FSEs) and dentists in the SAM's service area.
- Conducted classroom tours of the treatment plant for over approximately 280 students.

## **PROGRAM OBJECTIVES**

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- Perform all required sampling, inspections, studies and outreach to comply with the District's NPDES permit, NDWSC and Pollution Prevention Programs, F.O.G. program, and process control.

## **FISCAL YEAR 2016/17**

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- Maintain compliance with all programs and requirements listed above.
- Maintain ELAP certification for laboratory functions.
- Continue to educate and increase the level of awareness on pollution prevention and water quality issues with the goals of changing behavior and decreasing the volume of pollutants entering the treatment plant and the bay.
- Participate in public outreach activities such as the Half Moon Bay Art & Pumpkin Festival, Pacific Coast Dream Machines, and the Coastal Wildflower Day/Earth Day.
- Distributed informational materials, brochures, and notices regarding proper discharge of wastes to residents, commercial businesses, and during public events.
- Coordinate Plant Tour program for Half Moon Bay High School biology students.
- Develop and implement an elementary education outreach program to create interest in wastewater and recycled water resource issues.

## **PERFORMANCE MEASURES**

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- Complete 100% NDWSC and F.O.G. inspections.
- Meet and maintain ELAP compliance requirements.
- Complete all of the necessary annual continued learning units to maintain required Environmental Compliance Inspector and Laboratory Analyst certifications from the California Water Environment Association.

**Contract Collection Services  
Budget**

**CONTRACT COLLECTION SERVICES**  
**FINANCIAL SUMMARY: EXPENDITURES & REVENUE**

FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ADOPTED	FY 2015/16 PROJECTED	FY 2016/17 PROPOSED	CHANGE FROM FY 2015/16 ADOPTED
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**EXPENDITURES**

**By Type:**

Wages	347,920	437,355	541,067	475,982	355,606	(185,461)	-34%
Premium Pay	35,363	40,049	45,198	31,979	24,700	(20,498)	-45%
Health Benefits	-	-	32,659	129,030	111,435	78,776	241%
Retirement Cont.	57,407	72,164	89,276	71,968	68,596	(20,680)	-23%
Retirement Medical	9,058	1,389	9,060	9,060	5,334	(3,726)	-41%
Misc. Benefits	117,740	125,816	138,664	66,066	20,305	(118,359)	-85%
Legal Services	-	-	-	-	-	-	0%
Engineering Services	-	-	-	-	-	-	0%
Professional Services	19,500	17,875	30,000	60,000	30,000	-	0%
Prof. Memberships	148	-	-	828	750	750	0%
Printing/Advertising	-	-	-	-	-	-	0%
Insurance Premiums	51,996	48,091	44,770	59,336	59,336	14,566	33%
Utilities	3,347	257	4,043	4,043	5,000	957	24%
Misc. Expenses	4,091	10,163	7,391	16,059	9,979	2,588	35%
Travel & Training	5,519	8,949	11,400	9,120	11,400	-	0%
Bldg & Maint Services	-	-	-	-	-	-	0%
Chemicals	-	-	-	-	-	-	0%
Permits & Licenses	-	-	-	-	-	-	0%
Supplies	9,390	8,875	8,923	10,487	11,400	2,477	28%
Equipment	15,872	20,233	19,000	58,997	181,000	162,000	853%
Tools	353	222	756	1,260	800	44	6%
Construction	-	-	-	-	-	-	0%
	677,704	791,438	982,207	1,004,217	895,642	(86,565)	-8.8%

**Funded Positions:**

Operating Fund FTE	6.150	6.150	6.475	5.500	4.750	(1.725)	-27%
Other Funds FTE	-	-	-	-	-	-	0%
	6.150	6.150	6.475	5.500	4.750	(1.725)	-27%

**REVENUE**

**By Type:**

Member Assessments	838,176	869,112	982,207	982,207	895,642	(86,565)	-9%
Contract Services	-	-	-	-	-	-	0%
NDWSCP Fees	-	-	-	-	-	-	0%
Misc. Fees	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Misc. Revenue	-	-	-	-	-	-	0%
Reserve Drawdown	-	-	-	-	-	-	0%
	838,176	869,112	982,207	982,207	895,642	(86,565)	-8.8%

**By Agency:**

Half Moon Bay	275,760	300,192	369,420	369,420	331,685	(37,735)	-10.2%
Granada CSD	229,548	263,064	267,797	267,797	242,350	(25,448)	-9.5%
Montara WSD	332,868	305,856	344,990	344,990	321,608	(23,382)	-6.8%
	838,176	869,112	982,207	982,207	895,642	(86,565)	-8.8%

### Contract Collection Services

	Actual FY 13/14	Actual FY 14/15	Adopted FY 15/16	Projected FY 15/16	Proposed FY 16/17	Change from FY 15/16 Adopted	
Director Fees	-	-	-	-	-	-	-
Payroll	347,920	437,355	541,067	475,982	355,606	(185,461)	-34%
Overtime	35,363	40,049	45,098	31,879	10,000	(35,098)	-78%
Standby Pay	-	-	-	-	14,600	14,600	-
Benefits	175,147	197,980	227,940	138,035	88,902	(139,038)	-61%
Healthcare Benefits	-	-	32,659	129,030	111,435	78,776	241%
Overtime Meals	-	-	100	100	100	-	0%
Temporary	-	-	-	-	-	-	-
Retiree Medical Benefits	9,058	1,389	9,060	9,060	5,334	(3,726)	-41%
Fingerprinting	-	-	-	-	-	-	-
Employee Physicals	-	668	2,400	2,400	2,400	-	0%
Personnel Assistance	-	-	-	-	-	-	-
Audit Fees	-	-	-	-	-	-	-
Engineering Fees	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Payroll Costs	-	-	-	-	-	-	-
Other Professional Services	19,500	17,875	30,000	30,000	5,000	(25,000)	-83%
Special Consultant Services	-	-	-	-	-	-	-
Janitorial	-	-	-	-	-	-	-
Laundry Services	2,324	6,868	2,412	11,079	5,000	2,588	107%
Outside Lab Analysis	-	-	-	-	-	-	-
Inspections	-	-	-	-	-	-	-
Calibration	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-
Maintenance Project Management	-	-	-	-	-	-	-
Technical/Consulting Services	-	-	-	30,000	25,000	25,000	-
Video Services	-	-	-	-	-	-	-
Memberships and Dues	148	-	-	828	750	750	-
Printing and Publications	-	-	-	-	-	-	-
Skills and Improvements	2,298	3,623	8,500	5,484	7,000	(1,500)	-18%
Meetings and Travel	201	30	500	1,236	2,000	1,500	300%
Safety Physicals	-	75	-	-	-	-	-
Safety Training	3,020	5,296	2,400	2,400	2,400	-	0%
Safety Shoes	612	464	880	880	880	-	0%
Personal Safety Equipment	1,024	784	1,000	1,000	1,000	-	0%
Safety Equipment	131	1,304	699	700	699	-	0%
Postage	-	-	-	-	-	-	-
Equipment Rental	-	-	-	-	-	-	-
Office Supplies	304	80	257	345	250	(7)	-3%
Computer/Supplies	-	-	-	-	2,000	2,000	-
General Supplies	877	701	516	960	900	384	74%
Bad Debt Expense	-	-	-	-	-	-	-

### Contract Collection Services

	Actual FY 13/14	Actual FY 14/15	Adopted FY 15/16	Projected FY 15/16	Proposed FY 16/17	Change from FY 15/16 Adopted	
Liability Insurance	51,996	48,091	44,770	59,336	59,336	14,566	33%
Property Insurance	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-
Dishonesty Bond Insurance	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Electric	-	-	-	-	-	-	-
Natural Gas	-	-	-	-	-	-	-
Water	3,347	257	4,043	4,043	5,000	957	24%
Mailing Machine	-	-	-	-	-	-	-
Copy Machine	-	-	-	-	-	-	-
Pagers	-	-	-	-	-	-	-
Alarm System	-	-	-	-	-	-	-
Radio System	-	-	-	-	-	-	-
Permits, Licenses and Fees	-	-	-	-	-	-	-
Diesel	6,116	5,823	5,600	7,169	6,000	400	7%
Gasoline	2,093	2,271	1,800	1,263	1,500	(300)	-17%
Lubricants	-	-	250	250	250	-	0%
Chemical - General	-	-	-	-	-	-	-
Maintenance	-	-	500	500	500	-	0%
General Supplies	-	-	-	-	-	-	-
Chemicals - Hypochlorite - Plant	-	-	-	-	-	-	-
Chemicals - Bisulfate	-	-	-	-	-	-	-
Chemicals - NaOCL - Pump Station	-	-	-	-	-	-	-
Chemicals - Polymer	-	-	-	-	-	-	-
Chemicals - FeCl3	-	-	-	-	-	-	-
Chemicals - NaOH - Plant	-	-	-	-	-	-	-
Lab Chemicals	-	-	-	-	-	-	-
Lab Maintenance Supplies	-	-	-	-	-	-	-
Lab General	-	-	-	-	-	-	-
Public Outreach Gen Supplies	-	-	-	-	-	-	-
Office Equipment	252	-	-	-	1,000	1,000	-
Vehicles	4,129	7,230	5,000	10,714	5,000	-	0%
Building & Grounds	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-
Plant Equipment	-	-	-	-	-	-	-
Facility Roofing	-	-	-	-	-	-	-
Instrumentation	-	-	-	-	-	-	-
Lechate Delivery Expenses	-	-	-	-	-	-	-
Sewer Line - HMB	-	-	-	-	-	-	-
Sewer Line - GCSD	-	-	-	-	-	-	-
Sewer Line - MWSD	-	-	-	-	-	-	-
Lift Station - HMB	-	-	-	-	-	-	-

### Contract Collection Services

	Actual FY 13/14	Actual FY 14/15	Adopted FY 15/16	Projected FY 15/16	Proposed FY 16/17	Change from FY 15/16 Adopted	
Lift Station - GCSD	-	-	-	-	-	-	-
Lift Station - MWSD	-	-	-	-	-	-	-
SAM Collection Equipment	11,491	13,003	14,000	48,283	175,000	161,000	1150%
Service/Bank Charges	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Mechanical Tools	-	-	-	-	-	-	-
General Tools	353	222	756	1,260	800	44	6%
Fines and Penalties	-	-	-	-	-	-	-
	677,704	791,438	982,207	1,004,217	895,642	(86,565)	-9%
Operating HMB	275,760	300,192	369,420	369,420	331,685	(37,735)	-10%
Operating GCSD	229,548	263,064	267,797	267,797	242,350	(25,448)	-10%
Operating MWSD	332,868	305,856	344,990	344,990	321,608	(23,382)	-7%
NDWSCP Revenue - Operating	-	-	-	-	-	-	-
NDWSCP Revenue - Late Fee	-	-	-	-	-	-	-
Treatment Trucked Waste	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	-
Grant Revenue	-	-	-	-	-	-	-
Leachate Revenue	-	-	-	-	-	-	-
Insurance Dividend	-	-	-	-	-	-	-
Interest Revenue - Operating	-	-	-	-	-	-	-
	838,176	869,112	982,207	982,207	895,642	(86,565)	-9%
FTE	6.15	6.15	6.475	5.50	4.75	(1.725)	-27%

**CONTRACT COLLECTION SERVICES DIVISION**



**PROGRAM DESCRIPTION**

The Contract Collection Services (CCS) division is a discrete function within the General Budget. This division provides preventive and corrective maintenance of the wastewater main lines and responds to customer requests for service for the City of Half Moon Bay, Granada Community Services District, and the Montara Water & Sanitary District. The service levels are identified in the service agreements between SAM and each participating agency.

Assessments for the contract collection services are calculated based on the previous calendar year’s man-hours spent in the various districts.

