

**SAM GENERAL OPS & CAPITALIZED  
MAINTENANCE BUDGET  
FISCAL YEAR 2015-16**

**May 26, 2015**

## SEWER AUTHORITY MID-COASTSIDE

### FY2015-16 JPA/O&M Budgeted Assessments

|                                      | <u>HMB</u>              | <u>GCS</u>            | <u>WSD</u>            | <u>Total</u>            |
|--------------------------------------|-------------------------|-----------------------|-----------------------|-------------------------|
| JPA/O&M Distribution                 | 49.7%                   | 28.5%                 | 21.8%                 | 100.0%                  |
| <br><b><u>Annual Assessments</u></b> |                         |                       |                       |                         |
| Admin General                        | \$ 557,861              | \$ 319,900            | \$ 244,695            | \$ 1,122,456            |
| Treatment General                    | \$ 1,056,004            | \$ 605,555            | \$ 463,197            | \$ 2,124,756            |
| NDWSCP General                       | \$ -                    | \$ -                  | \$ -                  | \$ -                    |
| <br><b>Annual JPA/O&amp;M Total</b>  | <br><b>\$ 1,613,864</b> | <br><b>\$ 925,455</b> | <br><b>\$ 707,892</b> | <br><b>\$ 3,247,212</b> |
| <br><b>Monthly JPA/O&amp;M Total</b> | <br><b>\$ 134,489</b>   | <br><b>\$ 77,121</b>  | <br><b>\$ 58,991</b>  |                         |

\* Non-Domestic Waste Source Control Program (NDWSCP) costs are not included in assessment allocations because, except for some administrative costs, this program is funded entirely by commercial users and not the member agencies.

## SEWER AUTHORITY MID-COASTSIDE

### JPA/O&M Flow Calculation (using 1 year average)

| Admin/Treatment | <u>HMB</u> | <u>GCS</u> D | <u>MW</u> SD |                                      |
|-----------------|------------|--------------|--------------|--------------------------------------|
| FY 2015-16      | 49.7%      | 28.5%        | 21.8%        | (based off Calendar Year 2014 Hours) |
| FY 2014-15      | 48.9%      | 31.3%        | 19.8%        | (based off Calendar Year 2013 Hours) |
| Difference      | 1.6%       | -9.0%        | 10.3%        |                                      |

#### Flow Distribution - Calendar Year 2014

|                        | Plant  | HMB   | GCSD  | MWSD  | Other | % HMB | % GCSD | % MWSD |
|------------------------|--------|-------|-------|-------|-------|-------|--------|--------|
|                        |        |       |       |       |       |       |        |        |
| January 14             | 1.318  | 0.660 | 0.383 | 0.275 | 0.000 | 50.1% | 29.1%  | 20.9%  |
| February 14            | 1.592  | 0.735 | 0.514 | 0.343 | 0.000 | 46.2% | 32.3%  | 21.5%  |
| March 14               | 1.497  | 0.691 | 0.476 | 0.331 | 0.000 | 46.2% | 31.8%  | 22.1%  |
| April 14               | 1.534  | 0.678 | 0.499 | 0.356 | 0.000 | 44.2% | 32.5%  | 23.2%  |
| May 14                 | 1.339  | 0.655 | 0.419 | 0.265 | 0.000 | 48.9% | 31.3%  | 19.8%  |
| June 14                | 1.348  | 0.682 | 0.411 | 0.255 | 0.000 | 50.6% | 30.5%  | 18.9%  |
| July 14                | 1.323  | 0.654 | 0.416 | 0.253 | 0.000 | 49.4% | 31.4%  | 19.1%  |
| August 14              | 1.323  | 0.697 | 0.366 | 0.260 | 0.000 | 52.7% | 27.7%  | 19.7%  |
| September 14           | 1.305  | 0.694 | 0.333 | 0.277 | 0.000 | 53.2% | 25.5%  | 21.2%  |
| October 14             | 1.293  | 0.695 | 0.324 | 0.273 | 0.000 | 53.8% | 25.1%  | 21.1%  |
| November 14            | 1.399  | 0.743 | 0.376 | 0.280 | 0.000 | 53.1% | 26.9%  | 20.0%  |
| December 14            | 3.040  | 1.522 | 0.696 | 0.821 | 0.000 | 50.1% | 22.9%  | 27.0%  |
|                        |        |       |       |       |       |       |        |        |
| Jan 2014 thru Dec 2014 | 18.311 | 9.106 | 5.213 | 3.989 | 0.000 | 49.7% | 28.5%  | 21.8%  |

#### Flow Distribution - Calendar Year 2013

|                        | Plant  | HMB   | GCSD  | MWSD  | Other | % HMB | % GCSD | % MWSD |
|------------------------|--------|-------|-------|-------|-------|-------|--------|--------|
|                        |        |       |       |       |       |       |        |        |
| January 13             | 1.772  | 0.858 | 0.563 | 0.351 | 0.000 | 48.4% | 31.8%  | 19.8%  |
| February 13            | 1.505  | 0.714 | 0.492 | 0.299 | 0.000 | 47.4% | 32.7%  | 19.9%  |
| March 13               | 1.506  | 0.715 | 0.479 | 0.312 | 0.000 | 47.5% | 31.8%  | 20.7%  |
| April 13               | 1.481  | 0.700 | 0.465 | 0.316 | 0.000 | 47.3% | 31.4%  | 21.3%  |
| May 13                 | 1.418  | 0.707 | 0.430 | 0.281 | 0.000 | 49.9% | 30.3%  | 19.8%  |
| June 13                | 1.408  | 0.701 | 0.426 | 0.281 | 0.000 | 49.8% | 30.3%  | 20.0%  |
| July 13                | 1.389  | 0.669 | 0.450 | 0.270 | 0.000 | 48.2% | 32.4%  | 19.4%  |
| August 13              | 1.359  | 0.657 | 0.438 | 0.264 | 0.000 | 48.3% | 32.2%  | 19.4%  |
| September 13           | 1.351  | 0.640 | 0.457 | 0.254 | 0.000 | 47.4% | 33.8%  | 18.8%  |
| October 13             | 1.361  | 0.678 | 0.432 | 0.251 | 0.000 | 49.8% | 31.7%  | 18.4%  |
| November 13            | 1.394  | 0.721 | 0.401 | 0.272 | 0.000 | 51.7% | 28.8%  | 19.5%  |
| December 13            | 1.375  | 0.713 | 0.389 | 0.273 | 0.000 | 51.9% | 28.3%  | 19.9%  |
|                        |        |       |       |       |       |       |        |        |
| Jan 2013 thru Dec 2013 | 17.319 | 8.473 | 5.422 | 3.424 | 0.000 | 48.9% | 31.3%  | 19.8%  |

## SEWER AUTHORITY MID-COASTSIDE

### JPA/O&M Revenue Comparison

|   | Actual<br>FY2013-14 | FY2014-15<br>Budgeted<br>Revenue | FY2015-16<br>Proposed<br>Revenue | Change from<br>FY 2014-15 |             |
|---|---------------------|----------------------------------|----------------------------------|---------------------------|-------------|
|   |                     |                                  |                                  | \$                        | %           |
| <b>Member Assessments</b>                           |                     |                                  |                                  |                           |             |
| Admin   | \$ 1,080,360        | \$ 1,094,405                     | \$ 1,122,456                     | \$ 28,051                 | 2.6%        |
| Treatment   | \$ 2,005,308        | \$ 2,061,969                     | \$ 2,124,756                     | \$ 62,787                 | 3.0%        |
| <b>Total</b>  | <b>\$ 3,085,668</b> | <b>\$ 3,156,374</b>              | <b>\$ 3,247,212</b>              | <b>\$ 90,838</b>          | <b>2.9%</b> |
| <b>Other Revenues (not from Member Assessments)</b> |                     |                                  |                                  |                           |             |
| NDWSCP  | \$ 40,702           | \$ 45,773                        | \$ 52,277                        | \$ 6,504                  | 14.2%       |
| Admin - Other                                       | \$ 70,627           | \$ 32,769                        | \$ 35,277                        | \$ 2,508                  | 7.7%        |
| Treatment -Other                                    | \$ 6,335            | \$ 12,000                        | \$ 6,000                         | \$ (6,000)                | -50.0%      |
| Total Other Revenue                                 | \$ 117,663          | \$ 90,542                        | \$ 93,554                        | \$ 9,012                  | 10.0%       |
| <b>Total Revenues</b>                               | <b>\$ 3,203,331</b> | <b>\$ 3,246,916</b>              | <b>\$ 3,340,766</b>              | <b>\$ 99,850</b>          | <b>3.1%</b> |

### JPA/O&M Expenditure Comparison

|              | Actual<br>FY2013-14 | FY2014-15<br>Budgeted<br>Expenditures | FY2015-16<br>Proposed<br>Expenditures | Change from<br>FY 2014-15 |             |
|--------------|---------------------|---------------------------------------|---------------------------------------|---------------------------|-------------|
|              |                     |                                       |                                       | \$                        | %           |
| Admin        | \$ 1,159,711        | \$ 1,127,174                          | \$ 1,157,733                          | \$ 30,559                 | 2.7%        |
| Treatment    | \$ 1,930,669        | \$ 2,073,969                          | \$ 2,130,756                          | \$ 56,787                 | 2.7%        |
| NDWSCP       | \$ 49,655           | \$ 45,773                             | \$ 52,277                             | \$ 6,504                  | 14.2%       |
| <b>Total</b> | <b>\$ 3,140,035</b> | <b>\$ 3,246,916</b>                   | <b>\$ 3,340,766</b>                   | <b>\$ 93,850</b>          | <b>2.9%</b> |

## SEWER AUTHORITY MID-COASTSIDE

FY 2015-16

### Member Agency **JPA/O&M** Assessment Comparison

| City of Half Moon Bay |                     |                     |                     |                        |             |
|-----------------------|---------------------|---------------------|---------------------|------------------------|-------------|
|                       | Actual              | Current             | Proposed            | Change from FY 2014-15 |             |
|                       | FY2013-14           | FY2014-15           | FY2015-16           | \$                     | %           |
| Admin                 | \$ 540,672          | \$ 535,417          | \$ 557,861          | \$ 22,443              | 4.2%        |
| Treatment             | \$ 1,003,560        | \$ 1,008,780        | \$ 1,056,004        | \$ 47,223              | 4.7%        |
| NDWSCP                | \$ -                | \$ -                | \$ -                | \$ -                   |             |
| <b>Total</b>          | <b>\$ 1,544,232</b> | <b>\$ 1,544,198</b> | <b>\$ 1,613,864</b> | <b>\$ 69,667</b>       | <b>4.5%</b> |
| Monthly Total         | \$ 128,686          | \$ 128,683          | \$ 134,489          | \$ 5,806               | 4.5%        |

| Granada Community Services District |                   |                   |                   |                        |              |
|-------------------------------------|-------------------|-------------------|-------------------|------------------------|--------------|
|                                     | Actual            | Current           | Proposed          | Change from FY 2014-15 |              |
|                                     | FY2013-14         | FY2014-15         | FY2015-16         | \$                     | %            |
| Admin                               | \$ 309,588        | \$ 342,622        | \$ 319,900        | \$ (22,722)            | -6.6%        |
| Treatment                           | \$ 574,656        | \$ 645,534        | \$ 605,555        | \$ (39,978)            | -6.2%        |
| NDWSCP                              | \$ -              | \$ -              | \$ -              | \$ -                   |              |
| <b>Total</b>                        | <b>\$ 884,244</b> | <b>\$ 988,155</b> | <b>\$ 925,455</b> | <b>\$ (62,700)</b>     | <b>-6.3%</b> |
| Monthly Total                       | \$ 73,687         | \$ 82,346         | \$ 77,121         | \$ (5,225)             | -6.3%        |

| Montara Water and Sanitary District |                   |                   |                   |                        |              |
|-------------------------------------|-------------------|-------------------|-------------------|------------------------|--------------|
|                                     | Actual            | Current           | Proposed          | Change from FY 2014-15 |              |
|                                     | FY2013-14         | FY2014-15         | FY2015-16         | \$                     | %            |
| Admin                               | \$ 230,100        | \$ 216,366        | \$ 244,695        | \$ 28,329              | 13.1%        |
| Treatment                           | \$ 427,092        | \$ 407,655        | \$ 463,197        | \$ 55,541              | 13.6%        |
| NDWSCP                              | \$ -              | \$ -              | \$ -              | \$ -                   |              |
| <b>Total</b>                        | <b>\$ 657,192</b> | <b>\$ 624,021</b> | <b>\$ 707,892</b> | <b>\$ 83,871</b>       | <b>13.4%</b> |
| Monthly Total                       | \$ 54,766         | \$ 52,002         | \$ 58,991         | \$ 6,989               | 13.4%        |

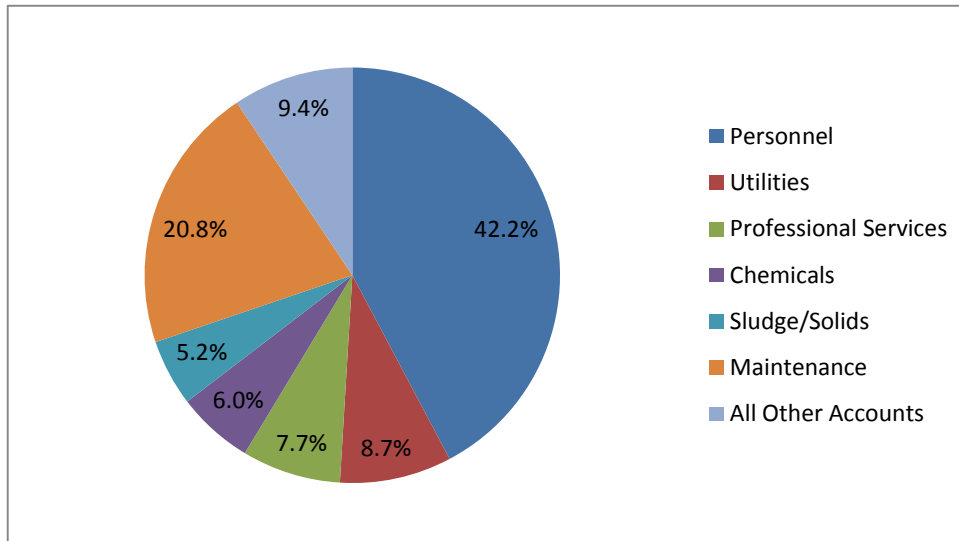
|              |                     |                     |                     |                  |             |
|--------------|---------------------|---------------------|---------------------|------------------|-------------|
| <b>Total</b> | <b>\$ 3,085,668</b> | <b>\$ 3,156,374</b> | <b>\$ 3,247,212</b> | <b>\$ 90,838</b> | <b>2.9%</b> |
|--------------|---------------------|---------------------|---------------------|------------------|-------------|

\* Non-Domestic Waste Source Control Program (NDWSCP) costs are not included in assessment allocations because, except for some administrative costs, this program is funded entirely by commercial users and not the member agencies.

## SEWER AUTHORITY MID-COASTSIDE

### General Operating Budget - Cost Center Roll-Up

| Grouped Categories    | Actual<br>FY2013-14 | FY2014-15<br>Budgeted<br>Expenditures | FY2015-16<br>Proposed<br>Expenditures | Change from<br>FY 2014-15 |             |
|-----------------------|---------------------|---------------------------------------|---------------------------------------|---------------------------|-------------|
|                       |                     |                                       |                                       | \$                        | %           |
| Personnel             | 1,087,674           | 1,261,447                             | 1,410,754                             | \$ 149,307                | 11.8%       |
| Utilities             | 301,613             | 290,180                               | 291,748                               | \$ 1,569                  | 0.5%        |
| Professional Services | 513,940             | 317,086                               | 257,032                               | \$ (60,054)               | -18.9%      |
| Chemicals             | 180,006             | 192,995                               | 198,923                               | \$ 5,928                  | 3.1%        |
| Sludge/Solids         | 164,283             | 173,372                               | 173,372                               | \$ -                      | 0.0%        |
| Maintenance           | 624,510             | 694,715                               | 695,715                               | \$ 1,000                  | 0.1%        |
| All Other Accounts    | 268,009             | 317,122                               | 313,222                               | \$ (3,900)                | -1.2%       |
| Passthrough Accounts  | -                   | -                                     | -                                     | \$ -                      | 0.0%        |
| <b>Total</b>          | <b>3,140,035</b>    | <b>3,246,916</b>                      | <b>3,340,766</b>                      | <b>93,850</b>             | <b>2.9%</b> |



