



Montara Water and Sanitary District

Serving the Community of Montara and Moss Beach

P.O. Box 370131
8888 Cabrillo Hwy
Montara, CA 94037-0131
t: 650.728.3545 • f: 650.728.8556

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

AGENDA

District Board of Directors

8888 Cabrillo Highway
Montara, California 94037

April 2, 2026 at 7:30 p.m.

The meeting will take place in the District offices located at the above address. Seating is limited and social distancing will be practiced due to ongoing public health and safety concerns. Simultaneous public access and participation are also available remotely, via telephone or the ZOOM application:

ZOOM MEETING INFORMATION:

WEBSITE: <https://us02web.zoom.us/j/89794054662?pwd=OPqaWZZC4EiapHcKm1bAn2JOsMCG2r.1>

MEETING ID: 897 9405 4662

Password 650649

CALL IN PHONE NUMBER: +1 669 900 9128

INSTRUCTIONS for remote access are available at <https://support.zoom.us/hc/en-us/articles/201362193-Joining-a-Meeting>. You also may view video during the meeting via live stream

or after the meeting at

<https://videoplayer.telvue.com/player/wuZKb9gwEY7sMACIIsr7VSJglB35kNZA/stream/159?fullscreen=true&showtabssearch=false&autostart=false>. If you experience technical difficulties or have technical questions prior to or during the meeting, please contact MWSD's IT support at (650) 728-7843.

Note: Public participation is not permitted during closed session discussion items.

Public Comment

In accordance with the Government Code, members of the public may address the Board on specific agenda items when the matter is announced by the Board President. Any other item of interest that is within the subject matter jurisdiction of the District may be addressed during the Oral Comments portion of the meeting. For participants attending the meeting virtually, a "raise hand" button is available for every Zoom user wishing to speak and should be used to alert the President of the intent to comment.

Upon request, this Agenda and written agenda materials will be made available in appropriate alternative formats to persons with a disability. Request for a disability-related modification or accommodation in order to participate in the public meeting should be emailed to info@mwsd.net or submitted by phone at 650-728-3545 at least two days before the meeting. Requests will be granted whenever possible and resolved in favor of accessibility. Materials related to an item on this Agenda submitted to the Board after distribution of the Agenda Packet are available in the District Clerk's office during normal business hours. Such documents may also be available on the District's web site (www.mwsd.net) subject to staff's ability to post the documents before the meeting.

Due to construction of the District's permanent Boardroom facilities, this meeting is being held at a designated existing location with limited seating capacity and physical access to the Board's meeting room is limited. Thus, members of the public may observe a live stream video and sound broadcast of the meeting in the hallway directly adjacent to the entrance of the meeting room and will have the same opportunity to observe the proceedings and address the Board as those seated in the meeting room. District staff will facilitate public comment from both the meeting room and overflow area to ensure equal access. Speaker cards are available, and public comment is allowed one person at a time, as called into the meeting by the Board President. This above protocol is designed to accommodate all members of the public, to ensure transparency and to preserve the public's right of access and meaningful participation in Board decision-making under the Brown Act.

CALL TO ORDER

ROLL CALL

PRESIDENT'S STATEMENT

ORAL COMMENTS (Items other than those on the agenda)

PUBLIC HEARING

CONSENT AGENDA

1. Approve Minutes for Regular meeting March 5, 2026
2. Approve Financial Statements for February 2026
3. Approve Warrants for April 1, 2026
4. SAM Flow Report
5. Monthly Review of Current Investment Portfolio

6. Connection Permit Applications Received
7. Monthly Water Production Report
8. Rain Report
9. Monthly Solar Energy Report
10. Monthly Public Agency Retirement Service Report for January 2026

OLD BUSINESS

NEW BUSINESS

1. Review and Possible Action Concerning Sewer Authority Mid-Coastside Fiscal Year 2026-27 General Budget.
2. Review and Possible Action Concerning Sewer Authority Mid-Coastside Fiscal Year 2026-27 Collections Budget.
3. Review Draft of 2026 - 27 Water and Sewer Budget and Capital Improvement Programs
4. Review and Action Concerning Receipt of Funding for FEMA-Declared Disasters on Behalf of Sewer Authority Mid-Coastside
5. Review and Possible Action Concerning Open Position for Local Agency Formation Commission Regular Special District Member.

REPORTS

1. Sewer Authority Mid-Coastside Meetings (Boyd/Slater-Carter).
2. Mid-Coast Community Council Meeting
3. CSDA Report (Slater-Carter)
4. LAFCo Report (Slater-Carter)
5. Attorney's Report (Fitzgerald)
6. Directors' Reports
7. General Manager's Report (Heldmaier).

FUTURE AGENDAS

CONVENE IN CLOSED SESSION

CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Government Code §54956.8)

Property: 771 Rivera Rd., Montara, CA

Agency Negotiators: District General Manager; District General Counsel
Negotiating parties: Coast Wholesale Florists, a corporation/Miller-Havice
Ranch Under Negotiation: Price and Terms of Payment.

REPORT OF ACTION TAKEN IN CLOSED SESSION, IF ANY

ADJOURNMENT

The District has a curfew of 10:30 p.m. for all meetings. The meeting may be extended one hour by vote of the Board.



MONTARA WATER & SANITARY DISTRICT

REGULAR BOARD OF DIRECTORS MEETINGS March 5, 2026

MINUTES

This meeting took place at the district office located at the above address. Simultaneous public access and participation was also available remotely, via telephone or the ZOOM application.

REGULAR SESSION began at 7:34 p.m.

CALL TO ORDER

ROLL CALL

Directors Present: Boyd, Champion, Slater-Carter, Softky, and Young

Directors Absent: None

Staff Present: Clemens Heldmaier, General Manager
District Clerk, Tracy Beardsley

Others Present: District Counsel Christine Fitzgerald
District Water Engineer, Tanya Yurovski
Kastama Consulting, Alison Kastama

PRESIDENT'S STATEMENT

Director Boyd announced the conclusion of the lawsuit involving Montara and Granada. The court issued a detailed opinion dismissing Half Moon Bay's claims

against both communities. He noted that in cases like this, there are no real winners.

ORAL COMMENTS

Clemens Heldmaier reported that the San Mateo County Resource Conservation District's annual chipper event is scheduled for May 26, with efforts underway to boost participation. The District will post details on its website and provide flyers at the office. He also read an email from Gregg Dieguez outlining progress on the campaign to reduce wildfire risk in the Caltrans right-of-way, noting that Caltrans is taking steps to address overgrown vegetation.

Andrew Boston raised concerns about the Public Records Act requests regarding documentation supporting the classification of Seal Cove infrastructure at multiple meetings, which have been pending for several months. He is requesting responsive documents or a clear timeline for production.

Director Young highlighted the upcoming Recology compost giveaway scheduled for this Saturday from 8:00 a.m. to 12:00 p.m. She also noted ongoing issues with the website, including missing training certificates and outdated committee assignments (Form 806). To address these concerns, she suggested establishing a website committee.

Michelle Dragony stated that the District's new website has broken links, affecting her website and access to past agendas and documents, and raised concerns about a possible Brown Act violation. She also criticized the District's handling of the issue, noting a lack of response from the Montara Water and Sanitary District (MWSD).

Director Boyd clarified that the Brown Act only requires current meeting agendas and materials to be accessible, not past records.

District Counsel Christine Fitzgerald concurred.

Clemens Heldmaier defended the District's efforts, stating that the claims about the website are inaccurate, that the site complies with the Brown Act, and that he responded to all inquiries.

Michelle insisted that past agendas are necessary for her work and that the district is not responding to her queries.

Director Boyd offered to meet with Michelle to discuss the website issues further.

Director Softky added that maintaining synchronization of digitally recorded data is a challenge. As older information becomes outdated and new protocols are introduced, it's inevitable that some older links will need to be retired as new ones are created.

PUBLIC HEARING

CONSENT AGENDA

1. Approve Minutes for Regular meeting February 5, 2026.
2. Approve Financial Statements for January 2026
3. Approve Warrants for March 1, 2026
4. SAM Flow Report
5. Monthly Review of Current Investment Portfolio
6. Connection Permit Applications Received
7. Monthly Water Production Report
8. Rain Report
9. Monthly Solar Energy Report
10. Monthly Public Agency Retirement Service Report for December 2025

Director Softky made a motion to approve the Consent agenda. Director Slater-Carter seconded the motion. Roll call vote: Director Champion: Aye, Director Young: Aye, Director Boyd: Aye, Director Slater-Carter: Aye, Director Softky: Aye. The motion passes 5-0.

OLD BUSINESS - none

NEW BUSINESS

- 1. Review and Possible Action Regarding MWSD's Participation in the San Mateo County Local Hazard Mitigation Plan (LHMP) Update and Including Sewer Authority Mid-Coastside (SAM) in MWSD LHMP Annex**

General Manager Clemens Heldmaier and District Water Engineer Tanya Yurovski presented the plan, which must be updated every five years to maintain eligibility. They emphasized its importance for securing federal funding and highlighted the District's past success in obtaining grants. They are requesting approval this evening to participate in the program.

They outlined the upcoming timeline: in April, the County will return the District's Annex draft for a two-week review and comment period; in May, the full Local Hazard Mitigation Plan (LHMP) will be compiled and released for a 30-day public comment period; and in June or July, the final draft will be submitted to the California Office of Emergency Services (CalOES), after which the State will forward it to FEMA for review and approval. Proposed public outreach efforts include posting an LHMP flyer on the District's Nextdoor account, at local post offices, and sharing updates on the District and SAM websites.