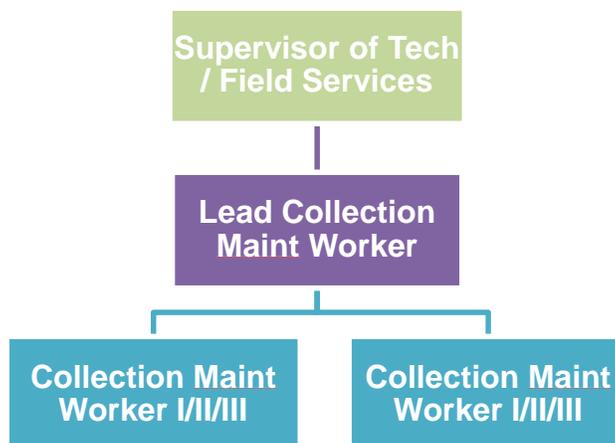
**CCS Crew Activity Summary**

	<b>HMB</b>	<b>GCS D</b>	<b>MWSD</b>	
<b>FY 2016/17</b>	37.6%	27.3%	35.1%	(Based on Calendar Year 2015)
<b>FY 2015/16</b>	36.3%	27.4%	36.3%	(Based on Calendar Year 2014)
<b>Variance</b>	1.3%	-0.2%	-1.1%	

**CCS Assessments for Each Member Agency**

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>\$ Change</u>	<u>% Change</u>
Half Moon Bay	\$ 369,420	\$ 331,685	(\$37,735)	(10.2%)
GCS D	\$ 267,797	\$ 242,350	(\$25,448)	(9.5%)
MWSD	\$ 344,990	\$ 321,608	(\$23,382)	(6.8%)
<b>Total</b>	<b>\$ 982,207</b>	<b>\$ 895,642</b>	<b>(\$86,565)</b>	<b>(8.8%)</b>

Services are supervised by the Supervisor of Technical/Field Services. The following organizational chart reflects the reporting structure of the division.



The following staffing summary reflects the historical cost allocation for the division.

<b>Staffing Summary</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Regular Positions	6.15	6.15	6.15	6.475	4.75

**FINANCIAL HIGHLIGHTS**

The following is a list of key budget categories, what is included in each category, and the changes between the FY 2015/16 and 2016/17 budgets.

<b>Category</b>	<b>FY 2015/16</b>	<b>FY 2016/17</b>
<b>Wages</b> Includes for wages for 4.75 FTE allocated to this division, which includes: 0.75 Lead Collection Maintenance Worker, 2.0 Collection Maintenance Worker I/II/III, and 1.0 Maintenance Technician. The decrease reflects a reduction in staff based on the request from the member agencies as well as no overhead charges per Board direction. Staff will no longer provide ancillary services (USA markings, connection inspections, repair project management) not identified in the service contracts.	\$541,067	\$355,606
<b>Premium Pay</b> Overtime paid for staff to perform tasks outside of normal work times and standby pay. The decrease reflects fewer SSOs and emergency call-outs based on better identification and cleaning of problem areas.	\$45,198	\$24,700
<b>Health Benefits</b> The cost of medical, dental, and vision benefits provided to employees based on the MOU or Unrepresented Employees Manual. The increase is based on the full cost of the contractual commitment	\$32,659	\$111,435

**FISCAL YEAR 2016/17**

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to fund the Health & Welfare Fund as identified in the MOU, which was previously reflected in the Misc. Benefits category.		
Retirement Contributions	\$89,276	\$68,596
SAM pays the employer contribution as well as a portion of the employee contribution to CalPERS for retirement benefits. SAM is in compliance with the requirements of PEPRA.		
Retirement Medical	\$9,060	\$5,334
Cost of contributions to current retiree medical premiums as well as contributions to MARA plan for employees in Tier 2. Decrease is due to a shift into Health Benefits category for SAM's contribution to the Health & Welfare rate stabilization set aside.		
Misc. Benefits	\$138,664	\$20,305
Decrease is due to breaking out the health benefits and retirement costs into a separate category for greater transparency as well as the reallocation and reduction of staffing.		
Legal Services	\$0	\$0
There are no legal services charged to CCS.		
Engineering Services	\$0	\$0
There are no engineering costs charged to CCS.		
Professional Services	\$30,000	\$30,000
This category reflects specialized services that cannot be provided by SAM staff. Increased to reflect one-time services and increases in ongoing services. \$132,000 for contract CCTV work of 1/3 of member agencies collection systems. \$20,000 for specialized and safety training.		
Professional Membership	\$0	\$750
Memberships in professional organizations for SAM and employees that keeps them current in industry practices and improves how SAM serves the community. The costs were previously charged to Administrative Services.		
Printing/Advertising	\$0	\$0
There are no printing or advertising costs charged to CCS.		

**FISCAL YEAR 2016/17**

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Insurance Premiums The liability insurance premiums for coverage of the member agencies' collection systems are charged to this budget. Increases are based on FY 2015/16 premiums and anticipated premium changes by the pooling authority CSRMA.	\$44,770	\$59,336
Utilities Electricity, water, telephone, cable, internet connections, etc.	\$4,043	\$5,000
Misc. Expenses Includes incidental expenses (employee physicals, laundry services, etc.) not captured in other categories.	\$7,391	\$9,979
Travel & Training Training and travel related costs for attendance at industry conferences and seminars, and other related events to allow staff to keep current on technical skills and industry best practices and required safety training. The decrease reflects the reduced staffing.	\$11,400	\$11,400
Building & Maintenance Services There are no building and maintenance services charged to CCS.	\$0	\$0
Chemicals There are no chemicals charged to CCS.	\$0	\$0
Permits There are no permits charged to EC.	\$0	\$0
Supplies Office, computer, and general supplies. This line also reflects the purchase of software upgrades.	\$8,923	\$11,400
Equipment Purchase of equipment for use in repair of collection system vehicles. The increase is due to the need to replace an existing cleaning vehicle (SAM 8, 2006 GMC Pipe Hunger) that has reached the end of its useful life and requires significant repairs to keep it in use.	\$19,000	\$181,000
Tools Purchase of tools for use in the collection system.	\$756	\$800

## FISCAL YEAR 2016/17

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Construction \$0 \$0  
There are no construction costs charged to CCS.

The significant changes in the Contract Collection Services division from the Adopted Budget for FY 2015/16 included in the FY 2016/17 budget are:

1. Reorganized the budget to display special compensation, medical benefits, retirement benefits, and retiree medical benefits in a more transparent manner. The previous budget organization did not break out special compensation and it lumped all benefits together without breaking out these higher cost benefits separately.
2. Removed allocations for all staff not directly providing contract collection services.
3. Contract with outside vendor to perform CCTV work to assess the need for cleaning schedules adjustments as well as repairs, as recommended in industry best management practices. This work will be performed on 1/3 of member agency collection sewer lines each year.
4. Included an assumed cost of updating the Collection Maintenance Worker and Maintenance Technician classifications that will be in line with a flexible staffing approach and more reflective of industry standards. The new classification descriptions will be: Collection Maintenance Worker I/II/III and Maintenance Technician I/II/III. The cost of the changes in the classifications should result in little change in operating costs as it will reduce the current practice of paying for higher level certifications for employees who do not utilize the skills and knowledge needed to acquire those certifications. The cost will be built into the pay structure of the new classifications.
5. Purchase of a new cleaning vehicle to replace SAM 8, which has reached the end of its useful life and requires significant cost for repairs to keep it in service. The estimated cost of the new vehicle is \$175,000.

## GOALS

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- Perform all scheduled and emergency maintenance at the service levels defined in the service agreements.
- Work with the member agencies to reduce sanitary sewer overflows (SSOs) through use of industry best practices.
- Provide customers with quick, knowledgeable and complete response by service crews.
- Promote the development and education of staff to assure the ongoing ability to maintain, troubleshoot and repair all systems and equipment.

## HIGHLIGHTS

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- Cleaned member agency sewer lines as required in the service agreements.

- Responded to service requests as required in the service agreements.
- Responded to most emergency service requests within 60 minutes.
- Performed preventive maintenance at all contract lift stations. This work improves pump station reliability and reduces odor generation.
- Conducted all required annual safety training programs.
- Responded to requests for USA markings.
- Performed connection inspections for member agencies as requested.
- Performed project management services for sewer line repair work as requested by member agencies.

**PROGRAM OBJECTIVES**

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- Perform required preventive and predictive maintenance to eliminate spills, overflows, bypasses or discharge permit violations, and to minimize the possibility of equipment breakdowns
- Continue to promote and provide a safe and healthy environment for all staff.
- Develop and implement standard operating procedures (SOPs) for contract collection and maintenance functions.
- Develop and implement maintenance plan for routine maintenance on all equipment.
- Purchase and implement new Sewer System Management Plan (SSMP) software to replace outdated system.

**PERFORMANCE MEASURES**

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- Clean all segments of member agency sewer lines each year for regular cleaning and more frequently for “hot spots” or problem areas.
- Reduce sanitary sewer overflows (SSOs) to no more than the annual Region 2 average of six spills per 100 miles of pipe.
- No lost time due to injuries or accidents.
- Completion of 100% of required annual safety trainings.
- Respond to 100% of emergency service requests within 60 minutes with 100% customer satisfaction.

**Infrastructure  
Budget**

**INFRASTRUCTURE DIVISION**  
**FINANCIAL SUMMARY: EXPENDITURES & REVENUE**

FY 2013/14 ACTUAL	FY 2014/15 ACTUAL	FY 2015/16 ADOPTED	FY 2015/16 PROJECTED	FY 2016/17 PROPOSED	CHANGE FROM FY 2015/16 ADOPTED
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**EXPENDITURES**

**By Type:**

Wages	-	-	-	99,800	99,800	-
Premium Pay	-	-	-	-	-	-
Health Benefits	-	-	-	18,768	18,768	-
Retirement Cont.	-	-	-	6,737	6,737	-
Retirement Medical	-	-	-	1,497	1,497	-
Misc. Benefits	-	-	-	18,643	18,643	-
Legal Services	-	-	-	-	-	-
Engineering Services	-	-	250,000	131,640	133,550	(116,450) -47%
Professional Services	-	-	40,000	120,000	30,000	(10,000) -25%
Prof. Memberships	-	-	-	-	-	-
Printing/Advertising	-	-	-	1,000	1,000	-
Insurance Premiums	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Misc. Expenses	-	-	-	-	-	-
Travel & Training	-	-	-	880	880	-
Bldg & Maint Services	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-
Supplies	-	-	-	75,000	75,000	-
Equipment	-	-	-	-	-	-
Tools	-	-	-	-	-	-
Construction	-	512,157	947,000	947,000	360,200	(586,800) -62%
	-	512,157	1,237,000	1,198,640	746,074	(490,926) -40%

**Funded Positions:**

Operating Fund FTE	-	-	-	0.80	0.80	-
Other Funds FTE	-	-	-	-	-	-
	-	-	-	0.80	0.80	-

**REVENUE**

**By Type:**

Member Assessments	-	320,004	737,000	737,000	746,074	9,074 1.2%
Contract Services	-	-	-	-	-	-
NDWSCP Fees	-	-	-	-	-	-
Misc. Fees	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-
Reserve Drawdown	-	-	500,000	500,000	-	(500,000) -100%
	-	320,004	1,237,000	1,237,000	746,074	(490,926) -40%

**By Agency:**

Half Moon Bay	-	156,480	366,289	366,289	378,026	11,737 3.2%
Granada CSD	-	100,164	210,045	210,045	214,338	4,293 2.0%
Montara WSD	-	63,360	160,666	160,666	153,710	(6,956) -4.3%
	-	320,004	737,000	737,000	746,074	9,074 1.2%

## Infrastructure

	Actual FY 13/14	Actual FY 14/15	Adopted FY 15/16	Projected FY 15/16	Proposed FY 16/17	Change from FY 15/16 Adopted	
Director Fees	-	-	-	-	-	-	-
Payroll	-	-	-	-	99,800	99,800	-
Overtime	-	-	-	-	-	-	-
Standby Pay	-	-	-	-	-	-	-
Benefits	-	-	-	-	25,379	25,379	-
Healthcare Benefits	-	-	-	-	18,768	18,768	-
Overtime Meals	-	-	-	-	-	-	-
Temporary	-	-	-	-	-	-	-
Retiree Medical Benefits	-	-	-	-	1,497	1,497	-
Fingerprinting	-	-	-	-	-	-	-
Employee Physicals	-	-	-	-	-	-	-
Personnel Assistance	-	-	-	-	-	-	-
Audit Fees	-	-	-	-	-	-	-
Engineering Fees	-	-	250,000	131,640	133,550	1,910	-47%
Legal Fees	-	-	-	-	-	-	-
Payroll Costs	-	-	-	-	-	-	-
Other Professional Services	-	-	-	-	-	-	-
Special Consultant Services	-	-	40,000	-	-	-	-100%
Janitorial	-	-	-	-	-	-	-
Laundry Services	-	-	-	-	-	-	-
Outside Lab Analysis	-	-	-	-	-	-	-
Inspections	-	-	-	-	-	-	-
Calibration	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-
Maintenance Project Management	-	-	-	-	-	-	-
Technical/Consulting Services	-	-	-	120,000	30,000	(90,000)	-
Video Services	-	-	-	-	-	-	-
Memberships and Dues	-	-	-	-	-	-	-
Printing and Publications	-	-	-	-	1,000	1,000	-
Skills and Improvements	-	-	-	-	-	-	-
Meetings and Travel	-	-	-	-	880	880	-
Safety Physicals	-	-	-	-	-	-	-
Safety Training	-	-	-	-	-	-	-
Safety Shoes	-	-	-	-	-	-	-
Personal Safety Equipment	-	-	-	-	-	-	-
Safety Equipment	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Equipment Rental	-	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-	-
Computer/Supplies	-	-	-	-	75,000	75,000	-
General Supplies	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-

