



# Montara Water & Sanitary

## Budgeted Cash Flow - Sewer

### Fiscal year 2025-2026

#### Cash flow summary

#### Operating cash flow

Operating income	FY 2024-25	FY 2025-26	Variance (%)	Variance (\$)
Sewer Service Charges	\$ 4,041,594	\$ 4,477,531	10.79%	\$ 435,937
Cell Tower Lease	\$ 86,500	\$ 94,000	8.67%	\$ 7,500
Permits, Fees & Other	\$ 18,000	\$ 23,200	28.89%	\$ 5,200
Property Tax	\$ 400,000	\$ 400,000	0.00%	\$ -
Waste Collection Revenues	\$ 32,000	\$ 32,000	0.00%	\$ -
<b>Total operating income</b>	<b>\$ 4,578,094</b>	<b>\$ 5,026,731</b>		<b>\$ 448,637</b>
<b>Operating expenses</b>				
Personnel	\$ (482,224)	\$ (524,497)	8.77%	\$ (42,273)
Professional Services	\$ (321,588)	\$ (355,688)	10.60%	\$ (34,100)
Facilities & Administration	\$ (72,500)	\$ (73,500)	1.38%	\$ (1,000)
Engineering	\$ (40,000)	\$ (65,000)	62.50%	\$ (25,000)
Pumping	\$ (67,000)	\$ (73,000)	8.96%	\$ (6,000)
Sewer Authority Mid-Coastside	\$ (2,648,557)	\$ (2,536,070)	-4.25%	\$ 112,487
All other Accounts	\$ (176,200)	\$ (102,075)	-42.07%	\$ 74,125
<b>Total operating expenses</b>	<b>\$ (3,808,069)</b>	<b>\$ (3,729,829)</b>		<b>\$ 78,239</b>
<b>Net Cash Flow Provided by Operations</b>	<b>\$ 770,025</b>	<b>\$ 1,296,902</b>		<b>\$ 526,876</b>

#### Investment cash flow

Investment income	FY 2024-25	FY 2025-26	Variance (%)	Variance (\$)
Interest Revenue	\$ 160,000	\$ 254,000	58.75%	\$ 94,000
<b>Total investment income</b>	<b>\$ 160,000</b>	<b>\$ 254,000</b>		<b>\$ 94,000</b>
<b>Investment expenses</b>				
Capital Improvement Program	\$ (5,500,754)	\$ (3,920,510)	-28.73%	\$ 1,580,244
Capital Improvement Program - Non Project	\$ (150,000)	\$ (150,000)	0.00%	\$ -
<b>Total investment expenses</b>	<b>\$ (5,650,754)</b>	<b>\$ (4,070,510)</b>		<b>\$ 1,580,244</b>
<b>Net Cash Flow Used by Investments</b>	<b>\$ (5,490,754)</b>	<b>\$ (3,816,510)</b>		<b>\$ 1,674,244</b>

#### Financing cash flow

Financing income	FY 2024-25	FY 2025-26	Variance (%)	Variance (\$)
Connection Fees	\$ 415,000	\$ 415,000	0.00%	\$ -
<b>Total financing income</b>	<b>\$ 415,000</b>	<b>\$ 415,000</b>		<b>\$ -</b>
<b>Financing expenses</b>				
Loan Interest Expense	\$ (22,417)	\$ (18,832)	-15.99%	\$ 3,585
Loan Principal Payment	\$ (118,577)	\$ (122,239)	3.09%	\$ (3,662)
<b>Total financing expenses</b>	<b>\$ (140,994)</b>	<b>\$ (141,071)</b>		<b>\$ (77)</b>
<b>Net Cash Flow Provided by Financing Activities</b>	<b>\$ 274,006</b>	<b>\$ 273,929</b>		<b>\$ (77)</b>
<b>Overall projected cash flow</b>	<b>\$ (4,446,723)</b>	<b>\$ (2,245,679)</b>		<b>\$ 2,201,043</b>
<b>Transfer from/(to) Sewer Reserves</b>	<b>\$ 4,446,723</b>	<b>\$ 2,245,679</b>	*	<b>\$ (2,201,043)</b>
<b>Net cash flow</b>	<b>\$ -</b>	<b>\$ -</b>		

\* Please see discussion of Sewer operating reserve funds on page 15. In addition, please review the Sewer CIP project summary list on page 11.



# Montara Water & Sanitary

## Budgeted Cash Flow - Water

### Fiscal year 2025-2026

#### Cash flow summary

#### Operating cash flow

Operating income		FY 2024-25		FY 2025-26	Variance (%)	Variance (\$)
Water Sales	\$	2,000,000	\$	2,084,000	4.20%	\$ 84,000
Permits, Fees & Other	\$	4,600	\$	15,600	239.13%	\$ 11,000
Property Tax	\$	400,000	\$	400,000	0.00%	\$ -
Backflow Testing & Other	\$	18,500	\$	22,500	21.62%	\$ 4,000
<b>Total operating income</b>	<b>\$</b>	<b>2,423,100</b>	<b>\$</b>	<b>2,522,100</b>		<b>\$ 99,000</b>
<b>Operating expenses</b>						
Personnel	\$	(1,205,911)	\$	(1,278,310)	6.00%	\$ (72,399)
Professional Services	\$	(196,138)	\$	(232,688)	18.63%	\$ (36,550)
Facilities & Administration	\$	(121,000)	\$	(131,850)	8.97%	\$ (10,850)
Engineering	\$	(210,000)	\$	(210,000)	0.00%	\$ -
Pumping	\$	(132,500)	\$	(161,500)	21.89%	\$ (29,000)
Supply	\$	(71,000)	\$	(41,000)	-42.25%	\$ 30,000
Collection/Transmission	\$	(185,000)	\$	(136,000)	-26.49%	\$ 49,000
Treatment	\$	(110,000)	\$	(120,000)	9.09%	\$ (10,000)
All Other Accounts	\$	(194,800)	\$	(203,750)	4.59%	\$ (8,950)
<b>Total operating expenses</b>	<b>\$</b>	<b>(2,426,349)</b>	<b>\$</b>	<b>(2,515,098)</b>		<b>\$ (88,749)</b>
<b>Net Cash Flow Provided by Operations</b>	<b>\$</b>	<b>(3,249)</b>	<b>\$</b>	<b>7,002</b>		<b>\$ 10,251</b>