The Board discussed the benefits of participating in the LHMP, including projects such as relocating the electrical building at the SAM treatment plant.

Director Young expressed support for participation, citing the District's strong track record in securing funding, and asked whether Seal Cove would be included.

General Manager Heldmaier responded that any applicable projects, regardless of location within the District, would be included.

Director Softky raised questions about potential funding amounts, the District's obligations if funds are awarded, and the extent of Board input.

District Water Engineer Tanya Yurovski explained that identified projects are from their capital improvement program, and that projects not specifically listed are not excluded from funding opportunities. She noted that grants typically range from \$500,000 to \$3,000,000 dollars, and that participation helps position the District competitively for funding.

General Manager Heldmaier also read a comment from Gregg Dieguez.

Director Slater-Carter made a motion to authorize participation in the 2026 San Mateo County LHMP and include SAM in the MWSD annex. Director Champion seconded the motion. Roll call vote: Director Champion: Aye, Director Young: Aye, Director Boyd: Aye, Director Slater-Carter: Aye, Director Softky: Aye. The motion passes 5-0.

REPORTS

1. Sewer Authority Mid-Coastside Meeting (SAM) (Slater-Carter)

Director Boyd noted that Half Moon Bay will be applying for the LHMP and offered to include SAM under its umbrella. He added that if MWSD needed similar support, Half Moon Bay said they would be willing to assist, though he acknowledged that MWSD already has its own process in place.

Director Slater-Carter expressed interest in developing a strategic plan for SAM now that the lawsuit has concluded.

2. Mid-Coast Community Council (MCC) Meeting

Director Slater-Carter suggested that the Board consider removing the MCC from the agenda, noting that a former Chair had stated the MCC no longer represents the community and has been reluctant to include certain member agencies.

Director Softky recommended placing the matter on a future agenda for further discussion.

3. California Special Districts Associations (CSDA) Report (Slater-Carter)

Director Slater-Carter noted that a meeting is scheduled for next Friday. She also shared that she and Director Champion attended the required financial training, describing it as very useful and noting that it is available for free on the CSDA website for CSDA members.

Director Young highlighted the upcoming CSDA Annual Conference and Legislative Days in Sacramento.

4. Local Agency Formation Commission (LAFCo) Report (Slater-Carter)-none

5. Attorney's Report (Fitzgerald)

District Counsel Christine Fitzgerald announced that in reference to the Closed Session item involving claims related to the Seal Cove Emergency area, Director Young has been disqualified from participating due to a financial conflict of interest. This conflict arises from the proximity of her residence to the affected area and related personal financial considerations. In compliance with the Political Reform Act (Government Code §87100), Director Young will recuse herself from the discussion and exit the Boardroom prior to the Board's discussion on the matter.

6. Directors' Report

Director Young asked whether a committee meeting could be scheduled to discuss the Strategic Plan.

General Manager Clemens Heldmaier responded that he will reach out to the consultant to check availability and proceed from there.

7. General Manager's Report (Heldmaier)-none

FUTURE AGENDAS

Consideration of whether to continue including the MCC on the agenda

BREAK at 8:46 p.m.

CONVENE IN CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

(Government Code §54956.9(d)(1))

Case Name: City of Half Moon Bay v. Granada Community Services District, et al. (Santa Clara County Superior Court No. 17CV316927)

CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION

Significant Exposure to Litigation pursuant to paragraph (2) of subdivision (d) of Gov. Code § 54956.9 (12 potential cases - Seal Cove Emergency)

ADJOURNMENT at 9:50 pm

The district has a curfew of 10:30 pm for all meetings. The meeting may be extended for one hour by vote of the Board.

Respectfully Submitted,

Signed _____
Secretary

Approved on the 2nd, April 2026

Signed _____
President

Tracy Beardsley

From: Clemens Heldmaier
Sent: Friday, March 6, 2026 3:00 PM
To: Tracy Beardsley
Subject: FW: Caltrans funds project to mitigate wildfire risk on Montara Bypass

Please include in March 5 minutes.
Clemens

From: Gregg Dieguez [REDACTED]
Date: Thursday, March 5, 2026 at 4:52 PM

All,

It took just over 1 year, but it appears that RAMMB has tangible momentum in our campaign to mitigate the wildfire danger in the ROW. Previously, Caltrans has done isolated trimming and debris removal on the overgrown Bypass. The linked CEQA document, which describes a funded Caltrans project, refers to "Highway 1", but all Caltrans projects are mapped to the nearest Highway; the coordinates given are in the middle of the ROW; and the exemption refers to excess land. We are still awaiting a map and project plan showing the sections of the ROW involved, but are optimistic it is the entire ROW.

Below is the link to the CEQA project description and notice of exemption for the project.

We, along with other stakeholders, will continue to monitor the scope and execution of the project in relation to the wildfire risk. It appears to be the start of what we hoped to accomplish, and are hopeful that it will be done before the fall wildfire season and dry NNE winds arrive, which could threaten communities down the Midcoast.

Highway 1 Montara Vegetation Management DO (EA 4X370)

<https://ceqanet.lci.ca.gov/2026020696>

Will continue to provide you updates as needed. Thanks for your continued support.

Regards,

Gregg A. Diéguez
RAMMB Steering Committee
P.O. Box 370404
Montara, CA 94037



Tracy Beardsley

From: Clemens Heldmaier
Sent: Friday, March 6, 2026 3:02 PM
To: Tracy Beardsley
Subject: FW: Agenda

Please include in March 5 minutes
Clemens

From: Gregg Dieguez [REDACTED]
Date: Monday, March 2, 2026 at 4:36 PM
To: Clemens Heldmaier <clemens@MWSD.net>, Scott Boyd <scott@mwsd.net>
Subject: Re: Agenda

Clemens,
I will be unable to attend this Thursday's MWSD Board meeting, but please pass on to the Board my endorsement of MWSD's continued leadership in LHMP and FEMA planning. While FEMA may disappear under the current Federal Administration, I have hopes it will return in 3 years under a future administration, plus there is Climate Bond Funding from CA, maybe measure K money from SMC, and perhaps other sources to come. It will benefit us all for MWSD to register our needs via the LHMP process.

Further, I believe there are other leadership or co-sponsorship roles MWSD can play in our community on matters of water & sewer, Stormwater, SLR, wildfire, telecommunications, etc. etc. I hope to discuss those other matters with you and the Board in the near future. As the best-positioned representative agency for the Midcoast, I encourage MWSD to - as resources allow - play a key role, if not lead, in public works infrastructure matters here.

With thanks for your consideration,

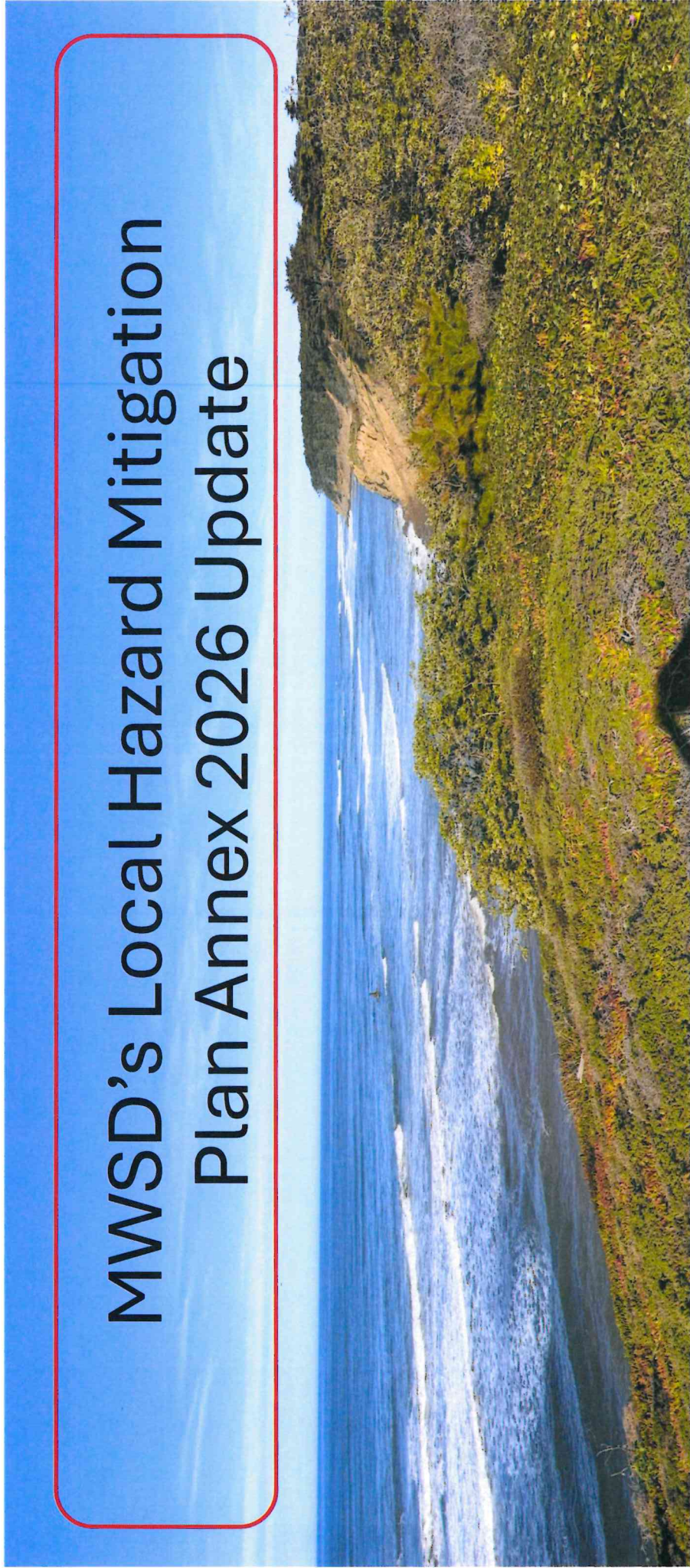
Gregg A. Diéguez
Director of Sustainability - SHIFT Bay Area
Founder: MIT Club of Northern Calif. Energy & Environment Program
P.O. Box 370404
Montara, CA 94037