## Infrastructure

	Actual FY 13/14	Actual FY 14/15	Adopted FY 15/16	Projected FY 15/16	Proposed FY 16/17	Change from FY 15/16 Adopted	
Claims	-	-	-	-	-	-	-
Dishonesty Bond Insurance	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Electric	-	-	-	-	-	-	-
Natural Gas	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Mailing Machine	-	-	-	-	-	-	-
Copy Machine	-	-	-	-	-	-	-
Pagers	-	-	-	-	-	-	-
Alarm System	-	-	-	-	-	-	-
Radio System	-	-	-	-	-	-	-
Permits, Licenses and Fees	-	-	-	-	-	-	-
Diesel	-	-	-	-	-	-	-
Gasoline	-	-	-	-	-	-	-
Lubricants	-	-	-	-	-	-	-
Chemical - General Maintenance	-	-	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-
Chemicals - Hypochlorite - Plant	-	-	-	-	-	-	-
Chemicals - Bisulfate	-	-	-	-	-	-	-
Chemicals - NaOCL - Pump Station	-	-	-	-	-	-	-
Chemicals - Polymer	-	-	-	-	-	-	-
Chemicals - FeCl3	-	-	-	-	-	-	-
Chemicals - NaOH - Plant	-	-	-	-	-	-	-
Lab Chemicals	-	-	-	-	-	-	-
Lab Maintenance Supplies	-	-	-	-	-	-	-
Lab General	-	-	-	-	-	-	-
Public Outreach Gen Supplies	-	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-
Building & Grounds	-	-	-	-	-	-	-
Pump Station	-	-	-	-	60,000	60,000	-
Plant Equipment	-	97,629	-	-	300,200	300,200	-
Facility Roofing	-	-	-	-	-	-	-
Instrumentation	-	-	-	-	-	-	-
Lechate Delivery Expenses	-	-	-	-	-	-	-
Sewer Line - HMB	-	-	-	-	-	-	-
Sewer Line - GCSD	-	-	-	-	-	-	-
Sewer Line - MWSD	-	-	-	-	-	-	-
Lift Station - HMB	-	-	-	-	-	-	-
Lift Station - GCSD	-	-	-	-	-	-	-
Lift Station - MWSD	-	-	-	-	-	-	-
SAM Collection Equipment	-	414,528	947,000	947,000	-	(947,000)	-100%
Service/Bank Charges	-	-	-	-	-	-	-

### Infrastructure

	Actual FY 13/14	Actual FY 14/15	Adopted FY 15/16	Projected FY 15/16	Proposed FY 16/17	Change from FY 15/16 Adopted	
Interest Expense	-	-	-		-	-	-
Depreciation Expense	-	-	-		-	-	-
Mechanical Tools	-	-	-		-	-	-
General Tools	-	-	-		-	-	-
Fines and Penalties	-	-	-		-	-	-
	-	512,157	1,237,000	1,198,640	746,074	(452,566)	-40%
Operating HMB	-	156,480	366,289	366,289	378,026	11,737	3%
Operating GCSD	-	100,164	210,045	210,045	214,338	4,293	2%
Operating MWSD	-	63,360	160,666	160,666	153,710	(6,956)	-4%
NDWSCP Revenue - Operating	-		-		-	-	-
NDWSCP Revenue - Late Fee	-		-		-	-	-
Treatment Trucked Waste	-		-		-	-	-
Misc. Revenue	-		-		-	-	-
Grant Revenue	-		-		-	-	-
Leachate Revenue	-		-		-	-	-
Insurance Dividend	-		-		-	-	-
Interest Revenue - Operating	-		-		-	-	-
	-	320,004	737,000	737,000	746,074	9,074	1%
FTE	-	-	-	-	0.80	0.80	-

## INFRASTRUCTURE DIVISION



### PROGRAM DESCRIPTION

The Infrastructure Division is responsible for the management and technical support necessary to develop and manage an infrastructure program and provide project management and construction inspection services. The infrastructure program includes the rehabilitation of the existing Intertie Pipeline System (IPS), pump stations, treatment plant, and administration facilities.

Infrastructure assessments are calculated based on each agency's portion of the flow for the previous calendar year. The member agency assessments for Infrastructure are shown in the following table (rounded to the nearest dollar).

<b>Infrastructure Assessments for Each Member Agency</b>				
	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>\$ Change</u>	<u>% Change</u>
Half Moon Bay	\$366,289	\$378,026	\$11,737	3.2%
GCSD	\$210,045	\$214,338	\$4,293	2.0%
MWSD	\$160,666	\$153,710	(\$6,956)	(4.3%)
<b>Total</b>	<b>\$737,000</b>	<b>\$746,074</b>	<b>\$9,074</b>	<b>1.2%</b>

Division services are managed by the Engineering & Construction Contracts Manager.

**Engineering &  
Construction  
Contracts Manager**

The following staffing summary reflects the historical cost allocation to this division.

<b>Staffing Summary</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Regular Positions	0.00	0.00	0.00	0.00	0.80

**GOALS**

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- To provide engineering analysis and project development for cost effective implementation of all SAM infrastructure projects.
- To effectively plan and implement future rehabilitation and replacement of the infrastructure in order to maintain an efficient, reliable system and to provide timely response with plan review for new development.
- To maintain accurate reproducible records of infrastructure improvements and land records.
- To keep informed of all construction that may affect SAM facilities.

**HIGHLIGHTS**

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- Directed design approval, implementation and construction inspection for all infrastructure projects. Pipeline, pump station, engineering and treatment plant projects completed in FY 2015/16.
- Major Capital Projects completed in FY 2015/16:  
Intertie Pipeline System  
Recycled Water Project Analysis
- Updated and expanded the Sanitary Sewer Management Plan (SSMP).

**PROGRAM OBJECTIVES**

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- Provide research, design, bidding and construction inspection services for infrastructure projects.
- Prioritize infrastructure projects to meet SAM needs, compliance with new regulatory requirements, and develop a 5-year improvement program plan.

**FINANCIAL HIGHLIGHTS**

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The following is a list of key budget categories, what is included in each category, and the changes between the FY 2015/16 and 2016/17 budgets.

Category	FY 2015/16	FY 2016/17
Wages A portion (0.80 FTE) of the Engineering & Construction Contracts Manager was to Infrastructure to show the engineering and project management related to the projects.	\$0	\$99,800
Premium Pay Overtime paid for staff to perform tasks outside of normal work times.	\$0	\$0
Health Benefits The cost of medical, dental, and vision benefits provided to employees based on the Unrepresented Employees Manual.	\$0	\$18,768

**FISCAL YEAR 2016/17**

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Retirement Contributions SAM pays the employer contribution as well as a portion of the employee contribution to CalPERS for retirement benefits. SAM is in compliance with the requirements of PEPRA.	\$0	\$6,737
Retirement Medical Cost of contributions to current retiree medical premiums as well as contributions to MARA plan for employees in Tier 2.	\$0	\$1,497
Misc. Benefits Medicare, life insurance, long-term disability, workers' compensation, and 457 contributions, and any other benefits not reported in another category.	\$0	\$18,643
Legal Services There are no legal costs charged to Infrastructure.	\$0	\$0
Engineering Services Engineering services requiring specialized certification or skills will be performed by contract engineers. The decrease reflects fewer and smaller projects planned for FY 2016/17.	\$250,000	\$133,550
Professional Services Specialized services that cannot be provided by SAM staff. The decrease reflects fewer and smaller projects planned for FY 2016/17.	\$40,000	\$30,000
Professional Membership There are no professional memberships charged to Infrastructure.	\$0	\$0
Printing/Advertising The cost of printing plans for bid postings as well as advertising public notices.	\$0	\$1,000
Insurance Premiums There are no insurance premiums charged to Infrastructure.	\$0	\$0
Utilities There are no utilities charged to Infrastructure.	\$0	\$0
Misc. Expenses	\$0	\$0

## FISCAL YEAR 2016/17

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There are no miscellaneous expenses charged to Infrastructure.		
Travel & Training Training and travel related costs for attendance at industry conferences and seminars, and other related events to allow staff to keep current on technical skills and industry best practices.	\$0	\$880
Building & Maintenance Services There are no building maintenance services charged to Infrastructure.	\$0	\$0
Chemicals There are no chemical costs charged to Infrastructure.	\$0	\$0
Permits & Licenses There are no permit and license costs charged to Infrastructure.	\$0	\$0
Supplies This category reflects the purchase of SCADA software upgrades and component replacements.	\$0	\$75,000
Equipment There are no equipment costs charged to Infrastructure.	\$0	\$0
Tools There are no tool costs charged to Infrastructure.	\$0	\$0
Construction Contract construction costs are included in this category. The decrease reflects fewer and smaller projects planned for FY 2016/17.	\$947,000	\$360,200

The Infrastructure division budget **decreased** from \$1.2 million to \$0.75 million (40%) from Fiscal Year 2015/16. The significant changes in the Infrastructure division from the Adopted Budget for FY 2015/16 included in the FY 2016/17 budget are:

1. Reallocated 0.80 FTE of the Engineering & Construction Contracts Manager from the Administrative Services division to more accurately reflect the support provided to infrastructure and planning projects.
2. Reduced the Infrastructure division budget by \$490,926. Based on direction provided by the Board at the budget workshop, staff has minimized the list of infrastructure projects for FY 2016/17 and has budgeted for the completion of a

hydraulic analysis and creation of a 5-Year Infrastructure Plan. The projects planned for this fiscal year are:

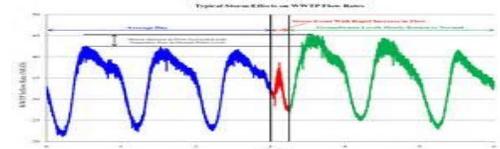


The following pages provide details of each of the planned projects.

## COMPREHENSIVE HYDRAULIC MODELING

### PROJECT DESCRIPTION:

A comprehensive hydraulic model will be used as the central tool to evaluate the existing sewer system to develop recommendations for improving system operations and identifying improvements.



PROJECT TOTAL	PRIOR TO FY 2015/16	PROJECTED FY 2015/16	PROPOSED FY 2016/17	PROPOSED FY 2017/18	PROPOSED FY 2018/19
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### EXPENDITURES

#### By Type:

Wages	5,940	-	-	5,940	-	-
Premium Pay	-	-	-	-	-	-
Health Benefits	1,173	-	-	1,173	-	-
Retirement Cont.	412	-	-	412	-	-
Retirement Medical	89	-	-	89	-	-
Misc. Benefits	1,099	-	-	1,099	-	-
Legal Services	-	-	-	-	-	-
Engineering Services	115,000	-	-	115,000	-	-
Professional Services	25,000	-	-	25,000	-	-
Prof. Memberships	-	-	-	-	-	-
Printing/Advertising	500	-	-	500	-	-
Insurance Premiums	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Misc. Expenses	500	-	-	500	-	-
Travel & Training	-	-	-	-	-	-
Bldg & Maint Services	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Tools	-	-	-	-	-	-
Construction	-	-	-	-	-	-
<b>149,713</b>	<b>-</b>	<b>-</b>	<b>149,713</b>	<b>-</b>	<b>-</b>	

#### Funded Positions:

Operating Fund FTE	-	-	0.05	-	-
Other Funds FTE	-	-	-	-	-
	-	-	0.05	-	-

### REVENUE

#### By Type:

Assessments	149,713	-	-	149,713	-	-
Grants	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-
Reserve Drawdown	-	-	-	-	-	-
<b>149,713</b>	<b>-</b>	<b>-</b>	<b>149,713</b>	<b>-</b>	<b>-</b>	

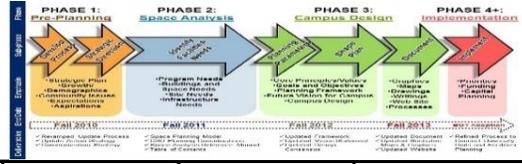
#### By Agency:

Half Moon Bay	75,605	-	-	75,605	-	-
Granada CSD	44,165	-	-	44,165	-	-
Montara WSD	29,943	-	-	29,943	-	-
<b>149,713</b>	<b>-</b>	<b>-</b>	<b>149,713</b>	<b>-</b>	<b>-</b>	

# INFRASTRUCTURE PLAN

**PROJECT DESCRIPTION:**

Compiling the various assessments of SAM's infrastructure assets, including pump stations, the Intertie Pipeline System, treatment plant and facilities in order to prioritize infrastructure projects and assist with financial planning.