#### Investment cash flow

Investment income						
Interest Revenue	\$	200,000	\$	250,000	25.00%	\$ 50,000
GO Bonds, Assessment Receipts	\$	1,195,381	\$	983,546	-17.72%	\$ (211,835)
Water System Reliability Charge	\$	1,178,148	\$	1,284,181	9.00%	\$ 106,033
<b>Total investment income</b>	<b>\$</b>	<b>2,573,529</b>	<b>\$</b>	<b>2,517,727</b>		<b>\$ (55,802)</b>
<b>Investment expenses</b>						
Capital Improvement Program	\$	(3,465,000)	\$	(2,942,000)	-15.09%	\$ 523,000
Capital Improvement Program - Non Project	\$	(150,000)	\$	(150,000)	0.00%	\$ -
<b>Total investment expenses</b>	<b>\$</b>	<b>(3,615,000)</b>	<b>\$</b>	<b>(3,092,000)</b>		<b>\$ 523,000</b>
<b>Net Cash Flow Used by Investments</b>	<b>\$</b>	<b>(1,041,471)</b>	<b>\$</b>	<b>(574,273)</b>		<b>\$ 467,198</b>

#### Financing cash flow

Financing income						
Connection Fees	\$	415,000	\$	415,000	0.00%	\$ -
<b>Total financing income</b>	<b>\$</b>	<b>415,000</b>	<b>\$</b>	<b>415,000</b>		<b>\$ -</b>
<b>Financing expenses</b>						
Long Term Debt - Interest Expense	\$	(103,361)	\$	(85,800)	-16.99%	\$ 17,561
Long Term Debt - Principal Payment	\$	(1,209,853)	\$	(1,227,506)	1.46%	\$ (17,653)
<b>Total financing expenses</b>	<b>\$</b>	<b>(1,313,214)</b>	<b>\$</b>	<b>(1,313,307)</b>		<b>\$ (93)</b>
<b>Net Cash Flow Provided by Financing Activities</b>	<b>\$</b>	<b>(898,214)</b>	<b>\$</b>	<b>(898,307)</b>		<b>\$ (93)</b>
<b>Overall projected cash flow</b>	<b>\$</b>	<b>(1,942,934)</b>	<b>\$</b>	<b>(1,465,577)</b>		<b>\$ 477,357</b>
<b>Transfer from/(to) Water Reserves</b>	<b>\$</b>	<b>1,942,934</b>	<b>\$</b>	<b>1,465,577</b>	*	<b>\$ (477,357)</b>
<b>Net cash flow</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		

\* Please see discussion of Water operating reserve funds on page 14. In addition, please review the Water CIP project summary list on page 12.