General Operating Budget

| Acct #                  | Account Name                        | Actual '12-13    | Actual '13-14    | Budgeted Amount '14-15 | Income / Expenditures to date | % to date    | Projected        | Projected as % of Budgeted | Budgeted Amount '15-16 | Increase/ (decrease) from '14-15 Budget | Increase/ (decrease) % |
|-------------------------|-------------------------------------|------------------|------------------|------------------------|-------------------------------|--------------|------------------|----------------------------|------------------------|---|------------------------|
| <b>Income Accounts</b>  |                                     |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 4011001                 | Operating Fund Admin Operating HMB  | 1,433,016        | 1,544,232        | 1,544,198              | 772,098                       | 50.0%        | 1,544,196        | 100.0%                     | 1,613,864              | 69,667                                  | 4.5%                   |
| 4011002                 | Operating Fund Admin Operating GCSD | 996,348          | 884,244          | 988,155                | 494,076                       | 50.0%        | 988,152          | 100.0%                     | 925,455                | -62,700                                 | -6.3%                  |
| 4011003                 | Operating Fund Admin Operating MWSD | 645,780          | 657,192          | 624,021                | 312,012                       | 50.0%        | 624,024          | 100.0%                     | 707,892                | 83,871                                  | 13.4%                  |
| Total                   | Assessments                         | 3,075,144        | 3,085,668        | 3,156,374              | 1,578,186                     | 50.0%        | 3,156,372        | 100.0%                     | 3,247,212              | 90,838                                  | 2.9%                   |
|                         |                                     | 0                | 0                | 0                      | 0                             |              | 0                |                            | 0                      | 0                                       |                        |
| 4043001                 | NDWSCP Revenue-Operating            | 32,706           | 39,857           | 45,523                 | 0                             | 0.0%         | 45,523           | 100.0%                     | 52,027                 | 6,504                                   |                        |
| 4043003                 | NDWSCP Revenue - Late Fee           | 238              | 844              | 250                    | 0                             |              | 250              |                            | 250                    | 0                                       |                        |
| 4081001                 | Treatment Trucked Waste             | 8,990            | 5,865            | 12,000                 | 2,820                         | 23.5%        | 5,640            | 47.0%                      | 6,000                  | -6,000                                  | -50.0%                 |
| 40810                   | Misc. Revenue                       | 3,168            | 30,985           | 500                    | 2,278                         | 455.7%       | 4,557            | 911.4%                     | 1,500                  | 1,000                                   | 200.0%                 |
| 40850                   | Grant Revenue                       | 0                | 0                | 0                      | 0                             |              | 0                |                            | 0                      | 0                                       |                        |
| 41110                   | Leachate Revenue                    | 0                | 275              | 0                      | 0                             |              | 0                |                            | 0                      | 0                                       |                        |
| 40610                   | Insurance Dividend                  | 29,521           | 32,979           | 25,000                 | 0                             | 0.0%         | 0                | 0.0%                       | 26,922                 | 1,922                                   | 7.7%                   |
| 40910                   | Interest Revenue Operating          | 8,962            | 6,858            | 7,269                  | 3,185                         | 43.8%        | 6,370            | 87.6%                      | 6,855                  | -414                                    | -5.7%                  |
| Total                   | Other Income                        | 83,585           | 117,663          | 90,542                 | 8,283                         | 9.1%         | 62,339           | 68.9%                      | 93,554                 | 3,012                                   | 3.3%                   |
| <b>Total Income</b>     |                                     | <b>3,158,729</b> | <b>3,203,331</b> | <b>3,246,916</b>       | <b>1,586,469</b>              | <b>48.9%</b> | <b>3,218,711</b> | <b>99.1%</b>               | <b>3,340,766</b>       | <b>93,850</b>                           | <b>2.9%</b>            |
| <b>Expense Accounts</b> |                                     |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 50110                   | Directors Fees                      | 12,300           | 10,300           | 10,200                 | 4,100                         | 40.2%        | 8,200            | 80.4%                      | 10,200                 | 0                                       | 0.0%                   |
| 5021001                 | Productive Payroll                  | 715,814          | 695,413          | 792,273                | 398,569                       | 50.3%        | 797,138          | 100.6%                     | 855,765                | 63,492                                  | 8.0%                   |
| 5021002                 | Overtime                            | 23,604           | 20,981           | 27,116                 | 11,049                        | 40.7%        | 22,098           | 81.5%                      | 22,981                 | -4,135                                  | -15.2%                 |
| 5021003                 | Restricted Standby Pay              | 0                | 0                | 0                      | 0                             |              | 0                |                            | 0                      | 0                                       |                        |
| 5021004                 | Benefits                            | 302,465          | 296,041          | 352,813                | 214,935                       | 60.9%        | 429,870          | 121.8%                     | 390,593                | 37,780                                  | 10.7%                  |
| 5021005                 | Healthcare Benefits MOU Reserve     | 0                | 0                | 0                      | 0                             |              | 0                |                            | 35,373                 | 35,373                                  |                        |
| 5021006                 | Overtime Meals                      | 0                | 0                | 200                    | 0                             | 0.0%         | 0                | 0.0%                       | 200                    | 0                                       | 0.0%                   |
| 5021007                 | Temporary                           | 35,617           | 36,367           | 41,940                 | 9,146                         | 21.8%        | 18,291           | 43.6%                      | 63,770                 | 21,830                                  | 52.1%                  |
| 5021008                 | Retire Benefits                     | 12,916           | 18,779           | 18,432                 | 9,331                         | 50.6%        | 18,662           | 101.2%                     | 18,432                 | 0                                       | 0.0%                   |
| 5031002                 | Fingerprinting                      | 0                | 0                | 0                      | 0                             |              | 0                |                            | 0                      | 0                                       |                        |
| 5031003                 | Employee Physicals                  | 180              | 0                | 2,973                  | 0                             | 0.0%         | 0                | 0.0%                       | 2,640                  | -333                                    | -11.2%                 |
| 5041001                 | Personnel Assistance                | 10,500           | 10,500           | 10,812                 | 5,250                         | 48.6%        | 10,500           | 97.1%                      | 10,812                 | 0                                       | 0.0%                   |
| 5041002                 | Audit Fees                          | 11,950           | 27,175           | 29,682                 | 25,625                        | 86.3%        | 51,250           | 172.7%                     | 29,682                 | 0                                       | 0.0%                   |
| 5041003                 | Engineering Fees                    | 281,079          | 147,071          | 85,000                 | 70,512                        | 83.0%        | 141,024          | 165.9%                     | 75,000                 | -10,000                                 | -11.8%                 |
| 5041004                 | Legal Fees                          | 74,771           | 103,157          | 78,550                 | 31,437                        | 40.0%        | 62,874           | 80.0%                      | 36,050                 | -42,500                                 | -54.1%                 |
| 5041005                 | Payroll Costs                       | 5,712            | 5,309            | 5,850                  | 2,180                         | 37.3%        | 4,360            | 74.5%                      | 4,680                  | -1,170                                  | -20.0%                 |
| 5041006                 | Other Professional Services         | 61,554           | 205,655          | 68,692                 | 29,271                        | 42.6%        | 58,542           | 85.2%                      | 57,308                 | -11,384                                 | -16.6%                 |
| 5041007                 | Special Consultant Services         | 0                | 0                | 0                      | 0                             |              | 0                |                            | 20,000                 | 20,000                                  |                        |
| 5051001                 | Janitorial                          | 12,794           | 12,104           | 13,780                 | 5,010                         | 36.4%        | 10,019           | 72.7%                      | 14,564                 | 784                                     | 5.7%                   |
| 5052002                 | Laundry Service                     | 19,111           | 22,192           | 14,437                 | 10,617                        | 73.5%        | 21,233           | 147.1%                     | 14,456                 | 19                                      | 0.1%                   |
| 5052003                 | Outside Lab Analysis                | 45,142           | 36,625           | 45,627                 | 21,209                        | 46.5%        | 42,419           | 93.0%                      | 52,102                 | 6,475                                   | 14.2%                  |
| 5052004                 | Inspections                         | 51,598           | 54,195           | 70,515                 | 20,966                        | 29.7%        | 41,932           | 59.5%                      | 70,515                 | 0                                       | 0.0%                   |

**General Operating Budget**

| Acct #  | Account Name                   | Actual '12-13 | Actual '13-14 | Budgeted Amount '14-15 | Income / Expenditures to date | % to date | Projected | Projected as % of Budgeted | Budgeted Amount '15-16 | Increase/ (decrease) from '14-15 Budget | Increase/ (decrease) % |
|---------|--------------------------------|---------------|---------------|------------------------|-------------------------------|-----------|-----------|----------------------------|------------------------|---|------------------------|
| 5052005 | Calibration                    | 19,061        | 17,030        | 13,000                 | 4,862                         | 37.4%     | 9,724     | 74.8%                      | 13,000                 | 0                                       | 0.0%                   |
| 5052009 | Solid Waste                    | 160,095       | 164,283       | 173,372                | 64,611                        | 37.3%     | 129,223   | 74.5%                      | 173,372                | 0                                       | 0.0%                   |
| 5052013 | Maintenance Project Management | 19,500        | 405           | 500                    | 429                           | 85.8%     | 858       | 171.5%                     | 500                    | 0                                       | 0.0%                   |
| 5054004 | Technical/Consulting Services  | 17,259        | 8,074         | 10,200                 | 6,471                         | 63.4%     | 12,941    | 126.9%                     | 5,200                  | -5,000                                  | -49.0%                 |
| 5054005 | Video Services                 | 0             | 2,000         | 3,300                  | 1,000                         |           | 2,000     |                            | 3,300                  | 0                                       | 0.0%                   |
| 50610   | Memberships and Dues           | 14,258        | 15,135        | 16,530                 | 10,806                        | 65.4%     | 21,612    | 130.7%                     | 16,530                 | 0                                       | 0.0%                   |
| 50710   | Printing and Publications      | 2,875         | 3,562         | 3,425                  | 709                           | 20.7%     | 1,419     | 41.4%                      | 2,675                  | -750                                    | -21.9%                 |
| 50810   | Skills Improvements            | 6,981         | 4,467         | 6,300                  | 1,404                         | 22.3%     | 2,808     | 44.6%                      | 3,300                  | -3,000                                  | -47.6%                 |
| 50910   | Meetings and Travel            | 3,903         | 1,667         | 4,100                  | 146                           | 3.6%      | 292       | 7.1%                       | 3,100                  | -1,000                                  | -24.4%                 |
| 5101004 | Safety Physicals               | 0             | 0             | 0                      | 0                             |           | 0         |                            | 0                      | 0                                       |                        |
| 5102001 | Safety Training                | 7,007         | 3,660         | 5,100                  | 2,247                         | 44.1%     | 4,494     | 88.1%                      | 4,400                  | -700                                    | -13.7%                 |
| 5102002 | Safety Shoes                   | 918           | 1,064         | 1,320                  | 0                             | 0.0%      | 0         | 0.0%                       | 1,320                  | 0                                       | 0.0%                   |
| 5102003 | Personal Safety Equipment      | 8,726         | 2,448         | 1,500                  | 742                           | 49.4%     | 1,483     | 98.9%                      | 1,500                  | 0                                       | 0.0%                   |
| 5102005 | Safety Equipment               | 6,211         | 5,680         | 4,750                  | 5,509                         | 116.0%    | 11,018    | 231.9%                     | 1,750                  | -3,000                                  | -63.2%                 |
| 5102006 | Safety Program Administration  | 0             | 4,999         | 25,000                 | 0                             | 0.0%      | 0         | 0.0%                       | 15,000                 | -10,000                                 | -40.0%                 |
| 5111001 | Postage                        | 1,500         | 2,361         | 3,081                  | 1,063                         | 34.5%     | 2,126     | 69.0%                      | 3,000                  | -81                                     | -2.6%                  |
| 5111002 | Equipment Rental               | 99,500        | 33,414        | 66,000                 | 13,233                        | 20.0%     | 26,465    | 40.1%                      | 15,000                 | -51,000                                 | -77.3%                 |
| 5111003 | Office Supplies                | 4,156         | 3,289         | 5,032                  | 1,511                         | 30.0%     | 3,021     | 60.0%                      | 5,032                  | 0                                       | 0.0%                   |
| 5111004 | Computer/Supplies              | 6,576         | 6,366         | 8,670                  | 6,510                         | 75.1%     | 13,020    | 150.2%                     | 8,670                  | 0                                       | 0.0%                   |
| 5111005 | General Supplies               | 4,267         | 3,208         | 5,380                  | 3,332                         | 61.9%     | 6,663     | 123.9%                     | 5,380                  | 0                                       | 0.0%                   |
| 5111006 | Bad Debt Expense               | 1,139         | 0             | 0                      | 1,128                         |           | 2,256     |                            | 0                      | 0                                       |                        |
| 5121002 | Liability Insurance            | 26,260        | 34,664        | 36,588                 | 17,848                        | 48.8%     | 35,696    | 97.6%                      | 29,849                 | -6,739                                  | -18.4%                 |
| 5121003 | Property Insurance             | 22,583        | 24,043        | 23,716                 | 10,649                        | 44.9%     | 21,297    | 89.8%                      | 22,362                 | -1,354                                  | -5.7%                  |
| 5121006 | Claims                         | 35,000        | 0             | 25,000                 | 0                             | 0.0%      | 0         | 0.0%                       | 25,000                 | 0                                       | 0.0%                   |
| 5121007 | Dishonesty Bond Insurance      | 328           | 358           | 358                    | 179                           | 50.0%     | 358       | 99.9%                      | 376                    | 18                                      | 5.0%                   |
| 5132001 | Telephone                      | 15,763        | 16,822        | 12,566                 | 6,844                         | 54.5%     | 13,689    | 108.9%                     | 12,566                 | 0                                       | 0.0%                   |
| 5132002 | Electric                       | 258,288       | 270,660       | 260,397                | 117,050                       | 45.0%     | 234,101   | 89.9%                      | 261,702                | 1,305                                   | 0.5%                   |
| 5132003 | Natural Gas                    | 1,573         | 1,454         | 1,893                  | 113                           | 6.0%      | 227       | 12.0%                      | 1,989                  | 96                                      | 5.1%                   |
| 5132004 | Water                          | 27,077        | 29,499        | 27,890                 | 9,759                         | 35.0%     | 19,519    | 70.0%                      | 28,057                 | 167                                     | 0.6%                   |
| 5141002 | Mailing Machine                | 0             | 0             | 0                      | 0                             |           | 0         |                            | 0                      | 0                                       |                        |
| 5141003 | Copy Machine                   | 6,817         | 7,284         | 6,625                  | 3,041                         | 45.9%     | 6,082     | 91.8%                      | 6,625                  | 0                                       | 0.0%                   |
| 5142005 | Pagers                         | 0             | 0             | 0                      | 0                             |           | 0         |                            |                        |   |                        |
| 5142006 | Alarm System                   | 3,700         | 1,978         | 2,100                  | 989                           | 47.1%     | 1,978     | 94.2%                      | 2,100                  | 0                                       | 0.0%                   |
| 5142007 | Radio System                   | 0             | 360           | 2,900                  | 0                             | 0.0%      | 0         | 0.0%                       | 2,900                  | 0                                       | 0.0%                   |
| 5142008 | Permits, Licenses and Fees     | 31,049        | 32,134        | 44,484                 | 25,207                        | 56.7%     | 50,414    | 113.3%                     | 44,484                 | 0                                       | 0.0%                   |
| 5152001 | Diesel                         | 12,323        | 8,898         | 11,858                 | 1,602                         | 13.5%     | 3,204     | 27.0%                      | 8,400                  | -3,458                                  | -29.2%                 |
| 5152002 | Gasoline                       | 4,203         | 3,435         | 8,065                  | 1,506                         | 18.7%     | 3,011     | 37.3%                      | 4,800                  | -3,265                                  | -40.5%                 |
| 5152003 | Lubricants                     | 1,455         | 3,704         | 2,450                  | 0                             | 0.0%      | 0         | 0.0%                       | 2,450                  | 0                                       | 0.0%                   |
| 5162001 | Chemical-General               | 2,091         | 1,761         | 2,450                  | 770                           | 31.4%     | 1,540     | 62.9%                      | 2,523                  | 73                                      | 3.0%                   |
| 5162002 | Maintenance                    | 10            | 13            | 2,250                  | 35                            | 1.6%      | 71        | 3.1%                       | 2,250                  | 0                                       | 0.0%                   |
| 5162003 | General                        | 0             | 0             | 0                      | 0                             |           | 0         |                            | 0                      | 0                                       |                        |
| 5162004 | Chemicals-Hypoclorite-Plant    | 59,208        | 48,775        | 56,700                 | 26,450                        | 46.6%     | 52,901    | 93.3%                      | 58,450                 | 1,750                                   | 3.1%                   |



**General Operating Budget**

| Acct #                | Account Name                 | Actual '12-13    | Actual '13-14    | Budgeted Amount '14-15 | Income / Expenditures to date | % to date     | Projected        | Projected as % of Budgeted | Budgeted Amount '15-16 | Increase/ (decrease) from '14-15 Budget | Increase/ (decrease) % |
|-----------------------|------------------------------|------------------|------------------|------------------------|-------------------------------|---------------|------------------|----------------------------|------------------------|---|------------------------|
| 5162005               | Chemicals-Bisulfite          | 51,074           | 46,334           | 41,275                 | 20,124                        | 48.8%         | 40,248           | 97.5%                      | 42,575                 | 1,300                                   | 3.1%                   |
| 5162006               | Chemicals-NaOCL-Pump Station | 38,680           | 37,014           | 38,270                 | 16,539                        | 43.2%         | 33,079           | 86.4%                      | 39,451                 | 1,181                                   | 3.1%                   |
| 5162007               | Chemicals-Polymer            | 29,406           | 26,692           | 29,500                 | 8,915                         | 30.2%         | 17,831           | 60.4%                      | 30,380                 | 880                                     | 3.0%                   |
| 5162008               | Chemicals-FeCl3              | 17,235           | 19,430           | 24,800                 | 6,852                         | 27.6%         | 13,703           | 55.3%                      | 25,544                 | 744                                     | 3.0%                   |
| 5162010               | Chemicals-NaOH-Plant         | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5172001               | Lab Chemicals                | 1,619            | 977              | 1,500                  | 571                           | 38.1%         | 1,143            | 76.2%                      | 1,500                  | 0                                       | 0.0%                   |
| 5172002               | Lab Maintenance Supplies     | 189              | 33               | 1,000                  | 1,060                         | 106.0%        | 2,120            | 212.0%                     | 1,000                  | 0                                       | 0.0%                   |
| 5172003               | Lab General                  | 7,649            | 10,891           | 7,750                  | 1,497                         | 19.3%         | 2,994            | 38.6%                      | 7,750                  | 0                                       | 0.0%                   |
| 5172004               | Public Outreach Gen Supplies | 5,220            | 8,194            | 5,100                  | -379                          | -7.4%         | -758             | -14.9%                     | 2,550                  | -2,550                                  | -50.0%                 |
| 5181001               | Office Equipment             | 1,202            | 2,092            | 2,781                  | 27                            | 1.0%          | 55               | 2.0%                       | 2,781                  | 0                                       | 0.0%                   |
| 5182002               | Vehicles                     | 5,615            | 2,034            | 6,000                  | 2,240                         | 37.3%         | 4,481            | 74.7%                      | 6,000                  | 0                                       | 0.0%                   |
| 5182003               | Building and Grounds         | 53,415           | 11,249           | 10,000                 | 11,059                        | 110.6%        | 22,119           | 221.2%                     | 15,000                 | 5,000                                   | 50.0%                  |
| 5182004               | Pump Station                 | 159,102          | 94,943           | 195,000                | 68,758                        | 35.3%         | 137,516          | 70.5%                      | 178,000                | -17,000                                 | -8.7%                  |
| 5182005               | Plant Equipment              | 346,346          | 407,490          | 298,000                | 224,913                       | 75.5%         | 449,827          | 150.9%                     | 362,000                | 64,000                                  | 21.5%                  |
| 5182013               | Facility Roofing             | 12,450           | 0                | 30,000                 | 0                             | 0.0%          | 0                | 0.0%                       | 30,000                 | 0                                       | 0.0%                   |
| 5182014               | Instrumentation              | 1,340            | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184020               | Leahate Delivery Expenses    | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184006               | Sewer Line - HMB             | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184007               | Sewer Line-GCSD              | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184008               | Sewer Line - MWSD            | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184009               | Lift Station - HMB           | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184010               | Lift Station - GCSD          | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184011               | Lift Station-MWSD            | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184012               | SAM Collection Equipment     | 10               | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 52310                 | Service/Bank Charges         | 2                | 5                | 0                      | 61                            |               | 122              |                            | 0                      | 0                                       |                        |
| 52410                 | Interest Expense             | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 52510                 | Depreciation Expense         | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5202001               | Mechanical Tools             | 1,294            | 960              | 1,200                  | 898                           | 74.9%         | 1,797            | 149.7%                     | 11,200                 | 10,000                                  | 833.3%                 |
| 5202002               | General Tools                | 490              | 882              | 1,000                  | 412                           | 41.2%         | 824              | 82.4%                      | 1,000                  | 0                                       | 0.0%                   |
| 53210                 | Fines and Penalties          | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| <b>Total Expenses</b> |                              | <b>3,301,103</b> | <b>3,140,035</b> | <b>3,246,916</b>       | <b>1,580,512</b>              | <b>48.68%</b> | <b>3,161,023</b> | <b>97.35%</b>              | <b>3,340,766</b>       | <b>93,850</b>                           | <b>2.9%</b>            |