PROJECT TOTAL	PRIOR TO FY 2015/16	PROJECTED FY 2015/16	PROPOSED FY 2016/17	PROPOSED FY 2017/18	PROPOSED FY 2018/19
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**EXPENDITURES**

**By Type:**

Wages	59,405	-	-	59,405	-	-
Premium Pay	-	-	-	-	-	-
Health Benefits	11,730	-	-	11,730	-	-
Retirement Cont.	4,117	-	-	4,117	-	-
Retirement Medical	891	-	-	891	-	-
Misc. Benefits	10,990	-	-	10,990	-	-
Legal Services	-	-	-	-	-	-
Engineering Services	10,000	-	-	10,000	-	-
Professional Services	5,000	-	-	5,000	-	-
Prof. Memberships	-	-	-	-	-	-
Printing/Advertising	500	-	-	500	-	-
Insurance Premiums	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Misc. Expenses	380	-	-	380	-	-
Travel & Training	-	-	-	-	-	-
Bldg & Maint Services	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Tools	-	-	-	-	-	-
Construction	-	-	-	-	-	-
	<b>103,013</b>	<b>-</b>	<b>-</b>	<b>103,013</b>	<b>-</b>	<b>-</b>

**Funded Positions:**

Operating Fund FTE	-	-	0.50	-	-
Other Funds FTE	-	-	-	-	-
	-	-	0.50	-	-

**REVENUE**

**By Type:**

Assessments	103,013	-	-	103,013	-	-
Grants	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-
Reserve Drawdown	-	-	-	-	-	-
	<b>103,013</b>	<b>-</b>	<b>-</b>	<b>103,013</b>	<b>-</b>	<b>-</b>

**By Agency:**

Half Moon Bay	52,021	-	-	52,021	-	-
Granada CSD	30,389	-	-	30,389	-	-
Montara WSD	20,603	-	-	20,603	-	-
	<b>103,013</b>	<b>-</b>	<b>-</b>	<b>103,013</b>	<b>-</b>	<b>-</b>

## MONTARA PUMP STATION WET WELL REHABILITATION

### PROJECT DESCRIPTION:

Seal and rehabilitate the wet well.

PROJECT TOTAL	PRIOR TO FY 2015/16	PROJECTED FY 2015/16	PROPOSED FY 2016/17	PROPOSED FY 2017/18	PROPOSED FY 2018/19
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### EXPENDITURES

#### By Type:

Wages	5,940	-	-	5,940	-	-
Premium Pay	-	-	-	-	-	-
Health Benefits	1,173	-	-	1,173	-	-
Retirement Cont.	412	-	-	412	-	-
Retirement Medical	89	-	-	89	-	-
Misc. Benefits	1,099	-	-	1,099	-	-
Legal Services	-	-	-	-	-	-
Engineering Services	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Prof. Memberships	-	-	-	-	-	-
Printing/Advertising	-	-	-	-	-	-
Insurance Premiums	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Misc. Expenses	-	-	-	-	-	-
Travel & Training	-	-	-	-	-	-
Bldg & Maint Services	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Tools	-	-	-	-	-	-
Construction	60,000	-	-	60,000	-	-
	68,713	-	-	68,713	-	-

#### Funded Positions:

Operating Fund FTE	-	-	0.05	-	-
Other Funds FTE	-	-	-	-	-
	-	-	0.05	-	-

### REVENUE

#### By Type:

Assessments	68,713	-	-	68,713	-	-
Grants	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-
Reserve Drawdown	-	-	-	-	-	-
	68,713	-	-	68,713	-	-

#### By Agency:

Half Moon Bay	34,700	-	-	34,700	-	-
Granada CSD	20,270	-	-	20,270	-	-
Montara WSD	13,743	-	-	13,743	-	-
	68,713	-	-	68,713	-	-

## PLANT EFFLUENT PUMP STATION REHABILITATION

### PROJECT DESCRIPTION:

Rehabilitate effluent pump station and replace pumps.

PROJECT TOTAL	PRIOR TO FY 2015/16	PROJECTED FY 2015/16	PROPOSED FY 2016/17	PROPOSED FY 2017/18	PROPOSED FY 2018/19
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### EXPENDITURES

#### By Type:

Wages	5,940	-	-	5,940	-	-
Premium Pay	-	-	-	-	-	-
Health Benefits	1,173	-	-	1,173	-	-
Retirement Cont.	412	-	-	412	-	-
Retirement Medical	89	-	-	89	-	-
Misc. Benefits	1,099	-	-	1,099	-	-
Legal Services	-	-	-	-	-	-
Engineering Services	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Prof. Memberships	-	-	-	-	-	-
Printing/Advertising	-	-	-	-	-	-
Insurance Premiums	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Misc. Expenses	-	-	-	-	-	-
Travel & Training	-	-	-	-	-	-
Bldg & Maint Services	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Tools	-	-	-	-	-	-
Construction	150,000	-	-	150,000	-	-
	158,713	-	-	158,713	-	-

#### Funded Positions:

Operating Fund FTE

Other Funds FTE

	-	-	0.05	-	-
	-	-	-	-	-
	-	-	0.05	-	-

### REVENUE

#### By Type:

Assessments	158,713	-	-	158,713	-	-
Grants	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-
Reserve Drawdown	-	-	-	-	-	-
	158,713	-	-	158,713	-	-

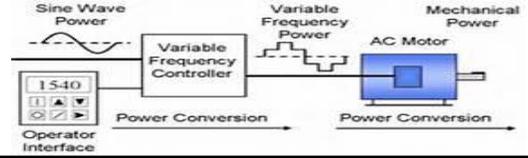
#### By Agency:

Half Moon Bay	80,150	-	-	80,150	-	-
Granada CSD	46,820	-	-	46,820	-	-
Montara WSD	31,743	-	-	31,743	-	-
	158,713	-	-	158,713	-	-

## PLANT HEADWORKS & INFLUENT PUMP REHABILITATION

**PROJECT DESCRIPTION:**

This is a compilation of projects that includes: upgrade headworks electrical and controls for pumps 1-5; influent pump replace #3 switch over and VFD.



PROJECT TOTAL	PRIOR TO FY 2015/16	PROJECTED FY 2015/16	PROPOSED FY 2016/17	PROPOSED FY 2017/18	PROPOSED FY 2018/19
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**EXPENDITURES**

**By Type:**

Wages	5,940	-	-	5,940	-	-
Premium Pay	-	-	-	-	-	-
Health Benefits	1,173	-	-	1,173	-	-
Retirement Cont.	412	-	-	412	-	-
Retirement Medical	89	-	-	89	-	-
Misc. Benefits	1,099	-	-	1,099	-	-
Legal Services	-	-	-	-	-	-
Engineering Services	5,000	-	-	5,000	-	-
Professional Services	-	-	-	-	-	-
Prof. Memberships	-	-	-	-	-	-
Printing/Advertising	-	-	-	-	-	-
Insurance Premiums	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Misc. Expenses	-	-	-	-	-	-
Travel & Training	-	-	-	-	-	-
Bldg & Maint Services	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Tools	-	-	-	-	-	-
Construction	50,200	-	-	50,200	-	-
	<b>63,913</b>	-	-	<b>63,913</b>	-	-

**Funded Positions:**

Operating Fund FTE	-	-	0.05	-	-
Other Funds FTE	-	-	-	-	-
	-	-	0.05	-	-

**REVENUE**

**By Type:**

Assessments	63,913	-	-	63,913	-	-
Grants	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-
Reserve Drawdown	-	-	-	-	-	-
	<b>63,913</b>	-	-	<b>63,913</b>	-	-

**By Agency:**

Half Moon Bay	32,276	-	-	32,276	-	-
Granada CSD	18,854	-	-	18,854	-	-
Montara WSD	12,783	-	-	12,783	-	-
	<b>63,913</b>	-	-	<b>63,913</b>	-	-

## PLANT SAFETY IMPROVEMENTS

**PROJECT DESCRIPTION:**

This is a compilation of projects that includes: replacing metering pumps; PVC piping; roof over chemical facilities to protect from sun exposure.

PROJECT TOTAL	PRIOR TO FY 2015/16	PROJECTED FY 2015/16	PROPOSED FY 2016/17	PROPOSED FY 2017/18	PROPOSED FY 2018/19
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**EXPENDITURES**

**By Type:**

Wages	5,940	-	-	5,940	-	-
Premium Pay	-	-	-	-	-	-
Health Benefits	1,173	-	-	1,173	-	-
Retirement Cont.	412	-	-	412	-	-
Retirement Medical	89	-	-	89	-	-
Misc. Benefits	1,099	-	-	1,099	-	-
Legal Services	-	-	-	-	-	-
Engineering Services	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Prof. Memberships	-	-	-	-	-	-
Printing/Advertising	-	-	-	-	-	-
Insurance Premiums	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Misc. Expenses	-	-	-	-	-	-
Travel & Training	-	-	-	-	-	-
Bldg & Maint Services	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Tools	-	-	-	-	-	-
Construction	100,000	-	-	100,000	-	-
	108,713	-	-	108,713	-	-

**Funded Positions:**

Operating Fund FTE	-	-	0.05	-	-
Other Funds FTE	-	-	-	-	-
	-	-	0.05	-	-

**REVENUE**

**By Type:**

Assessments	108,713	-	-	108,713	-	-
Grants	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-
Reserve Drawdown	-	-	-	-	-	-
	108,713	-	-	108,713	-	-

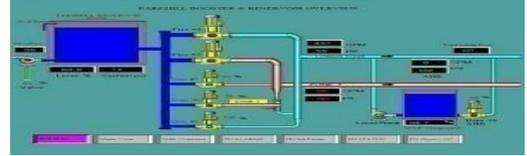
**By Agency:**

Half Moon Bay	54,900	-	-	54,900	-	-
Granada CSD	32,070	-	-	32,070	-	-
Montara WSD	21,743	-	-	21,743	-	-
	108,713	-	-	108,713	-	-

## SCADA UPGRADES

**PROJECT DESCRIPTION:**

SCADA refers to the centralized system that controls and monitors the wastewater process. Most of the control actions are automatically performed by programmable logic controllers (PLCs). Replacement of outdated, critical components is necessary for functionality.



PROJECT TOTAL	PRIOR TO FY 2015/16	PROJECTED FY 2015/16	PROPOSED FY 2016/17	PROPOSED FY 2017/18	PROPOSED FY 2018/19
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**EXPENDITURES**

**By Type:**

Wages	5,940	-	-	5,940	-	-
Premium Pay	-	-	-	-	-	-
Health Benefits	1,173	-	-	1,173	-	-
Retirement Cont.	412	-	-	412	-	-
Retirement Medical	89	-	-	89	-	-
Misc. Benefits	1,099	-	-	1,099	-	-
Legal Services	-	-	-	-	-	-
Engineering Services	3,550	-	-	3,550	-	-
Professional Services	-	-	-	-	-	-
Prof. Memberships	-	-	-	-	-	-
Printing/Advertising	-	-	-	-	-	-
Insurance Premiums	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Misc. Expenses	-	-	-	-	-	-
Travel & Training	-	-	-	-	-	-
Bldg & Maint Services	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-
Supplies	75,000	-	-	75,000	-	-
Equipment	-	-	-	-	-	-
Tools	-	-	-	-	-	-
Construction	-	-	-	-	-	-
	<b>87,263</b>	-	-	<b>87,263</b>	-	-

**Funded Positions:**

Operating Fund FTE	-	-	0.05	-	-
Other Funds FTE	-	-	-	-	-
	-	-	0.05	-	-

**REVENUE**

**By Type:**

Assessments	87,263	-	-	87,263	-	-
Grants	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-
Reserve Drawdown	-	-	-	-	-	-
	<b>87,263</b>	-	-	<b>87,263</b>	-	-