On Mon, Mar 2, 2026 at 4:03 PM Clemens Heldmaier <clemens@mwsd.net> wrote:

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

MWSD's Local Hazard Mitigation Plan Annex 2026 Update



San Mateo County's Multijurisdictional Local Hazard Mitigation Plan (LHMP or Plan)

- MWSD has participated in the San Mateo County's LHMP in 2021
- The LHMP defines measures to reduce risks from natural disasters in San Mateo county through:
 - Outlining threats
 - Assessing vulnerabilities
 - Identifying mitigation actions
 - Incorporating public feedback
- The 2026 LHMP will update the 2021 Plan



2021 Multijurisdictional Local Hazard Mitigation Plan Volume 1—Planning-Area-Wide Elements

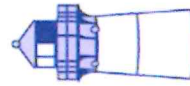


October | 2021



MWSD's Participation

- MWSD is a “Planning Partner” in the multijurisdictional LHP and is designated as a special purpose district.
- Each jurisdiction has an annex in the LHP.
- In 2021, MWSD’s annex also covered Sewer Authority Mid-Coastside (SAM)



**Montara Water
and Sanitary District**



2021 Multijurisdictional Local Hazard Mitigation Plan Volume 2 — Planning Partner Annexes



October | 2021



Why is the 2026 LHMP update important?

- The Robert T. Stafford Act requires jurisdictions like MWSD and SAM to participate in current LHMPs to pursue and receive federal funding.
- Jurisdictions must update their LHMP every five years to remain eligible.
- This update ensures MWSD and SAM are eligible for FEMA funding for non-emergency disaster assistance, including funding for mitigation projects.
- **Example** – SAM received \$500,000 in FEMA Hazard Mitigation Grant Program (HMGP) funds in 2025 to move electrical equipment at their WWTP to reduce the risk of flooding.



2026 LHMP Update



- San Mateo County Department of Emergency Management (SMC EM) is leading the overall LHMP update process.
- Each jurisdiction is responsible for updating their annex from the 2021 plan and must document:
 - Public engagement
 - Public feedback incorporation
- District Staff proposes to update elements of the annex including:
 - Asset Replacement Values
 - Risk Assessment
 - Hazard Mitigation Actions = Proposed Projects

Activities Completed to Date by Staff

District Water Engineer attended two workshops hosted by SMC Office of Emergency Management (EM):

- **January 28:** LHMP Update & Odysseus Tutorial
- **February 12:** Mandatory LHMP Stakeholder Workshop
- **February 27:** Staff submitted preliminary forms created by SMC EM to support MWSD's annex update.

Next Steps

- **Request MWSD Board Approval to participate in the SMC LHMP - tonight**
- **April:** SMC EM will provide the MWSD annex draft to the District for a two-week review and comment period.
- **May:** SMC EM will compile full LHMP and release a draft of the full multi-jurisdictional LHMP for a 30-day public comment period.
- **June/July:** SMC EM will submit Final LHMP to the State of CA Office of Emergency Services (CalEOS) and FEMA for review and approval.

Next Steps (continued)

- **MWSD Board Approval to participate in the SMC LHMP
– tonight**
- **MWSD Board will be asked to consider adopting a
Universal Resolution as required by FEMA to accept
grant funding, similar to the one adopted in 2022 – at a
future Board meeting**

Proposed MWSD and SAM Public Engagement Actions

- March 5, 2026 Board meeting presentation and a future Board Meeting
- Post the LHMP flyer on the District's Nextdoor account
- Post flyer at district office and post office
- Inform customers of LHMP update on MWSD and SAM websites

San Mateo County is updating the Local Hazard Mitigation Plan (LHMP)

What is the LHMP?

The LHMP identifies natural hazard risks, such as floods, wildfires, earthquakes, and severe weather. The Plan outlines actions to reduce damage before disasters happen—protecting people, homes, and businesses.

Why the LHMP Matters

- Uses updated data and local knowledge to identify the highest risk natural hazards.
- Develops practical strategies to reduce potential damage from natural hazards.
- Strengthens coordination among the County, cities, towns, special districts, community organizations, and residents.
- Keeps San Mateo County eligible for federal hazard mitigation funding.

Want to learn more or share input?






MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **April 2, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager 

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

**Budget vs. Actual – Sewer July 1, 2025 through February 28, 2026 -
Variances over \$2,000:**

- 4400 Fees, \$28,944 above budget – one (1) connection admin fee collected for a large project which contains twenty-five (25) fixtures.
- 4510 Grants, \$297,669 above Budget – No budget established for Grants. Receipt is from FEMA and CalOES as a part of the Local Hazard Mitigation Plan. In August & November, MWSD received a grant from San Mateo RCD as part of the Vallemar Rehab project.
- 4610 Property Tax Receipts, \$247,711 above budget – 1st Property tax roll was received in December.
- 4710 Sewer Service charges, \$411,025 above budget – Remittance received in February 2026 for \$307,295.
- 4720 Sewer Service Refunds, \$6,597 below budget – Refunds issued as needed.
- 4990 Other Revenue – No budget established - \$51,923 revenue collected from SAM. These funds represent a repayment from SAM from FY 21-22 when SAM asked all member agencies to provide funding to replenish reserves which had become depleted due to payment for various contractors because of winter storm damage. MWSD recognized the original transaction as an additional assessment (expense) and did not expect to receive repayment.
- **Overall Total Operating Revenue for the period ending February 28, 2026, was \$1,044,870 above budget. Total operating revenue received to date is \$3,577,268.**
- 5200 Board of Directors, \$2,051 below budget – Director fees less than expected due to meeting cancellations and occasional director absence.
- 5250 Conference attendance, \$5,706 below budget – Additional conferences expected to be attended in Spring.
- 5270 Information Systems, \$2,019 above budget – Additional assistance required for computer related issues.
- 5350 LAFCO Assessment, \$2,800 below budget – Payment is not typically made until the Spring.
- 5400 Legal, \$15,546 above Budget – Active legal disputes.
- 5510 Maintenance, Office, \$5,624 below budget – Activity related to monthly services for office maintenance.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **April 2, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 5540 Office Supplies, \$3,033 below budget – costs are incurred as necessary.
- 5610 Accounting, \$12,095 above budget – Increased costs associated with audit & budget prep as well as additional office support.
- 5630 Consulting, \$9,118 below budget – Foster & Foster has begun their FY 26-27 contribution rate actuarial and Bartle Wells has issued an engagement letter for a rate study.
- 6170 Claims, property damage, \$6,362 below budget – minimal activity to date.
- 6195 Education & Training, \$3,333 below budget – no activity to date.
- 6200 Engineering, \$10,608 above budget – General engineering matters.
- 6400 Pumping, \$2,466 above budget – “true-up” bill paid in January.
- 6600 Collection/Transmission, \$6,394 below budget – Costs related to splitting meter expense 50/50 with water fund.
- 6900 SAM Expenses, \$50,576 above budget – MWSD is up-to-date with SAM assessments. Differences due to pass through costs & grant revenue remittance.
- **Overall Total Operating Expenses for the period ending February 28, 2026, were \$46,282 above budget.**
- **Total Overall Expenses for the period ending February 28, 2026, were \$57,456 above budget. For a net ordinary gain of \$987,414 above budget. Actual net ordinary gain is \$1,020,709.**
- 7100 Connection Fees, \$1,225,168 above budget – Large connection fee payment received in December 2025 for a major project which is expected to begin in the near future.
- 7200 Interest Income, \$79,168 above budget – Due to the increased balance held in CAMP accounts.
- 8000 CIP, \$2,473,765 below budget – \$7,467 of CIP invoices paid in February.
- 9200 IBank Loan, \$7,278 below budget – Due to timing.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: April 2, 2026

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Budget vs. Actual – Water July 1, 2025 through February 28, 2026 - Variances over \$2,000:

- 4400 Fees, \$7,719 below budget – Administration fees are not keeping up with expectations.
- 4610 Property Tax Receipts, \$247,711 above budget – 1st Property tax roll was received in December.
- 4740 Testing, backflow, \$10,564 above budget – mainly due to timing.
- 4810 Water Sales, Domestic, \$45,758 above budget – Difference due to timing of water service receipts as well as variability of usage.
- **Overall Total Operating Revenue for the period ending February 28, 2026, was \$298,153 above budget. Total operating revenue received to date is \$1,912,887.**
- 5200 Board of Directors, \$2,051 below budget – Director fees less than expected due to meeting cancellations and occasional director absence.
- 5240 CDPH Fees, \$2,233 below budget – Assessment paid in December.
- 5250 Conference Attendance, \$5,815 below budget – Additional conferences expected to be attended in Spring.
- 5270 Information Systems, \$2,019 above budget – Additional assistance required for computer related issues.
- 5300 Insurance, \$4,061 below budget – CSRMA annual insurance costs paid in July for the full fiscal year premiums. Premiums are less than prior year.
- 5400 Legal, \$14,237 below budget – Due to timing of billing.
- 5540 Office Supplies, \$3,000 below budget - costs are incurred as necessary.
- 5610 Accounting, \$12,095 above budget – Increased costs associated with audit & budget prep as well as additional office support.
- 5640 Data Services, \$7,467 below budget – Payment for services occurs in the spring as it relates to calculation of service charges.
- 5720 Telephone & Internet, \$2,970 above budget – Rate increases related to continued service.
- 5800 Labor & Wages, \$20,603 below budget – Mainly due to increased budget for the CalPERS 457 plan. Increase was due to the newly agreed upon benefits related to updated employee manual.
- 6170 Claims, property damage, \$6,667 below budget – no activity to date.
- 6180 Communications, \$9,177 below Budget – Related to the maintenance of our SCADA system, worked performed by Calcon.
- 6195 Education & Training, \$6,935 below Budget – Certification renewals paid for as they are incurred by staff.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **April 2, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6200 Engineering, \$146,531 above Budget – non capitalizable expenses incurred for Engineering support.
- 6320 Equipment & tools, expensed, \$2,873 below budget – costs are incurred and paid for as needed.
- 6330 Facilities, \$3,535 above budget – Landscaping and tree trimming occurred in December & January.
- 6370 Lab Supplies & Equipment, \$5,692 below budget – additional equipment expected to be paid for later in the fiscal year.
- 6400 Pumping – \$18,238 below budget – We have only received and paid for PG&E expenses at this point. Additional costs expected further in FY from generator-related activities.
- 6500 Supply, \$9,151 above budget – Q2 water purchase payment made in January.
- 6600 Collection/Transmission, \$20,872 below budget – service line maintenance is less than expected.
- 6700 Treatment, \$28,217 below budget – additional expenses expected later in fiscal year.
- 6800 Vehicles, \$5,972 below budget – Repair costs are less than anticipated through the current FY.
- **Overall Total Operating Expenses for the period ending February 28, 2026, were \$52,075 above budget.**
- **Total Overall Expenses for the period ending February 28, 2026, were \$7,812 below budget. For a net ordinary gain of \$290,341 budgeted vs. actual. The actual net ordinary gain was \$208,742.**
- 7100 Connection Fees, \$1,368,426 above budget – No new connections sold in February 2026. Large over budget due to payment of PFP connections for the Big Wave project & AHMC Seton Medical Coastside project.
- 7250 CAMP interest, \$8,294 above budget – Due to the increased balance held in reserve accounts.
- 7600 GO Bond Revenue, \$57,980 below budget – First major assessment received in December in the amount of \$447K.
- 7650 Water System Reliability, \$5,194 above budget – First major assessment received in December in the amount of \$646K.
- 8100 CIP, \$1,281,109 below budget – \$102,020 of CIP invoices paid in January.
- 9100 GO Bond interest expense, \$17,927 below budget – Difference due to timing.

RECOMMENDATION:



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: April 2, 2026

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

This is for Board information only

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2025 through February 2026

	Jul '25 - Feb 26	Sewer Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4220 · Cell Tower Lease	64,456.80	62,666.64	1,790.16
4400 · Fees			
4410 · Administrative Fee (New Constr)	37,785.00	4,000.00	33,785.00
4420 · Administrative Fee (Remodel)	654.00	66.64	587.36
4430 · Inspection Fee (New Constr)	1,238.00	4,000.00	-2,762.00
4440 · Inspection Fee (Remodel)	619.00	733.36	-114.36
4460 · Remodel Fees	3,979.00	6,666.64	-2,687.64
4470 · Other Fees	135.47		
Total 4400 · Fees	44,410.47	15,466.64	28,943.83
4510 · Grants	297,668.96		
4610 · Property Tax Receipts	447,711.27	200,000.00	247,711.27
4710 · Sewer Service Charges	2,667,290.81	2,256,265.50	411,025.31
4720 · Sewer Service Refunds, Customer	-16,736.36	-23,333.36	6,597.00
4760 · Waste Collection Revenues	20,543.89	21,333.36	-789.47
4990 · Other Revenue	51,922.59		
Total Income	3,577,268.43	2,532,398.78	1,044,869.65
Gross Profit	3,577,268.43	2,532,398.78	1,044,869.65
Expense			
5000 · Administrative			
5190 · Bank Fees	4,262.82	4,000.00	262.82
5200 · Board of Directors			
5210 · Board Meetings	3,382.68	2,666.64	716.04
5220 · Director Fees	3,900.00	6,666.64	-2,766.64
5230 · Election Expenses	0.00	0.00	0.00
Total 5200 · Board of Directors	7,282.68	9,333.28	-2,050.60
5250 · Conference Attendance	960.28	6,666.64	-5,706.36
5270 · Information Systems	8,686.08	6,666.64	2,019.44
5300 · Insurance			
5310 · Fidelity Bond	0.00	333.36	-333.36
5320 · Property & Liability Insurance	14,488.01	14,325.00	163.01
Total 5300 · Insurance	14,488.01	14,658.36	-170.35
5350 · LAFCO Assessment	0.00	2,800.00	-2,800.00
5400 · Legal			
5430 · General Legal	25,274.78	133,333.36	-108,058.58
5440 · Litigation	123,604.79		
Total 5400 · Legal	148,879.57	133,333.36	15,546.21
5510 · Maintenance, Office	1,042.50	6,666.64	-5,624.14
5530 · Memberships	4,832.99	3,333.36	1,499.63
5540 · Office Supplies	2,633.28	5,666.64	-3,033.36
5550 · Postage	1,993.36	2,000.00	-6.64
5560 · Printing & Publishing	2,344.30	3,000.00	-655.70

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2025 through February 2026

	Jul '25 - Feb 26	Sewer Budget	\$ Over Budget
5600 · Professional Services			
5610 · Accounting	52,095.00	40,000.00	12,095.00
5620 · Audit	14,987.50	15,388.00	-400.50
5630 · Consulting	34,215.16	43,333.36	-9,118.20
5640 · Data Services	10,850.17	11,000.00	-149.83
5650 · Labor & HR Support	1,708.00	2,000.00	-292.00
5660 · Payroll Services	1,001.79	866.64	135.15
Total 5600 · Professional Services	114,857.62	112,588.00	2,269.62
5710 · San Mateo Co. Tax Roll Charges	119.00	100.00	19.00
5720 · Telephone & Internet	23,073.34	23,333.36	-260.02
5730 · Mileage Reimbursement	367.39	1,333.36	-965.97
5740 · Reference Materials	49.50	133.36	-83.86
5790 · Other Administrative	10,865.08		
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	19,945.74	16,428.64	3,517.10
5820 · Employee Benefits	41,117.14	51,434.00	-10,316.86
5830 · Disability Insurance	1,393.22	1,543.36	-150.14
5840 · Payroll Taxes	14,802.76	18,277.36	-3,474.60
5850 · PARS	14,400.41	18,981.36	-4,580.95
5900 · Wages			
5910 · Management	98,954.04	91,298.64	7,655.40
5920 · Staff	144,235.36	132,106.00	12,129.36
5930 · Staff Certification	7,350.00	14,400.00	-7,050.00
5940 · Staff Overtime	4,079.66	1,026.00	3,053.66
5950 · Staff Standby	0.00	85.36	-85.36
Total 5900 · Wages	254,619.06	238,916.00	15,703.06
5960 · Worker's Comp Insurance	2,414.97	3,063.50	-648.53
Total 5800 · Labor	348,693.30	348,644.22	49.08
Total 5000 · Administrative	695,431.10	684,257.22	11,173.88
6000 · Operations			
6170 · Claims, Property Damage	305.10	6,666.64	-6,361.54
6195 · Education & Training	0.00	3,333.36	-3,333.36
6200 · Engineering			
6220 · General Engineering	53,941.75	43,333.36	10,608.39
Total 6200 · Engineering	53,941.75	43,333.36	10,608.39
6330 · Facilities			
6335 · Alarm Services	3,849.54	4,333.36	-483.82
6337 · Landscaping	4,550.00	4,000.00	550.00
Total 6330 · Facilities	8,399.54	8,333.36	66.18
6400 · Pumping			
6410 · Pumping Fuel & Electricity	46,195.02	42,000.00	4,195.02
6420 · Pumping Maintenance, Generators	4,938.00	6,666.64	-1,728.64
Total 6400 · Pumping	51,133.02	48,666.64	2,466.38