**SEWER AUTHORITY MID-COASTSIDE**

## Administration Budget

| <b>Grouped Categories</b> | Actual           | FY2014-15                | FY2015-16                | Change from      |             |
|---------------------------|------------------|--------------------------|--------------------------|------------------|-------------|
|                           | FY2013-14        | Budgeted<br>Expenditures | Proposed<br>Expenditures | FY 2014-15<br>\$ | %           |
| Personnel                 | \$ 521,798       | \$ 688,944               | \$ 776,929               | \$ 87,985        | 12.8%       |
| Utilities                 | \$ -             | \$ -                     | \$ -                     | \$ -             | 0.0%        |
| Professional Services     | \$ 504,741       | \$ 282,086               | \$ 232,032               | \$ (50,054)      | -17.7%      |
| Chemicals                 | \$ -             | \$ -                     | \$ -                     | \$ -             | 0.0%        |
| Sludge/Solids             | \$ -             | \$ -                     | \$ -                     | \$ -             | 0.0%        |
| Maintenance               | \$ 1,235         | \$ -                     | \$ -                     | \$ -             | 0.0%        |
| All Other Accounts        | \$ 131,938       | \$ 156,144               | \$ 148,772               | \$ (7,372)       | -4.7%       |
| Passthrough Accounts      | \$ -             | \$ -                     | \$ -                     | \$ -             | 0.0%        |
| <b>Total</b>              | <b>1,159,711</b> | <b>1,127,174</b>         | <b>1,157,733</b>         | <b>30,559</b>    | <b>2.7%</b> |





**General Budget - Administration**

| Acct #                | Account Name                 | Actual '12-13 | Actual '13-14 | Budgeted Amount '14-15 | Income / Expenditures to date | % to date | Projected | Projected as % of Budgeted | Budgeted Amount '15-16 | Increase/ (decrease) from '14-15 Budget | Increase/ (decrease) % |
|-----------------------|------------------------------|---------------|---------------|------------------------|-------------------------------|-----------|-----------|----------------------------|------------------------|---|------------------------|
| 5162007               | Chemicals-Polymer            |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5162008               | Chemicals-FeCl3              |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5162010               | Chemicals-NaOH-Plant         |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5172001               | Lab Chemicals                |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5172002               | Lab Maintenance Supplies     |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5172003               | Lab General                  |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5172004               | Public Outreach Gen Supplies | 2,958         |               |                        |                               |           |           |                            |                        |   |                        |
| 5181001               | Office Equipment             | 1,202         | 2,092         | 2,781                  | 27                            | 1.0%      | 55        | 2.0%                       | 2,781                  | 0                                       | 0.0%                   |
| 5182002               | Vehicles                     |               | 1,235         |                        |                               |           | 0         |                            |                        |   |                        |
| 5182003               | Building and Grounds         |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5182004               | Pump Station                 |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5182005               | Plant Equipment              |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5182013               | Facility Roofing             |               |               |                        |                               |           | 0         |                            |                        |   |                        |
| 5182014               | Instrumentation              |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184020               | Leahate Delivery Expenses    |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184006               | Sewer Line - HMB             |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184007               | Sewer Line-GCSD              |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184008               | Sewer Line - MWSD            |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184009               | Lift Station - HMB           |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184010               | Lift Station - GCSD          |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184011               | Lift Station-MWSD            |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184012               | SAM Collection Equipment     |               |               |                        |                               |           |           |                            |                        |   |                        |
| 52310                 | Service/Bank Charges         | 2             | 5             |                        | 61                            |           | 122       |                            |                        |   |                        |
| 52410                 | Interest Expense             |               |               |                        |                               |           |           |                            |                        |   |                        |
| 52510                 | Depreciation Expense         |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5202001               | Mechanical Tools             |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5202002               | General Tools                |               |               |                        |                               |           |           |                            |                        |   |                        |
| 53210                 | Fines and Penalties          |               |               |                        |                               |           |           |                            |                        |   |                        |
| <b>Total Expenses</b> |                              | 1,263,799     | 1,159,711     | 1,127,174              | 595,590                       | 52.8%     | 1,191,181 | 105.7%                     | 1,157,733              | 30,559                                  | 2.7%                   |

**SEWER AUTHORITY MID-COASTSIDE  
PROPOSED FY2015-2016 BUDGET  
Class: ADMINISTRATION**

**REVENUE**

|              |                           | Current Yr       | Last Yr          |
|--------------|---------------------------|------------------|------------------|
| <b>40610</b> | <b>Insurance Dividend</b> | <b>\$ 26,922</b> | <b>\$ 25,000</b> |

SAM is a member of the California Sanitation Risk Management Authority, an insurance pool. Each year, depending on the pool's performance, CSRMA might issue dividends to pool members. Proposed anticipated dividend is approximately the 5 yr average.

|              |                      |                 |               |
|--------------|----------------------|-----------------|---------------|
| <b>40810</b> | <b>Misc. Revenue</b> | <b>\$ 1,500</b> | <b>\$ 500</b> |
|--------------|----------------------|-----------------|---------------|

This is a generic revenue account for unanticipated revenue such as credits, refunds, public records fees. Proposed anticipated misc revenue is approximately the 5 yr average.

|              |                         |                 |                 |
|--------------|-------------------------|-----------------|-----------------|
| <b>40910</b> | <b>Interest Revenue</b> | <b>\$ 6,855</b> | <b>\$ 7,269</b> |
|--------------|-------------------------|-----------------|-----------------|

This is anticipated average 0.26% interest earned on SAM's Investment Fund, Local Agency Investment Fund (LAIF), and reduced current rate of 0.25% interest earned on SAM's FNB Money Market account. Decrease in budget is also due to reduced LAIF and Money Market balance.

| <u>Item</u>           | <u>Approx Balance</u> | <u>Revenue</u> |
|-----------------------|-----------------------|----------------|
| LAIF Jan 2015         | \$2,375,234           | \$6,176        |
| Money Market Jan 2015 | \$271,668             | \$679          |

|  |                  |  |
|--|------------------|--|
| <b>TOTAL ADMINISTRATION OTHER INCOME</b> | <b>\$ 35,277</b> |  |
|--|------------------|--|

**EXPENSES**

|              |                       |                  |                  |
|--------------|-----------------------|------------------|------------------|
| <b>50110</b> | <b>Directors Fees</b> | <b>\$ 10,200</b> | <b>\$ 10,200</b> |
|--------------|-----------------------|------------------|------------------|

Fees paid to SAM Directors for Board, Committee and Special meeting attendance.

| <u>Item</u> | <u>No</u> | <u>Rate</u> | <u>Cost</u> |
|-------------|-----------|-------------|-------------|
|-------------|-----------|-------------|-------------|

|                    |    |       |         |
|--------------------|----|-------|---------|
| Regular Meetings   | 12 | \$600 | \$7,200 |
| Committee Meetings | 6  | \$300 | \$1,800 |
| Special Meetings   | 2  | \$600 | \$1,200 |

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**5021001      Productive Payroll** **\$ 451,934   \$ 439,701**

This salary is for one represented and three Mgmt staff in Admin. This total reflects a 3.75% merit increase for Mgmt staff and a 3.75% MOU increase for the represented employee. No step increase because represented employee in Admin is at top step.

| <u>Item</u>                          | <u>Cost</u> |
|--------------------------------------|-------------|
| Salary                               | \$ 439,973  |
| 3.75% merit increase and MOU-related | \$11,961    |

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**5021002      Overtime** **\$ 2,000   \$ 2,000**

This is for OT pay to represented employees. SAM has an MOU with Stationary Engineers Local 39, which specifies the conditions and amounts for overtime pay. For this account class, \$1500-1600 in overtime is historically typical, and utilized by represented employee attendance at SAM Board, Workshop and Committee meetings, special projects, and other urgent needs.

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**5021004      Benefits** **\$ 209,357   \$ 178,296**

This account is used for management benefits and for MOU-required benefits for represented staff. SAM provides CalPERS retirement (2%@55) for four (4) "classic" employees. SAM provides insurance for one represented and three Mgmt staff in Admin, and 457K matching contributions. Medical/Dental/Life/Vision is actual cost, with 2.8% increase. LTD insurance cost increase of 5% and workers comp insurance increase of 5%, as projected by CSRMA.

| <u>Item</u>                | <u>Cost</u> |
|----------------------------|-------------|
| CalPERS retirement         | \$118,407   |
| Medical/Dental/Life/Vision | \$67,759    |
| Life & LTD                 | \$3,559     |
| Workers Comp/Medicare      | \$9,632     |
| 457K Contrib               | \$10,000    |

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**5021005      Healthcare Benefits MOU Reserve** **\$ 25,494   \$ -**

This account budgets for the difference of actual healthcare cost versus the stipulated \$1955/month per employee cost per the MOU. In prior fiscal years, SAM accounted for all of the healthcare cost (both actual and accrued) in account #5021004. Starting this year, to increase visibility of the cost of the healthcare benefit accrual, SAM is breaking out the actual cost of the accrual in this account.

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**5021006      Overtime Meals      \$      100      \$      100**

This account is used for MOU-required overtime meal allowance for one represented employee in Admin (estimate of 5 overtime meals at \$20.00 ea).

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**5021007      Temporary Assistance      \$      63,770      \$      41,940**

SAM has a contract for the services of temporary employees. Typically this is for administrative support. This is a "no benefit" position.

This account is also for on-call expert assistance with management and OPS tasks. This is a no benefit position.

| <b>Temp</b>                 | <b>Hrly Rate Appx Hrs</b> |      | <b>Cost</b> |
|-----------------------------|---------------------------|------|-------------|
| (1) Admin Assistant         | \$30                      | 1398 | \$41,940    |
| (1) Treatment/Ops Assistant | \$59                      | 370  | \$21,830    |

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**5021008      Retiree Benefits      \$      10,284      \$      10,284**

This account is for CalPERS and GASB 45 mandatory contribution towards current and future retiree medical benefits. SAM provides the minimum required CalPERS medical cost contribution for its three (3) Admin retired employees at \$115 per month.

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**5031003      Employee Physicals      \$      390      \$      723**

Costs associated w/various medical/pre-employment exams.

| <b>Descrip</b>              | <b>Freq</b> | <b>Rate</b> | <b>Cost</b> |
|-----------------------------|-------------|-------------|-------------|
| Pre-Employment              | 1           | \$220       | \$220       |
| Fit for Duty/Return to Work | 1           | \$113       | \$113       |
| Alcohol /Substance          | 1           | \$57        | \$57        |

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**5041001      Personnel Assistance      \$      10,812      \$      10,812**

For the services of day-to-day management consulting, labor relations, MOU negotiations, and grievances.



| <u>Item</u> | <u>Mos.</u> | <u>Monthly Fee</u> | <u>Cost</u> |
|-------------|-------------|--------------------|-------------|
| Consultant  | 12          | \$901              | \$10,812    |

**5041002      Audit Fees** **\$   29,682   \$   29,682**

Fees for SAM's FY 2014-15 Financial audit, CA State Controllers Annual Report, Statistical Reports, and application of new Statements on Auditing Standards (SAs).

| <u>Descrip</u>                    | <u>Cost</u> |
|-----------------------------------|-------------|
| Audit                             | \$21,682    |
| Audit Support from SAM Accountant | \$8,000     |

**5041003      Engineering Fees** **\$   75,000   \$   85,000**

Costs associated with general SAM Engineering services, as well as unplanned engineering services associated with urgent or emergency response. Additional funding to perform Engineering work to generate a comprehensive hydraulic model of the SAM IPS system and related wet-weather storage facilities. An additional \$25,000 may be funded for the comprehensive hydraulic model through the capitalized maintenance budget. This category does not cover engineering services needed for the design or construction management of facility rehabilitation or replacements. Replacement planning is budgeted across a longer timeframe and includes associated engineering costs.

| <u>Item</u>   | <u>Cost</u> |
|---|-------------|
| SAM Engineering Services                              | \$27,500    |
| Emergency or Urgent Engineering Support               | \$27,500    |
| SAM IPS Comprehensive Hydraulic Modeling* (see above) | \$20,000    |

**5041004      Legal Fees** **\$   36,050   \$   78,550**

These are costs associated primarily with the SAM Board's general counsel attendance at meetings and general advice to the Board, GM and Mgmt staff throughout the year. It also includes costs for a labor attorney and special counsel.

| <u>Item</u>     | <u>Approx</u>    |            | <u>Cost</u> |
|-----------------|------------------|------------|-------------|
|                 | <u>Hrly Rate</u> | <u>Hrs</u> |             |
| General Counsel | \$250            | 120        | \$30,000    |
| Labor Attorney  | \$265            | 20         | \$5,300     |
| Special Counsel | \$300            | 2.5        | \$750       |

|                |                      |           |              |           |              |
|----------------|----------------------|-----------|--------------|-----------|--------------|
| <b>5041005</b> | <b>Payroll Costs</b> | <b>\$</b> | <b>4,680</b> | <b>\$</b> | <b>5,850</b> |
|----------------|----------------------|-----------|--------------|-----------|--------------|

These are costs associated with computer payroll process service at approx \$180 per pay-period, (26). Payroll process includes printed paychecks, tax services, quarterly payroll reports, annual W-2's, and other audited reports. Decrease based on actual FY 2014-15 costs plus 3% inflation.

| <u>Item</u>     | <u>Periods</u> | <u>Period Fee</u> | <u>Cost</u> |
|-----------------|----------------|-------------------|-------------|
| Payroll Service | 26             | \$180             | \$4,680     |

|                |                                    |           |               |           |               |
|----------------|------------------------------------|-----------|---------------|-----------|---------------|
| <b>5041006</b> | <b>Other Professional Services</b> | <b>\$</b> | <b>47,308</b> | <b>\$</b> | <b>58,692</b> |
|----------------|------------------------------------|-----------|---------------|-----------|---------------|

These expenses are for accounting services, website maintenance, and other services (other than legal, engineering, and technical services). Includes monthly and period accounting svcs for SAM, including monthly financial reports to the Board, budget support, NDWSCP and Member Agency billing, and other services as requested by GM and Mgmt staff. It also includes fee for Integrated Watershed Mgmt Plan participation consultant for easement recordings, records retrieval/storage, and web design support.

| <u>Item</u>             | <u>Periods</u> | <u>Rate</u> | <u>Cost</u> |
|-------------------------|----------------|-------------|-------------|
| Accounting              | 12             | \$2,709     | \$32,508    |
| Misc. Financial Support | 1              | \$2,500     | \$2,500     |
| Records Retention       | 12             | \$400       | \$4,800     |
| Web design support      |                |             | \$2,500     |
| IWMP                    |                |             | \$5,000     |

|                |                                    |           |               |           |          |
|----------------|------------------------------------|-----------|---------------|-----------|----------|
| <b>5041007</b> | <b>Special Consultant Services</b> | <b>\$</b> | <b>20,000</b> | <b>\$</b> | <b>-</b> |
|----------------|------------------------------------|-----------|---------------|-----------|----------|

This is an anticipated one-time cost for FY 2015-16 set aside for consultant services related to the SAM Joint Powers Agreement.

| <u>Item</u>                 | <u>Cost</u> |
|-----------------------------|-------------|
| Special Consultant Services | \$20,000    |

|                |                   |           |               |           |               |
|----------------|-------------------|-----------|---------------|-----------|---------------|
| <b>5051001</b> | <b>Janitorial</b> | <b>\$</b> | <b>14,564</b> | <b>\$</b> | <b>13,780</b> |
|----------------|-------------------|-----------|---------------|-----------|---------------|

These are costs associated with Janitorial service to SAM Plant Admin and Portola Pump Station buildings and for specialty cleanings.

| <u>Item</u>                  | <u>No</u> | <u>Rate</u> | <u>Cost</u> |
|------------------------------|-----------|-------------|-------------|
| Janitorial Monthly fee       | 12        | \$721       | \$8,652     |
| Qrtly Janitorial Portola P.S | 4         | \$257       | \$1,028     |
| Steam Clean Restroom Tile    | 12        | \$201       | \$2,412     |
| Admin Carpet Cleaning        | 6         | \$412       | \$2,472     |

|                |                                      |           |              |           |               |
|----------------|--------------------------------------|-----------|--------------|-----------|---------------|
| <b>5054004</b> | <b>Technical/Consulting Services</b> | <b>\$</b> | <b>5,200</b> | <b>\$</b> | <b>10,200</b> |
|----------------|--------------------------------------|-----------|--------------|-----------|---------------|

These expenses are for computer services, website maintenance, and other services (other than legal, engineering, and technical services). This includes monthly and period service to SAM's server, backup systems, email/spam, and repairs.

| <b>Item</b>               | <b>Cost</b> |
|---------------------------|-------------|
| Computer/website services | \$5,200     |

|                |                       |           |              |           |              |
|----------------|-----------------------|-----------|--------------|-----------|--------------|
| <b>5054005</b> | <b>Video Services</b> | <b>\$</b> | <b>3,300</b> | <b>\$</b> | <b>3,300</b> |
|----------------|-----------------------|-----------|--------------|-----------|--------------|