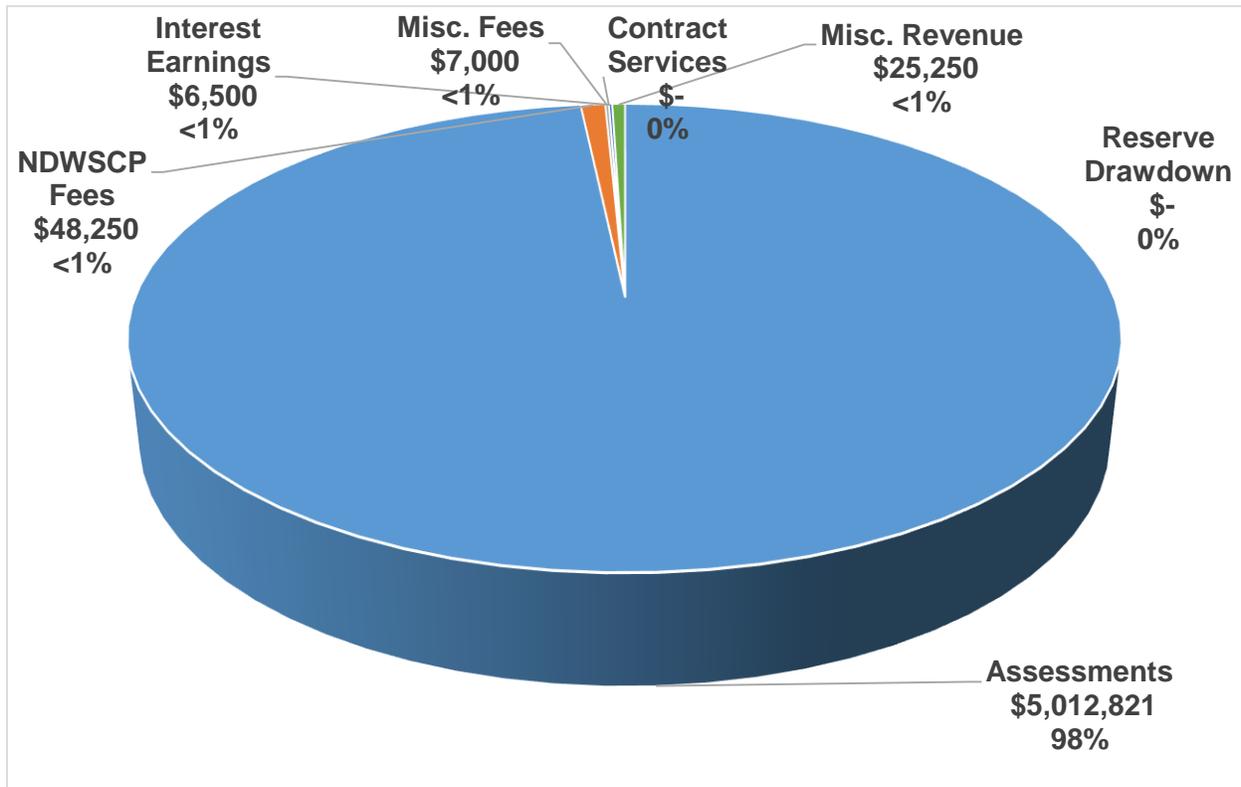
**By Agency:**

Half Moon Bay	44,068	-	-	44,068	-	-
Granada CSD	25,743	-	-	25,743	-	-
Montara WSD	17,453	-	-	17,453	-	-
	<b>87,263</b>	-	-	<b>87,263</b>	-	-