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2025 through February 2026

	Jul '25 - Feb 26	Sewer Budget	\$ Over Budget
6600 · Collection/Transmission			
6660 · Maintenance, Collection System	0.00	6,666.64	-6,666.64
6665 · Meters - Sewer	3,606.34	3,333.36	272.98
Total 6600 · Collection/Transmission	3,606.34	10,000.00	-6,393.66
6770 · Uniforms	0.00	133.36	-133.36
6800 · Vehicles			
6810 · Fuel	1,867.35	2,333.36	-466.01
6820 · Truck Equipment, Expensed	180.72	333.36	-152.64
6830 · Truck Repairs	405.75	1,000.00	-594.25
Total 6800 · Vehicles	2,453.82	3,666.72	-1,212.90
6900 · Sewer Authority Midcoastside			
6910 · SAM Collections	174,103.36	174,103.36	0.00
6920 · SAM Operations	1,386,610.00	1,386,610.00	0.00
6930 · SAM Prior Year Adjustment	108,455.65		
6940 · SAM Maintenance, Collection Sys	18,010.15	30,000.00	-11,989.85
6950 · SAM Maintenance, Pumping	45,185.90	86,666.64	-41,480.74
6960 · SAM NDWSCP	8,924.00	13,333.36	-4,409.36
Total 6900 · Sewer Authority Midcoastside	1,741,289.06	1,690,713.36	50,575.70
Total 6000 · Operations	1,861,128.63	1,814,846.80	46,281.83
Total Expense	2,556,559.73	2,499,104.02	57,455.71
Net Ordinary Income	1,020,708.70	33,294.76	987,413.94
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	1,398,053.00	140,000.00	1,258,053.00
7120 · Connection Fees (Remodel)	30,680.00	40,000.00	-9,320.00
7152 · Connection Fee Refunds	0.00	-13,333.36	13,333.36
7153 · Add'l Fixture Units (New Const)	35,605.00	33,333.36	2,271.64
7155 · Add'l Fixture Units (Remodel)	37,125.00	76,666.64	-39,541.64
7157 · Fixture Fee Refunds	-4,628.75		
7170 · Mainline Ext. Pass Thru	5,000.00		
Total 7100 · Connection Fees	1,501,834.25	276,666.64	1,225,167.61
7200 · Interest Income			
7205 · CAMP Interest Earnings	244,895.82	166,666.64	78,229.18
7210 · LAIF Interest Earnings	2,939.04	2,000.00	939.04
7200 · Interest Income - Other	0.00	0.00	0.00
Total 7200 · Interest Income	247,834.86	168,666.64	79,168.22
Total 7000 · Capital Account Revenues	1,749,669.11	445,333.28	1,304,335.83
Total Other Income	1,749,669.11	445,333.28	1,304,335.83

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2025 through February 2026

	Jul '25 - Feb 26	Sewer Budget	\$ Over Budget
Other Expense			
8000 · Capital Improvement Program			
8075 · Sewer	239,908.59	2,713,673.36	-2,473,764.77
Total 8000 · Capital Improvement Program	239,908.59	2,713,673.36	-2,473,764.77
9000 · Capital Account Expenses			
9125 · PNC Equipment Lease Interest	1,642.85	1,785.17	-142.32
9200 · I-Bank Loan	9,443.60	16,579.00	-7,135.40
Total 9000 · Capital Account Expenses	11,086.45	18,364.17	-7,277.72
Total Other Expense	250,995.04	2,732,037.53	-2,481,042.49
Net Other Income	1,498,674.07	-2,286,704.25	3,785,378.32
Net Income	2,519,382.77	-2,253,409.49	4,772,792.26

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

July 2025 through February 2026

	Jul '25 - Feb 26	Water Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4400 · Fees			
4410 · Administrative Fee (New Constr)	1,308.00	5,000.00	-3,692.00
4420 · Administrative Fee (Remodel)	0.00	400.00	-400.00
4430 · Inspection Fee (New Constr)	1,238.00	5,000.00	-3,762.00
4440 · Inspection Fee (Remodel)	0.00		
4470 · Other Fees	135.48		
Total 4400 · Fees	2,681.48	10,400.00	-7,718.52
4510 · Grants	136.00		
4610 · Property Tax Receipts	447,711.23	200,000.00	247,711.23
4740 · Testing, Backflow	25,564.00	15,000.00	10,564.00
4810 · Water Sales, Domestic	1,445,757.88	1,400,000.00	45,757.88
4850 · Water Sales Refunds, Customer	-11,424.28	-10,666.64	-757.64
4990 · Other Revenue	2,460.45		
Total Income	1,912,886.76	1,614,733.36	298,153.40
Gross Profit	1,912,886.76	1,614,733.36	298,153.40
Expense			
5000 · Administrative			
5190 · Bank Fees	4,262.84	4,000.00	262.84
5200 · Board of Directors			
5210 · Board Meetings	3,382.68	2,666.64	716.04
5220 · Director Fees	3,900.00	6,666.64	-2,766.64
5230 · Election Expenses	0.00	0.00	0.00
Total 5200 · Board of Directors	7,282.68	9,333.28	-2,050.60
5240 · CDPH Fees	20,766.76	23,000.00	-2,233.24
5250 · Conference Attendance	4,184.58	10,000.00	-5,815.42
5270 · Information Systems	8,686.07	6,666.64	2,019.43
5300 · Insurance			
5310 · Fidelity Bond	0.00	333.36	-333.36
5320 · Property & Liability Insurance	12,622.01	16,350.00	-3,727.99
Total 5300 · Insurance	12,622.01	16,683.36	-4,061.35
5350 · LAFCO Assessment	0.00	0.00	0.00
5400 · Legal			
5430 · General Legal	35,762.77	50,000.00	-14,237.23
Total 5400 · Legal	35,762.77	50,000.00	-14,237.23
5510 · Maintenance, Office	6,736.56	6,666.64	69.92
5530 · Memberships	27,720.00	28,500.00	-780.00
5540 · Office Supplies	2,666.70	5,666.64	-2,999.94
5550 · Postage	16,419.34	16,666.64	-247.30
5560 · Printing & Publishing	4,331.78	4,666.64	-334.86

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July 2025 through February 2026

	Jul '25 - Feb 26	Water Budget	\$ Over Budget
5600 · Professional Services			
5610 · Accounting	52,095.00	40,000.00	12,095.00
5620 · Audit	14,987.50	15,388.00	-400.50
5630 · Consulting	41,682.18	43,333.36	-1,651.18
5640 · Data Services	1,199.50	8,666.64	-7,467.14
5650 · Labor & HR Support	1,708.00	2,000.00	-292.00
5660 · Payroll Services	1,001.82	866.64	135.18
Total 5600 · Professional Services	112,674.00	110,254.64	2,419.36
5710 · San Mateo Co. Tax Roll Charges	119.00	100.00	19.00
5720 · Telephone & Internet	31,637.33	28,666.64	2,970.69
5730 · Mileage Reimbursement	977.43	2,333.36	-1,355.93
5740 · Reference Materials	49.50	333.36	-283.86
5790 · Other Administrative	2,978.57		
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	40,942.38	62,233.36	-21,290.98
5820 · Employee Benefits	125,135.54	126,382.64	-1,247.10
5830 · Disability Insurance	2,977.14	3,624.00	-646.86
5840 · Payroll Taxes	39,215.77	42,916.64	-3,700.87
5850 · PARS	32,015.00	38,131.36	-6,116.36
5900 · Wages			
5910 · Management	98,954.04	91,298.64	7,655.40
5920 · Staff	384,063.15	379,978.64	4,084.51
5930 · Staff Certification	26,052.75	36,800.00	-10,747.25
5940 · Staff Overtime	39,535.92	39,425.36	110.56
5950 · Staff Standby	25,237.55	13,502.00	11,735.55
Total 5900 · Wages	573,843.41	561,004.64	12,838.77
5960 · Worker's Comp Insurance	12,995.86	13,435.50	-439.64
Total 5800 · Labor	827,125.10	847,728.14	-20,603.04
Total 5000 · Administrative	1,127,003.02	1,171,265.98	-44,262.96
6000 · Operations			
6160 · Backflow Prevention	38.30	733.36	-695.06
6170 · Claims, Property Damage	0.00	6,666.64	-6,666.64
6180 · Communications			
6185 · SCADA Maintenance	7,489.84	16,666.64	-9,176.80
6180 · Communications - Other	0.00	0.00	0.00
Total 6180 · Communications	7,489.84	16,666.64	-9,176.80
6195 · Education & Training	3,731.82	10,666.64	-6,934.82
6200 · Engineering			
6220 · General Engineering	1,156.45	6,666.64	-5,510.19
6230 · Water Quality Engineering	285,375.02	133,333.36	152,041.66
Total 6200 · Engineering	286,531.47	140,000.00	146,531.47
6320 · Equipment & Tools, Expensed	4,459.87	7,333.36	-2,873.49

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

July 2025 through February 2026

	Water		
	Jul '25 - Feb 26	Budget	\$ Over Budget
6330 · Facilities			
6335 · Alarm Services	1,269.06	1,333.36	-64.30
6337 · Landscaping	16,932.73	13,333.36	3,599.37
Total 6330 · Facilities	18,201.79	14,666.72	3,535.07
6370 · Lab Supplies & Equipment	974.16	6,666.64	-5,692.48
6380 · Meter Reading	0.00	333.36	-333.36
6400 · Pumping			
6410 · Pumping Fuel & Electricity	67,815.50	70,000.00	-2,184.50
6420 · Pumping Maintenance, Generators	19,325.33	33,333.36	-14,008.03
6430 · Pumping Maintenance, General	810.60	4,000.00	-3,189.40
6440 · Pumping Equipment, Expensed	1,477.37	333.36	1,144.01
Total 6400 · Pumping	89,428.80	107,666.72	-18,237.92
6500 · Supply			
6510 · Maintenance, Raw Water Mains	9,501.23	666.64	8,834.59
6520 · Maintenance, Wells	14,701.20	6,666.64	8,034.56
6530 · Water Purchases	12,282.00	20,000.00	-7,718.00
Total 6500 · Supply	36,484.43	27,333.28	9,151.15
6600 · Collection/Transmission			
6610 · Hydrants	2,100.01	6,666.64	-4,566.63
6620 · Maintenance, Water Mains	27,297.37	50,000.00	-22,702.63
6630 · Maintenance, Water Svc Lines	11,689.38	10,000.00	1,689.38
6640 · Maintenance, Tanks	15,197.40	6,666.64	8,530.76
6650 · Maint., Distribution General	6,114.73	13,333.36	-7,218.63
6660 · Maintenance, Collection System	3,789.02	666.64	3,122.38
6665 · Meters - Sewer	0.00	3,333.36	-3,333.36
6670 · Meters - Water	3,606.29	0.00	3,606.29
Total 6600 · Collection/Transmission	69,794.20	90,666.64	-20,872.44
6700 · Treatment			
6710 · Chemicals & Filtering	12,318.49	26,666.64	-14,348.15
6720 · Maintenance, Treatment Equip.	13,239.09	23,333.36	-10,094.27
6730 · Treatment Analysis	26,225.75	30,000.00	-3,774.25
Total 6700 · Treatment	51,783.33	80,000.00	-28,216.67
6770 · Uniforms	862.54	2,333.36	-1,470.82
6800 · Vehicles			
6810 · Fuel	5,602.01	8,000.00	-2,397.99
6820 · Truck Equipment, Expensed	542.13	1,333.36	-791.23
6830 · Truck Repairs	1,217.22	4,000.00	-2,782.78
Total 6800 · Vehicles	7,361.36	13,333.36	-5,972.00
Total 6000 · Operations	577,141.91	525,066.72	52,075.19
Total Expense	1,704,144.93	1,696,332.70	7,812.23
Net Ordinary Income	208,741.83	-81,599.34	290,341.17