## MWSD — Fiscal Year 2025-26 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	Income/Expenditures			Approved		Increase/(Decrease) from 2024-2025 \$	Increase/(decrease) %
						as of April 30, 2025	% To date	Projected	Projected as % of Budget	Budgeted amounts 2025-26		
Cell Tower Lease:	4220	80,315	79,672	80,367	86,500	191,429	221.31%	207,289	239.64%	94,000	7,500	8.67%
Administrative Fees (New Construction):	4410	7,397	3,554	1,244	4,000	4,591	114.78%	5,509	137.73%	6,000	2,000	50.00%
Administrative Fees (Remodel):	4420	569	0		1,000	529	52.90%	635	63.48%	100	(900)	-90.00%
Inspection Fees (New Construction):	4430	6,994	3,363	1,178	4,000	4,350	108.75%	5,220	130.50%	6,000	2,000	50.00%
Inspection Fees (Remodel):	4440				1,000	685	68.50%	822	82.20%	1,100	100	10.00%
Mainline Extension Fees:	4450	6,000					0.00%	0	0.00%		0	#DIV/0!
Remodel Fees:	4460	18,826	7,133	7,471	8,000	7,548	94.35%	9,058	113.22%	10,000	2,000	25.00%
Grants:	4510		136	1,167,710		107,577	100.00%	129,092	100.00%		0	#DIV/0!
Property Tax Receipts:	4610	516,917	526,690	559,643	400,000	533,269	133.32%	550,000	137.50%	400,000	0	0.00%
Sewer Service Charges:	4710	3,582,585	3,806,420	3,916,218	4,071,594	3,744,361	91.96%	4,071,594	100.00%	4,512,531	440,937	10.83%
Sewer Service Refunds, Customer:	4720	(8,166)	(4,665)	(29,064)	(30,000)	(32,338)	107.79%	(38,806)	129.35%	(35,000)	(5,000)	16.67%
Waste Collection Revenues:	4760	26,055	29,253	29,878	32,000	27,285	85.27%	32,742	102.32%	32,000	0	0.00%
Other Revenue:	4990	2,902	2,443	254		100	100.00%	120	100.00%		0	#DIV/0!
<b>Total Operating Revenue:</b>		<b>4,240,394</b>	<b>4,453,999</b>	<b>5,735,059</b>	<b>4,578,094</b>	<b>4,589,386</b>	<b>100.25%</b>	<b>4,973,275</b>	<b>108.63%</b>	<b>5,026,731</b>	<b>448,637</b>	<b>9.80%</b>
<b>Operating Expenses</b>												
Bank Fees:	5190	4,811	5,715	6,028	6,000	4,447	74.12%	5,336	88.94%	6,000	0	0.00%
Board Meetings:	5210	3,856	5,535	5,314	6,000	2,222	37.03%	2,666	44.44%	4,000	(2,000)	-33.33%
Director Fees:	5220	4,925	6,450	8,630	10,000	4,388	43.88%	5,266	52.66%	10,000	0	0.00%
Election Expenses:	5230		7,500	7,500	7,500		0.00%	0	0.00%	0	(7,500)	-100.00%
Conference Attendance:	5250	1,918	2,271	3,045	10,000	1,688	16.88%	2,026	20.26%	10,000	0	0.00%
Information Systems:	5270	4,099	6,299	5,516	6,000	12,658	210.97%	15,190	253.16%	10,000	4,000	66.67%
Fidelity Bond:	5310			438	500		0.00%	475	95.00%	500	0	0.00%
Property & Liability Insurance:	5320	8,057	8,510	12,110	13,000	13,172	101.32%	13,172	101.32%	14,325	1,325	10.19%
LAFCO Assessment:	5350	2,708	2,887	3,764	3,100		0.00%	4,000	129.03%	4,200	1,100	35.48%
General Legal:	5430	99,681	79,381	93,164	200,000	46,229	23.12%	69,344	34.67%	200,000	0	0.00%
Litigation:	5440	176,781	113,942	77,338		53,870	100.00%	80,805	100.00%		0	#DIV/0!
Maintenance, Office:	5510	3,382	14,267	2,928	10,000	3,088	30.88%	3,706	37.06%	10,000	0	0.00%
Memberships:	5530	4,408	4,435	4,500	5,200	4,669	89.79%	4,669	89.79%	5,000	(200)	-3.85%
Office Supplies:	5540	6,692	8,410	6,422	8,500	5,975	70.29%	7,170	84.35%	8,500	0	0.00%
Postage:	5550	112	1,284	2,193	2,000	2,371	118.55%	2,845	142.26%	3,000	1,000	50.00%
Printing & Publishing:	5560	943	4,294	5,060	4,500	3,262	72.49%	3,914	86.99%	4,500	0	0.00%
Accounting:	5610	38,590	42,908	41,168	40,000	39,151	97.88%	46,981	117.45%	60,000	20,000	50.00%
Audit:	5620	13,661	16,500	8,700	14,938	14,500	97.07%	14,500	97.07%	15,388	450	3.01%
Consulting:	5630	51,037	54,999	45,560	52,250	54,412	104.14%	65,294	124.97%	65,000	12,750	24.40%
Data Services:	5640	9,283	9,853	11,612	10,200	9,508	93.22%	10,413	102.09%	11,000	800	7.84%
Labor & HR Support:	5650	2,562	2,572	2,591	3,000	1,922	64.05%	2,562	85.40%	3,000	0	0.00%
Payroll Services:	5660	1,000	1,192	1,292	1,200	1,064	88.67%	1,277	106.40%	1,300	100	8.33%
San Mateo County Tax Roll Charges:	5710	119	119	119	2,500	119	4.76%	119	4.76%	150	(2,350)	-94.00%
Telephone & Internet:	5720	38,358	46,869	29,483	35,000	24,910	71.17%	29,892	85.41%	35,000	0	0.00%
Mileage Reimbursement:	5730	254	173	328	2,000	1,860	93.00%	2,232	111.60%	2,000	0	0.00%
Reference Materials:	5740			0	200	0	0.00%	0	0.00%	200	0	0.00%
Other Administrative:	5790	(287)	2,560	(3,385)		25,158	100.00%	30,190	100.00%		0	#DIV/0!
CalPERS 457 Deferred Plan:	5810	21,689	20,579	25,248	23,579	23,337	98.97%	28,004	118.77%	24,643	1,064	4.51%
Employee Benefits:	5820	40,493	70,965	52,530	60,916	49,070	80.55%	58,884	96.66%	77,151	16,235	26.65%
Disability Insurance:	5830	1,769	1,733	1,858	2,211	1,596	72.19%	1,915	86.62%	2,315	104	4.71%
Payroll Taxes:	5840	17,451	18,494	22,436	26,180	18,540	70.82%	22,248	84.98%	27,416	1,236	4.72%
PARS:	5850	18,497	20,840	32,118	24,322	14,680	60.36%	17,616	72.43%	28,472	4,150	17.06%
Management:	5910	131,607	114,976	147,559	143,082	118,024	82.49%	141,629	98.98%	136,948	(6,134)	-4.29%
Staff :	5920	140,442	173,071	196,726	195,379	174,027	89.07%	208,832	106.89%	198,159	2,780	1.42%
Staff Certification:	5930	2,100	2,100	2,100	1,800	1,750	97.22%	2,100	116.67%	21,600	19,800	1100.00%
Staff Overtime:	5940	4,813	6,259	5,993	1,722	5,281	306.68%	6,337	368.01%	1,539	(183)	-10.64%
Staff Standby:	5950		43	1,515			0.00%	0	0.00%	128	128	#DIV/0!
Worker's Compensation Insurance:	5960	2,585	4,221	2,944	3,032	2,129	70.22%	2,555	84.26%	6,127	3,095	102.07%
Claims, Property Damage:	6170	3,076	2,107	2,107	10,000	140	1.40%	168	1.68%	10,000	0	0.00%
Education & Training:	6195	93	42	2,500	4,000	2,331	58.28%	2,797	69.93%	5,000	1,000	25.00%
General Engineering:	6220	56,067	64,020	42,775	40,000	56,862	142.16%	68,234	170.59%	65,000	25,000	62.50%
Equipment & Tools, Expensed:	6320		14			131	100.00%	157	100.00%		0	#DIV/0!
Alarm Services:	6335	5,432	6,004	7,523	6,500	5,344	82.22%	6,413	98.66%	6,500	0	0.00%
Landscaping:	6337	8,525	4,800	9,000	6,000	2,825	47.08%	3,390	56.50%	6,000	0	0.00%



## MWSD — Fiscal Year 2025-26 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	Income/Expenditures		Projected	Projected as % of Budget	Approved		Increase/(Decrease) from 2024-2025 \$	Increase/(decrease) %
						as of April 30, 2025	% To date			Budgeted amounts 2025-26			
Pumping Fuel & Electricity:	6410	44,443	48,048	53,551	57,000	54,606	95.80%	63,000	110.53%	63,000	6,000	10.53%	
Pumping Maintenance, Generators:	6420	903	4,644	4,515	10,000	4,248	42.48%	5,098	50.98%	10,000	0	0.00%	
Pumping Maintenance, General:	6430	8,959				0	100.00%	0	100.00%		0	#DIV/0!	
Maintenance, Collection System:	6660	0		0	10,000	0	0.00%	0	0.00%	10,000	0	0.00%	
Meters:	6665			153,415	75,000	4,297	5.73%	5,157	6.88%	5,000	(70,000)	-93.33%	
Uniforms:	6770	0			200		0.00%	0	0.00%	200	0	0.00%	
Fuel:	6810	1,297	3,641	3,401	3,500	2,357	67.34%	2,828	80.81%	3,500	0	0.00%	
Truck Equipment, Expensed:	6820	209	134	386	500	147	29.40%	176	35.28%	500	0	0.00%	
Truck Repairs:	6830	343	1,167	881	1,000	1,530	153.00%	1,836	183.60%	1,500	500	50.00%	
SAM Collections:	6910	304,309	284,186	294,862	237,175	197,646	83.33%	237,175	100.00%	261,155	23,980	10.11%	
SAM Operations:	6920	1,532,608	1,694,036	1,570,179	2,218,382	1,619,971	73.03%	1,943,965	87.63%	2,079,915	(138,467)	-6.24%	
SAM Other:	6930			1,144,515		68,610	100.00%	68,610	100.00%		0	#DIV/0!	
SAM Maintenance, Collection System:	6940				45,000	29,476	65.50%	35,371	78.60%	45,000	0	0.00%	
SAM Maintenance, Pumping:	6950				130,000	158,604	122.00%	190,325	146.40%	130,000	0	0.00%	
SAM NDWSCP:	6960	24,482	5,147	6,800	18,000	15,442	85.79%	18,530	102.95%	20,000	2,000	11.11%	
<b>Total Operations Expense:</b>		<b>2,849,142</b>	<b>2,998,089</b>	<b>4,168,856</b>	<b>3,808,069</b>	<b>2,963,644</b>	<b>77.83%</b>	<b>3,567,396</b>	<b>93.68%</b>	<b>3,729,829</b>	<b>(78,239)</b>	<b>-2.05%</b>	
<b>Net Change in position from Operations:</b>		<b>1,391,252</b>	<b>1,455,910</b>	<b>1,566,203</b>	<b>770,025</b>	<b>1,625,742</b>		<b>1,405,880</b>		<b>1,296,902</b>	<b>526,876</b>	<b>68.42%</b>	