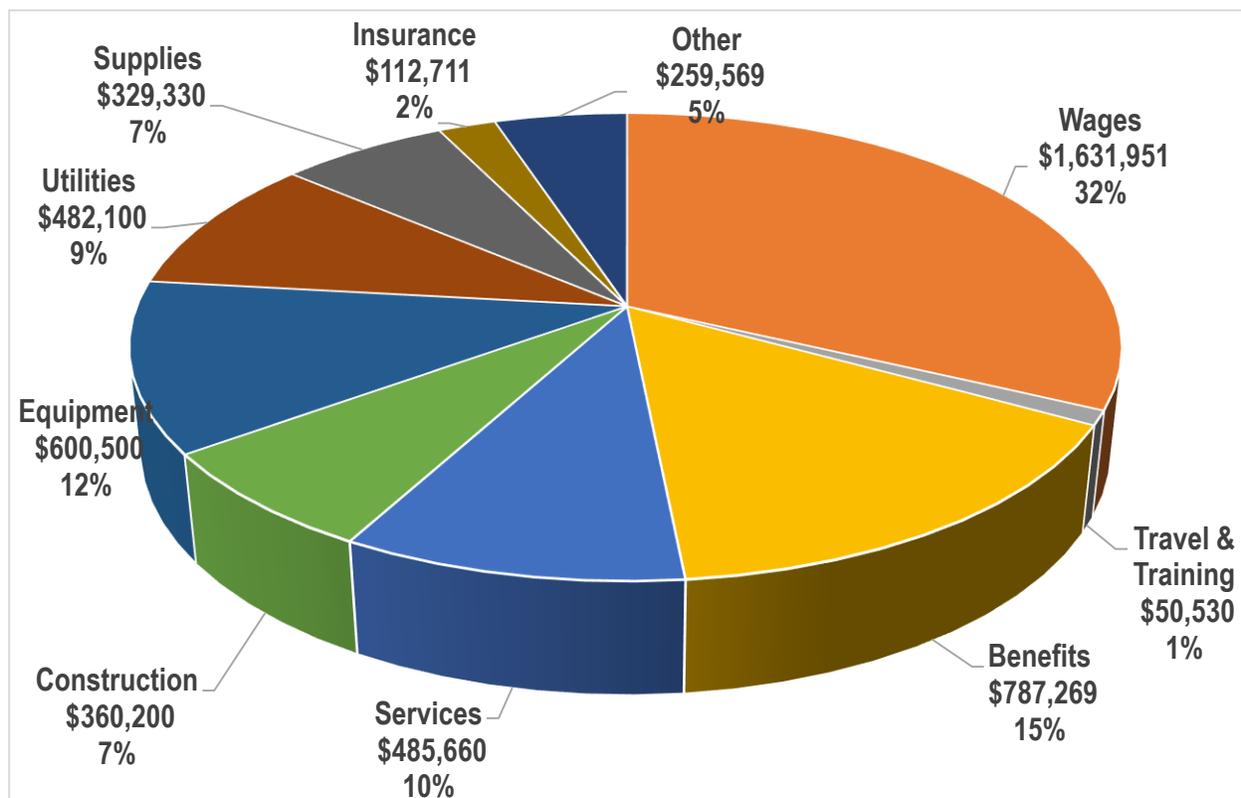
## **Appendix**

**CHARTS**

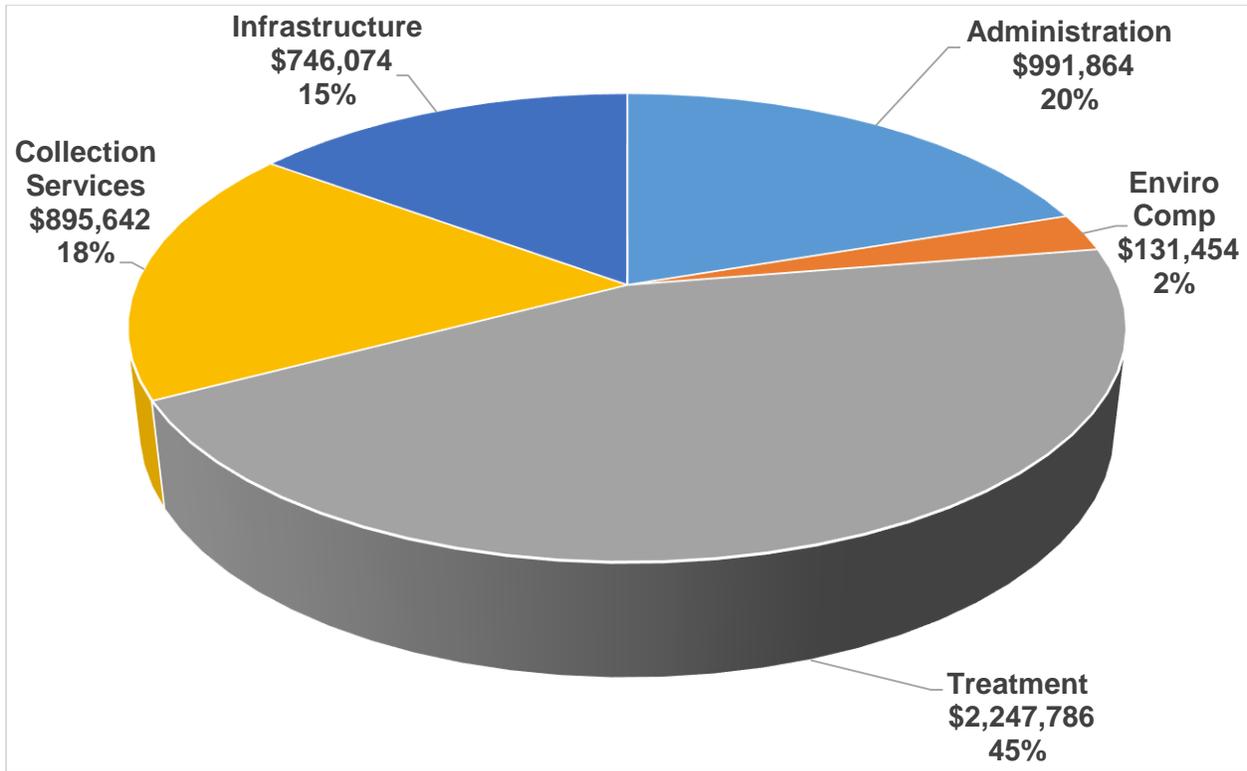
**Revenues by Type**



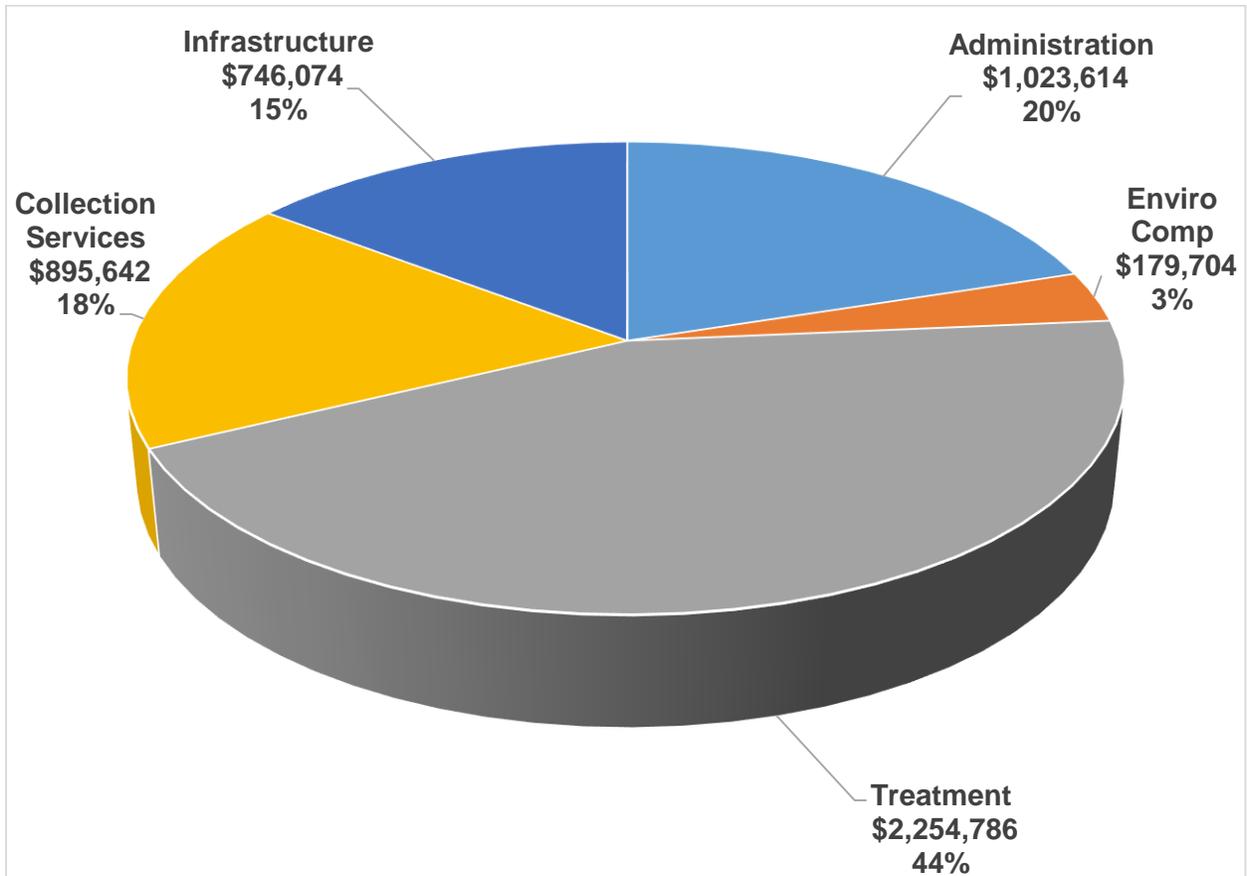
**Expenses by Type**



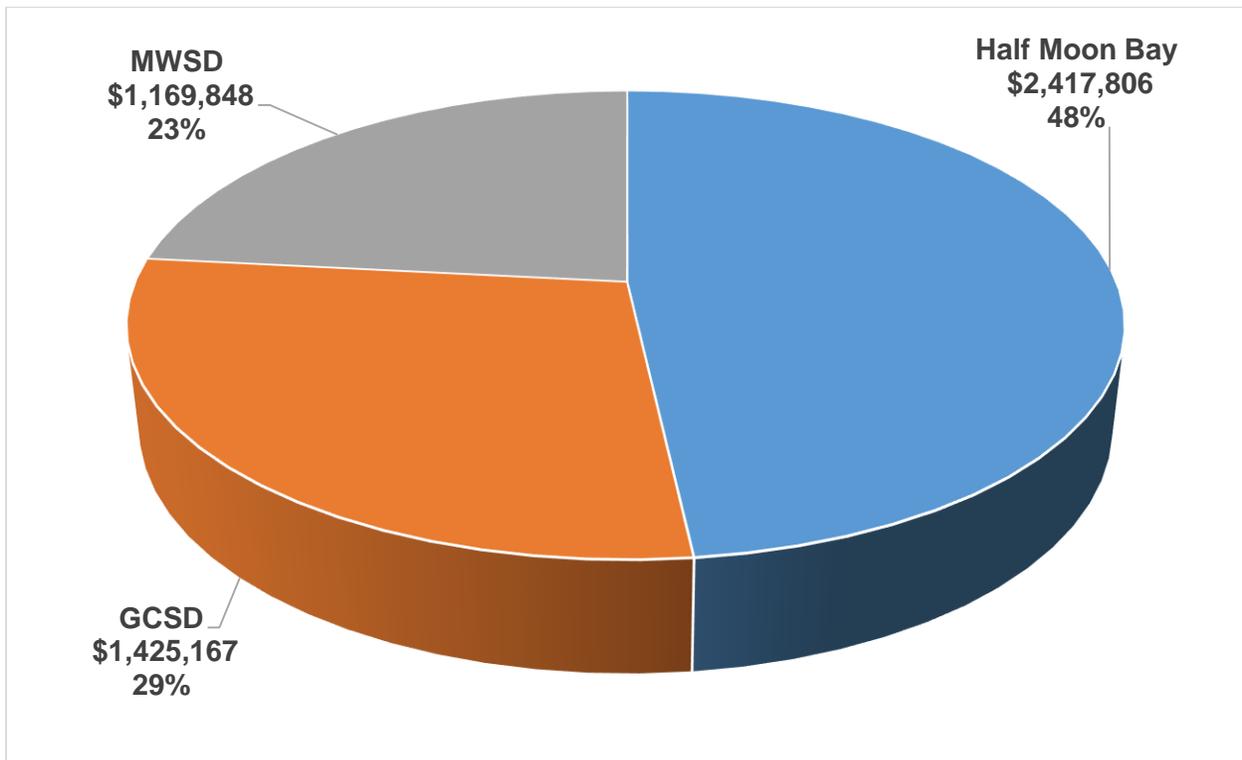
**Member Agency Assessments by Division**



**Expenses by Division**



**Assessments by Member Agency**



**ASSESSMENT FEES**

The District’s primary source of revenue are the assessments it charges to the member agencies. Assessments for operating and maintenance costs of the treatment system are calculated based on the previous calendar year’s flows. For Fiscal Year 2016/17, the assessments are allocated based on the flow calculations for calendar year 2015.

**Operations & Maintenance Flow Calculations**

	HMB	GCSD	MWSD	
FY 2016/17	50.7%	28.7%	20.6%	(Based on Calendar Year 2015)
FY 2015/16	49.7%	28.5%	21.8%	(Based on Calendar Year 2014)
Variance	0.9%	0.3%	-1.2%	

**Flow Distribution Calendar Year 2015 (In Mgd)**

Month/Year	HMB		GCSD		MWSD		Plant
	Average Daily Flow	% of Plant Flow	Average Daily Flow	% of Plant Flow	Average Daily Flow	% of Plant Flow	Average Daily Flow
January 2015	0.785	50.8%	0.448	29.0%	0.311	20.1%	1.544
February 2015	0.818	50.0%	0.482	29.5%	0.336	20.5%	1.636
March 2015	0.712	50.4%	0.424	30.0%	0.277	19.6%	1.413
April 2015	0.633	49.1%	0.388	30.1%	0.267	20.7%	1.288
May 2015	0.649	51.3%	0.361	28.5%	0.256	20.2%	1.266
June 2015	0.607	50.4%	0.349	29.0%	0.249	20.7%	1.205
July 2015	0.591	50.0%	0.343	29.0%	0.247	20.9%	1.181
August 2015	0.585	50.1%	0.340	29.1%	0.242	20.7%	1.167
September 2015	0.598	51.4%	0.329	28.3%	0.237	20.4%	1.164
October 2015	0.595	51.5%	0.324	28.0%	0.237	20.5%	1.156
November 2015	0.628	51.7%	0.335	27.6%	0.251	20.7%	1.214
December 2015	0.755	51.4%	0.388	26.4%	0.325	22.1%	1.468

<b>Total Annual</b>	<b>7.956</b>	<b>50.7%</b>	<b>4.511</b>	<b>28.7%</b>	<b>3.235</b>	<b>20.6%</b>	<b>15.702</b>
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There is a normal variance from year to year on the flows, but the distributions remain similar to the approximately ownership interest in the wastewater system (50.5% City of Half Moon Bay; 29.5% Granada Community Services District; 20% Montara Water & Sanitary District).

Assessments for the contract collection services are calculated based on the previous calendar year’s man-hours spent in the various districts. For Fiscal Year 2016/17, the assessments are allocated based on the man-hours calculations for calendar year 2015.

**Collection Crew Activity Summary**

	HMB	GCS D	MWSD	
FY 2016/17	37.6%	27.3%	35.1%	(Based on Calendar Year 2015)
FY 2015/16	36.3%	27.4%	36.3%	(Based on Calendar Year 2014)
<b>Variance</b>	1.3%	-0.2%	-1.1%	

**Collection Crew Activity Calendar Year 2015**

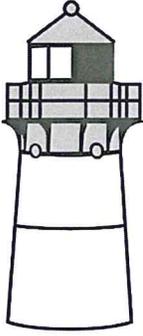
Month/Year	HMB		GCS D		MWSD		Total
	Hours	%	Hours	%	Hours	%	Hours
January 2015	131.66	22.6%	171.56	29.5%	278.28	47.9%	581.50
February 2015	79.77	13.3%	180.29	30.0%	341.44	56.8%	601.50
March 2015	145.72	22.7%	165.59	25.8%	331.19	51.5%	642.50
April 2015	98.35	213.9%	213.88	33.9%	319.26	50.6%	631.49
May 2015	114.74	15.8%	181.08	24.9%	431.18	59.3%	727.00
June 2015	266.17	33.8%	284.36	36.1%	236.91	30.1%	787.44
July 2015	372.95	44.9%	289.15	34.8%	169.15	20.3%	831.25
August 2015	361.32	43.2%	220.51	26.4%	253.92	30.4%	835.75
September 2015	321.95	41.1%	319.12	40.7%	142.93	18.2%	784.00
October 2015	472.98	59.3%	149.78	18.8%	174.50	21.9%	797.26
November 2015	475.66	63.9%	94.35	12.7%	173.99	23.4%	744.00
December 2015	461.72	56.4%	124.71	15.2%	231.81	28.3%	818.24

<b>Total Annual</b>	<b>3,302.99</b>	<b>37.6%</b>	<b>2,394.38</b>	<b>27.3%</b>	<b>3,084.56</b>	<b>35.1%</b>	<b>8,781.93</b>
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In addition to the member agency assessments, SAM charges fees for the Non-Domestic Waste Source Control Program permits, which are established by ordinance.

**NDWSCP Permit Rates (Effective 1/27/14)**

Flow (GPD)	Baseline Fee	Additional Fee Per 1000 GPD	Permit Fee	Permittees Per Flow Range	Total Fees Per Range
1 – 999	\$ 321.43	\$ -	\$ 321.43	64	\$ 20,571.52
1000 – 1999	\$ 321.43	\$ 321.43	\$ 642.86	19	\$ 12,214.34
2000 – 2999	\$ 321.43	\$ 642.86	\$ 964.29	6	\$ 5,785.74
3000 – 3999	\$ 321.43	\$ 964.29	\$ 1,285.72	1	\$ 1,285.72
4000 – 4999	\$ 321.43	\$ 1,285.72	\$ 1,607.15	3	\$ 4,821.45
5000 – 5999	\$ 321.43	\$ 1,607.15	\$ 1,928.58	0	\$ -
6000 – 6999	\$ 321.43	\$ 1,928.58	\$ 2,250.01	0	\$ -
7000 – 7999	\$ 321.43	\$ 2,250.01	\$ 2,571.44	1	\$ 2,571.44
8000 – 8999	\$ 321.43	\$ 2,571.44	\$ 2,892.87	0	\$ -
9000 – 9999	\$ 321.43	\$ 2,892.87	\$ 3,214.30	0	\$ -
10000–10999	\$ 321.43	\$ 3,214.30	\$ 3,535.73	0	\$ -



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 5, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to be 'Clemens Heldmaier', written in a cursive style.

**SUBJECT: Receive Draft Fiscal Year 2016-2017 Water and Sewer Budgets.**

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Staff has prepared Draft Water and Sewer Budgets Operations Budget. The Draft Operating Budgets are only showing a portion of the District's cash flow. Additional Capital Improvement Programs will be developed in the coming weeks. Additionally other main factors that are needed to calculate rates, like the Sewer Flows and assessments will also be developed soon. Staff suggests referral of the Draft Budgets to the Finance Committee for further review.

## RECOMMENDATION:

Review the attached draft water and sewer operating budgets and refer the budgets to the Finance Committee.

Attachments.