This expense is for video recordings of board meetings. This year, video recording services are included for 12 meetings.

| <b>Item</b>              | <b>Mtgs</b> | <b>\$/mtg</b> | <b>Cost</b> |
|--------------------------|-------------|---------------|-------------|
| Video Recording services | 12          | 275           | \$3,300     |

|              |                             |           |               |           |               |
|--------------|-----------------------------|-----------|---------------|-----------|---------------|
| <b>50610</b> | <b>Memberships and Dues</b> | <b>\$</b> | <b>16,530</b> | <b>\$</b> | <b>16,530</b> |
|--------------|-----------------------------|-----------|---------------|-----------|---------------|

These are costs associated with SAM and employee membership in professional organizations. They include CASA, BACWA, WateReuse, CWEA, CSDA, USAA Alerts, GFOA, COSTCO, AWWA and WEF.

| <b>Item</b>                                    | <b>No</b> | <b>Rate</b> | <b>Cost</b> |
|--|-----------|-------------|-------------|
| California Association of Sanitation Agencies  |           |             | \$8,200     |
| Bay Area Clean Water Agencies                  |           |             | \$2,500     |
| WateReuse Foundation and Association           |           |             | \$2,200     |
| Ca Water Env. Assoc                            | 13        | \$140       | \$1,820     |
| CA Special District Association (CSDA)         |           |             | \$950       |
| Underground Services Alert                     |           |             | \$300       |
| Government Finance Officers Association (GFOA) |           |             | \$200       |
| Costco   |           |             | \$55        |
| AWWA   |           |             | \$85        |
| WEF  |           |             | \$220       |

|              |                                  |           |              |           |              |
|--------------|----------------------------------|-----------|--------------|-----------|--------------|
| <b>50710</b> | <b>Printing and Publications</b> | <b>\$</b> | <b>2,575</b> | <b>\$</b> | <b>2,575</b> |
|--------------|----------------------------------|-----------|--------------|-----------|--------------|

These are costs associated with printing. Includes SAM checks, envelopes, letterhead, public notices, Fed and State Mandatory posters, business forms, and other publications.

|              |                            |           |            |           |              |
|--------------|----------------------------|-----------|------------|-----------|--------------|
| <b>50810</b> | <b>Skills Improvements</b> | <b>\$</b> | <b>600</b> | <b>\$</b> | <b>1,200</b> |
|--------------|----------------------------|-----------|------------|-----------|--------------|

These are costs associated with employee skill improvements - sending employees to 1 or 2 day seminars or workshops.

| <u>Item</u>     |   | <u>Rate</u> | <u>Cost</u> |
|-----------------|---|-------------|-------------|
| Various Courses | 2 | \$300       | \$600       |

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**50910 Meetings and Travel** **\$ 2,000 \$ 3,000**

These are costs associated with Admin employee meeting, conference, seminar costs and associated travel costs. In FY2015-16, budgeting for 4 meetings amongst CASA, WateReuse, CSDA, and CWEA.

| <u>Item</u> |   | <u>Rate</u> | <u>Cost</u> |
|-------------|---|-------------|-------------|
| Meetings    | 4 | \$500       | \$2,000     |

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**5102001 Safety Training** **\$ 800 \$ 1,500**

These are costs associated with safety training.

| <u>Item</u>            | <u>No of staff</u> | <u>Rate</u> | <u>Cost</u> |
|------------------------|--------------------|-------------|-------------|
| Cintas Safety Training | 4                  | \$200       | \$800       |

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**5111001 Postage** **\$ 2,750 \$ 2,831**

These are costs associated with Admin, Treatment, and Collections departments postage, annual meter rental, reset fees, parts, shipping fees, postal rate changes, software and overnight mailings.

| <u>Item</u>          | <u>Cost</u> |
|----------------------|-------------|
| Postage              | \$1,141     |
| Overnight            | \$740       |
| Meter Rental         | \$449       |
| Shipping             | \$105       |
| Meter Reset fees     | \$80        |
| Rate Change Software | \$235       |

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**5111003 Office Supplies** **\$ 4,774 \$ 4,774**

These are costs associated with office supplies - paper pens, clips etc.

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**5111004 Computer Supplies** **\$ 3,670 \$ 3,670**

These are costs associated with computer and computer printer supplies and software upgrades.

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**5111005 General Supplies** **\$ 4,350 \$ 4,350**

For shared supplies other than those specified elsewhere (sponges, plates, restroom, batteries, garbage liners, frames, hand sanitizer, coffee, and cleaning and other various supplies).

|                |  |                  |                  |
|----------------|--|------------------|------------------|
| <b>5121002</b> | <b>Liability Insurance</b>   | <b>\$ 29,849</b> | <b>\$ 36,588</b> |
|                | Liability insurance for SAM operations reduced based on 2015 actual expenditures plus avg anticipated 5% increase projected by insurance carrier, CSRMA for 2016.  |                  |                  |
| <b>5121003</b> | <b>Prop Ins</b>  | <b>\$ 22,362</b> | <b>\$ 23,716</b> |
|                | Property ins for SAM operations and mobile equipment insurance based on FY 2014-15 actuals plus avg anticipated 5% increase for property and for mobile equip insurance, as projected by CSRMA.  |                  |                  |
| <b>5121006</b> | <b>Claims</b>  | <b>\$ 25,000</b> | <b>\$ 25,000</b> |
|                | These are usually insurance deductibles associated with insurance claims.  |                  |                  |
| <b>5121007</b> | <b>Dishonesty Bond Insurance</b>   | <b>\$ 376</b>    | <b>\$ 358</b>    |
|                | This insurance is for protection against forgery, alteration of docs, inside /outside premises theft of monies, robbery, or safe burglary, or other property, computer fraud, funds transfer fraud. Increase of 5% due to projected increase by CSRMA. |                  |                  |
| <b>5132001</b> | <b>Telephone</b>   | <b>\$ 12,566</b> | <b>\$ 12,566</b> |
|                | These are costs associated with SAM's telephone lines and equipment. These costs include alarm system lines, DSL line, Centrex Coastside emergency response system, incoming telephone lines and associated troubleshooting services.                  |                  |                  |
| <b>5141003</b> | <b>Copy Machine</b>  | <b>\$ 6,625</b>  | <b>\$ 6,625</b>  |
|                | These are costs associated with SAM's newly leased photocopier, including costs for B&W and color copies, toner, and annual maintenance fees.  |                  |                  |
| <b>5181001</b> | <b>Office Equipment</b>  | <b>\$ 2,781</b>  | <b>\$ 2,781</b>  |
|                | These are costs for the purchase and maintenance of small office equipment including chairs, tables, file cabinets, floor signs, recorders, microphones, water units and other misc items.   |                  |                  |

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**TOTAL ADMINISTRATION EXPENDITURES:**

**\$ 1,157,733    \$ 1,127,174**

**SEWER AUTHORITY MID-COASTSIDE**

## Treatment Budget

| <b>Grouped Categories</b> | Actual           | FY2014-15                | FY2015-16                | Change from      |             |
|---------------------------|------------------|--------------------------|--------------------------|------------------|-------------|
|                           | FY2013-14        | Budgeted<br>Expenditures | Proposed<br>Expenditures | FY 2014-15<br>\$ | %           |
| Personnel                 | \$ 516,371       | \$ 537,330               | \$ 592,148               | \$ 54,818        | 10.2%       |
| Utilities                 | \$ 301,613       | \$ 290,180               | \$ 291,748               | \$ 1,569         | 0.5%        |
| Professional Services     | \$ 9,199         | \$ 25,000                | \$ 15,000                | \$ (10,000)      | -40.0%      |
| Chemicals                 | \$ 180,006       | \$ 192,995               | \$ 198,923               | \$ 5,928         | 3.1%        |
| Sludge/Solids             | \$ 164,283       | \$ 173,372               | \$ 173,372               | \$ -             | 0.0%        |
| Maintenance               | \$ 623,276       | \$ 694,715               | \$ 695,715               | \$ 1,000         | 0.1%        |
| All Other Accounts        | \$ 135,921       | \$ 160,378               | \$ 163,850               | \$ 3,472         | 2.2%        |
| Passthrough Accounts      | \$ -             | \$ -                     | \$ -                     | \$ -             | 0.0%        |
| <b>Total</b>              | <b>1,930,669</b> | <b>2,073,969</b>         | <b>2,130,756</b>         | <b>56,787</b>    | <b>2.7%</b> |

Sewer Authority Mid-Coastside

**General Budget - Treatment**

| Acct #                  | Account Name                        | Actual '12-13    | Actual '13-14    | Budgeted Amount '14-15 | Income / Expenditures to date | % to date    | Projected        | Projected as % of Budgeted | Budgeted Amount '15-16 | Increase/ (decrease) from '14-15 Budget | Increase/ (decrease) % |
|-------------------------|-------------------------------------|------------------|------------------|------------------------|-------------------------------|--------------|------------------|----------------------------|------------------------|---|------------------------|
| <b>Income Accounts</b>  |                                     |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 4011001                 | Operating Fund Admin Operating HMB  | 925,920          | 1,003,560        | 1,008,780              | 504,390                       | 50.0%        | 1,008,780        | 100.0%                     | 1,056,004              | 47,223                                  | 4.7%                   |
| 4011002                 | Operating Fund Admin Operating GCSD | 643,776          | 574,656          | 645,534                | 322,764                       | 50.0%        | 645,528          | 100.0%                     | 605,555                | -39,978                                 | -6.2%                  |
| 4011003                 | Operating Fund Admin Operating MWSD | 417,264          | 427,092          | 407,655                | 203,826                       | 50.0%        | 407,652          | 100.0%                     | 463,197                | 55,541                                  | 13.6%                  |
| Total                   | Assessments                         | 1,986,960        | 2,005,308        | 2,061,969              | 1,030,980                     | 50.0%        | 2,061,960        | 100.0%                     | 2,124,756              | 62,787                                  | 3.0%                   |
| 4043001                 | NDWSCP Revenue-Operating            |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 4043003                 | NDWSCP Revenue - Late Fee           |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 4081001                 | Treatment Trucked Waste             | 8,990            | 5,865            | 12,000                 | 2,820                         | 23.5%        | 5,640            | 47.0%                      | 6,000                  | -6,000                                  | -50.0%                 |
| 40810                   | Misc. Revenue                       | 2,631            | 195              |                        |                               |              |                  |                            |                        |   |                        |
| 40850                   | Grant Revenue                       |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 41110                   | Leachate Revenue                    |                  | 275              |                        |                               |              |                  |                            |                        |   |                        |
| 40610                   | Insurance Dividend                  |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 40910                   | Interest Revenue Operating          |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| Total                   | Other Income                        | 11,622           | 6,335            | 12,000                 | 2,820                         | 23.5%        | 5,640            | 47.0%                      | 6,000                  | -6,000                                  | -50.0%                 |
| <b>Total Income</b>     |                                     | <b>1,998,582</b> | <b>2,011,643</b> | <b>2,073,969</b>       | <b>1,033,800</b>              | <b>49.8%</b> | <b>2,067,600</b> | <b>99.7%</b>               | <b>2,130,756</b>       | <b>56,787</b>                           | <b>2.7%</b>            |
| <b>Expense Accounts</b> |                                     |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 50110                   | Directors Fees                      |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5021001                 | Productive Payroll                  | 273,994          | 327,637          | 330,131                | 169,549                       | 51.4%        | 339,098          | 102.7%                     | 376,437                | 46,306                                  | 14.0%                  |
| 5021002                 | Overtime                            | 21,535           | 18,706           | 25,116                 | 10,136                        | 40.4%        | 20,272           | 80.7%                      | 20,981                 | -4,135                                  | -16.5%                 |
| 5021003                 | Restricted Standby Pay              |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5021004                 | Benefits                            | 123,276          | 154,688          | 162,629                | 90,135                        | 55.4%        | 180,269          | 110.8%                     | 168,334                | 5,705                                   | 3.5%                   |
| 5021005                 | Healthcare Benefits MOU Reserve     | 0                | 0                | 0                      | 0                             |              |                  |                            | 9,342                  | 9,342                                   |                        |
| 5021006                 | Overtime Meals                      | 0                |                  | 100                    |                               | 0.0%         | 0                | 0.0%                       | 100                    | 0                                       | 0.0%                   |
| 5021007                 | Temporary                           |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5021008                 | Retire Benefits                     | 4,944            | 7,819            | 7,704                  | 3,852                         | 50.0%        | 7,704            | 100.0%                     | 7,704                  | 0                                       | 0.0%                   |
| 5031002                 | Fingerprinting                      |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5031003                 | Employee Physicals                  | 180              |                  | 2,250                  |                               | 0.0%         | 0                | 0.0%                       | 2,250                  | 0                                       | 0.0%                   |
| 5041001                 | Personnel Assistance                |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5041002                 | Audit Fees                          |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5041003                 | Engineering Fees                    |                  | 4,200            |                        |                               |              |                  |                            |                        |   |                        |
| 5041004                 | Legal Fees                          |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5041005                 | Payroll Costs                       |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5041006                 | Other Professional Services         |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5041007                 | Special Consultant Services         |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5051001                 | Janitorial                          |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5052002                 | Laundry Service                     | 19,111           | 22,192           | 14,437                 | 10,617                        | 73.5%        | 21,233           | 147.1%                     | 14,456                 | 19                                      | 0.1%                   |
| 5052003                 | Outside Lab Analysis                | 45,142           | 36,625           | 45,627                 | 21,209                        | 46.5%        | 42,419           | 93.0%                      | 52,102                 | 6,475                                   | 14.2%                  |
| 5052004                 | Inspections                         | 51,598           | 54,195           | 70,515                 | 20,966                        | 29.7%        | 41,932           | 59.5%                      | 70,515                 | 0                                       | 0.0%                   |
| 5052005                 | Calibration                         | 19,061           | 17,030           | 13,000                 | 4,862                         | 37.4%        | 9,724            | 74.8%                      | 13,000                 | 0                                       | 0.0%                   |



Sewer Authority Mid-Coastside

General Budget - Treatment

| Acct #  | Account Name                   | Actual '12-13 | Actual '13-14 | Budgeted Amount '14-15 | Income / Expenditures to date | % to date | Projected | Projected as % of Budgeted | Budgeted Amount '15-16 | Increase/ (decrease) from '14-15 Budget | Increase/ (decrease) % |
|---------|--------------------------------|---------------|---------------|------------------------|-------------------------------|-----------|-----------|----------------------------|------------------------|---|------------------------|
| 5052009 | Solid Waste                    | 160,095       | 164,283       | 173,372                | 64,611                        | 37.3%     | 129,223   | 74.5%                      | 173,372                | 0                                       | 0.0%                   |
| 5052013 | Maintenance Project Management | 19,500        | 405           | 500                    | 429                           | 85.8%     | 858       | 171.5%                     | 500                    | 0                                       | 0.0%                   |
| 5054004 | Technical/Consulting Services  |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5054005 | Video Services                 |               |               |                        |                               |           |           |                            |                        |   |                        |
| 50610   | Memberships and Dues           | 280           | 148           |                        | 312                           |           | 624       |                            |                        |   |                        |
| 50710   | Printing and Publications      | 202           | 645           | 750                    | 0                             | 0.0%      | 0         | 0.0%                       | 0                      | -750                                    | -100.0%                |
| 50810   | Skills Improvements            | 6,118         | 3,438         | 4,800                  | 992                           | 20.7%     | 1,984     | 41.3%                      | 2,400                  | -2,400                                  | -50.0%                 |
| 50910   | Meetings and Travel            | 1,856         | 422           | 1,000                  | 0                             | 0.0%      | 0         | 0.0%                       | 1,000                  | 0                                       | 0.0%                   |
| 5101004 | Safety Physicals               |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5102001 | Safety Training                | 7,007         | 3,660         | 3,600                  | 2,247                         | 62.4%     | 4,494     | 124.8%                     | 3,600                  | 0                                       | 0.0%                   |
| 5102002 | Safety Shoes                   | 918           | 1,064         | 1,320                  | 0                             |           | 0         | 0.0%                       | 1,320                  | 0                                       | 0.0%                   |
| 5102003 | Personal Safety Equipment      | 8,726         | 2,448         | 1,500                  | 742                           | 49.4%     | 1,483     | 98.9%                      | 1,500                  | 0                                       | 0.0%                   |
| 5102005 | Safety Equipment               | 6,211         | 5,680         | 4,750                  | 5,509                         | 116.0%    | 11,018    | 231.9%                     | 1,750                  | -3,000                                  | -63.2%                 |
| 5102006 | Safety Program Administration  |               | 4,999         | 25,000                 | 0                             | 0.0%      | 0         | 0.0%                       | 15,000                 | -10,000                                 | -40.0%                 |
| 5111001 | Postage                        |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5111002 | Equipment Rental               | 99,500        | 33,414        | 66,000                 | 13,233                        | 20.0%     | 26,465    | 40.1%                      | 15,000                 | -51,000                                 | -77.3%                 |
| 5111003 | Office Supplies                | 145           | 304           | 258                    | 4                             |           | 9         | 3.4%                       | 258                    | 0                                       | 0.0%                   |
| 5111004 | Computer/Supplies              |               | 71            | 5,000                  | 0                             | 0.0%      | 0         | 0.0%                       | 5,000                  | 0                                       | 0.0%                   |
| 5111005 | General Supplies               | 621           | 877           | 1,030                  | 87                            | 8.5%      | 175       | 17.0%                      | 1,030                  | 0                                       | 0.0%                   |
| 5111006 | Bad Debt Expense               |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5121002 | Liability Insurance            |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5121003 | Property Insurance             |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5121006 | Claims                         |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5121007 | Dishonesty Bond Insurance      |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5132001 | Telephone                      | 11            |               |                        |                               |           |           |                            |                        |   |                        |
| 5132002 | Electric                       | 258,288       | 270,660       | 260,397                | 117,050                       | 45.0%     | 234,101   | 89.9%                      | 261,702                | 1,305                                   | 0.5%                   |
| 5132003 | Natural Gas                    | 1,573         | 1,454         | 1,893                  | 113                           | 6.0%      | 227       | 12.0%                      | 1,989                  | 96                                      | 5.1%                   |
| 5132004 | Water                          | 27,077        | 29,499        | 27,890                 | 9,759                         | 35.0%     | 19,519    | 70.0%                      | 28,057                 | 167                                     | 0.6%                   |
| 5141002 | Mailing Machine                |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5141003 | Copy Machine                   |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5142005 | Pagers                         |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5142006 | Alarm System                   | 3,700         | 1,978         | 2,100                  | 989                           | 47.1%     | 1,978     | 94.2%                      | 2,100                  | 0                                       | 0.0%                   |
| 5142007 | Radio System                   |               | 360           | 2,900                  | 0                             | 0.0%      | 0         | 0.0%                       | 2,900                  | 0                                       | 0.0%                   |
| 5142008 | Permits, Licenses and Fees     | 31,049        | 29,362        | 44,484                 | 25,012                        | 56.2%     | 50,024    | 112.5%                     | 44,484                 | 0                                       | 0.0%                   |
| 5152001 | Diesel                         | 12,323        | 8,898         | 11,858                 | 1,602                         | 13.5%     | 3,204     | 27.0%                      | 8,400                  | -3,458                                  | -29.2%                 |
| 5152002 | Gasoline                       | 4,203         | 3,366         | 8,065                  | 1,445                         | 17.9%     | 2,890     | 35.8%                      | 4,800                  | -3,265                                  | -40.5%                 |
| 5152003 | Lubricants                     | 1,455         | 3,704         | 2,450                  | 0                             | 0.0%      | 0         | 0.0%                       | 2,450                  | 0                                       | 0.0%                   |
| 5162001 | Chemical-General               | 2,091         | 1,761         | 2,450                  | 770                           | 31.4%     | 1,540     | 62.9%                      | 2,523                  | 73                                      | 3.0%                   |
| 5162002 | Maintenance                    | 10            | 13            | 2,250                  | 35                            | 1.6%      | 71        | 3.1%                       | 2,250                  | 0                                       | 0.0%                   |
| 5162003 | General                        |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5162004 | Chemicals-Hypochlorite-Plant   | 59,208        | 48,775        | 56,700                 | 26,450                        | 46.6%     | 52,901    | 93.3%                      | 58,450                 | 1,750                                   | 3.1%                   |
| 5162005 | Chemicals-Bisulfite            | 51,074        | 46,334        | 41,275                 | 20,124                        | 48.8%     | 40,248    | 97.5%                      | 42,575                 | 1,300                                   | 3.1%                   |
| 5162006 | Chemicals-NaOCL-Pump Station   | 38,680        | 37,014        | 38,270                 | 16,539                        | 43.2%     | 33,079    | 86.4%                      | 39,451                 | 1,181                                   | 3.1%                   |