## MWSD — Fiscal Year 2025-26 Non-Operating Budget - SEWER ENTERPRISE

Non Operating Revenue	GL Codes	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	Income/Expenditures			Approved			
						as of April 30, 2025	% To date	Projected	Projected as % of Budget	Budgeted amounts 2025-26	Increase/(Decrease) from 2024-2025 \$	Increase/(decrease) %
Connection Fees, Residential New Const:	7110	242,298	184,288	133,194	<b>210,000</b>	86,882	41.37%	104,258	49.65%	210,000	0	0.00%
Connection Fees, Residential Remodel:	7120	53,312	41,559	39,051	<b>60,000</b>	59,564	99.27%	71,477	119.13%	60,000	0	0.00%
Conn. Fees, PFP (New Construction):	7130			5,349		0	0.00%	0	0.00%			#DIV/0!
Connection Fee Refunds:	7152		(26,922)		<b>(20,000)</b>	0	0.00%	0	0.00%	(20,000)	0	0.00%
Additional Fixture Units New Const:	7153	22,617	17,165	97,287	<b>50,000</b>	0	0.00%	0	0.00%	50,000	0	0.00%
Additional Fixture Units Remodel:	7155	79,005	73,359	151,701	<b>115,000</b>	120,632	104.90%	144,758	125.88%	115,000	0	0.00%
Fixture Fee Refunds:	7157			(32,543)		(7,169)	100.00%	(8,602)	100.00%			#DIV/0!
PFP Pass Thru:	7160	12,869		(2,858)			0.00%	0	0.00%		0	#DIV/0!
Meter Pass Thru Costs:	7165		(7,963)	(268)			0.00%	0	0.00%		0	#DIV/0!
Mainline Extension Pass Thru:	7170		(6,952)				0.00%	0	0.00%		0	#DIV/0!
LAIF, Interest:	7210	12,872	85,304	191,249	<b>160,000</b>	79,011	49.38%	<b>79,000</b>	49.38%	4,000	(156,000)	-97.50%
CAMP, Interest:	7205					287,325	100.00%	344,790	100.00%	250,000	250,000	#DIV/0!
<b>Total Non Operating Revenue:</b>		<b>422,973</b>	<b>359,838</b>	<b>582,162</b>	<b>575,000</b>	<b>626,246</b>	108.91%	<b>735,681</b>	127.95%	<b>669,000</b>	<b>94,000</b>	16.35%
<b>Non Operating Expense</b>												
PNC Equipment Lease:	9125	11,970	9,350	7,077	<b>4,761</b>	3,558	74.73%	<b>4,761</b>	100.00%	2,253	(2,508)	-52.68%
I-Bank Loan:	9200	20,296	19,299	18,273	<b>17,656</b>	10,079	57.09%	<b>17,656</b>	100.00%	16,579	(1,077)	-6.10%
<b>Total Non Operating Expense:</b>		<b>32,266</b>	<b>28,649</b>	<b>25,350</b>	<b>22,417</b>	<b>13,637</b>	60.83%	<b>22,417</b>	100.00%	<b>18,832</b>	<b>(3,585)</b>	-15.99%
<b>Net Change in position from Non Operating activities:</b>		<b>390,707</b>	<b>331,189</b>	<b>556,812</b>	<b>552,583</b>	<b>612,609</b>		<b>713,264</b>		<b>650,168</b>	<b>97,585</b>	