## MWSD — Fiscal Year 2016-2017 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	2013-14		Approved		Income/Expenditure		Projected as % of Budget	Budgeted amounts	Increase/(Decrease) from 2015-2016 \$	Increase/(decrease) %
		Actual	2014-15 Actual	Budget 2015-16	s as of March 31, 2016	% To date	Projected				
Cell Tower Lease:	4220	32,270	32,422	32,000	25,004	78.14%	33,338	104.18%	33,500	1,500	4.69%
Administrative Fees (New Construction):	4410	1,800	1,852	2,500	2,370	94.80%	3,160	126.40%	3,000	500	20.00%
Administrative Fees (Remodel):	4420	2,250	3,241	3,000	948	31.60%	1,264	42.13%	1,500	(1,500)	-50.00%
Inspection Fees (New Construction):	4430	1,700	1,748	2,000	2,240	112.00%	2,987	149.33%	2,500	500	25.00%
Inspection Fees (Remodel):	4440	5,060	4,969	4,500	2,462	54.71%	3,283	72.95%	3,500	(1,000)	-22.22%
Remodel Fees:	4460	3,667	19,777	7,000	30,969	442.41%	41,292	589.89%	7,000		
Property Tax Receipts:	4610	301,852	213,850	230,000	229,134	99.62%	230,000	100.00%	235,000	5,000	2.17%
Sewer Service Charges:	4710	2,018,016	2,203,383	2,039,943	1,158,142	56.77%	1,544,190	75.70%	2,039,943		
Sewer Service Refunds, Customer:	4720	(344)	(6,915)	(4,000)	(8,670)	216.75%	(11,560)	289.00%	(4,000)		
Waste Collection Revenues:	4760	13,191	17,844	15,000	12,414	82.76%	16,552	110.35%	21,000	6,000	40.00%
<b>Total Operating Revenue:</b>		<b>2,379,462</b>	<b>2,492,171</b>	<b>2,331,943</b>	<b>1,455,013</b>	<b>62.40%</b>	<b>1,864,506</b>	<b>79.96%</b>	<b>2,342,943</b>	<b>11,000</b>	<b>0.47%</b>
<b>Operating Expenses</b>											
Bank Fees:	5190	4,022	6,709	4,000	2,563	64.08%	3,418	85.44%	5,500	1,500	37.50%
Board Meetings:	5210	2,586	4,850	2,500	2,196	87.85%	2,928	117.13%	3,000	500	20.00%
Director Fees:	5220	3,788	3,188	3,300	1,913	57.96%	2,550	77.27%	3,300		
Election Expenses:	5230	3,897							4,000	4,000	
Conference Attendance:	5250	397		2,000					2,000		
Information Systems:	5270	2,786	3,069	6,000					6,000		
Fidelity Bond:	5310		438						500	500	#DIV/0!
Property & Liability Insurance:	5320	1,583	1,667	1,755	1,688	96.19%	1,688	96.18%	1,700	(55)	-3.13%
LAFCO Assessment:	5350	1,548	1,754	1,987	1,718	86.46%	1,718	86.46%	2,000	13	0.65%
Meeting Attendance, Legal:	5420	11,350	6,770	9,500	5,439	57.25%	7,251	76.33%	9,500		
General Legal:	5430	18,077	9,375	15,000	21,975	146.50%	29,300	195.33%	20,000	5,000	33.33%
Maintenance, Office:	5510	4,283	5,337	6,000	6,944	115.74%	7,500	125.00%	8,000	2,000	33.33%
Meetings, Local:	5520	189			23	100.00%	31	100.00%			
Memberships:	5530										#DIV/0!
Office Supplies:	5540	6,872	9,319	9,000	4,753	52.81%	6,337	70.41%	8,000	(1,000)	-11.11%
Postage:	5550	2,366	1,214	2,000	2,107	105.36%	2,810	140.49%	2,500	500	25.00%
Printing & Publishing:	5560	1,538	2,786	3,000	2,663	88.78%	3,551	118.37%	3,000		
Accounting:	5610	35,955	24,483	30,000	24,493	81.64%	32,657	108.86%	30,000		
Audit:	5620	12,050	10,050	13,000	12,050	92.69%	13,000	100.00%	13,000		
Consulting:	5630	2,962	18,979	13,000	11,741	90.32%	15,655	120.42%	28,000	15,000	115.38%
Data Services:	5640	5,533	5,792	6,000	6,784	113.06%	9,045	150.75%	6,000		
Labor & HR Support:	5650		4,286	2,250	1,500	66.67%	2,000	88.89%	2,250	2,000	88.89%
Payroll Services:	5660	279	753	800	620	77.47%	826	103.29%	800		
Other Professional Services:	5690	30	10								
San Mateo County Tax Roll Charges:	5710	2,453		2,500	116	4.62%	154	6.16%	2,500		
Telephone & Internet:	5720	10,557	9,812	9,000	8,085	89.84%	10,780	119.78%	11,000	2,000	22.22%
Mileage Reimbursement:	5730	1,426	1,137	1,500	390	26.02%	520	34.69%	1,500		
Reference Materials:	5740		200						200		
Other Administrative:	5790	143									
CalPERS 457 Deferred Plan:	5810	11,993	13,303	13,709	10,328	75.33%	13,770	100.44%	14,270	561	4.09%
Employee Benefits:	5820	38,540	34,993	36,497	22,610	61.95%	30,147	82.60%	34,382	(2,115)	-5.80%
Disability Insurance:	5830	1,177	1,206	1,451	907	62.49%	1,209	83.32%	1,479	28	1.91%
Payroll Taxes:	5840	13,276	12,920	14,983	10,614	70.84%	14,152	94.46%	15,621	638	4.26%
Worker's Compensation Insurance:	5960	6,322	2,558	3,891	491	12.61%	654	16.81%	3,649	(243)	-6.24%
Management:	5910	78,465	71,501	86,041	70,259	81.66%	93,679	108.88%	87,233	1,192	1.39%
Staff :	5920	95,376	100,302	103,090	84,408	81.88%	112,544	109.17%	112,517	9,427	9.14%
Staff Certification:	5930	1,800	1,800	1,854	1,350	72.82%	1,800	97.09%	1,800	(54)	-2.91%
Staff Overtime:	5940	3,225	3,480	3,718	1,981	53.27%	2,641	71.02%	2,307	(1,411)	-37.95%
Staff Standby:	5950	830	928	1,147						(1,147)	
District sponsored Defined Benefit Plan:				45,285			12,356	27.29%	16,475		(32,801)
Claims, Property Damage:	6170	9,944	2,139	10,000					10,000		
Education & Training:	6195			1,000					1,000		
Meeting Attendance, Engineering:	6210			2,000					2,000		
General Engineering:	6220	47,743	61,309	50,000	12,112	24.23%	16,150	32.30%	50,000		
Equipment & Tools, Expensed:	6320			1,000					1,000		



## MWSD — Fiscal Year 2016-2017 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	2013-14		Approved		Income/Expenditure s as of March 31,			Projected as	Budgeted amounts	Increase/(Decrease)	Increase/(decrease)
		Actual	2014-15 Actual	Budget 2015-16	2016	% To date	Projected	% of Budget	2016-17	from 2015-2016 \$	%	
Alarm Services:	6335	5,431	4,701	5,000	4,600	92.00%	6,133	122.66%	5,340	340	6.80%	
Landscaping:	6337	2,280	2,280	2,400	2,942	122.59%	3,512	146.33%	2,400			
Pumping Fuel & Electricity:	6410	27,293	26,888	27,000	15,030	55.67%	20,041	74.22%	27,000			
Maintenance, Collection System:	6660			10,000					10,000			
Fuel:	6810		511	800					800			
Truck Equipment, Expensed:	6820		87	160					160			
Truck Repairs:	6830		51	400					400			
Total Other Operations:	6890		119									
SAM Collections:	6910	332,868	305,856	360,500	270,378	75.00%	360,504	100.00%	321,608	(38,892)	-10.79%	
SAM Operations:	6920	657,192	624,024	707,892	530,919	75.00%	707,892	100.00%	694,531	(13,361)	-1.89%	
SAM Prior-Year Adjustment:	6930		(3,190)									
SAM Maintenance, Collection System:	6940	15,550		40,000	41,060	102.65%	54,747	136.87%	40,000			
SAM Maintenance, Pumping:	6950	46,632		50,000					50,000			
<b>Total Operations Expense:</b>		<b>1,532,607</b>	<b>1,399,540</b>	<b>1,724,110</b>	<b>1,212,105</b>	<b>70.30%</b>	<b>1,609,768</b>	<b>93.37%</b>	<b>1,676,231</b>	<b>(45,880)</b>	<b>-2.66%</b>	
<b>Net Change in position from Operations:</b>		<b>846,855</b>	<b>1,092,630</b>	<b>607,833</b>	<b>242,908</b>	<b>39.96%</b>	<b>254,738</b>	<b>41.91%</b>	<b>666,712</b>	<b>56,880</b>	<b>9.36%</b>	

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## MWSD — Fiscal Year 2016-2017 Non-Operating Budget - SEWER ENTERPRISE

	GL Codes	2013-14		Approved		Income/Expenditure		Projected	Projected as % of Budget	Budgeted amounts 2016-17	Increase/(Decrease) from 2015-2016 \$	Increase/(decrease) %
		Actual	2014-15 Actual	Budget 2015-16	s as of March 31, 2016	% To date						
<b>Non Operating Revenue</b>												
Connection Fees, Residential New Const:	7110		142,923	275,604	53,363	19.36%	71,151	25.82%	46,752	(228,852)	-83.04%	
Connection Fees, Residential Remodel:	7120	66,970	23,432	50,000	15,576	31.15%	20,768	41.54%	12,500	(37,500)	-75.00%	
Employee Loans:	7700	8,995	4,070	3,281	895	27.29%	1,194	36.38%		(3,281)	-100.00%	
LAIF, Interest:	7200	4,828	11,938	8,000	7,404	92.55%	9,872	123.40%	10,000	2,000	25.00%	
<b>Total Non Operating Revenue:</b>		<b>80,793</b>	<b>182,362</b>	<b>336,885</b>	<b>77,239</b>	<b>22.93%</b>	<b>102,985</b>	<b>30.57%</b>	<b>69,252</b>	<b>(267,633)</b>	<b>-79.44%</b>	
<b>Non Operating Expense</b>												
PNC Equipment Lease:	9125	23,747	21,819	20,790	14,812	71.25%	20,790	100.00%	19,598	(1,192)	-5.73%	
Capital Assessment, SAM:	9175		63,360	160,666	120,501	75.00%	160,668	100.00%	153,710	(6,956)	-4.33%	
I-Bank Loan:	9200	38,933	26,493	26,022	4,802	18.45%	26,022	100.00%	25,201	(821)	-3.16%	
<b>Total Non Operating Expense:</b>		<b>62,680</b>	<b>111,671</b>	<b>207,478</b>	<b>140,115</b>	<b>67.53%</b>	<b>207,480</b>	<b>100.00%</b>	<b>198,508</b>	<b>(8,970)</b>	<b>-4.32%</b>	
<b>Net Change in position from Non Operating</b>		<b>18,113</b>	<b>70,691</b>	<b>129,407</b>	<b>(62,876)</b>		<b>(104,495)</b>		<b>(129,256)</b>	<b>(258,664)</b>		

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## MWSD — Fiscal Year 2016-2017 Operations Budget - WATER ENTERPRISE