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July 2025 through February 2026

	Jul '25 - Feb 26	Water Budget	\$ Over Budget
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	395,334.00	146,666.64	248,667.36
7120 · Connection Fees (Remodel)	23,074.20	36,666.64	-13,592.44
7130 · Conn. Fees, PFP (New Constr)	1,174,381.50	126,666.64	1,047,714.86
7157 · Fixture Fee Refunds	-1,481.25	-33,333.36	31,852.11
7165 · Meter Pass Thru Costs	53,784.42		
Total 7100 · Connection Fees	1,645,092.87	276,666.56	1,368,426.31
7250 · CAMP Interest Income	174,961.13	166,666.64	8,294.49
7600 · Bond Revenues, G.O.	549,752.87	491,773.00	57,979.87
7650 · Water System Reliability	647,284.99	642,090.50	5,194.49
Total 7000 · Capital Account Revenues	3,017,091.86	1,577,196.70	1,439,895.16
Total Other Income	3,017,091.86	1,577,196.70	1,439,895.16
Other Expense			
8000 · Capital Improvement Program			
8100 · Water	780,224.00	2,061,333.36	-1,281,109.36
Total 8000 · Capital Improvement Program	780,224.00	2,061,333.36	-1,281,109.36
9000 · Capital Account Expenses			
9100 · Interest Expense - GO Bonds	19,685.11	35,670.00	-15,984.89
9125 · PNC Equipment Lease Interest	1,642.88	1,785.17	-142.29
9150 · SRF Loan	24,487.26	24,487.00	0.26
9210 · Conservation Program/Rebates	200.00	2,000.00	-1,800.00
Total 9000 · Capital Account Expenses	46,015.25	63,942.17	-17,926.92
Total Other Expense	826,239.25	2,125,275.53	-1,299,036.28
Net Other Income	2,190,852.61	-548,078.83	2,738,931.44
Net Income	2,399,594.44	-629,678.17	3,029,272.61

Montara Water & Sanitary District

Balance Sheet by Class

As of February 28, 2026

	Sewer	Water	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
Sewer - Bank Accounts			
Wells Fargo Operating - Sewer	5,129,868.35	0.00	5,129,868.35
CAMP Investment Fund 4021-002			
Capital Reserve	7,000,427.51	0.00	7,000,427.51
Operating Reserve	1,864,915.00	0.00	1,864,915.00
Total CAMP Investment Fund 4021-002	8,865,342.51	0.00	8,865,342.51
LAIF Investment Fund			
Capital Reserve	92,528.14	0.00	92,528.14
Total LAIF Investment Fund	92,528.14	0.00	92,528.14
Total Sewer - Bank Accounts	14,087,739.00	0.00	14,087,739.00
Water - Bank Accounts			
Wells Fargo Operating - Water	0.00	21,249.54	21,249.54
CAMP Investment Fund 4021-001			
Capital Reserve	0.00	5,175,243.72	5,175,243.72
Operating Reserve	0.00	1,257,549.00	1,257,549.00
Total CAMP Investment Fund 4021-001	0.00	6,432,792.72	6,432,792.72
Restricted Cash			
2020 GO Bonds Fund - Chase	0.00	744,786.06	744,786.06
Total Restricted Cash	0.00	744,786.06	744,786.06
Total Water - Bank Accounts	0.00	7,198,828.32	7,198,828.32
Total Checking/Savings	14,087,739.00	7,198,828.32	21,286,567.32
Accounts Receivable			
Sewer - Accounts Receivable			
Lease Receivable	425,047.96	0.00	425,047.96
Accounts Receivable	176.35	0.00	176.35
Total Sewer - Accounts Receivable	425,224.31	0.00	425,224.31
Water - Accounts Receivable			
Accounts Receivable	0.00	9,905.80	9,905.80
Accounts Rec. - Backflow	0.00	36,304.11	36,304.11
Accounts Rec. - Water Residents	0.00	181,208.48	181,208.48
Unbilled Water Receivables	0.00	260,978.82	260,978.82
Total Water - Accounts Receivable	0.00	488,397.21	488,397.21
Total Accounts Receivable	425,224.31	488,397.21	913,621.52
Other Current Assets			
Fraudulent Activity	994.34	0.00	994.34
Maint/Parts Inventory	0.00	42,656.32	42,656.32
Total Other Current Assets	994.34	42,656.32	43,650.66
Total Current Assets	14,513,957.64	7,729,881.86	22,243,839.50
Fixed Assets			
Sewer - Fixed Assets			
General Plant	12,804,938.52	0.00	12,804,938.52
Land	5,000.00	0.00	5,000.00
Other Capital Improv.			
Sewer-Original Cost	685,599.18	0.00	685,599.18
Other Cap. Improv.	2,564,810.39	0.00	2,564,810.39
Total Other Capital Improv.	3,250,409.57	0.00	3,250,409.57
Seal Cove Collection System	995,505.00	0.00	995,505.00
Sewage Collection Facility			
Collection Facility - Org. Cost	1,349,064.00	0.00	1,349,064.00
Collection Facility - Other	3,991,243.33	0.00	3,991,243.33
Total Sewage Collection Facility	5,340,307.33	0.00	5,340,307.33
Treatment Facility	244,539.84	0.00	244,539.84
Accumulated Depreciation	-12,019,396.00	0.00	-12,019,396.00
Total Sewer - Fixed Assets	10,621,304.26	0.00	10,621,304.26

Montara Water & Sanitary District Balance Sheet by Class

03/22/26

Accrual Basis

As of February 28, 2026

	Sewer	Water	TOTAL
Water - Fixed Assets			
General Plant	0.00	31,348,137.78	31,348,137.78
Land & Easements	0.00	734,500.00	734,500.00
Surface Water Rights	0.00	300,000.00	300,000.00
Water Meters	0.00	1,058,985.00	1,058,985.00
Fixed Assets - Other	0.00	48,171.78	48,171.78
Accumulated Depreciation	0.00	-17,883,097.00	-17,883,097.00
Total Water - Fixed Assets	0.00	15,606,697.56	15,606,697.56
Total Fixed Assets	10,621,304.26	15,606,697.56	26,228,001.82
Other Assets			
Sewer - Other Assets			
Def'd Amts Related to Pensions	73,148.00	0.00	73,148.00
Joint Power Authority			
SAM - Orig Collection Facility	981,592.00	0.00	981,592.00
SAM - Expansion	1,705,955.08	0.00	1,705,955.08
Total Joint Power Authority	2,687,547.08	0.00	2,687,547.08
Total Sewer - Other Assets	2,760,695.08	0.00	2,760,695.08
Water - Other Assets			
Def'd Amts Related to Pensions	0.00	162,816.00	162,816.00
Due from Sewer	0.00	870,786.62	870,786.62
Total Water - Other Assets	0.00	1,033,602.62	1,033,602.62
Total Other Assets	2,760,695.08	1,033,602.62	3,794,297.70
TOTAL ASSETS	27,895,956.98	24,370,182.04	52,266,139.02
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	7,472.70	131,296.54	138,769.24
Total Accounts Payable	7,472.70	131,296.54	138,769.24
Other Current Liabilities			
Water - Net Pension Liability	0.00	-39,185.00	-39,185.00
Sewer - Net Pension Liability	-17,604.00	0.00	-17,604.00
Sewer - Current Liabilities			
Accrued Time Off	22,189.48	0.00	22,189.48
Deposits Payable	61,803.77	0.00	61,803.77
PNC Equip. Loan - S/T	29,082.40	0.00	29,082.40
Total Sewer - Current Liabilities	113,075.65	0.00	113,075.65
Water - Current Liabilities			
Mainline Extension Deposits	0.00	8,449.00	8,449.00
Accrued Time Off	0.00	50,543.49	50,543.49
Construction Deposits Payable	0.00	-1,055.90	-1,055.90
Deposits Payable	0.00	-105,603.49	-105,603.49
PNC Equip. Loan - S/T	0.00	29,082.37	29,082.37
SRF Loan Payable X109 - Current	0.00	-0.79	-0.79
Temporary Construction Meter	0.00	69,960.89	69,960.89
Total Water - Current Liabilities	0.00	51,375.57	51,375.57
Payroll Liabilities			
Employee Benefits Payable	5,620.29	18,548.64	24,168.93
Total Payroll Liabilities	5,620.29	18,548.64	24,168.93
Total Other Current Liabilities	101,091.94	30,739.21	131,831.15
Total Current Liabilities	108,564.64	162,035.75	270,600.39
Long Term Liabilities			
Sewer - Long Term Liabilities			
Deferred Inflows (Sewer Leases)	420,963.96	0.00	420,963.96
Due to Water Fund	870,786.62	0.00	870,786.62
Accrued Time Off	32,644.92	0.00	32,644.92
I-Bank Loan	525,667.50	0.00	525,667.50
PNC Equip. Loan - L/T	29,317.30	0.00	29,317.30
Total Sewer - Long Term Liabilities	1,879,380.30	0.00	1,879,380.30