## MWSD — Fiscal Year 2025-26 Operations Budget - WATER ENTERPRISE

Operating Revenue	GL Codes	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	Income/Expenditures			Projected	Projected as % of Budget	Approved Budgeted amounts 2025-26	Increase/(Decrease) from 2024-2025 \$	Increase/(decrease) %
						as of April 30, 2025	% To date						
Administrative Fees (New Construction):	4410	8,535	4,151	1,244	2,000	5,881	294.05%	7,057	352.86%	7,500	5,500	275.00%	
Administrative Fees (Remodel):	4420	569			600	0	0.00%	0	0.00%	600	0	0.00%	
Inspection Fees (New Construction):	4430	8,415	3,928	1,178	2,000	5,572	278.60%	6,686	334.32%	7,500	5,500	275.00%	
Mainline Extension Fees:	4450	82,882				87,890	100.00%	87,890	100.00%	0	0	#DIV/0!	
Grants:	4510		136			160	100.00%	192	100.00%	0	0	#DIV/0!	
Property Tax Receipts:	4610	516,917	526,690	559,643	400,000	533,269	133.32%	550,000	137.50%	400,000	0	0.00%	
Testing, Backflow:	4740	25,730	24,366	25,085	18,500	29,569	159.83%	30,000	162.16%	22,500	4,000	21.62%	
Water Sales:	4810	1,752,213	1,776,601	1,891,787	2,016,000	1,669,777	82.83%	2,003,732	99.39%	2,100,000	84,000	4.17%	
Water Sales Refunds, Customer:	4850	(3,210)	(5,840)	(1,996)	(16,000)	(10,678)	66.74%	(12,814)	80.09%	(16,000)	0	0.00%	
Other Revenue:	4990	3,541	13,380	1,261,574		5,216	100.00%	6,259	100.00%	0	0	#DIV/0!	
<b>Total Operating Revenue:</b>		<b>2,396,316</b>	<b>2,343,412</b>	<b>3,738,675</b>	<b>2,423,100</b>	<b>2,326,656</b>	<b>96.02%</b>	<b>2,679,003</b>	<b>110.56%</b>	<b>2,522,100</b>	<b>99,000</b>	<b>4.09%</b>	
<b>Operating Expenses</b>													
Bank Fees:	5190	4,811	5,715	5,397	6,000	4,447	74.12%	5,336	88.94%	6,000	0	0.00%	
Board Meetings:	5210	3,856	5,535	5,314	6,000	2,222	37.03%	2,666	44.44%	4,000	(2,000)	-33.33%	
Director Fees:	5220	4,925	6,450	8,630	10,000	4,650	46.50%	5,580	55.80%	10,000	0	0.00%	
Election Expenses:	5230		7,500	7,500	10,000	0	0.00%	0	0.00%	0	(10,000)	-100.00%	
CDPH Fees:	5240	15,707	17,526	18,669	20,000	20,674	103.37%	20,674	103.37%	23,000	3,000	15.00%	
Conference Attendance:	5250	1,918	2,271	5,941	15,000	4,262	28.41%	5,114	34.10%	15,000	0	0.00%	
Information Systems:	5270	13,989	6,299	5,516	6,500	12,658	194.74%	15,190	233.69%	10,000	3,500	53.85%	
Fidelity Bond:	5310			438	500		0.00%	475	95.00%	500	0	0.00%	
Property & Liability Insurance:	5320	7,987	8,510	13,816	14,000	15,032	107.37%	15,032	107.37%	16,350	2,350	16.79%	
LAFCO Assessment:	5350	2,755	3,293	3,957	3,700		0.00%	4,650	125.68%	5,500	1,800	48.65%	
General Legal:	5430	74,809	84,542	93,144	75,000	46,663	62.22%	69,995	93.33%	75,000	0	0.00%	
Litigation:	5440		1,224	3,440		160	100.00%	192	100.00%	0	0	#DIV/0!	
Maintenance, Office:	5510	3,524	14,267	4,730	10,000	2,337	23.37%	2,804	28.04%	10,000	0	0.00%	
Memberships:	5530	20,318	22,662	22,790	25,000	25,744	102.97%	25,744	102.98%	28,500	3,500	14.00%	
Office Supplies:	5540	6,797	8,471	6,421	8,000	5,810	72.63%	6,972	87.15%	8,500	500	6.25%	
Postage:	5550	14,890	17,948	20,193	19,000	20,979	110.42%	25,175	132.50%	25,000	6,000	31.58%	
Printing & Publishing:	5560	1,488	4,344	9,120	10,000	4,477	44.77%	5,372	53.72%	7,000	(3,000)	-30.00%	
Accounting:	5610	38,590	42,908	41,168	40,000	39,151	97.88%	46,981	117.45%	60,000	20,000	50.00%	
Audit:	5620	13,661	16,500	8,700	14,938	14,500	97.07%	14,500	97.07%	15,388	450	3.01%	
Consulting:	5630	52,892	61,910	45,560	50,000	54,411	108.82%	65,293	130.59%	65,000	15,000	30.00%	
Data Services:	5640	10,400	11,190	13,104	12,000	0	0.00%	12,000	100.00%	13,000	1,000	8.33%	
Labor & HR Support:	5650	2,562	2,572	2,591	3,000	1,922	64.05%	2,562	85.40%	3,000	0	0.00%	
Payroll Services:	5660	1,000	1,192	1,292	1,200	1,064	88.67%	1,277	106.40%	1,300	100	8.33%	
San Mateo County Tax Roll Charges:	5710	119	1,625	119	2,500	119	4.76%	119	4.76%	150	(2,350)	-94.00%	
Telephone & Internet:	5720	45,606	57,345	39,425	40,000	34,798	87.00%	41,758	104.39%	43,000	3,000	7.50%	
Mileage Reimbursement:	5730	525	571	1,018	2,000	2,710	135.50%	3,252	162.60%	3,500	1,500	75.00%	
Reference Materials:	5740				500	0	0.00%	0	0.00%	500	0	0.00%	
Other Administrative:	5790	685	2,965	(203)		467	100.00%	560	100.00%	0	0	#DIV/0!	
CalPERS 457 Deferred Plan:	5810	48,201	48,132	53,236	55,390	50,063	90.38%	60,076	108.46%	93,350	37,960	68.53%	
Employee Benefits:	5820	116,781	158,066	161,929	181,241	145,477	80.27%	174,572	96.32%	189,574	8,333	4.60%	
Disability Insurance:	5830	4,129	3,806	4,098	5,815	3,403	58.52%	4,084	70.23%	5,436	(379)	-6.52%	
Payroll Taxes:	5840	47,682	50,421	57,947	68,858	50,853	73.85%	61,024	88.62%	64,375	(4,483)	-6.51%	
PARS:	5850	40,261	43,908	71,320	51,066	36,934	72.33%	44,321	86.79%	57,197	6,131	12.01%	
Management:	5910	131,608	114,976	147,559	143,082	118,024	82.49%	141,629	98.98%	136,948	(6,134)	-4.29%	
Staff :	5920	451,291	502,837	570,008	568,704	526,850	92.64%	632,220	111.17%	569,968	1,264	0.22%	
Staff Certification:	5930	12,125	11,550	10,350	11,400	9,675	84.87%	11,610	101.84%	55,200	43,800	384.21%	
Staff Overtime:	5940	52,669	57,005	57,910	61,175	50,381	82.36%	60,457	98.83%	59,138	(2,037)	-3.33%	
Staff Standby:	5950	26,564	27,421	32,259	29,962	16,540	55.20%	19,848	66.24%	20,253	(9,709)	-32.40%	
Worker's Compensation Insurance:	5960	13,072	12,794	16,043	29,218	12,043	41.22%	14,452	49.46%	26,871	(2,347)	-8.03%	
Backflow Prevention:	6160	1,020	1,030	1,228	1,100	1,128	102.55%	1,354	123.06%	1,100	0	0.00%	
Claims, Property Damage:	6170		141	393	10,000	0	0.00%	0	0.00%	10,000	0	0.00%	
SCADA Maintenance:	6185	2,910	8,102	10,674	15,000	14,897	99.31%	17,876	119.18%	25,000	10,000	66.67%	
Education & Training:	6195	3,428	1,060	3,519	8,000	12,154	151.93%	14,585	182.31%	16,000	8,000	100.00%	
General Engineering:	6220	6,749	5,118	3,615	10,000	(300)	-3.00%	(360)	-3.60%	10,000	0	0.00%	
Water Quality Engineering:	6230	70,999	128,505	210,463	200,000	232,051	116.03%	278,461	139.23%	200,000	0	0.00%	
Equipment & Tools, Expensed:	6320	12,363	7,642	12,154	10,000	8,777	87.77%	10,532	105.32%	11,000	1,000	10.00%	
Alarm Services:	6335	1,087	876	2,362	2,000	1,056	52.80%	1,267	63.36%	2,000	0	0.00%	