Sewer Authority Mid-Coastside

**General Budget - Treatment**

| Acct #                | Account Name                 | Actual '12-13    | Actual '13-14    | Budgeted Amount '14-15 | Income / Expenditures to date | % to date    | Projected        | Projected as % of Budgeted | Budgeted Amount '15-16 | Increase/ (decrease) from '14-15 Budget | Increase/ (decrease) % |
|-----------------------|------------------------------|------------------|------------------|------------------------|-------------------------------|--------------|------------------|----------------------------|------------------------|---|------------------------|
| 5162007               | Chemicals-Polymer            | 29,406           | 26,692           | 29,500                 | 8,915                         | 30.2%        | 17,831           | 60.4%                      | 30,380                 | 880                                     | 3.0%                   |
| 5162008               | Chemicals-FeCl3              | 17,235           | 19,430           | 24,800                 | 6,852                         | 27.6%        | 13,703           | 55.3%                      | 25,544                 | 744                                     | 3.0%                   |
| 5162010               | Chemicals-NaOH-Plant         |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5172001               | Lab Chemicals                | 1,619            | 977              | 1,500                  | 571                           | 38.1%        | 1,143            | 76.2%                      | 1,500                  | 0                                       | 0.0%                   |
| 5172002               | Lab Maintenance Supplies     | 189              | 33               | 1,000                  | 1,060                         | 106.0%       | 2,120            | 212.0%                     | 1,000                  | 0                                       | 0.0%                   |
| 5172003               | Lab General                  | 7,649            | 10,891           | 7,500                  | 1,497                         | 20.0%        | 2,994            | 39.9%                      | 7,500                  | 0                                       | 0.0%                   |
| 5172004               | Public Outreach Gen Supplies | 2,262            | 8,194            | 5,100                  | -379                          | -7.4%        | -758             | -14.9%                     | 2,550                  | -2,550                                  | -50.0%                 |
| 5181001               | Office Equipment             |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5182002               | Vehicles                     | 5,615            | 799              | 6,000                  | 2,240                         | 37.3%        | 4,481            | 74.7%                      | 6,000                  | 0                                       | 0.0%                   |
| 5182003               | Building and Grounds         | 53,415           | 11,249           | 10,000                 | 11,059                        | 110.6%       | 22,119           | 221.2%                     | 15,000                 | 5,000                                   | 50.0%                  |
| 5182004               | Pump Station                 | 159,102          | 94,943           | 195,000                | 68,758                        | 35.3%        | 137,516          | 70.5%                      | 178,000                | -17,000                                 | -8.7%                  |
| 5182005               | Plant Equipment              | 346,346          | 407,490          | 298,000                | 224,913                       | 75.5%        | 449,827          | 150.9%                     | 362,000                | 64,000                                  | 21.5%                  |
| 5182013               | Facility Roofing             | 12,450           | 0                | 30,000                 |                               | 0.0%         | 0                | 0.0%                       | 30,000                 | 0                                       | 0.0%                   |
| 5182014               | Instrumentation              | 1,340            | 0                |                        |                               |              |                  |                            |                        |   |                        |
| 5184020               | Leahate Delivery Expenses    | 0                |                  |                        |                               |              | 0                |                            |                        |   |                        |
| 5184006               | Sewer Line - HMB             | 0                |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5184007               | Sewer Line-GCSD              | 0                |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5184008               | Sewer Line - MWSD            | 0                |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5184009               | Lift Station - HMB           | 0                |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5184010               | Lift Station - GCSD          | 0                |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5184011               | Lift Station-MWSD            | 0                |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5184012               | SAM Collection Equipment     | 10               |                  |                        |                               |              |                  |                            |                        |   |                        |
| 52310                 | Service/Bank Charges         |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 52410                 | Interest Expense             |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 52510                 | Depreciation Expense         |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 5202001               | Mechanical Tools             | 1,294            | 960              | 1,200                  | 898                           | 74.9%        | 1,797            | 149.7%                     | 11,200                 | 10,000                                  | 833.3%                 |
| 5202002               | General Tools                | 490              | 882              | 1,000                  | 412                           | 41.2%        | 824              | 82.4%                      | 1,000                  | 0                                       | 0.0%                   |
| 53210                 | Fines and Penalties          |                  |                  |                        |                               |              |                  |                            |                        | 0                                       |                        |
| <b>Total Expenses</b> |                              | <b>1,999,184</b> | <b>1,930,669</b> | <b>2,073,969</b>       | <b>966,179</b>                | <b>46.6%</b> | <b>1,932,358</b> | <b>93.2%</b>               | <b>2,130,756</b>       | <b>56,787</b>                           | <b>2.7%</b>            |

**SEWER AUTHORITY MID-COASTSIDE  
PROPOSED FY2015-2016 BUDGET  
Class: TREATMENT**

**REVENUE**

|  |  | Current Yr | Last Yr |
|--|--|------------|---------|
|--|--|------------|---------|

|                |                                |                 |                  |
|----------------|--------------------------------|-----------------|------------------|
| <b>4081001</b> | <b>Treatment Trucked Waste</b> | <b>\$ 6,000</b> | <b>\$ 12,000</b> |
|----------------|--------------------------------|-----------------|------------------|

SAM has a program to accept trucked waste and excess irrigation water. This program generates revenue based on the volume of product discharged into the treatment plant. Reduction due to revised estimate based on FY 14-15 actual revenues.

| Item                    | Revenue |
|-------------------------|---------|
| Excess Irrigation Water | \$3,000 |
| Trucked wastes          | \$3,000 |

|                                     |  |                 |                  |
|-------------------------------------|--|-----------------|------------------|
| <b>TOTAL TREATMENT OTHER INCOME</b> |  | <b>\$ 6,000</b> | <b>\$ 12,000</b> |
|-------------------------------------|--|-----------------|------------------|

**EXPENSES**

|                |                           |                   |                   |
|----------------|---------------------------|-------------------|-------------------|
| <b>5021001</b> | <b>Productive Payroll</b> | <b>\$ 376,437</b> | <b>\$ 330,131</b> |
|----------------|---------------------------|-------------------|-------------------|

This is salary for employees in this account class. This total reflects 3.75% MOU-related increase for the fiscal year and one (1) step increase at 5.0%. The budget includes an additional new hire of a Certified Operator II. Additionally there is reallocation of a portion of 2 employees time out of Treatment, and into Collections.

| Item          |           |
|---------------|-----------|
| Salary        | \$302,182 |
| Step increase | \$870     |
| New Hire      | \$62,760  |
| MOU Increase  | \$10,625  |

|                |                 |                  |                  |
|----------------|-----------------|------------------|------------------|
| <b>5021002</b> | <b>Overtime</b> | <b>\$ 20,981</b> | <b>\$ 25,116</b> |
|----------------|-----------------|------------------|------------------|

This is for overtime pay to represented employees. SAM has an MOU with Stationary Engineers Local 39. That MOU specifies the conditions and amounts for overtime pay. For this account class, we projected the FY 2015-16 total based upon the actuals thru December 2014. Overtime is used for SAM pump and lift station callouts, emergency response to alarm conditions and storm related staffing. There is a decrease in FY 2015-16 due to a lower projection of actual expenses in FY 2014-15.

|                |                 |                   |                   |
|----------------|-----------------|-------------------|-------------------|
| <b>5021004</b> | <b>Benefits</b> | <b>\$ 168,334</b> | <b>\$ 162,629</b> |
|----------------|-----------------|-------------------|-------------------|

This account is used for MOU-required benefits. SAM provides CalPERS retirement at 2%@55 for "classic" employees and 2%@62 for new hires. CalPERS retirement cost is reduced due to 1% increase in "classic" employees contribution. Medical/Dental/Life/Vision represents actual cost plus 2.8% estimated increase. LTD insurance cost increase of 5% and workers comp insurance increase of 5%. The costs include the benefits for the new hire in the Treatment department.

| Item                         | Cost     |
|------------------------------|----------|
| CalPERS retirement           | \$52,406 |
| Medical/Dental/Life/Vision   | \$90,949 |
| Retiree Health Security Plan | \$522    |
| LTD                          | \$1,036  |
| Workers Comp/Medicare        | \$23,421 |

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**5021005 Healthcare Benefits MOU Reserve** \$ 9,342 \$ -

This account budgets for the difference of actual healthcare cost versus the stipulated \$1955/month per employee cost per the MOU. In prior fiscal years, SAM accounted for all of the healthcare cost (both actual and accrued) in account #5021004. Starting this year, to increase visibility of the cost of the healthcare benefit accrual, SAM is breaking out the actual cost of the accrual in this account.

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**5021006 Overtime Meals** \$ 100 \$ 100

This account is used for MOU-required overtime meals.

| Item               | No | Rate | Cost  |
|--------------------|----|------|-------|
| Instances per year | 5  | \$20 | \$100 |

---

**5021008 Retiree Benefits** \$ 7,704 \$ 7,704

This account is for CalPERS and GASB 45 mandatory contribution towards current and future retiree medical benefits. SAM provides the minimum required contribution for its two (2) Treatment retired employee at \$115 per month.

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**5031003 Employee Physicals** \$ 2,250 \$ 2,250

Costs associated with various medical examinations and required inoculations.

| Descrip          | No | Rate  | Cost    |
|------------------|----|-------|---------|
| Hep B Series (3) | 6  | \$255 | \$1,530 |
| Respirator       | 6  | \$120 | \$720   |

---

**5052002 Laundry Service** \$ 14,456 \$ 14,437

These are costs associated with the laundering of MOU-required uniforms, safety mats, and shop rags.

| Item                     | Units/Year | Rate  | Cost     |
|--------------------------|------------|-------|----------|
| Uniform Service (per Ee) | 52         | \$278 | \$14,456 |

**5052003**      **Outside Lab Analysis**      \$    52,102    \$    45,627

These are costs associated with NPDES permit required lab analysis. This account increases due to increased First Flush cost, and Snapshot Day

| Item                  | No | Rate    | Cost     |
|-----------------------|----|---------|----------|
| San Mateo County Labs | 10 | \$275   | \$2,750  |
| SBSA                  | 12 | \$2,200 | \$26,400 |
| Alpha Labs, Annual    | 1  | \$3,473 | \$3,473  |
| First Flush           | 1  | \$8,000 | \$8,000  |
| Pacific EcoRisk       | 5  | \$1,930 | \$9,650  |
| Alpha Labs, Quarterly | 4  | \$251   | \$1,004  |
| Snapshot Day          | 1  | \$475   | \$475    |
| Oil Wear Analysis     | 1  | \$350   | \$350    |

**5052004**      **Inspections**      \$    70,515    \$    70,515

These are costs associated with required periodic inspections by third party experts of SAM facilities and equipment.

| Item                  | Cost     |
|-----------------------|----------|
| Generators            | \$22,915 |
| Power Distribution    | \$12,000 |
| Boilers/Flare         | \$8,000  |
| Outfall               | \$12,000 |
| Pumps                 | \$5,000  |
| Motor Control Centers | \$9,550  |
| Cranes                | \$525    |
| Backflow Prevention   | \$525    |

**5052005**      **Calibration**      \$    13,000    \$    13,000

These are costs associated with regular/quarterly third party flow meter calibrations. This years budgeted amount is left at the same as it reflects current spending.

| Item                 | No | Rate    | Cost    |
|----------------------|----|---------|---------|
| Plant Influent Meter | 4  | \$250   | \$1,000 |
| Mid-Plant Meter      | 4  | \$250   | \$1,000 |
| No 3 Water Meter     | 4  | \$250   | \$1,000 |
| Portola              | 4  | \$250   | \$1,000 |
| Montara              | 4  | \$250   | \$1,000 |
| Princeton            | 4  | \$250   | \$1,000 |
| HMB Meters           | 2  | \$3,500 | \$7,000 |

**5052009**      **Solid Waste**      \$    173,372    \$    173,372

These are costs associated with disposal of Plant biosolids and solid waste.

| <u>Item</u> | <u>No</u> | <u>Rate</u> | <u>Cost</u> |
|-------------|-----------|-------------|-------------|
| Biosolids   | 12        | \$13,500    | \$162,000   |
| Solid waste | 12        | \$948       | \$11,372    |

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**5052013**      **Maintenance Management**      \$      500      \$      500

These costs are for annual support for the plant and pump station maintenance management software.

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**50710**      **Printing and Publications**      \$      -      \$      750

There are no projected costs in FY 2015-16 associated with printing documents for Public Outreach.

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**50810**      **Skills Improvements**      \$      2,400      \$      4,800

These are costs associated with employee skill improvements for six employees.

| <u>Item</u>     | <u>No</u> | <u>Rate</u> | <u>Cost</u> |
|-----------------|-----------|-------------|-------------|
| Various Courses | 6         | \$400       | \$2,400     |

---

**50910**      **Meetings and Travel**      \$      1,000      \$      1,000

These are costs associated with employee meeting, conference, seminar costs and associated travel costs.

| <u>Item</u> | <u>No</u> | <u>Rate</u> | <u>Cost</u> |
|-------------|-----------|-------------|-------------|
| Various     | 2         | \$500       | \$1,000     |

---

**5102001**      **Safety Training**      \$      3,600      \$      3,600

These are costs associated with mandated safety training.

| <u>Item</u>            | <u>Staff</u> | <u>Rate</u> | <u>Cost</u> |
|------------------------|--------------|-------------|-------------|
| Cintas Safety Training | 6            | \$600       | \$3,600     |

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**5102002**      **Safety Shoes**      \$      1,320      \$      1,320

These are costs associated with MOU-required safety shoe reimbursement. Current annual reimbursement is \$220/ employee.

| <u>Item</u>  | <u>No</u> | <u>Rate</u> | <u>Cost</u> |
|--------------|-----------|-------------|-------------|
| Safety shoes | 6         | \$220       | \$1,320     |

---

**5102003**      **Personal Safety Equipment**      \$      1,500      \$      1,500

These are costs associated with personal safety equipment such as gloves, raingear, boots, safety vests, goggles. Amount increased for more protective outerwear, to a more visible type for on-road work. SAM has an excellent safety record and these funds will help keep it that way.

| Item                  | No | Rate  | Cost    |
|-----------------------|----|-------|---------|
| Personal Safety items | 6  | \$250 | \$1,500 |

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**5102005 Safety Equipment** \$ 1,750 \$ 4,750

These are costs associated with safety equipment other than personal equipment. These include SCBAs, etc. This account has been decreased as there are no projected costs for foul air detectors in FY 2015-16.

| Item                     | No | Rate  | Cost  |
|--------------------------|----|-------|-------|
| SCBA Units               | 3  | \$232 | \$695 |
| Equipment Repair & Maint | 1  | \$906 | \$906 |
| SCBA Tanks               | 3  | \$50  | \$150 |

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**5102006 Safety Program Documentation** \$ 15,000 \$ 25,000

These monies are for safety program documentation review and updating to keep current with changing regulations. This work is highly specialized and requires professional assistance.

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**5111002 Equipment Rental** \$ 15,000 \$ 66,000

These are costs associated with rental cost for equipment such as portable backup generators. FY 2015-16 anticipates the operation of WWFMP which eliminates the need for wet weather tanks at Portola Pump Station.

| Item               | No | Rate    | Cost     |
|--------------------|----|---------|----------|
| Generators/various | 2  | \$7,500 | \$15,000 |

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**5111003 Office Supplies** \$ 258 \$ 258

These are costs associated with office supplies - paper, pens, clips etc.

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**5111004 Computer/ Supplies** \$ 5,000 \$ 5,000

These are costs associated with computers; two computers with software will be replaced.

| Item                  | No | Rate    | Cost    |
|-----------------------|----|---------|---------|
| Computer replacements | 2  | \$2,500 | \$5,000 |

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**5111005 General Supplies** \$ 1,030 \$ 1,030

These costs are for various supplies used in the daily operation of the SAM Plant facilities. This includes nuts, bolts and other hardware, paints, brooms and cleaning supplies, etc.