Montara Water & Sanitary District

Balance Sheet by Class

As of February 28, 2026

	Sewer	Water	TOTAL
Water - Long Term Liabilities			
2020 GO Bonds	0.00	2,514,536.33	2,514,536.33
Accrued Time Off	0.00	44,753.69	44,753.69
PNC Equip. Loan - L/T	0.00	29,317.37	29,317.37
SRF Loan Payable - X109	0.00	1,951,385.82	1,951,385.82
Total Water - Long Term Liabilities	0.00	4,539,993.21	4,539,993.21
Deferred Inflows (Pensions)			
Sewer	21,191.00	0.00	21,191.00
Water	0.00	47,170.00	47,170.00
Total Deferred Inflows (Pensions)	21,191.00	47,170.00	68,361.00
Total Long Term Liabilities	1,900,571.30	4,587,163.21	6,487,734.51
Total Liabilities	2,009,135.94	4,749,198.96	6,758,334.90
Equity			
Sewer - Equity Accounts			
Capital Assets Net	3,408,252.20	0.00	3,408,252.20
Fund Balance - Unrestricted	8,793,316.07	0.00	8,793,316.07
Retained Earnings	1,724,617.37	0.00	1,724,617.37
Total Sewer - Equity Accounts	13,926,185.64	0.00	13,926,185.64
Water - Equity Accounts			
Capital Assets Net	0.00	2,868,858.70	2,868,858.70
Restricted Debt Service	0.00	1,384,997.90	1,384,997.90
Unrestricted	0.00	-1,562,801.59	-1,562,801.59
Retained Earnings	0.00	-1,724,617.37	-1,724,617.37
Total Water - Equity Accounts	0.00	966,437.64	966,437.64
Equity Adjustment Account	9,441,252.63	16,254,951.00	25,696,203.63
Net Income	2,519,382.77	2,399,594.44	4,918,977.21
Total Equity	25,886,821.04	19,620,983.08	45,507,804.12
TOTAL LIABILITIES & EQUITY	27,895,956.98	24,370,182.04	52,266,139.02

YTD Cash Information	July	August	September	October	November	December	January	February	March	April	May	June	Target Reserves	\$ Over (Under) Targets	% Over/(Under) Targets
Sewer - Operations															
Wells Fargo Operating	807,928.62	431,664.43	1,170,893.09	746,222.67	451,963.25	5,633,897.42	5,099,321.96	5,129,868.35							
<i>Sewer Reserve Accounts</i>															
<i>LAIF</i>															
Capital Reserve	90,570.64	90,570.64	90,570.64	91,560.02	91,560.02	91,560.02	92,528.14	92,528.14							
Subtotal	90,570.64	90,570.64	90,570.64	91,560.02	91,560.02	91,560.02	92,528.14	92,528.14	-	-	-	-			
<i>CAMP</i>															
Capital Reserve	7,239,517.25	7,273,569.21	6,855,201.04	6,886,753.55	6,916,224.67	6,945,652.31	6,974,471.51	7,000,427.51							
Operating Reserve	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00							
Subtotal	9,104,432.25	9,138,484.21	8,720,116.04	8,751,668.55	8,781,139.67	8,810,567.31	8,839,386.51	8,865,342.51	-	-	-	-			
Reserve Totals															
Capital Reserve	7,330,087.89	7,364,139.85	6,945,771.68	6,978,313.57	7,007,784.69	7,037,212.33	7,066,999.65	7,092,955.65	-	-	-	-	6,035,500.00	1,057,455.65	118%
Operating Reserve	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	-	-	-	-	1,864,915.00	-	100%
Total Reserves	9,195,002.89	9,229,054.85	8,810,686.68	8,843,228.57	8,872,699.69	8,902,127.33	8,931,914.65	8,957,870.65	-	-	-	-			
Water Operations															
Wells Fargo Operating	58,999.22	79,940.50	100,985.86	29,727.61	52,179.91	74,326.48	95,697.21	21,249.54							
Water - Reserve Accounts															
<i>CAMP - Reserve Funds</i>															
Capital Reserve	5,228,508.26	5,252,767.10	4,975,353.21	4,997,906.09	5,018,971.25	5,040,005.33	5,060,604.51	5,175,243.72					9,430,147.00	(4,254,903.28)	55%
Operating Reserve	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00					1,257,549.00	-	100%
Subtotal	6,486,057.26	6,510,316.10	6,232,902.21	6,255,455.09	6,276,520.25	6,297,554.33	6,318,153.51	6,432,792.72	-	-	-	-			
Water - Restricted Accounts															
<i>JP Morgan Chase</i>															
2020 GO Bond Fund	1,177,738.40	685,965.60	687,961.34	688,023.55	694,196.49	694,196.49	1,142,910.63	744,786.06							
Subtotal	1,177,738.40	685,965.60	687,961.34	688,023.55	694,196.49	694,196.49	1,142,910.63	744,786.06	-	-	-	-			
Total Cash & Equivalents	17,725,726.39	16,936,941.48	17,003,429.18	16,562,657.49	16,347,559.59	21,602,102.05	21,587,997.96	21,286,567.32	-	-	-	-			

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2025 through June 2026

	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL			
													Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense																
Income																
4220 · Cell Tower Lease	8,057.10	8,057.10	8,057.10	8,057.10	8,057.10	8,057.10	8,057.10	8,057.10					64,456.80	94,000.00	-29,543.20	68.57%
4400 · Fees																
4410 · Administrative Fee (New Co	654.00					36,477.00		654.00					37,785.00	6,000.00	31,785.00	629.75%
4420 · Administrative Fee (Remode			654.00										654.00	100.00	554.00	654.0%
4430 · Inspection Fee (New Constr	619.00							619.00					1,238.00	6,000.00	-4,762.00	20.63%
4440 · Inspection Fee (Remodel)			619.00										619.00	1,100.00	-481.00	56.27%
4460 · Remodel Fees	1,113.00	601.00		143.00	459.00	286.00	918.00	459.00					3,979.00	10,000.00	-6,021.00	39.79%
4470 · Other Fees						118.44		17.03					135.47			
Total 4400 · Fees	2,386.00	601.00	1,273.00	143.00	459.00	36,881.44	918.00	1,749.03					44,410.47	23,200.00	21,210.47	191.42%
4510 · Grants	21,793.81	45,586.00		8,078.58	64,937.13	78,583.26		78,690.18					297,668.96			
4610 · Property Tax Receipts			112,535.65	-7,417.18	32,364.68	163,922.65	120,168.50	26,136.97					447,711.27	400,000.00	47,711.27	111.93%
4710 · Sewer Service Charges		1,562.77				2,269,703.46	710.35	395,314.23					2,667,290.81	4,512,531.00	-1,845,240.19	59.11%
4720 · Sewer Service Refunds, Custom	-2,392.26			-9,965.56		-4,111.90	-266.64						-16,736.36	-35,000.00	18,263.64	47.82%
4760 · Waste Collection Revenues	1,163.06	4,296.03	1,147.86	3,618.33	1,297.55	3,583.49	1,636.64	3,800.93					20,543.89	32,000.00	-11,456.11	64.2%
4990 · Other Revenue	11.40	31.71	51,805.20	11.40	31.94			30.94					51,922.59			
Total Income	31,019.11	60,134.61	174,818.81	2,525.67	107,147.40	2,556,619.50	131,223.95	513,779.38					3,577,268.43	5,026,731.00	-1,449,462.57	71.17%
Gross Profit	31,019.11	60,134.61	174,818.81	2,525.67	107,147.40	2,556,619.50	131,223.95	513,779.38					3,577,268.43	5,026,731.00	-1,449,462.57	71.17%
Expense																
5000 · Administrative																
5190 · Bank Fees	1,393.03	392.61	420.39	345.48	458.38	482.65	407.11	363.17					4,262.82	6,000.00	-1,737.18	71.05%
5200 · Board of Directors																
5210 · Board Meetings		400.00	200.00	1,450.00	532.68	200.00	200.00	400.00					3,382.68	4,000.00	-617.32	84.57%
5220 · Director Fees		750.00	600.00	675.00	375.00		1,125.00	375.00					3,900.00	10,000.00	-6,100.00	39.0%
5230 · Election Expenses																
Total 5200 · Board of Directors		1,150.00	800.00	2,125.00	907.68	200.00	1,325.00	775.00					7,282.68	14,000.00	-6,717.32	52.02%
5250 · Conference Attendance				960.28									960.28	10,000.00	-9,039.72	9.6%
5270 · Information Systems		2,335.33	800.00	932.50	1,047.25	2,216.75	626.25	728.00					8,686.08	10,000.00	-1,313.92	86.86%
5300 · Insurance																
5310 · Fidelity Bond														500.00	-500.00	
5320 · Property & Liability Inst	14,488.01												14,488.01	14,325.00	163.01	101.14%
Total 5300 · Insurance	14,488.01												14,488.01	14,825.00	-336.99	97.73%
5350 · LAFCO Assessment														4,200.00	-4,200.00	
5400 · Legal																
5430 · General Legal	7,045.42	78.00	9,620.86	8,530.50									25,274.78	200,000.00	-174,725.22	12.64%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2025 through June 2026