## MWSD — Fiscal Year 2025-26 Operations Budget - WATER ENTERPRISE

Operating Revenue	GL Codes	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	Income/Expenditures			Projected	Projected as % of Budget	Approved Budgeted amounts 2025-26	Increase/(Decrease) from 2024-2025 \$	Increase/(decrease) %
						as of April 30, 2025	% To date						
Landscaping:	6337	19,989	16,453	21,392	18,000	15,004	83.36%	18,005	100.03%	20,000	2,000	11.11%	
Facilities other:	6330					11,008	100.00%	13,210	100.00%		0	#DIV/0!	
Lab Supplies & Equipment:	6370	5,357	4,051	13,659	20,000	691	3.46%	829	4.15%	10,000	(10,000)	-50.00%	
Meter Reading:	6380	119	357		500		0.00%	0	0.00%	500	0	0.00%	
Pumping Fuel & Electricity:	6410	83,871	91,999	102,575	105,000	72,060	68.63%	86,472	82.35%	105,000	0	0.00%	
Pumping Maintenance, Generators:	6420	12,043	19,015	16,138	25,000	33,249	133.00%	39,899	159.60%	50,000	25,000	100.00%	
Pumping Maintenance, General:	6430	1,153	308	53	2,000	3,679	183.93%	4,414	220.72%	6,000	4,000	200.00%	
Pumping Equipment, Expensed:	6440	129		125	500	493	98.60%	592	118.32%	500	0	0.00%	
Maintenance, Raw Water Mains:	6510	253	45	2,162	1,000	12,231	1223.14%	14,678	1467.77%	1,000	0	0.00%	
Maintenance, Wells:	6520	5,975	17,361	15,401	20,000	2,497	12.49%	2,996	14.98%	10,000	(10,000)	-50.00%	
Water Purchases:	6530	33,040	26,482	25,383	50,000	19,136	38.27%	25,515	51.03%	30,000	(20,000)	-40.00%	
Hydrants:	6610	5,690		0	5,000	119	2.38%	143	2.86%	10,000	5,000	100.00%	
Maintenance, Water Mains:	6620	101,071	116,280	73,953	75,000	83,855	111.81%	100,626	134.17%	75,000	0	0.00%	
Maintenance, Water Service Lines:	6630	8,245	29,642	31,216	10,000	16,926	169.26%	20,311	203.11%	15,000	5,000	50.00%	
Maintenance, Tanks:	6640	438	2,671	8,970	5,000	16,621	332.42%	19,945	398.90%	10,000	5,000	100.00%	
Maintenance, Distribution General:	6650	22,202	23,364	12,475	15,000	13,115	87.43%	15,738	104.92%	20,000	5,000	33.33%	
Maintenance, Collection System:	6660	724				363	100.00%	436	100.00%	1,000	1,000	#DIV/0!	
Meters:	6670	21,176	198,547	35,685	75,000	12,988	17.32%	15,586	20.78%	5,000	(70,000)	-93.33%	
Chemicals & Filtering:	6710	43,341	18,126	41,279	60,000	9,353	15.59%	11,224	18.71%	40,000	(20,000)	-33.33%	
Maintenance, Treatment Equipment:	6720	12,226	8,126	10,816	15,000	46,436	309.57%	55,723	371.49%	35,000	20,000	133.33%	
Treatment Analysis:	6730	37,846	30,212	43,038	35,000	29,893	85.41%	35,872	102.49%	45,000	10,000	28.57%	
Uniforms:	6770	1,687	3,080	2,673	3,500	1,841	52.60%	2,209	63.12%	3,500	0	0.00%	
Fuel:	6810	8,879	11,601	10,204	12,000	8,228	68.57%	9,874	82.28%	12,000	0	0.00%	
Truck Equipment, Expensed:	6820	1,186	415	1,159	2,000	1,124	56.20%	1,349	67.44%	2,000	0	0.00%	
Truck Repairs:	6830	2,075	3,637	666	5,000	4,631	92.62%	5,557	111.14%	6,000	1,000	20.00%	
Other Operations:	6890	2,492				267	100.00%	320	100.00%		0	#DIV/0!	
<b>Total Operations Expense:</b>		<b>1,817,984</b>	<b>2,220,497</b>	<b>2,283,881</b>	<b>2,426,349</b>	<b>2,025,070</b>	<b>83.46%</b>	<b>2,448,803</b>	<b>100.93%</b>	<b>2,515,098</b>	<b>88,749</b>	<b>3.66%</b>	
<b>Net Change in position from Operations:</b>		<b>578,332</b>	<b>122,915</b>	<b>1,454,794</b>	<b>(3,249)</b>	<b>301,585</b>		<b>230,200</b>		<b>7,002</b>	<b>10,251</b>	<b>-315.51%</b>	