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**5132002      Electric** **\$    261,702    \$    260,397**

These are electricity service costs for the plant and the three pump stations. Unknown expected increase for FY2015-16. Electricity usage varies based on wet weather flows.

| <b>Item</b> | <b>kWh</b> | <b>Rate</b> | <b>Cost</b> |
|-------------|------------|-------------|-------------|
| Plant       | 1,581,000  | \$0.1228    | \$194,147   |
| Portola     | 262,000    | \$0.1567    | \$41,055    |
| Princeton   | 71,000     | \$0.1633    | \$11,594    |
| Montara     | 91,000     | \$0.1638    | \$14,906    |

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**5132003      Natural Gas** **\$        1,989    \$        1,893**

These costs are for PG&E gas service. SAM uses natural gas for heating, hot water, and as back up to digester gas for heating the digesters at the SAM plant.

| <b>Item</b> | <b>BTU</b> | <b>Rate</b> | <b>Cost</b> |
|-------------|------------|-------------|-------------|
| Natural Gas | 1300       | \$1.53      | \$1,989     |

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**5132004      Water** **\$       28,057    \$       27,890**

These are potable water service costs. Potable water is used at the SAM plant and pump stations for domestic purposes, pump seal water, odor control street wash down and fire protection.

| <b>Item</b>                     | <b>No Units</b> | <b>Rate</b> | <b>Cost</b> |
|---------------------------------|-----------------|-------------|-------------|
| Plant                           | 990             | 11.53       | \$11,415    |
| Plant (Standby Fire Protection) |                 |             | \$832       |
| Portola                         | 1890            | \$7.78      | \$14,704    |
| Princeton                       | 2               | \$90.79     | \$182       |
| Montara                         | 35              | \$26.42     | \$925       |

---

**5142006      Alarm Service** **\$        2,100    \$        2,100**

Fees for emergency alarm service.

| <b>Item</b>              | <b>No</b> | <b>Rate</b> | <b>Cost</b> |
|--------------------------|-----------|-------------|-------------|
| Fire Alarm Monitoring    | 4         | \$135       | \$540       |
| Monthly Alarm Monitoring | 12        | \$130       | \$1,560     |

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**5142007      Radio System** **\$        2,900    \$        2,900**

These are costs associated with the use and maintenance of SAM's radio systems.



| Item                     | No | Rate    | Cost    |
|--------------------------|----|---------|---------|
| Radio System Maintenance | 1  | \$2,400 | \$2,400 |
| Various repairs          | 1  | \$500   | \$500   |

**5142008**      **Permits, Licenses and Fees**      \$    **44,484**    \$    **44,484**

These are costs associated with SAM's permits and licenses such as BAAQMD fees, NPDES fees, San Mateo County fees and other permits.

| Item                                     | Cost     |
|--|----------|
| Bay Area Air Quality Management District | \$16,000 |
| CA State Water Resources Control Board   | \$20,000 |
| CA Department of Health Services         | \$1,500  |
| San Mateo County                         | \$800    |
| Property Tax                             | \$50     |
| BACWA Annual Permit Renewal              | \$6,084  |
| US Environmental Protection Agency       | \$50     |

**5152001**      **Diesel**      \$    **8,400**    \$    **11,858**

Diesel fuel costs. Diesel is used in emergency generators, pumps, and vehicles. Decrease reflects drop in fuel prices. Increase in gallons reflects new Vacuum Truck.

| Item        | Gallons | Rate   | Cost    |
|-------------|---------|--------|---------|
| Diesel Fuel | 2400    | \$3.50 | \$8,400 |

**5152002**      **Gasoline**      \$    **4,800**    \$    **8,065**

Gasoline fuel costs for most of SAM's vehicles. Vehicles include one pickup for maintenance, two pickups for operations and one hybrid for administration. Decrease reflects drop in fuel prices.

| Item     | Gallons  | Rate    | Cost    |
|----------|----------|---------|---------|
| Gasoline | 1,600.00 | \$ 3.00 | \$4,800 |

**5152003**      **Lubricants**      \$    **2,450**    \$    **2,450**

Cost of equipment lubricants including oils and greases for gear cases and bearings.

| Item          | Units | Rate  | Cost    |
|---------------|-------|-------|---------|
| Oils (barrel) | 2     | \$725 | \$1,450 |
| Oils (bucket) | 1     | \$700 | \$700   |
| Greases       | 1     | \$300 | \$300   |

**5162001**      **Chemical-General**      \$    **2,523**    \$    **2,450**

Costs for general chemicals other than those specified elsewhere. Included are potassium iodide, phenylarsine oxide, and buffer solutions for chlorine residual and other analyses.

|                |                    |  |  |                 |                 |
|----------------|--------------------|--|--|-----------------|-----------------|
| <b>5162002</b> | <b>Maintenance</b> |  |  | <b>\$ 2,250</b> | <b>\$ 2,250</b> |
|----------------|--------------------|--|--|-----------------|-----------------|

These are costs related to the equipment maintenance and enhancements. This includes small parts, cleaners, rags, etc.

|                |                                      |  |  |                  |                  |
|----------------|--------------------------------------|--|--|------------------|------------------|
| <b>5162004</b> | <b>Chemicals- Hypochlorite-Plant</b> |  |  | <b>\$ 58,450</b> | <b>\$ 56,700</b> |
|----------------|--------------------------------------|--|--|------------------|------------------|

These are costs for the chemical used for plant effluent disinfection, sodium hypochlorite (industrial strength chlorine bleach).

| <b>Item</b> | <b>kgal/year</b> | <b>\$/kgal</b> | <b>Cost</b> |
|-------------|------------------|----------------|-------------|
| NaOCl       | 70.00            | \$835          | \$58,450    |

|                |                            |  |  |                  |                  |
|----------------|----------------------------|--|--|------------------|------------------|
| <b>5162005</b> | <b>Chemicals-Bisulfite</b> |  |  | <b>\$ 42,575</b> | <b>\$ 41,275</b> |
|----------------|----------------------------|--|--|------------------|------------------|

These are costs for the chemical used for plant effluent dechlorination, sodium metabisulfite.

| <b>Item</b>        | <b>lb/year</b> | <b>\$/lb</b> | <b>Cost</b> |
|--------------------|----------------|--------------|-------------|
| NaHSO <sub>3</sub> | 32,500.00      | \$1.31       | \$42,575    |

|                |                                      |  |  |                  |                  |
|----------------|--------------------------------------|--|--|------------------|------------------|
| <b>5162006</b> | <b>Chemicals-NaOCl-Pump Stations</b> |  |  | <b>\$ 39,451</b> | <b>\$ 38,270</b> |
|----------------|--------------------------------------|--|--|------------------|------------------|

These are costs for Sodium hypochlorite (industrial strength chlorine bleach).

| <b>Item</b> | <b>kgal/year</b> | <b>\$/kgal</b> | <b>Cost</b> |
|-------------|------------------|----------------|-------------|
| NaOCl       | 47.2             | \$835          | \$39,451    |

|                |                          |  |  |                  |                  |
|----------------|--------------------------|--|--|------------------|------------------|
| <b>5162007</b> | <b>Chemicals-Polymer</b> |  |  | <b>\$ 30,380</b> | <b>\$ 29,500</b> |
|----------------|--------------------------|--|--|------------------|------------------|

These are costs for solids dewatering chemicals used to thicken biosolids for disposal.

| <b>Item</b> | <b>No</b> | <b>Rate</b> | <b>Cost</b> |
|-------------|-----------|-------------|-------------|
| Polymer     | 10        | \$3,038     | \$30,380    |

|                |                                    |  |  |                  |                  |
|----------------|------------------------------------|--|--|------------------|------------------|
| <b>5162008</b> | <b>Chemicals- FeCl<sub>3</sub></b> |  |  | <b>\$ 25,544</b> | <b>\$ 24,800</b> |
|----------------|------------------------------------|--|--|------------------|------------------|

These are costs for ferric chloride, used for hydrogen sulfide control and for prevention of ammonium magnesium phosphate (struvite) scaling.

| <b>Item</b>       | <b>No</b> | <b>Rate</b> | <b>Cost</b> |
|-------------------|-----------|-------------|-------------|
| FeCl <sub>3</sub> | 4         | \$6,386     | \$25,544    |

|                |                      |  |  |                 |                 |
|----------------|----------------------|--|--|-----------------|-----------------|
| <b>5172001</b> | <b>Lab Chemicals</b> |  |  | <b>\$ 1,500</b> | <b>\$ 1,500</b> |
|----------------|----------------------|--|--|-----------------|-----------------|

These are SAM plant laboratory costs, other than chemical and maintenance supplies, such as glassware, filter papers, sample bottles and equipment, gloves, soaps, and other supplies used in day to day lab operation.

| <b>Item</b> | <b>No</b> | <b>Rate</b> | <b>Cost</b> |
|-------------|-----------|-------------|-------------|
| Various     | 12        | \$125       | \$1,500     |

**5172002      Lab Maintenance Supplies** **\$    1,000    \$    1,000**

These are costs associated with supplies used in the SAM plant laboratory.

| <b>Item</b> | <b>No</b> | <b>Rate</b> | <b>Cost</b> |
|-------------|-----------|-------------|-------------|
| Various     | 12        | \$83        | \$1,000     |

**5172003      Lab General** **\$    7,500    \$    7,500**

These are SAM plant laboratory costs, other than chemicals and maintenance supplies. They include filter paper, test kits, containers, sampler repairs.

| <b>Item</b> | <b>No</b> | <b>Rate</b> | <b>Cost</b> |
|-------------|-----------|-------------|-------------|
| Various     | 12        | \$625       | \$7,500     |

**5172004      Public Outreach Gen. Supplies** **\$    2,550    \$    5,100**

These are costs associated with supplies used in support of SAM's public outreach efforts. These are primarily related to the Sewer Science program. Budget reduction reflects cutting back on newsletter and flyer materials

| <b>Item</b> | <b>No</b> | <b>Rate</b> | <b>Cost</b> |
|-------------|-----------|-------------|-------------|
| Supplies    | 3         | \$850       | \$2,550     |

**5182002      Vehicles** **\$    6,000    \$    6,000**

These are costs for accessories and repairs to vehicles.

| <b>Item</b> | <b>No</b> | <b>Rate</b> | <b>Cost</b> |
|-------------|-----------|-------------|-------------|
| As needed   | 12        | \$500       | \$6,000     |

**5182003      Building and Grounds** **\$   15,000    \$   10,000**

These are costs associated with the maintenance of SAM building and grounds based on past years' monthly expenditure trends and expectations for FY 2015-16. Primary tasks are clean up and tree trimming.

| <b>Item</b> | <b>No</b> | <b>Rate</b> | <b>Cost</b> |
|-------------|-----------|-------------|-------------|
| Various     | 12        | \$1,250     | \$15,000    |

**5182004      Pump Station/Collection System** **\$ 178,000    \$ 195,000**

These are costs associated with the major repair or minor replacement of SAM Pump Station equipment. Major repairs (planned / unplanned) include pump overhauls, generator repairs, electrical system repairs, structure and appurtenance repairs, all station equipment repairs. Also included is ongoing maintenance costs for all station equipment, tools and vendors used to perform the maintenance, changes to pumping systems including PLC programming, updates to make pumping process more reliable, etc. This budget has broken out some of the planned repairs/purchases for clarity.

| Item                             | No | Rate     | Cost     |
|----------------------------------|----|----------|----------|
| Various                          | 6  | \$10,000 | \$60,000 |
| IPS Repairs (as needed)          | 1  | \$50,000 | \$50,000 |
| Seal/Rehab Wet Well Montara      | 1  | \$60,000 | \$60,000 |
| Replace wetwell hatches, Portola | 1  | \$8,000  | \$8,000  |

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**5182005 Plant Equipment** **\$ 362,000 \$ 298,000**

These are costs associated with the major repair or minor replacement of SAM Plant equipment. Major repairs (planned and/or unplanned) include pump overhauls, generator repairs, electrical system repairs, tank and appurtenance repairs, all plant equipment repairs. Also included is ongoing maintenance costs for all plant equipment, tools and vendors used to perform the maintenance, changes to treatment systems including PLC programming, updates to make treatment process easier and/or more cost effective to operate, etc. This budget has broken out some of the planned repairs/purchases for clarity.

| Item                          | No | Rate      | Cost      |
|-------------------------------|----|-----------|-----------|
| Various repairs/improvmts.    | 4  | \$8,000   | \$32,000  |
| Davit System                  | 1  | \$10,000  | \$10,000  |
| Replacement motors            | 1  | \$15,000  | \$15,000  |
| Pump Parts                    | 1  | \$15,000  | \$15,000  |
| Rplc Grit Chamber Gate Valve  | 1  | \$25,000  | \$25,000  |
| EQ Tank Set up/Gate Valve     | 1  | \$25,000  | \$25,000  |
| SCADA Control Air to SS Basin | 1  | \$32,000  | \$32,000  |
| SS Gas Blower                 | 1  | \$33,000  | \$33,000  |
| Clean / Recoat Digester       | 1  | \$175,000 | \$175,000 |

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**5182013 Facility Roofing** **\$ 30,000 \$ 30,000**

Roof leaks within Administration and Mechanical Buildings put key electronic equipment at risk. This line item has been traditionally been held for facility paint work, which still needs to be done, however the roof is a higher priority at this time.

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**5202001 Mechanical Tools** **\$ 11,200 \$ 1,200**

Costs for mechanic's tool - both acquisition and replacements. Major addition of a crane is to facilitate pump removal at small sewer stations and to reduce injury risk.

| <b>Item</b>                     | <b>No</b> | <b>Rate</b> | <b>Cost</b> |
|---------------------------------|-----------|-------------|-------------|
| Various                         | 12        | \$100       | \$1,200     |
| Auto-Crane for Mechanic's Truck | \$1       | \$10,000    | \$10,000    |

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**5202002      General Tools** **\$    1,000    \$    1,000**

Costs for tools other than mechanic's tools, such as tools used by operators, hand tool replacements, flashlights, cutting tools, greasing tools, and other small tools used in the day to day operation.

| <b>Item</b> | <b>No</b> | <b>Rate</b> | <b>Cost</b> |
|-------------|-----------|-------------|-------------|
| Various     | 12        | \$83        | \$1,000     |

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**TOTAL TREATMENT EXPENDITURES:** **\$ 2,130,756    \$ 2,073,969**

**SEWER AUTHORITY MID-COASTSIDE**

## NDWSCP Budget

| <b>Grouped Categories</b> | Actual        | FY2014-15             | FY2015-16             | Change from  |              |
|---------------------------|---------------|-----------------------|-----------------------|--------------|--------------|
|                           | FY2013-14     | Budgeted Expenditures | Proposed Expenditures | FY 2014-15   |              |
|                           |               |                       |                       | \$           | %            |
| Personnel                 | \$ 49,505     | \$ 35,173             | \$ 41,677             | \$ 6,504     | 18.5%        |
| Utilities                 | \$ -          | \$ -                  | \$ -                  | \$ -         | 0.0%         |
| Professional Services     | \$ -          | \$ 10,000             | \$ 10,000             | \$ -         | 0.0%         |
| Chemicals                 | \$ -          | \$ -                  | \$ -                  | \$ -         | 0.0%         |
| Sludge/Solids             | \$ -          | \$ -                  | \$ -                  | \$ -         | 0.0%         |
| Maintenance               | \$ -          | \$ -                  | \$ -                  | \$ -         | 0.0%         |
| All Other Accounts        | \$ 150        | \$ 600                | \$ 600                | \$ -         | 0.0%         |
| Passthrough Accounts      | \$ -          | \$ -                  | \$ -                  | \$ -         | 0.0%         |
| <b>Total</b>              | <b>49,655</b> | <b>45,773</b>         | <b>52,277</b>         | <b>6,504</b> | <b>14.2%</b> |







**General Budget - NDWSCP**

| Acct #                | Account Name                 | Actual '12-13 | Actual '13-14 | Budgeted Amount '14-15 | Income / Expenditures to date | % to date | Projected | Projected as % of Budgeted | Budgeted Amount '15-16 | Increase/ (decrease) from '14-15 Budget | Increase/ (decrease) % |
|-----------------------|------------------------------|---------------|---------------|------------------------|-------------------------------|-----------|-----------|----------------------------|------------------------|---|------------------------|
| 5162003               | General                      |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5162004               | Chemicals-Hypochlorite-Plant |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5162005               | Chemicals-Bisulfite          |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5162006               | Chemicals-NaOCL-Pump Station |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5162007               | Chemicals-Polymer            |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5162008               | Chemicals-FeCl3              |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5162010               | Chemicals-NaOH-Plant         |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5172001               | Lab Chemicals                |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5172002               | Lab Maintenance Supplies     |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5172003               | Lab General                  | 0             |               | 250                    |                               | 0.0%      | 0         | 0.0%                       | 250                    | 0                                       | 0.0%                   |
| 5172004               | Public Outreach Gen Supplies |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5181001               | Office Equipment             |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5182002               | Vehicles                     |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5182003               | Building and Grounds         |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5182004               | Pump Station                 |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5182005               | Plant Equipment              |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5182013               | Facility Roofing             |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5182014               | Instrumentation              |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184020               | Leahate Delivery Expenses    |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184006               | Sewer Line - HMB             |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184007               | Sewer Line-GCSD              |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184008               | Sewer Line - MWSD            |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184009               | Lift Station - HMB           |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184010               | Lift Station - GCSD          |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184011               | Lift Station-MWSD            |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5184012               | SAM Collection Equipment     |               |               |                        |                               |           |           |                            |                        |   |                        |
| 52310                 | Service/Bank Charges         |               |               |                        |                               |           |           |                            |                        |   |                        |
| 52410                 | Interest Expense             |               |               |                        |                               |           |           |                            |                        |   |                        |
| 52510                 | Depreciation Expense         |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5202001               | Mechanical Tools             |               |               |                        |                               |           |           |                            |                        |   |                        |
| 5202002               | General Tools                |               |               |                        |                               |           |           |                            |                        |   |                        |
| 53210                 | Fines and Penalties          |               |               |                        |                               |           |           |                            |                        |   |                        |
| <b>Total Expenses</b> |                              | 38,120        | 49,655        | 45,773                 | 18,742                        | 40.9%     | 37,485    | 81.9%                      | 52,277                 | 6,504                                   | 14.2%                  |