Operating Revenue	GL Codes	2013-14	2014-15	Approved Budget	Income/Expenditures	% To date	Projected	Projected as %	Budgeted amounts	Increase/(Decrease)	Increase/(decrease)
		Actual	Actual	2015-16	as of March 31, 2016			of Budget	2016-17	from 2015-2016 \$	%
Cell Tower Lease:	4220	32,270	32,422	32,000	25,004	78.14%	33,338	104.18%	33,500	1,500	4.69%
Administrative Fees (New Construction):	4410	4,050	5,067	4,500	3,318	73.73%	4,424	98.31%	4,500	0	0.00%
Administrative Fees (Remodel):	4420	450	985	900	0	0.00%	0	0.00%	900	0	0.00%
Inspection Fees (New Construction):	4430	3,825	4,833	4,250	3,136	73.79%	4,181	98.38%	4,250	0	0.00%
Inspection Fees (Remodel):	4440	425	929	800	0	0.00%	0	0.00%	800	0	0.00%
Remodel Fees:	4460		324			0.00%	0	0.00%			
Property Tax Receipts:	4610	301,852	424,451	230,000	229,134	99.62%	305,512	132.83%	235,000	5,000	2.17%
Testing, Backflow:	4740	14,001	9,589	13,000	12,051	92.70%	16,068	123.60%	13,000	0	0.00%
Water Sales:	4810	1,614,283	1,667,369	1,682,734	1,287,994	76.54%	1,717,325	102.06%	1,970,000	287,266	17.07%
Water Sales Refunds, Customer:	4850	(1,855)	(395)	(3,000)	(1,488)	49.61%	(1,984)	66.15%	(3,000)	0	0.00%
Other Revenue:	4990	2,501	2,855		1,959	100.00%	2,612	100.00%		0	
<b>Total Operating Revenue:</b>		<b>1,971,802</b>	<b>2,148,430</b>	<b>1,965,184</b>	<b>1,561,107</b>	<b>79.44%</b>	<b>2,081,476</b>	<b>105.92%</b>	<b>2,258,950</b>	<b>293,766</b>	<b>14.95%</b>
<b>Operating Expenses</b>											
Bank Fees:	5190	5,864	5,874	9,000	4,545	50.50%	6,060	67.33%	10,000	1,000	11.11%
Board Meetings:	5210	2,586	2,931	2,500	2,196	87.85%	2,928	117.13%	3,000	500	20.00%
Director Fees:	5220	3,788	3,188	3,300	1,913	57.96%	2,550	77.27%	3,300	0	0.00%
Election Expenses:	5230	3,897				0.00%	0	0.00%	4,000	4,000	
CDPH Fees:	5240	7,191	14,535	15,000	15,229	101.53%	15,229	101.53%	15,500	500	3.33%
Conference Attendance:	5250	1,852	3,442	4,000	1,475	36.88%	1,967	49.17%	4,000	0	0.00%
Information Systems:	5270	2,786	3,069	3,200	361	11.28%	481	15.04%	1,500	(1,700)	-53.13%
Fidelity Bond:	5310		438			0.00%	0	0.00%	500	500	#DIV/0!
Property & Liability Insurance:	5320	1,583	1,667	1,755	1,688	96.19%	1,688	96.18%	2,700	945	53.85%
LAFCO Assessment:	5350	2,026	2,376	2,800	2,328	83.14%	2,328	83.14%	2,500	(300)	-10.71%
Meeting Attendance, Legal:	5420	9,955	6,768	8,500	6,000	70.58%	7,999	94.11%	8,500	0	0.00%
General Legal:	5430	60,840	58,623	60,000	33,727	56.21%	44,969	74.95%	60,000	0	0.00%
Maintenance, Office:	5510	4,333	5,337	6,000	6,944	115.74%	9,259	154.31%	8,000	2,000	33.33%
Meetings, Local:	5520	189	298		23	100.00%	31	100.00%	0	0	
Memberships:	5530	18,050	16,945	18,000	17,225	95.70%	17,225	95.69%	18,000	0	0.00%
Office Supplies:	5540	6,872	9,319	9,000	4,753	52.81%	6,337	70.41%	8,000	(1,000)	-11.11%
Postage:	5550	5,876	9,909	6,000	4,897	81.61%	6,529	108.81%	6,000	0	0.00%
Printing & Publishing:	5560	1,538	2,681	2,000	1,145	57.25%	1,527	76.34%	2,000	0	0.00%
Accounting:	5610	35,955	24,483	30,000	24,493	81.64%	32,657	108.86%	30,000	0	0.00%
Audit:	5620	12,050	10,050	13,000	12,050	92.69%	20,500	157.69%	20,500	7,500	57.69%
Consulting:	5630	16,055	50,273	25,000	20,254	81.02%	27,005	108.02%	25,000	0	0.00%
Data Services:	5640	2,410	9,044			0.00%	0	0.00%		0	
Labor & HR Support:	5650	9,750	4,661		1,500	100.00%	2,000	100.00%	2,000	2,000	#DIV/0!
Payroll Services:	5660	471	1,017	850	620	72.91%	826	97.22%	850	0	0.00%
Other Professional Services:	5690	30	19,425		227	100.00%	303	100.00%		0	
Telephone & Internet:	5720	7,050	13,491	9,000	12,220	135.77%	16,293	181.03%	17,000	8,000	88.89%
Mileage Reimbursement:	5730	1,592	2,326	2,000	1,218	60.91%	1,624	81.21%	2,000	0	0.00%
Reference Materials:	5740		0	800	0	0.00%	0	0.00%	800	0	0.00%
Other Administrative:	5790	1,340	248			0.00%	0	0.00%		0	
CalPERS 457 Deferred Plan:	5810	27,351	29,503	35,154	25,657	72.99%	34,210	97.31%	32,330	(2,825)	-8.04%
Employee Benefits:	5820	68,114	55,586	61,277	49,199	80.29%	65,599	107.05%	69,368	8,091	13.20%
Disability Insurance:	5830	2,371	2,605	3,549	2,244	63.23%	2,992	84.30%	2,921	(628)	-17.70%
Payroll Taxes:	5840	31,704	32,426	38,419	27,168	70.72%	36,224	94.29%	37,467	(952)	-2.48%
Worker's Compensation Insurance:	5960	23,902	12,461	17,019	4,788	28.13%	6,383	37.51%	18,680	1,661	9.76%
Management:	5910	80,855	93,691	86,041	70,259	81.66%	93,678	108.88%	87,233	1,192	1.39%
Staff:	5920	280,425	286,814	338,785	245,243	72.39%	326,991	96.52%	320,036	(18,749)	-5.53%
Staff Certification:	5930	8,815	9,000	9,167	6,810	74.29%	9,080	99.05%	9,000	(167)	-1.82%
Staff Overtime:	5940	29,202	47,530	49,918	35,368	70.85%	47,157	94.47%	50,571	653	1.31%
Staff Standby:	5950	10,739	17,742	18,295	16,776	91.70%	22,368	122.26%	22,925	4,630	25.31%
District sponsored Defined Benefit Plan:				111,796	20,082	17.96%	26,776		24,671	(87,125)	
Backflow Prevention:	6160	3,635	4,682	4,000	5,945	148.61%	7,926	198.15%	1,000	(3,000)	-75.00%
Claims, Property Damage:	6170		0	10,000	0	0.00%	0	0.00%	10,000	0	0.00%
SCADA Maintenance:	6185	395	11,177	15,000	11,789	78.59%	15,718	104.79%	15,000	0	0.00%



## MWSD — Fiscal Year 2016-2017 Operations Budget - WATER ENTERPRISE

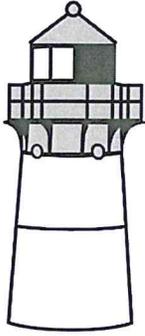
Operating Revenue	GL Codes	2013-14	2014-15	Approved Budget	Income/Expenditures		Projected	Projected as %	Budgeted amounts	Increase/(Decrease)	Increase/(decrease)
		Actual	Actual	2015-16	as of March 31, 2016	% To date		of Budget	2016-17	from 2015-2016 \$	%
Internet & Telephone, Communications:	6187	1,693				0.00%	0	0.00%		0	
Education & Training:	6195	7,422	4,278	6,000	1,260	21.00%	1,680	28.00%	6,000	0	0.00%
Meeting Attendance, Engineering:	6210	1,716	0	2,000	0	0.00%	0	0.00%	2,000	0	0.00%
General Engineering:	6220	30,145	3,780	30,000	13,140	43.80%	17,520	58.40%	20,000	(10,000)	-33.33%
Water Quality Engineering:	6230	25,653	77,001	35,000	48,039	137.25%	64,052	183.00%	65,000	30,000	85.71%
Equipment & Tools, Expensed:	6320	6,527	5,186	6,000	3,452	57.53%	4,602	76.71%	5,000	(1,000)	-16.67%
Alarm Services:	6335	758	715	750	519	69.16%	692	92.21%	750	0	0.00%
Landscaping:	6337	3,600	3,600	4,500	4,546	101.03%	6,062	134.70%	6,000	1,500	33.33%
Lab Supplies & Equipment:	6370	842	39	1,000	502	50.17%	669	66.90%	1,000	0	0.00%
Meter Reading:	6380	5,787	0			0.00%	0	0.00%	0		#DIV/0!
Pumping Fuel & Electricity:	6410	55,704	72,500	65,000	69,911	107.56%	93,214	143.41%	100,000	35,000	53.85%
Pumping Maintenance, Generators:	6420	8,624	9,581	13,000	4,771	36.70%	6,362	48.94%	8,000	(5,000)	-38.46%
Pumping Maintenance, General:	6430		4,297	2,500	2,263	90.52%	3,017	120.69%	2,500	0	
Pumping Equipment, Expensed:	6440	3,386	0	2,000	1,682	84.08%	2,242	112.10%	2,000	0	0.00%
Maintenance, Raw Water Mains:	6510	1,164	0			0.00%	0	0.00%		0	#DIV/0!
Maintenance, Wells:	6520	5,295	4,853	5,000	19,997	399.94%	26,663	533.26%	10,000	5,000	100.00%
Water Purchases:	6530	25,949	35,443	40,000	20,264	50.66%	27,019	67.55%	40,000	0	0.00%
Hydrants:	6610	438	0	1,000	0	0.00%	0	0.00%	1,000	0	0.00%
Maintenance, Water Mains:	6620	51,771	68,976	55,000	47,869	87.04%	63,825	116.05%	55,000	0	0.00%
Maintenance, Water Service Lines:	6630	12,582	16,458	25,000	4,115	16.46%	5,487	21.95%	25,000	0	0.00%
Maintenance, Tanks:	6640	769	690	1,000	307	30.71%	409	40.94%	1,000	0	0.00%
Maintenance, Distribution General:	6650	12,114	10,036	10,000	2,406	24.06%	3,208	32.08%	10,000	0	0.00%
Maintenance, Collection System:	6660		620			0.00%	0	0.00%			
Meters:	6670		4,805	2,500	1,811	72.43%	2,414	96.57%	2,500	0	0.00%
Chemicals & Filtering:	6710	7,013	27,289	30,000	8,190	27.30%	10,920	36.40%	30,000	0	0.00%
Maintenance, Treatment Equipment:	6720	5,640	2,949	4,000	6,538	163.46%	8,718	217.95%	4,000	0	0.00%
Treatment Analysis:	6730	20,628	22,355	25,000	24,994	99.98%	33,326	133.30%	30,000	5,000	20.00%
Uniforms:	6770	10,421	10,435	9,000	8,487	94.30%	11,315	125.73%	9,000	0	0.00%
Fuel:	6810	9,006	7,129	8,500	4,825	56.77%	6,434	75.69%	8,000	(500)	-5.88%
Truck Equipment, Expensed:	6820	3,553	1,098	2,000	424	21.20%	565	28.26%	1,000	(1,000)	-50.00%
Truck Repairs:	6830	10,071	5,752	5,000	1,228	24.56%	1,637	32.74%	5,000	0	0.00%
Other Operations:	6890	1,468	2,702		581	100.00%	775	100.00%		0	
<b>Total Operations Expense:</b>		<b>1,123,176</b>	<b>1,288,196</b>	<b>1,420,874</b>	<b>1,000,476</b>	<b>70.41%</b>	<b>1,326,244</b>	<b>93.34%</b>	<b>1,406,600</b>	<b>(14,274)</b>	<b>-1.00%</b>
<b>Net Change in position from Operations:</b>		<b>848,626</b>	<b>860,234</b>	<b>544,310</b>	<b>560,630</b>	<b>103.00%</b>	<b>755,231</b>	<b>138.75%</b>	<b>852,350</b>	<b>308,040</b>	<b>56.59%</b>



## MWSD — Fiscal Year 2016-2017 Non-Operating Budget - WATER ENTERPRISE

	GL Codes	2013-14 Actual	2014-15 Actual	Approved Budget 2015-16	Income/Expenditures as of March 31, 2016	% To date	Projected	Projected as % of Budget	Budgeted amounts 2016-17	Increase/(Decrease) from 2015-2016 \$	Increase/(decrease) %
<b>Non Operating Revenue</b>											
Connection Fees, Residential New Const:	7110	92,038	104,344	101,000	48,631	48.15%	64,841	64.20%	128,000	27,000	26.73%
Connection Fees, Residential Remodel:	7120		2,757	3,000		0.00%	0	0.00%	3,000	0	0.00%
Connection Fees, Residential Fire:	7130	15,632	65,392	53,000	40,768	76.92%	54,357	102.56%	65,000	12,000	22.64%
Connection Fees, Residential Remodel Fire:	7140	(150)	0	0		0.00%	0	0.00%		0	#DIV/0!
Connection Fees, Well Conversion:	7150					0.00%	0	0.00%		0	
General Obligation Bonds, Assessment Receipts:	7600	1,239,066	1,265,893	1,150,436	655,652	56.99%	1,150,436	100.00%	1,150,436	0	0.00%
<b>Total Non Operating Revenue:</b>		<b>1,346,586</b>	<b>1,438,385</b>	<b>1,307,436</b>	<b>745,051</b>	<b>56.99%</b>	<b>1,269,634</b>	<b>97.11%</b>	<b>1,346,436</b>	<b>39,000</b>	<b>2.98%</b>
<b>Non Operating Expense</b>											
General Obligation Bonds:	9100	413,602	327,105	315,346	182,922	58.01%	335,302	106.33%	295,734	(19,612)	-6.22%
PNC Equipment Lease:	9125	23,747	21,819	20,790	14,812	71.25%	21,861	105.15%	19,598	(1,192)	-5.73%
State Revolving Fund Loan:	9150	9,975	46,531		25,540	100.00%	30,648	100.00%	37,247	37,247	#DIV/0!
Water Rebates :											
<b>Total Non Operating Expense:</b>		<b>447,324</b>	<b>395,454</b>	<b>336,136</b>	<b>223,274</b>	<b>66.42%</b>	<b>387,811</b>	<b>115.37%</b>		<b>16,444</b>	<b>4.89%</b>
<b>Net Change in position from Non Operating activities:</b>		<b>899,262</b>	<b>1,042,931</b>	<b>971,300</b>	<b>521,777</b>		<b>881,823</b>		<b>1,346,436</b>	<b>22,556</b>	<b>2.32%</b>

DRAFT  
4/29/2016



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **May 5, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to be 'CH' or similar initials.

**SUBJECT: Review and Possible Action Concerning  
Cancellation of Next Regular Scheduled  
Meeting, May 19, 2016.**

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At this time no urgent items require holding the second meeting in May.

RECOMMENDATION:

Cancel the regular scheduled meeting, May 19, 2016.