## MWSD — Fiscal Year 2025-2026 Non-Operating Budget - WATER ENTERPRISE

Non Operating Revenue	GL Codes	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	Income/Expenditures as of April 30, 2025	% To date	Projected	Approved			
									Projected as % of Budget	Budgeted amounts 2025-26	Increase/(Decrease) from 2024-2025 \$	Increase/(decrease) %
Connection Fees, Residential New Const:	7110	255,753	168,218	130,669	<b>220,000</b>	60,557	27.53%	72,668	33.03%	220,000	0	0.00%
Connection Fees, Residential Remodel:	7120	13,199		65,086	<b>55,000</b>	45,722	83.13%	54,866	99.76%	55,000	0	0.00%
Connection Fees, Residential Fire:	7130	111,063	128,281	118,483	<b>190,000</b>	104,895	55.21%	125,874	66.25%	190,000	0	0.00%
Connection Fee refunds:	7152		(24,892)			(20,815)	100.00%	(24,978)	100.00%		0	#DIV/0!
Additional fixture units Remodel:	7155		16,092	6,768		30,338	100.00%	36,406	100.00%		0	#DIV/0!
Fixture Fee Refunds:	7157			(28,094)	<b>(50,000)</b>	(18,922)	37.84%	(22,706)	45.41%	(50,000)	0	0.00%
PFM Pass Thru:	7160	49,955	13,355	2,173		(7,591)	100.00%	(9,109)	100.00%		0	#DIV/0!
Meter Pass Thru Costs:	7165	9,358	1,791	11,021		13,029	100.00%	15,635	100.00%		0	#DIV/0!
Mainline Extension Pass Thru:	7170	22,444	(76,039)				0.00%	0	0.00%		0	#DIV/0!
CAMP interest income:	7250	1,808	113,063	224,231	<b>200,000</b>	235,083	117.54%	282,100	141.05%	250,000	50,000	25.00%
General Obligation Bonds, Assessment Receipts:	7600	1,015,063	1,012,555	993,355	<b>983,546</b>	840,944	85.50%	<b>983,546</b>	100.00%	983,546	0	0.00%
Water System Reliability:	7650	1,027,699	1,026,086	1,123,343	<b>1,178,148</b>	1,083,166	91.94%	<b>1,178,148</b>	100.00%	1,284,181	106,033	9.00%
<b>Total Non Operating Revenue:</b>		<b>2,506,342</b>	<b>2,378,510</b>	<b>2,647,035</b>	<b>2,776,694</b>	<b>2,366,406</b>	85.22%	<b>2,692,449</b>	96.97%	<b>2,932,727</b>	<b>156,033</b>	5.62%
<b>Non Operating Expense</b>												
General Obligation Bonds:	9100	73,617	63,099	52,576	<b>46,384</b>	25,948	55.94%	<b>46,384</b>	68.77%	35,670	(10,714)	-23.10%
PNC Equipment Lease:	9125	11,451	9,350	7,077	<b>4,761</b>	3,894	81.79%	<b>4,761</b>	50.43%	2,253	(2,508)	-52.68%
State Revolving Fund Loan:	9150	65,810	60,602	56,457	<b>52,216</b>	26,644	51.03%	<b>52,216</b>	83.51%	47,878	(4,338)	-8.31%
Water Rebates :	9210	700	200	300	<b>3,000</b>		0.00%	0	0.00%	3,000	0	0.00%
<b>Total Non Operating Expense:</b>		<b>151,578</b>	<b>137,251</b>	<b>116,410</b>	<b>106,361</b>	<b>56,486</b>	53.11%	<b>103,361</b>	72.58%	<b>88,800</b>	<b>(17,561)</b>	-16.51%
<b>Net Change in position from Non Operating activities:</b>		<b>2,354,764</b>	<b>2,241,259</b>	<b>2,530,625</b>	<b>2,670,333</b>	<b>2,309,920</b>		<b>2,589,088</b>		<b>2,843,927</b>	<b>173,594</b>	6.50%

**SEWER CIP**  
**FY 25/26 through FY 29/30**

<b>PROJECT</b>	<b>FY 25/26</b>	<b>FY 26/27</b>	<b>FY 27/28</b>	<b>FY 28/29</b>	<b>FY 29/30</b>
<b>MWSD CAPITAL PROJECTS</b>					
Mechanical System Repairs & Replacements	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Replace Pump Station-Pumps	\$ 105,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Inflow & Infiltration Testing / Televising	\$ 30,000	\$ 25,000	\$ 30,000	\$ 25,000	\$ 30,000
Replace Medium High Priority Sewer Mains	\$ 1,450,000	\$ 1,705,000	\$ 1,332,500	\$ 1,200,000	\$ 1,357,500
Spot Repairs Program	\$ 25,000	\$ 25,000	\$ 20,500	\$ 25,000	\$ 20,500
Emergency Seal Cove Repairs	\$ 150,000	\$ 150,000	\$ 75,000	\$ 50,000	\$ 50,000
Pump Station Communication Upgrades	\$ 35,000	\$ 25,000	\$ 3,500	\$ 3,500	\$ 3,500
<b>MWSD CAPITAL PROJECTS TOTAL:</b>	<b>\$ 1,870,000</b>	<b>\$ 2,045,000</b>	<b>\$ 1,576,500</b>	<b>1,418,500</b>	<b>1,576,500</b>
Alternative Budget Items					
Express Sewer					
Cabrillo Hwy Phase 1B-3b, Phase 2--6	\$ 1,526,760	\$ 450,000	\$ 790,000	\$ 790,000	\$ 1,900,000
Pump Station FM, MCC & Coatings	\$ 375,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Design Vallemar Sewer Relocation	\$ 595,000	\$ 1,800,000	\$ 1,400,000	\$ 2,500,000	\$ 250,000
Dependent on RCD Grant, 75% match	-\$446,250				
<b>TOTAL ANNUAL COST</b>	<b>3,920,510</b>	<b>4,445,000</b>	<b>3,916,500</b>	<b>4,858,500</b>	<b>3,876,500</b>

WATER CIP  
FY 25/26 through FY 29/30

Existing Customer CIP - WATER	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	5-Year CIP Total
<b>Distribution System Renewal and Replacement Program (1)</b>						
<i>Misc. Repair&amp;Replacement</i>	\$ 25,000	\$ 27,500	\$ 30,250	\$ 33,275	\$ 36,603	\$ 152,628
<i>Water Meters</i>	\$ 35,000	\$ 38,500	\$ 42,350	\$ 46,585	\$ 51,244	\$ 213,679
<i>Water Lateral Services</i>	\$ 25,000	\$ 27,500	\$ 30,250	\$ 33,275	\$ 36,603	\$ 152,628
<i>Water Main Replacements</i>		\$ 200,000	\$ 220,000	\$ 242,000	\$ 500,000	\$ 1,162,000
<i>Fire Hydrants Replacements and Addition</i>	\$ 45,000	\$ 49,500	\$ 54,450	\$ 59,895	\$ 65,885	\$ 274,730
<b>Subtotal</b>	\$ 130,000	\$ 343,000	\$ 377,300	\$ 415,030	\$ 690,333	\$ 1,955,663
<b>Water Conservation Program</b>	\$ 12,000	\$ 13,200	\$ 14,520	\$ 15,972	\$ 17,569	\$ 73,261
<b>Storage Tank Rehabilitation Program (2)</b>	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,500,000	\$ 2,500,000
<b>Pillar Ridge Water Treatment Plant Rehabilitation</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000
<b>Emergency Generator Replacement Program</b>	\$ -	\$ 70,000	\$ 77,000	\$ 84,700	\$ 93,170	\$ 324,870
<b>Vehicle Replacement Fund</b>	\$ -	\$ 65,000	\$ 71,500	\$ -	\$ -	\$ 136,500
<b>Seal Cove Geotechnical Hazard Area Upgrade (5)</b>	\$ 2,800,000	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000
<b>Staff Retention Program</b>	0	\$ -	\$ -	\$ 150,000	\$ 450,000	\$ 600,000
<b>EXISTING CUSTOMER CIP TOTAL</b>	\$ 2,942,000	\$ 491,200	\$ 540,320	\$ 1,665,702	\$ 5,251,072	\$ 10,890,294
New Customer CIP - WATER	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	5-Year CIP Total
<b>Water Main Upgrade Program (1)</b>	\$ -	\$ 1,100,000	\$ 1,210,000	\$ 1,331,000	\$ 1,464,100	\$ 5,105,100
<b>Existing Well Upgrade Program (3)</b>	\$ -	\$ 350,000	\$ 385,000	\$ 423,500	\$ 465,850	\$ 1,624,350
<b>New and Upgraded PRV Stations' Program (4)</b>	\$ -	\$ 275,000	\$ 302,500	\$ 332,750	\$ 366,025	\$ 1,276,275
<b>Emergency Generator Upgrade Program</b>	\$ -	\$ 100,000	\$ 110,000	\$ 121,000	\$ 133,100	\$ 464,100
<b>Portola Tank Telemetry Upgrade</b>	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
<b>Develop Additional Supply Reliability</b>	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,000,000	\$ 2,500,000
<b>NEW CUSTOMER CIP TOTAL</b>	\$ -	\$ 1,825,000	\$ 2,307,500	\$ 3,708,250	\$ 3,429,075	\$ 11,269,825
<b>Total Annual Capital Cost</b>	\$ 2,942,000	\$ 2,316,200	\$ 2,847,820	\$ 5,373,952	\$ 8,680,147	\$ 22,160,119