**SEWER AUTHORITY MID-COASTSIDE  
PROPOSED FY2015-2016 BUDGET  
Class: NDWSCP**

**REVENUE**

|  |  | Current<br>Yr |  | Last Yr |
|--|--|---------------|--|---------|
|--|--|---------------|--|---------|

|                |                             |                  |  |                  |
|----------------|-----------------------------|------------------|--|------------------|
| <b>4043001</b> | <b>NDWSCP Operating Fee</b> | <b>\$ 52,027</b> |  | <b>\$ 45,523</b> |
|----------------|-----------------------------|------------------|--|------------------|

This is revenue for the Non-Domestic Waste Source Control Program (NDWSCP). This is a self-funding program. The revenue is adjusted to offset the expenses. FY 2015-16 increase due to more payroll expense allocation to NDWSCP.

|                |                        |               |  |               |
|----------------|------------------------|---------------|--|---------------|
| <b>4043003</b> | <b>NDWSCP Late Fee</b> | <b>\$ 250</b> |  | <b>\$ 250</b> |
|----------------|------------------------|---------------|--|---------------|

This is revenue from anticipated late-fees of the NDWSCP.

|                                  |  |                  |  |                  |
|----------------------------------|--|------------------|--|------------------|
| <b>TOTAL NDWSCP OTHER INCOME</b> |  | <b>\$ 52,277</b> |  | <b>\$ 45,773</b> |
|----------------------------------|--|------------------|--|------------------|

**EXPENSES**

|                |                           |                  |  |                  |
|----------------|---------------------------|------------------|--|------------------|
| <b>5021001</b> | <b>Productive Payroll</b> | <b>\$ 27,394</b> |  | <b>\$ 22,441</b> |
|----------------|---------------------------|------------------|--|------------------|

This is salary for employees in this account class. This total reflects 3.75% MOU-related salary increase for the fiscal year. The increase in FY 2015-16 is due to an increased allocation of employee time to NDWSCP.

| <u>Item</u>  | <u>Cost</u> |
|--------------|-------------|
| Salary       | \$26,403    |
| MOU increase | \$991       |

|                |                 |                  |  |                  |
|----------------|-----------------|------------------|--|------------------|
| <b>5021004</b> | <b>Benefits</b> | <b>\$ 12,902</b> |  | <b>\$ 11,888</b> |
|----------------|-----------------|------------------|--|------------------|

This account is used for MOU-required benefits. SAM provides CalPERS retirement at 2%@55 for "classic" employees and 2%@62 for new hires. CalPERS retirement cost is reduced due to 1% increase in "classic" employees contribution. Medical/Dental/Life/Vision represents actual cost plus 2.8% estimated increase. LTD insurance cost increase of 5% and workers comp insurance increase of 5%.

| <u>Item</u>                | <u>Cost</u> |
|----------------------------|-------------|
| CalPERS retirement         | \$4,860     |
| Medical/Dental/Life/Vision | \$5,915     |
| LTD                        | \$70        |
| Workers Comp/Medicare      | \$2,057     |

|                                   |   |                  |                  |
|-----------------------------------|---|------------------|------------------|
| <b>5021005</b>                    | <b>Healthcare Benefits MOU Reserve</b>  | <b>\$ 537</b>    | <b>\$ -</b>      |
|                                   | <p>This account budgets for the difference of actual healthcare cost versus the stipulated \$1955/month per employee cost per the MOU. In prior fiscal years, SAM accounted for all of the healthcare cost (both actual and accrued) in account #5021004. Starting this year, to increase visibility of the cost of the healthcare benefit accrual, SAM is breaking out the actual cost of the accrual in this account.</p> |                  |                  |
| <b>5021008</b>                    | <b>Retiree Benefits</b>   | <b>\$ 444</b>    | <b>\$ 444</b>    |
|                                   | <p>This account is for CalPERS and GASB 45 mandatory contribution towards current and future retiree medical benefits.</p>  |                  |                  |
| <b>5041006</b>                    | <b>Other Professional Services</b>  | <b>\$ 10,000</b> | <b>\$ 10,000</b> |
|                                   | <p>In FY2015/16, \$10,000 is set aside for consultant and other fees in pursuit of outsourcing some of the Inspection functions to other Agencies.</p>  |                  |                  |
| <b>50710</b>                      | <b>Printing and Publications</b>  | <b>\$ 100</b>    | <b>\$ 100</b>    |
|                                   | <p>These are costs associated with printing items such as best business practices posters for permitted dischargers.</p>  |                  |                  |
| <b>50810</b>                      | <b>Skills Improvements</b>  | <b>\$ 300</b>    | <b>\$ 300</b>    |
|                                   | <p>These are costs associated with one employee skill improvements.</p>   |                  |                  |
| <b>50910</b>                      | <b>Meetings and Travel</b>  | <b>\$ 100</b>    | <b>\$ 100</b>    |
|                                   | <p>These are costs associated with employee meeting, conference, seminar costs and associated travel costs.</p>   |                  |                  |
| <b>5111001</b>                    | <b>Postage</b>  | <b>\$ 250</b>    | <b>\$ 250</b>    |
|                                   | <p>These are costs associated with postage for NDWSCP publications.</p>   |                  |                  |
| <b>5172003</b>                    | <b>Lab General</b>  | <b>\$ 250</b>    | <b>\$ 250</b>    |
|                                   | <p>These are SAM plant laboratory costs, associated with the NDWSCP, other than lab chemicals and maintenance supplies.</p>   |                  |                  |
| <b>TOTAL NDWSCP EXPENDITURES:</b> |   | <b>\$ 52,277</b> | <b>\$ 45,773</b> |

**SEWER AUTHORITY MID-COASTSIDE**

**FY2015-16 Capitalized Maintenance Budgeted Assessments**

|  | <u>HMB</u>        | <u>GCS</u> D      | <u>MWSD</u>       | <u>Total</u>      |
|--|-------------------|-------------------|-------------------|-------------------|
| Capitalized Maintenance Allocation           | 49.7%             | 28.5%             | 21.8%             | 100.0%            |
| <b><u>Annual Assessments</u></b>             |                   |                   |                   |                   |
| Capitalized Maintenance                      | \$ 366,289        | \$ 210,045        | \$ 160,666        | \$ 737,000        |
| <b>Annual Capitalized Maintenance Total</b>  | <b>\$ 366,289</b> | <b>\$ 210,045</b> | <b>\$ 160,666</b> | <b>\$ 737,000</b> |
| <b>Monthly Capitalized Maintenance Total</b> | <b>\$ 30,524</b>  | <b>\$ 17,504</b>  | <b>\$ 13,389</b>  |                   |

# SEWER AUTHORITY MID-COASTSIDE

## Capitalized Maintenance Assessment Comparison

|                           | Actual    | FY2014-15  | FY2015-16  | Change from |        |
|---------------------------|-----------|------------|------------|-------------|--------|
|                           | FY2013-14 | Budgeted   | Proposed   | FY 2014-15  |        |
|                           |           | Revenue    | Revenue    | \$          | %      |
| <b>Member Assessments</b> |           |            |            |             |        |
| Capitalized Maintenance   | \$ -      | \$ 320,000 | \$ 737,000 | \$ 417,000  | 130.3% |
| <b>Total</b>              | \$ -      | \$ 320,000 | \$ 737,000 | \$ 417,000  | 130.3% |

### Capitalized Maintenance from Reserves

|                   |      |              |              |              |        |
|-------------------|------|--------------|--------------|--------------|--------|
| From SAM Reserves | \$ - | \$ (180,000) | \$ (500,000) | \$ (320,000) | 177.8% |
|-------------------|------|--------------|--------------|--------------|--------|

**SEWER AUTHORITY MID-COASTSIDE**

FY 2015-16

Member Agency **Capitalized Maintenance** Assessment Comparison

| City of Half Moon Bay   |                     |                      |                       |                        |        |
|-------------------------|---------------------|----------------------|-----------------------|------------------------|--------|
|                         | Actual<br>FY2013-14 | Current<br>FY2014-15 | Proposed<br>FY2015-16 | Change from FY 2014-15 |        |
|                         |                     |                      |                       | \$                     | %      |
| Capitalized Maintenance | \$ -                | \$ 156,480           | \$ 366,289            | \$ 209,809             | 134.1% |
| Monthly Total           | \$ -                | \$ 13,040            | \$ 30,524             | \$ 17,484              | 134.1% |

| Granada Community Services District |                     |                      |                       |                        |        |
|-------------------------------------|---------------------|----------------------|-----------------------|------------------------|--------|
|                                     | Actual<br>FY2013-14 | Current<br>FY2014-15 | Proposed<br>FY2015-16 | Change from FY 2014-15 |        |
|                                     |                     |                      |                       | \$                     | %      |
| Capitalized Maintenance             | \$ -                | \$ 100,160           | \$ 210,045            | \$ 109,885             | 109.7% |
| Monthly Total                       | \$ -                | \$ 8,347             | \$ 17,504             | \$ 9,157               | 109.7% |

| Montara Water and Sanitary District |                     |                      |                       |                        |        |
|-------------------------------------|---------------------|----------------------|-----------------------|------------------------|--------|
|                                     | Actual<br>FY2013-14 | Current<br>FY2014-15 | Proposed<br>FY2015-16 | Change from FY 2014-15 |        |
|                                     |                     |                      |                       | \$                     | %      |
| Capitalized Maintenance             | \$ -                | \$ 63,360            | \$ 160,666            | \$ 97,306              | 153.6% |
| Monthly Total                       | \$ -                | \$ 5,280             | \$ 13,389             | \$ 8,109               | 153.6% |

Sewer Authority Mid-Coastside  
Capitalized Maintenance SPINE

## Capitalized Maintenance

| Acct #  | Account Name  | Actual '12-13 | Actual '13-14 | Budgeted Amount '14-15 | Budgeted Amount '15-16 |
|---|---|---------------|---------------|------------------------|------------------------|
| <b>Income Accounts</b>                            |   |               |               |                        |                        |
| 4011004   | Project Assessments - HMB                                 | 25,250        | 0             | 156,480                | 366,289                |
| 4011005   | Project Assessments - GCSD                                | 14,750        | 0             | 100,160                | 210,045                |
| 4011006   | Project Assessments - MWSD                                | 10,000        | 0             | 63,360                 | 160,666                |
| <b>Total Capitalized Maintenance Revenue</b>      |   | 50,000        | -             | 320,000                | 737,000                |
| <b>Capitalized Maintenance Expenditures</b>       |   |               |               |                        |                        |
|   | Planning for Biosolids Disposal                           | 50,000        | -             | -                      | -                      |
|   | Various Treatment Plant Work                              | -             | -             | 100,000                | -                      |
|   | IPS Reinforcement Project - Engineering Work              | -             | -             | 100,000                | -                      |
|   | IPS Reinforcement Project Phase 3                         | -             | -             | 300,000                | 1,047,000              |
|   | Update the Recycled Water Study from 2008                 | -             | -             | -                      | 15,000                 |
|   | CEQA Permitting Costs (reimbursable to SAM by OCP & CCWD) |               |               |                        | 150,000                |
|   | Comprehensive Hydraulic Modeling Services                 |               |               |                        | 25,000                 |
| <b>Total Capitalized Maintenance Expenditures</b> |   | 50,000        | -             | 500,000                | 1,237,000              |
| <b>Total to (from) Reserve</b>                    |   | -             | -             | (180,000)              | (500,000)              |

|                             |   |
|-----------------------------|---|
| <b>Repair / Replacement</b> | <b>Sewer Authority Mid-Coastside Intertie Pipeline System<br/>Reinforcement Project – Phase 3</b> |
|-----------------------------|---|

**Improvement Description:**

Rehabilitation of 2,350 feet of 12 inch diameter Force Main between Montara and Vallemar Pump Stations, Re-establishing Firm Capacity at Montara Pump Station by re-installation of a third pump, replacement of existing air valves along the Montara and Princeton Force Main, and other miscellaneous repairs.

**Improvement Justification:**

Replacement is required to address structural defects within the Montara to Vallemar reach of SAM Force Main. Similar defects have failed and caused this reach of FM to leak under elevated pressure. Repairs have been conducted on an emergency basis at a high cost to SAM. In addition, each leak has the potential to lead to fines or other regulatory actions, which would add additional, unplanned costs and liabilities. The Montara-Vallemar FM has failed three times over several years as a result of the same type of defect. Re-establishing firm capacity at Montara Pump Station and rehabilitation of the Montara-Vallemar reach of Force Main is required to prevent further deterioration and reduce the potential for future sanitary sewer overflows.

**Funding**

|                               |                    |
|-------------------------------|--------------------|
| Fiscal 2015-16 Budget Request | \$547,000          |
| Fiscal 2014-15 Carryover      | \$300,000          |
| SAM Emergency Reserves        | <u>\$500,000</u>   |
| <b>Project Total</b>          | <b>\$1,347,000</b> |

**Risk**

If unrepaired, it is likely that the Montara FM between Montara PS and Vallemar PS will leak in a high flow condition in the future. If a third pump is not installed at Montara Pump Station, the failure of one of the two existing pumps during a wet weather event could result in a significant SSO.

| <b>Schedule</b>              |        |
|------------------------------|--------|
| Board Approval - Improvement | Jan-15 |
| Board Approval - Bids        | May-15 |
| Start Installation           | Jul-15 |
| Complete Installation        | Nov-15 |
| Board Acceptance             | Dec-15 |

| <b>Improvement Cost Development</b> | Total               | FY14-15           | FY15-16             | FY16-17     | FY17-18     | FY19-20     |
|-------------------------------------|---------------------|-------------------|---------------------|-------------|-------------|-------------|
| Design / Consulting                 |                     |                   | \$ -                | \$ -        | \$ -        | \$ -        |
| Equipment                           | \$ -                | \$ -              | \$ -                | \$ -        | \$ -        | \$ -        |
| Construction Management             | \$ -                | \$ -              | \$ -                | \$ -        | \$ -        | \$ -        |
| Construction                        | \$ 1,347,000        | \$ 300,000        | \$ 1,047,000        | \$ -        | \$ -        | \$ -        |
| In-house labor                      |                     | \$ -              | \$ -                | \$ -        | \$ -        | \$ -        |
| Inspection                          |                     | \$ -              | \$ -                | \$ -        | \$ -        | \$ -        |
| Contingency (10%)                   |                     | \$ -              |                     | \$ -        | \$ -        | \$ -        |
| <b>Total</b>                        | <b>\$ 1,347,000</b> | <b>\$ 300,000</b> | <b>\$ 1,047,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

| <b>Financial requirements</b> | Total               | FY14-15           | FY15-16             | FY16-17     | FY17-18     | FY19-20     |
|-------------------------------|---------------------|-------------------|---------------------|-------------|-------------|-------------|
| <b>Total</b>                  | <b>\$ 1,347,000</b> | <b>\$ 300,000</b> | <b>\$ 1,047,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |



