



SEWER AUTHORITY MID-COASTSIDE
Finance Committee *Special Meeting* Agenda
8:40 am to 9:30 am on Thursday April 15, 2021

Directors will attend the meeting through teleconferencing pursuant to and as permitted by Executive Order N-29-20. Consistent with Executive Order N-29-20, the San Mateo County Health Officer shelter in place order issued on March 16, 2020, members of the public may observe the open session portions of the meeting electronically by using the following link:

Join Zoom Meeting

<https://us02web.zoom.us/j/86522444158?pwd=eDAyQ0s3aG9PNXZFyUzVUUFsZ1JmZz09>

Meeting ID: 865 2244 4158

Passcode: 920413

One Tap Mobile

+16699006833,,86522444158#,,,,*920413# US (San Jose)

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Meeting ID: 865 2244 4158

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Find your local number: <https://us02web.zoom.us/j/86522444158>

1. ROLL CALL

Debbie Ruddock (HMB)

Barbara Dye (GCSD)

Kathryn Slater-Carter (MWSD)

2. REGULAR BUSINESS

A. Approval of Minutes March 11, 2021

B. Draft General Budget and Collections Budget

3. NEXT REGULAR MEETING

May 20, 2021

SEWER AUTHORITY MID-COASTSIDE
Finance Committee Meeting Minutes - Special Meeting
March 11, 2021

1. CALL TO ORDER –1:00 pm

A. Roll Call – All Present

Barbara Dye (GCSD)

Debbie Ruddock (HMB)

Kathryn Slater-Carter (MWSD)

2. REGULAR BUSINESS

A. Approval of Minutes February 18, 2021 – Approved – All

B. Budget vs Actual for Fiscal Year 2019-2020

Peter presented the Year End Budget Review to the committee.

The presentation included a recap of the overall review and highlighting significant observations. This led to a discussion of a couple related items:

Infrastructure Expenditures \$1.4M under Budget

SAM Staff had presented in a prior discussion (3) potential options for refunding this difference. Jeremy provided the legal opinion that several factors were involved including: whether or not specific projects had been completed or not and whether or not the project would be completed at a further date. Eventually it was determined because of the complications of such action, that a decision of whether or not to refund this amount did not have to be done now. All parties were in agreement.

Infrastructure Budget

Debbie Ruddock indicated that HMB was in favor of pulling the Infrastructure portion of the General Budget into its own budget. Several accounting implications were discussed.

No action was indicated as required as a result of the Year End Budget Review.

3. Meeting Adjourned 1:42 pm

NEXT REGULAR MEETING - March 18, 2021

GENERAL BUDGET

Consolidated (Half Moon Bay, GCSO, MWSD)

FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 ADOPTED	FY 2020/21 PROJECTED	FY 2021/22 PROPOSED
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CHANGE FROM FY 2020/21 ADOPTED	
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EXPENDITURES

Personnel

1 Wages	1,443,586	1,463,101	1,427,794	1,298,549	1,373,395	(54,399)	-4%
2 Premium Pay	62,748	21,142	86,475	93,904	93,518	7,043	8%
3 Health Benefits	299,804	267,720	283,309	219,314	264,999	(18,310)	-6%
4 Retirement Cont.	294,313	535,695	321,006	245,346	250,989	(70,017)	-22%
5 Retiree Med/OPEB	32,414	53,502	34,607	28,240	30,683	(3,924)	-11%
6 Misc. Benefits	76,678	95,096	80,237	84,999	85,899	5,662	7%
7 Subtotal	2,209,543	2,436,256	2,233,428	1,970,352	2,099,482	(133,946)	-6%
Non-Personnel							
8 Legal Services	282,251	226,081	150,000	150,000	175,000	25,000	17%
9 Engineering Services	237,688	104,038	100,000	71,054	73,185	(26,815)	-27%
10 Professional Services	911,700	1,176,308	1,094,031	1,536,335	780,566	(313,465)	-29%
11 Prof. Memberships	30,725	68,674	34,090	48,546	41,006	6,916	20%
12 Insurance Premiums	107,808	110,010	105,000	182,282	187,750	82,750	79%
13 Misc. Expenses	55,778	137,460	75,736	81,767	72,822	(2,914)	-4%
14 Utilities	584,894	573,863	561,173	584,828	600,873	39,700	7%
15 Travel & Training	40,305	31,289	42,164	11,639	25,893	(16,271)	-39%
16 Equipment Rental	133,766	88,869	110,815	94,743	97,585	(13,230)	-12%
17 Bldg & Maint Services	320,185	248,339	329,553	113,936	183,012	(146,541)	-44%
18 Chemicals	186,273	209,105	189,520	225,333	216,945	27,425	14%
19 Permits & Licenses	23,588	936	27,500	42,544	45,320	17,820	65%
20 Supplies	89,192	64,046	104,198	96,002	100,475	(3,723)	-4%
21 Equipment	532,350	7,230	309,055	11,822	12,176	(296,879)	-96%
22 Infrastructure	208,443	-	1,975,000	1,433,810	2,478,320	503,320	25%
23 Claims/Penalties	3,275	-	3,605	11,655	15,000	11,395	316%
24 Repairs & Maintenance	-	-	-	-	193,135	193,135	100%
25 Subtotal	3,748,221	3,046,250	5,211,440	4,696,293	5,299,064	87,624	2%
26 TOTAL	5,957,764	5,482,506	7,444,868	6,666,646	7,398,546	(46,322)	-1%

FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 ADOPTED	FY 2020/21 PROJECTED	FY 2021/22 PROPOSED
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CHANGE FROM FY 2020/21 ADOPTED	
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REVENUE

By Type:

27 JPA Assessments	6,391,749	7,414,433	7,307,068	7,307,067	7,263,546	(43,522)	-1%
28 Contract Services	-	-	-	-	-	-	-
29 NDWSCP Fees	158,908	118,804	117,800	80,707	115,000	(2,800)	-2%
30 Misc. Fees	-	-	-	-	-	-	-
31 Interest Earnings	23,314	52,410	20,000	20,374	20,000	-	0%
32 Misc. Revenue	183,200	176,300	-	-	-	-	-
33 From/(To) Reserves	-	-	-	-	-	-	-
34 TOTAL	6,757,171	7,761,947	7,444,868	7,408,148	7,398,546	(46,322)	-1%

By Agency:

34 Half Moon Bay	3,552,245	4,131,899	4,133,125	4,133,125	4,241,911	108,786	3%
35 Granada CSD	1,543,116	1,753,394	1,589,305	1,589,305	1,489,027	(100,278)	-6%
36 Montara WSD	1,324,029	1,529,139	1,584,637	1,584,637	1,532,608	(52,029)	-3%
37 TOTAL	6,419,390	7,414,433	7,307,067	7,307,067	7,263,546	(43,521)	-1%

CONTRACT COLLECTION SERVICES BUDGET

Consolidated (Half Moon Bay, GCSD, MWSD)

	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 ADOPTED	FY 2020/21 PROJECTED	FY 2021/22 PROPOSED	CHANGE FROM FY 2020/21 ADOPTED	
EXPENDITURES							
Personnel							
1 Wages	173,534	186,592	356,029	329,782	359,008	2,979	1%
2 Premium Pay	55,314	63,229	2,139	58,589	58,635	56,496	2641%
3 Health Benefits	55,271	52,929	97,914	97,951	101,422	3,508	4%
4 Retirement Cont.	29,710	28,515	30,683	26,824	28,596	(2,087)	-7%
5 Retiree Med/OPEB	3,371	2,253	4,584	5,904	6,320	1,736	38%
6 Misc. Benefits	13,354	19,595	24,486	23,094	30,710	6,224	25%
7 Admin Allocation - 5%	-	-	-	-	38,305	38,305	100%
8 Subtotal	330,554	353,113	515,835	542,144	622,996	107,161	21%
Non-Personnel							
9 Legal Services	-	-	-	-	-	-	-
10 Engineering Services	-	-	-	-	-	-	-
11 Professional Services	48,269	-	4,499	-	-	(4,499)	-100%
12 Prof. Memberships	-	-	-	-	-	-	-
13 Insurance Premiums	43,960	-	57,499	-	25,000	(32,499)	-57%
14 Misc. Expenses	186,865	355,724	-	3,983	4,102	4,102	-
15 Utilities	9,642	6,792	7,440	8,016	8,256	816	11%
16 Travel & Training	921	150	-	-	-	-	-
17 Equipment Rental	150,373	-	75,000	-	-	(75,000)	-100%
18 Bldg & Maint Services	97,042	120,200	-	105,525	-	-	-
19 Chemicals	1,855	-	-	-	-	-	-
20 Permits & Licenses	-	-	-	-	-	-	-
21 Supplies	21,178	-	12,100	12,872	13,258	1,158	10%
22 Equipment	-	-	-	-	175,000	175,000	100%
23 Infrastructure	-	-	-	-	-	-	-
24 Claims/Penalties	1,419	-	-	-	-	-	-
25 Repairs & Maintenance	-	-	-	-	25,000	25,000	100%
26 Subtotal	561,524	482,865	156,538	130,395	250,616	94,078	60%
25 TOTAL	892,078	835,978	672,373	672,540	873,613	201,240	30%

	FY 2018/19 ACTUAL	FY 2019/20 ACTUAL	FY 2020/21 ADOPTED	FY 2020/21 PROJECTED	FY 2021/22 PROPOSED	CHANGE FROM FY 2020/21 ADOPTED	
REVENUE							
By Type:							
26 JPA Assessments	-	-	-	-	-	-	-
27 Contract Services	977,409	944,313	672,373	672,373	873,613	201,240	30%
28 NDWSCP Fees	11,571	-	-	-	-	-	-
29 Misc. Fees	-	-	-	-	-	-	-
30 Interest Earnings	-	-	-	-	-	-	-
31 Misc. Revenue	-	-	-	-	-	-	-
32 From/(To) Reserves	-	-	-	-	-	-	-
33 TOTAL	988,980	944,313	672,373	672,373	873,613	201,240	30%
By Agency:							
34 Half Moon Bay	271,906	188,540	227,439	227,439	297,028	69,589	31%
35 Granada CSD	290,128	300,614	186,574	186,574	244,612	58,037	31%
36 Montara WSD	415,376	455,159	258,360	258,360	331,973	73,613	28%
37 TOTAL	977,410	944,313	672,373	672,373	873,613	201,240	30%