Notes:

- (1) 1. These programs include a project to merge the Alta Vista and Portola Zones to improve system reliability and to provide service to new customers. The proposed cost split between new and existing customers is 50/50. In the following years of the CIP, these programs include a replacement of a failed main under and along Hwy 1. Additionally, in the following years of the CIP, these programs include a replacement of a failed main under and along Hwy 1
- (2) This project includes the replacement of the Pillar Ridge tanks, urgent repairs needed to the Portola Tank, which are coupled with the project (1) above for cost efficiency.
- (3) This project is for the Pillar Ridge wells' rehabilitation and upgrades
- (4) This project would add new PRV stations, sampling stations, valves, and upgrade existing
- (5) This project includes securing safe drinking water to the 17 homes in the Seal Cove earthquake fault area

# EXPENDITURE ROLL-UP LEGEND

## Sewer

### Personnel

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

### Pumping

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

### Sewer Authority Mid-Coastside

SAM Collections:	6910
SAM Operations:	6920
SAM Prior-Year Adjustment:	6930
SAM Maintenance, Collection System:	6940
SAM Maintenance, Pumping:	6950
SAM NDWSCP:	6960

### Professional Services

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

### All other Accounts

Bank Fees:	5190
Board Meetings:	5210
Director Fees:	5220
Election Expenses:	5230
Conference Attendance:	5250
Information Systems:	5270
Fidelity Bond:	5310
Property & Liability Insurance:	5320
LAFCO Assessment:	5350
Meetings, Local:	5520
Membership:	5530
San Mateo County Tax Roll Charges:	5710
Mileage Reimbursement:	5730
Reference Materials:	5740
Claims, Property Damage:	6170
Education & Training:	6195
Equipment & Tools, Expensed:	6320
Maintenance, Collection System:	6660
Meters:	6665
Treatment Analysis:	6730
Uniform:	6770
Fuel:	6810
Truck Equipment, Expensed:	6820
Truck Repairs:	6830
Total Other Operations:	6890

### Facilities & Administration

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

### Engineering

Meeting Attendance, Engineering:	6210
General Engineering:	6220

# EXPENDITURE ROLL-UP LEGEND

## Water

### Personnel

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

### Professional Services

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

### Facilities & Administration

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

### Engineering

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

### Pumping

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

### Supply

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

### Collection/Transmission

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

### Treatment

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

### All other Accounts

Bank Fees:	5190
Board Meetings:	5210
Director Fees:	5220
Election Expenses:	5230
Bond Issue Costs - Expense:	5235
CDPH Fees:	5240
Conference Attendance:	5250
Information Systems:	5270
Fidelity Bond:	5310
Property & Liability Insurance:	5320
LAFCO Assessment:	5350
Meetings, Local:	5520
Memberships:	5530
San Mateo Co. Tax Roll Charges:	5710
Mileage Reimbursement:	5730
Reference Materials:	5740
Backflow Prevention:	6160
Claims, Property Damage:	6170
SCADA Maintenance:	6185
Internet & Telephone, Communications:	6187
Education & Training:	6195
Equipment & Tools, Expensed:	6320
Lab Supplies & Equipment:	6370
Meter Reading:	6380

# EXPENDITURE ROLL-UP LEGEND

**Water - Continued all other accounts:**

Uniforms:	6770
Fuel:	6810
Truck Equipment, Expensed:	6820
Truck Repairs:	6830
Other Operations:	6890

# MWSD

## GLOSSARY OF TERMS ACRONYMS

1	Budgeted Cash Flow:	MWSD's budget is designed to capture all components of operations. Traditional budgets take into account strictly operational revenues and expenses, but do not disclose activities represented on the balance sheet such as debt service principal and capital improvement.
2	SAM:	Sewer Authority Mid-Coastside
3	SAM NDWSCP:	Non Domestic Wastewater Source Control Program
4	LAFCO Assessment:	Local Agency Formation Commissions
5	CalPERS 457 Deferred Plan:	California Public Employers Retirement System - Defined Contribution plan in place to have employees make pre-tax contributions to their retirement account. The District contributes 7% of wages on a pay period by pay period basis.
6	PARS:	Public Agency Retirement System - Defined benefit plan also referred to as a pension plan. The District and employees are required to contribute to the plan at set rates.
7	PFP:	Private Fire Protection
8	LAIF:	Local Agency Investment Fund: Investment vehicle made available to public agencies under CA government code 53601. Established in 1977.
9	PNC equipment Lease:	PNC is the name of the financial institution who loaned the funds. In 2020 the debt was assigned to Huntington Public Capital Corporation. The account name has not been changed.
10	CDPH Fees:	California Department of Public Health - Currently houses expenses for the California Resources Control Board
11	CAMP:	California Asset Management Program: Investment vehicle made available to public agencies under CA government code 53601. Established in 1989.
12	GO Bond:	General Obligation Bonds: issued to purchase the Water Enterprise
13	CIEDB Loan:	California Infrastructure and Economic Development Bank also known as IBank.
14	SRF:	State Revolving Fund Loans, administered by the State of CA - Funds used to build Alta Vista Tank.