**Budget Summary - Admin, Treatment, NDWSCP, and Collections**

| Acct #                  | Account Name                        | Actual '12-13    | Actual '13-14    | Budgeted Amount '14-15 | Income / Expenditures to date | % to date    | Projected        | Projected as % of Budgeted | Budgeted Amount '15-16 | Increase/ (decrease) from '14-15 Budget | Increase/ (decrease) % |
|-------------------------|-------------------------------------|------------------|------------------|------------------------|-------------------------------|--------------|------------------|----------------------------|------------------------|---|------------------------|
| <b>Income Accounts</b>  |                                     |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 4011001                 | Operating Fund Admin Operating HMB  | 1,733,508        | 1,819,992        | 1,844,393              | 922,194                       | 50.0%        | 1,844,388        | 100.0%                     | 1,967,488              | 123,095                                 | 6.7%                   |
| 4011002                 | Operating Fund Admin Operating GCSD | 1,228,884        | 1,113,792        | 1,251,216              | 625,608                       | 50.0%        | 1,251,216        | 100.0%                     | 1,193,538              | -57,678                                 | -4.6%                  |
| 4011003                 | Operating Fund Admin Operating MWSD | 927,120          | 990,060          | 929,874                | 464,940                       | 50.0%        | 929,880          | 100.0%                     | 1,068,392              | 138,518                                 | 14.9%                  |
| Total                   | Assessments                         | 3,889,512        | 3,923,844        | 4,025,483              | 2,012,742                     | 50.0%        | 4,025,484        | 100.0%                     | 4,229,418              | 203,935                                 | 5.1%                   |
| 4043001                 | NDWSCP Revenue-Operating            | 32,706           | 39,857           | 45,523                 | 0                             | 0.0%         | 45,523           | 100.0%                     | 52,027                 | 6,504                                   | 14.3%                  |
| 4043003                 | NDWSCP Revenue - Late Fee           | 238              | 844              | 250                    | 0                             | 0.0%         | 250              | 100.0%                     | 250                    | 0                                       | 0.0%                   |
| 4081001                 | Treatment Trucked Waste             | 8,990            | 5,865            | 12,000                 | 2,820                         | 23.5%        | 5,640            | 47.0%                      | 6,000                  | -6,000                                  | -50.0%                 |
| 40810                   | Misc. Revenue                       | 3,168            | 30,985           | 500                    | 2,303                         | 460.6%       | 4,557            | 911.4%                     | 1,500                  | 1,000                                   | 200.0%                 |
| 40850                   | Grant Revenue                       | 0                | 0                | 0                      | 0                             |              | 0                |                            | 0                      | 0                                       |                        |
| 41110                   | Leachate Revenue                    | 0                | 275              | 0                      | 0                             |              | 0                |                            | 0                      | 0                                       |                        |
| 40610                   | Insurance Dividend                  | 29,521           | 32,979           | 25,000                 | 0                             | 0.0%         | 0                | 0.0%                       | 26,922                 | 1,922                                   | 7.7%                   |
| 40910                   | Interest Revenue Operating          | 8,962            | 6,858            | 7,269                  | 3,185                         | 43.8%        | 6,370            | 87.6%                      | 6,855                  | -414                                    | -5.7%                  |
| Total                   | Other Income                        | 83,585           | 117,663          | 90,542                 | 8,308                         | 9.2%         | 62,339           | 68.9%                      | 93,554                 | 3,012                                   | 3.3%                   |
| <b>Total Income</b>     |                                     | <b>3,973,097</b> | <b>4,041,507</b> | <b>4,116,025</b>       | <b>2,021,050</b>              | <b>49.1%</b> | <b>4,087,823</b> | <b>99.3%</b>               | <b>4,322,972</b>       | <b>206,947</b>                          | <b>5.0%</b>            |
| <b>Expense Accounts</b> |                                     |                  |                  |                        |                               |              |                  |                            |                        |   |                        |
| 50110                   | Directors Fees                      | 12,300           | 10,300           | 10,200                 | 4,100                         | 40.2%        | 8,200            | 80.4%                      | 10,200                 | 0                                       | 0.0%                   |
| 5021001                 | Productive Payroll                  | 1,141,227        | 1,043,332        | 1,240,941              | 593,333                       | 47.8%        | 1,186,666        | 95.6%                      | 1,396,832              | 155,891                                 | 12.6%                  |
| 5021002                 | Overtime                            | 64,960           | 56,344           | 68,099                 | 32,783                        | 48.1%        | 65,566           | 96.3%                      | 68,079                 | -20                                     | 0.0%                   |
| 5021003                 | Restricted Standby Pay              | 0                | 0                | 0                      | 0                             |              | 0                |                            | 0                      | 0                                       |                        |
| 5021004                 | Benefits                            | 513,441          | 471,188          | 591,553                | 313,945                       | 53.1%        | 627,890          | 106.1%                     | 618,533                | 26,980                                  | 4.6%                   |
| 5021005                 | Healthcare Benefits MOU Reserve     | 0                | 0                | 0                      | 0                             |              | 0                |                            | 68,032                 | 68,032                                  |                        |
| 5021006                 | Overtime Meals                      | 0                | 0                | 300                    | 0                             | 0.0%         | 0                | 0.0%                       | 300                    | 0                                       | 0.0%                   |
| 5021007                 | Temporary                           | 35,617           | 36,367           | 41,940                 | 9,146                         | 21.8%        | 18,291           | 43.6%                      | 63,770                 | 21,830                                  | 52.1%                  |
| 5021008                 | Retire Benefits                     | 20,591           | 27,837           | 27,492                 | 13,861                        | 50.4%        | 27,722           | 100.8%                     | 27,492                 | 0                                       | 0.0%                   |
| 5031002                 | Fingerprinting                      | 0                | 0                | 0                      | 0                             |              | 0                |                            | 0                      | 0                                       |                        |
| 5031003                 | Employee Physicals                  | 180              | 0                | 4,473                  | 438                           | 9.8%         | 876              | 19.6%                      | 5,040                  | 567                                     | 12.7%                  |
| 5041001                 | Personnel Assistance                | 10,500           | 10,500           | 10,812                 | 5,250                         | 48.6%        | 10,500           | 97.1%                      | 10,812                 | 0                                       | 0.0%                   |
| 5041002                 | Audit Fees                          | 11,950           | 27,175           | 29,682                 | 25,625                        | 86.3%        | 51,250           | 172.7%                     | 29,682                 | 0                                       | 0.0%                   |
| 5041003                 | Engineering Fees                    | 281,079          | 147,071          | 85,000                 | 70,512                        | 83.0%        | 141,024          | 165.9%                     | 75,000                 | -10,000                                 | -11.8%                 |
| 5041004                 | Legal Fees                          | 74,771           | 103,157          | 78,550                 | 31,437                        | 40.0%        | 62,874           | 80.0%                      | 36,050                 | -42,500                                 | -54.1%                 |
| 5041005                 | Payroll Costs                       | 5,712            | 5,309            | 5,850                  | 2,180                         | 37.3%        | 4,360            | 74.5%                      | 4,680                  | -1,170                                  | -20.0%                 |
| 5041006                 | Other Professional Services         | 61,554           | 225,155          | 98,692                 | 39,021                        | 39.5%        | 78,042           | 79.1%                      | 87,308                 | -11,384                                 | -11.5%                 |
| 5041007                 | Special Consultant Services         | 0                | 0                | 0                      | 0                             |              | 0                |                            | 20,000                 | 20,000                                  |                        |
| 5051001                 | Janitorial                          | 12,794           | 12,104           | 13,780                 | 5,010                         | 36.4%        | 10,019           | 72.7%                      | 14,564                 | 784                                     | 5.7%                   |
| 5052002                 | Laundry Service                     | 22,055           | 24,515           | 16,849                 | 12,349                        | 73.3%        | 24,698           | 146.6%                     | 16,868                 | 19                                      | 0.1%                   |
| 5052003                 | Outside Lab Analysis                | 45,142           | 36,625           | 45,627                 | 21,209                        | 46.5%        | 42,419           | 93.0%                      | 52,102                 | 6,475                                   | 14.2%                  |
| 5052004                 | Inspections                         | 51,598           | 54,195           | 70,515                 | 20,966                        | 29.7%        | 41,932           | 59.5%                      | 70,515                 | 0                                       | 0.0%                   |

**Budget Summary - Admin, Treatment, NDWSCP, and Collections**

| Acct #  | Account Name                   | Actual '12-13 | Actual '13-14 | Budgeted Amount '14-15 | Income / Expenditures to date | % to date | Projected | Projected as % of Budgeted | Budgeted Amount '15-16 | Increase/ (decrease) from '14-15 Budget | Increase/ (decrease) % |
|---------|--------------------------------|---------------|---------------|------------------------|-------------------------------|-----------|-----------|----------------------------|------------------------|---|------------------------|
| 5052005 | Calibration                    | 19,061        | 17,030        | 13,000                 | 4,862                         | 37.4%     | 9,724     | 74.8%                      | 13,000                 | 0                                       | 0.0%                   |
| 5052009 | Solid Waste                    | 160,095       | 164,283       | 173,372                | 64,611                        | 37.3%     | 129,223   | 74.5%                      | 173,372                | 0                                       | 0.0%                   |
| 5052013 | Maintenance Project Management | 19,500        | 405           | 500                    | 429                           | 85.8%     | 858       | 171.5%                     | 500                    | 0                                       | 0.0%                   |
| 5054004 | Technical/Consulting Services  | 17,259        | 8,074         | 10,200                 | 6,471                         | 63.4%     | 12,941    | 126.9%                     | 5,200                  | -5,000                                  | -49.0%                 |
| 5054005 | Video Services                 | 0             | 2,000         | 3,300                  | 1,000                         | 30.3%     | 2,000     | 60.6%                      | 3,300                  | 0                                       | 0.0%                   |
| 50610   | Memberships and Dues           | 14,258        | 15,283        | 16,530                 | 11,268                        | 68.2%     | 22,536    | 136.3%                     | 16,530                 | 0                                       | 0.0%                   |
| 50710   | Printing and Publications      | 2,875         | 3,562         | 3,425                  | 709                           | 20.7%     | 1,419     | 41.4%                      | 2,675                  | -750                                    | -21.9%                 |
| 50810   | Skills Improvements            | 7,771         | 6,765         | 7,900                  | 2,330                         | 29.5%     | 4,660     | 59.0%                      | 11,800                 | 3,900                                   | 49.4%                  |
| 50910   | Meetings and Travel            | 4,473         | 1,867         | 4,600                  | 146                           | 3.2%      | 292       | 6.4%                       | 3,600                  | -1,000                                  | -21.7%                 |
| 5101004 | Safety Physicals               | 0             | 0             | 0                      | 0                             |           | 0         |                            | 0                      | 0                                       |                        |
| 5102001 | Safety Training                | 10,787        | 6,680         | 7,500                  | 4,647                         | 62.0%     | 9,294     | 123.9%                     | 6,800                  | -700                                    | -9.3%                  |
| 5102002 | Safety Shoes                   | 1,547         | 1,676         | 2,200                  | 464                           | 21.1%     | 929       | 42.2%                      | 2,200                  | 0                                       | 0.0%                   |
| 5102003 | Personal Safety Equipment      | 10,037        | 3,472         | 2,500                  | 1,168                         | 46.7%     | 2,337     | 93.5%                      | 2,500                  | 0                                       | 0.0%                   |
| 5102005 | Safety Equipment               | 6,340         | 5,811         | 5,574                  | 5,743                         | 103.0%    | 11,485    | 206.0%                     | 2,449                  | -3,125                                  | -56.1%                 |
| 5102006 | Safety Program Administration  | 0             | 4,999         | 25,000                 | 0                             | 0.0%      | 0         | 0.0%                       | 15,000                 | -10,000                                 | -40.0%                 |
| 5111001 | Postage                        | 1,500         | 2,361         | 3,081                  | 1,063                         | 34.5%     | 2,126     | 69.0%                      | 3,000                  | -81                                     | -2.6%                  |
| 5111002 | Equipment Rental               | 99,500        | 33,414        | 66,000                 | 13,233                        | 20.0%     | 26,465    | 40.1%                      | 15,000                 | -51,000                                 | -77.3%                 |
| 5111003 | Office Supplies                | 4,286         | 3,593         | 5,289                  | 1,511                         | 28.6%     | 3,021     | 57.1%                      | 5,289                  | 0                                       | 0.0%                   |
| 5111004 | Computer/Supplies              | 6,576         | 6,366         | 8,670                  | 6,510                         | 75.1%     | 13,020    | 150.2%                     | 8,670                  | 0                                       | 0.0%                   |
| 5111005 | General Supplies               | 4,314         | 4,085         | 5,896                  | 3,332                         | 56.5%     | 6,663     | 113.0%                     | 5,896                  | 0                                       | 0.0%                   |
| 5111006 | Bad Debt Expense               | 1,139         | 0             | 0                      | 1,128                         |           | 2,256     |                            | 0                      | 0                                       |                        |
| 5121002 | Liability Insurance            | 65,651        | 86,660        | 92,809                 | 44,620                        | 48.1%     | 89,240    | 96.2%                      | 74,619                 | -18,190                                 | -19.6%                 |
| 5121003 | Property Insurance             | 22,583        | 24,043        | 23,716                 | 10,649                        | 44.9%     | 21,297    | 89.8%                      | 22,362                 | -1,354                                  | -5.7%                  |
| 5121006 | Claims                         | 35,000        | 0             | 25,000                 | 0                             | 0.0%      | 0         | 0.0%                       | 25,000                 | 0                                       | 0.0%                   |
| 5121007 | Dishonesty Bond Insurance      | 328           | 358           | 358                    | 179                           | 50.0%     | 358       | 99.9%                      | 376                    | 18                                      | 5.0%                   |
| 5132001 | Telephone                      | 15,763        | 16,822        | 12,566                 | 6,844                         | 54.5%     | 13,689    | 108.9%                     | 12,566                 | 0                                       | 0.0%                   |
| 5132002 | Electric                       | 258,288       | 270,660       | 260,397                | 117,050                       | 45.0%     | 234,101   | 89.9%                      | 261,702                | 1,305                                   | 0.5%                   |
| 5132003 | Natural Gas                    | 1,573         | 1,454         | 1,893                  | 113                           | 6.0%      | 227       | 12.0%                      | 1,989                  | 96                                      | 5.1%                   |
| 5132004 | Water                          | 29,311        | 32,846        | 31,332                 | 10,016                        | 32.0%     | 20,033    | 63.9%                      | 32,099                 | 767                                     | 2.4%                   |
| 5141002 | Mailing Machine                | 0             | 0             | 0                      | 0                             |           | 0         |                            | 0                      | 0                                       |                        |
| 5141003 | Copy Machine                   | 6,817         | 7,284         | 6,625                  | 3,041                         | 45.9%     | 6,082     | 91.8%                      | 6,625                  | 0                                       | 0.0%                   |
| 5142005 | Pagers                         | 0             | 0             | 0                      | 0                             |           | 0         |                            | 0                      | 0                                       |                        |
| 5142006 | Alarm System                   | 3,700         | 1,978         | 2,100                  | 989                           | 47.1%     | 1,978     | 94.2%                      | 2,100                  | 0                                       | 0.0%                   |
| 5142007 | Radio System                   | 0             | 360           | 2,900                  | 0                             | 0.0%      | 0         | 0.0%                       | 2,900                  | 0                                       | 0.0%                   |
| 5142008 | Permits, Licenses and Fees     | 31,049        | 32,134        | 44,484                 | 25,207                        | 56.7%     | 50,414    | 113.3%                     | 44,484                 | 0                                       | 0.0%                   |
| 5152001 | Diesel                         | 19,092        | 15,014        | 17,858                 | 4,092                         | 22.9%     | 8,183     | 45.8%                      | 14,000                 | -3,858                                  | -21.6%                 |
| 5152002 | Gasoline                       | 6,387         | 5,528         | 11,065                 | 2,624                         | 23.7%     | 5,249     | 47.4%                      | 6,600                  | -4,465                                  | -40.3%                 |
| 5152003 | Lubricants                     | 1,500         | 3,704         | 2,700                  | 0                             | 0.0%      | 0         | 0.0%                       | 2,700                  | 0                                       | 0.0%                   |
| 5162001 | Chemical-General               | 2,091         | 1,761         | 2,450                  | 770                           | 31.4%     | 1,540     | 62.9%                      | 2,523                  | 73                                      | 3.0%                   |
| 5162002 | Maintenance                    | 2,688         | 13            | 2,750                  | 35                            | 1.3%      | 71        | 2.6%                       | 2,750                  | 0                                       | 0.0%                   |
| 5162003 | General                        | 0             | 0             | 0                      | 0                             |           | 0         |                            | 0                      | 0                                       |                        |
| 5162004 | Chemicals-Hypoclorite-Plant    | 59,208        | 48,775        | 56,700                 | 26,450                        | 46.6%     | 52,901    | 93.3%                      | 58,450                 | 1,750                                   | 3.1%                   |

**Budget Summary - Admin, Treatment, NDWSCP, and Collections**

| Acct #                | Account Name                 | Actual '12-13    | Actual '13-14    | Budgeted Amount '14-15 | Income / Expenditures to date | % to date     | Projected        | Projected as % of Budgeted | Budgeted Amount '15-16 | Increase/ (decrease) from '14-15 Budget | Increase/ (decrease) % |
|-----------------------|------------------------------|------------------|------------------|------------------------|-------------------------------|---------------|------------------|----------------------------|------------------------|---|------------------------|
| 5162005               | Chemicals-Bisulfite          | 51,074           | 46,334           | 41,275                 | 20,124                        | 48.8%         | 40,248           | 97.5%                      | 42,575                 | 1,300                                   | 3.1%                   |
| 5162006               | Chemicals-NaOCL-Pump Station | 38,680           | 37,014           | 38,270                 | 16,539                        | 43.2%         | 33,079           | 86.4%                      | 39,451                 | 1,181                                   | 3.1%                   |
| 5162007               | Chemicals-Polymer            | 29,406           | 26,692           | 29,500                 | 8,915                         | 30.2%         | 17,831           | 60.4%                      | 30,380                 | 880                                     | 3.0%                   |
| 5162008               | Chemicals-FeCl3              | 17,235           | 19,430           | 24,800                 | 6,852                         | 27.6%         | 13,703           | 55.3%                      | 25,544                 | 744                                     | 3.0%                   |
| 5162010               | Chemicals-NaOH-Plant         | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5172001               | Lab Chemicals                | 1,619            | 977              | 1,500                  | 571                           | 38.1%         | 1,143            | 76.2%                      | 1,500                  | 0                                       | 0.0%                   |
| 5172002               | Lab Maintenance Supplies     | 189              | 33               | 1,000                  | 1,060                         | 106.0%        | 2,120            | 212.0%                     | 1,000                  | 0                                       | 0.0%                   |
| 5172003               | Lab General                  | 7,649            | 10,891           | 7,750                  | 1,497                         | 19.3%         | 2,994            | 38.6%                      | 7,750                  | 0                                       | 0.0%                   |
| 5172004               | Public Outreach Gen Supplies | 5,220            | 8,194            | 5,100                  | -379                          | -7.4%         | -758             | -14.9%                     | 2,550                  | -2,550                                  | -50.0%                 |
| 5181001               | Office Equipment             | 1,202            | 2,344            | 2,781                  | 27                            | 1.0%          | 55               | 2.0%                       | 2,781                  | 0                                       | 0.0%                   |
| 5182002               | Vehicles                     | 14,959           | 6,163            | 13,500                 | 13,014                        | 96.4%         | 26,029           | 192.8%                     | 11,000                 | -2,500                                  | -18.5%                 |
| 5182003               | Building and Grounds         | 53,415           | 11,249           | 10,000                 | 11,059                        | 110.6%        | 22,119           | 221.2%                     | 15,000                 | 5,000                                   | 50.0%                  |
| 5182004               | Pump Station                 | 159,102          | 94,943           | 195,000                | 68,758                        | 35.3%         | 137,516          | 70.5%                      | 178,000                | -17,000                                 | -8.7%                  |
| 5182005               | Plant Equipment              | 346,346          | 407,490          | 298,000                | 224,913                       | 75.5%         | 449,827          | 150.9%                     | 362,000                | 64,000                                  | 21.5%                  |
| 5182013               | Facility Roofing             | 12,450           | 0                | 30,000                 | 0                             | 0.0%          | 0                | 0.0%                       | 30,000                 | 0                                       | 0.0%                   |
| 5182014               | Instrumentation              | 1,340            | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184020               | Leahate Delivery Expenses    | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184006               | Sewer Line - HMB             | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184007               | Sewer Line-GCSD              | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184008               | Sewer Line - MWSD            | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184009               | Lift Station - HMB           | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184010               | Lift Station - GCSD          | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184011               | Lift Station-MWSD            | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5184012               | SAM Collection Equipment     | 6,124            | 11,491           | 12,000                 | 24,528                        | 204.4%        | 49,056           | 408.8%                     | 14,000                 | 2,000                                   | 16.7%                  |
| 52310                 | Service/Bank Charges         | 2                | 5                | 0                      | 61                            |               | 122              |                            | 0                      | 0                                       |                        |
| 52410                 | Interest Expense             | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 52510                 | Depreciation Expense         | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| 5202001               | Mechanical Tools             | 1,294            | 960              | 1,200                  | 898                           | 74.9%         | 1,797            | 149.7%                     | 11,200                 | 10,000                                  | 833.3%                 |
| 5202002               | General Tools                | 754              | 1,235            | 1,756                  | 476                           | 27.1%         | 953              | 54.3%                      | 1,756                  | 0                                       | 0.0%                   |
| 53210                 | Fines and Penalties          | 0                | 0                | 0                      | 0                             |               | 0                |                            | 0                      | 0                                       |                        |
| <b>Total Expenses</b> |                              | <b>4,065,870</b> | <b>3,817,738</b> | <b>4,116,025</b>       | <b>1,983,387</b>              | <b>48.19%</b> | <b>3,966,773</b> | <b>96.37%</b>              | <b>4,322,972</b>       | <b>206,947</b>                          | <b>5.0%</b>            |