	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL			
													Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
5440 · Litigation	97,887.53	17,055.85	8,661.41										123,604.79			
Total 5400 · Legal	104,932.95	17,133.85	18,282.27	8,530.50									148,879.57	200,000.00	-51,120.43	74.44%
5510 · Maintenance, Office		327.50	130.00	130.00	195.00	130.00		130.00					1,042.50	10,000.00	-8,957.50	10.43%
5530 · Memberships			0.49	4,832.50									4,832.99	5,000.00	-167.01	96.66%
5540 · Office Supplies	290.96	171.24	252.76	632.29	284.29	425.72	351.77	224.25					2,633.28	8,500.00	-5,866.72	30.98%
5550 · Postage		338.54		970.60		338.54		345.68					1,993.36	3,000.00	-1,006.64	66.45%
5560 · Printing & Publishing	17.45	198.30	117.92	1,485.08	83.90	160.95	74.64	206.06					2,344.30	4,500.00	-2,155.70	52.1%
5600 · Professional Services																
5610 · Accounting	7,095.00	6,850.00	9,062.50	6,385.00	6,147.50	5,557.50	5,747.50	5,250.00					52,095.00	60,000.00	-7,905.00	86.83%
5620 · Audit			2,500.00	12,487.50									14,987.50	15,388.00	-400.50	97.4%
5630 · Consulting	3,932.01	4,046.41	4,766.93	10,996.29	5,084.11	2,254.73	660.73	2,473.95					34,215.16	65,000.00	-30,784.84	52.64%
5640 · Data Services	1,199.50	9,650.67											10,850.17	11,000.00	-149.83	98.64%
5650 · Labor & HR Support	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50					1,708.00	3,000.00	-1,292.00	56.93%
5660 · Payroll Services	196.33	101.08	99.50	96.33	97.92	97.92	132.14	180.57					1,001.79	1,300.00	-298.21	77.06%
Total 5600 · Professional Services	12,636.34	20,861.66	16,642.43	30,178.62	11,543.03	8,123.65	6,753.87	8,118.02					114,857.62	155,688.00	-40,830.38	73.77%
5710 · San Mateo Co. Tax Roll Cha				119.00									119.00	150.00	-31.00	79.33%
5720 · Telephone & Internet	2,822.63	2,390.15	2,738.28	5,078.32	435.65	5,911.58	3,167.85	528.88					23,073.34	35,000.00	-11,926.66	65.92%
5730 · Mileage Reimbursement	8.18		42.23		24.29		292.69						367.39	2,000.00	-1,632.61	18.37%
5740 · Reference Materials	49.50												49.50	200.00	-150.50	24.75%
5790 · Other Adminstrative	1,976.47	500.00			2,587.88		5,800.73						10,865.08			
5800 · Labor																
5810 · CalPERS 457 Deferred I	3,010.04	4,862.25	2,441.10	2,052.34	2,031.51	1,662.11	2,048.24	1,838.15					19,945.74	24,643.00	-4,697.26	80.94%
5820 · Employee Benefits	5,042.24	5,042.24	4,959.04	5,125.44	5,042.24	5,301.98	5,301.98	5,301.98					41,117.14	77,151.00	-36,033.86	53.29%
5830 · Disability Insurance	319.14		324.08	162.04	162.04	162.04	131.94	131.94					1,393.22	2,315.00	-921.78	60.18%
5840 · Payroll Taxes	3,335.81	1,562.50	2,118.41	1,408.39	971.68	1,066.21	2,285.54	2,054.22					14,802.76	27,416.00	-12,613.24	53.99%
5850 · PARS	3,818.36	1,368.32	1,433.48	1,576.33	871.00	821.58	2,321.70	2,189.64					14,400.41	28,472.00	-14,071.59	50.58%
5900 · Wages																
5910 · Management	24,734.88	10,234.88	12,734.88	10,234.88	10,234.88	10,309.88	10,234.88	10,234.88					98,954.04	136,948.00	-37,993.96	72.26%
5920 · Staff	17,897.19	16,371.89	21,212.29	18,893.31	18,264.59	18,417.95	17,390.05	15,788.09					144,235.36	198,159.00	-53,923.64	72.79%
5930 · Staff Certification	175.00	175.00	4,000.00	600.00	600.00	600.00	600.00	600.00					7,350.00	21,600.00	-14,250.00	34.03%
5940 · Staff Overtime	798.44	393.75	65.62	262.50	437.49	240.62	1,651.56	229.68					4,079.66	1,539.00	2,540.66	265.09%
5950 · Staff Standby													128.00		-128.00	
Total 5900 · Wages	43,605.51	27,175.52	38,012.79	29,990.69	29,536.96	29,568.45	29,876.49	26,852.65					254,619.06	358,374.00	-103,754.94	71.05%
5960 · Worker's Comp Insuran			1,208.29			1,206.68							2,414.97	6,127.00	-3,712.03	39.42%
Total 5800 · Labor	59,131.10	40,010.83	50,497.19	40,315.23	38,615.43	39,789.05	41,965.89	38,368.58					348,693.30	524,498.00	-175,804.70	66.48%
Total 5000 · Administrative	197,746.62	85,810.01	90,723.96	96,635.40	56,182.78	57,778.89	60,765.80	49,787.64					695,431.10	1,007,561.00	-312,129.90	69.02%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2025 through June 2026

	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL			
													Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6000 · Operations																
6170 · Claims, Property Damage	305.10												305.10	10,000.00	-9,694.90	3.05%
6195 · Education & Training														5,000.00	-5,000.00	
6200 · Engineering																
6220 · General Engineering	6,507.25	3,569.00	5,304.00	9,933.50	11,834.00	7,751.50	3,878.50	5,164.00					53,941.75	65,000.00	-11,058.25	82.99%
Total 6200 · Engineering	6,507.25	3,569.00	5,304.00	9,933.50	11,834.00	7,751.50	3,878.50	5,164.00					53,941.75	65,000.00	-11,058.25	82.99%
6330 · Facilities																
6335 · Alarm Services	709.74	430.08	582.72	557.10	430.08	430.08	709.74						3,849.54	6,500.00	-2,650.46	59.22%
6337 · Landscaping							4,550.00						4,550.00	6,000.00	-1,450.00	75.83%
Total 6330 · Facilities	709.74	430.08	582.72	557.10	430.08	430.08	5,259.74						8,399.54	12,500.00	-4,100.46	67.2%
6400 · Pumping																
6410 · Pumping Fuel & Electric	4,154.27	3,651.25	4,151.76	3,004.89	3,034.90	3,554.76	20,835.79	3,807.40					46,195.02	63,000.00	-16,804.98	73.33%
6420 · Pumping Maintenance,			3,056.00		1,261.00	621.00							4,938.00	10,000.00	-5,062.00	49.38%
Total 6400 · Pumping	4,154.27	3,651.25	7,207.76	3,004.89	4,295.90	4,175.76	20,835.79	3,807.40					51,133.02	73,000.00	-21,866.98	70.05%
6600 · Collection/Transmission																
6660 · Maintenance, Collector														10,000.00	-10,000.00	
6665 · Meters - Sewer			139.36		67.80	77.48	3,244.22	77.48					3,606.34	5,000.00	-1,393.66	72.13%
Total 6600 · Collection/Transmissi			139.36		67.80	77.48	3,244.22	77.48					3,606.34	15,000.00	-11,393.66	24.04%
6770 · Uniforms														200.00	-200.00	
6800 · Vehicles																
6810 · Fuel	213.78	192.47	217.88	176.81	279.33	222.14	305.30	259.64					1,867.35	3,500.00	-1,632.65	53.35%
6820 · Truck Equipment, Expe		76.70	1.97		54.46	22.28	25.31						180.72	500.00	-319.28	36.14%
6830 · Truck Repairs	76.03							329.72					405.75	1,500.00	-1,094.25	27.05%
Total 6800 · Vehicles	289.81	269.17	219.85	176.81	333.79	244.42	330.61	589.36					2,453.82	5,500.00	-3,046.18	44.62%
6900 · Sewer Authority Midcoastside																
6910 · SAM Collections	21,762.92	21,762.92	21,762.92	21,762.92	21,762.92	21,762.92	21,762.92	21,762.92					174,103.36	261,155.00	-87,051.64	66.67%
6920 · SAM Operations	173,326.25	173,326.25	173,326.25	173,326.25	173,326.25	173,326.25	173,326.25	173,326.25					1,386,610.00	2,079,915.00	-693,305.00	66.67%
6930 · SAM Prior Year Adjustn			21,793.81	8,078.58						78,583.26			108,455.65			
6940 · SAM Maintenance, Coll	8,705.00									9,305.15			18,010.15	45,000.00	-26,989.85	40.02%
6950 · SAM Maintenance, Pum			14,174.75	2,318.84	20,350.00	8,067.63	274.68						45,185.90	130,000.00	-84,814.10	34.76%
6960 · SAM NDWSCP					3,822.70	5,101.30							8,924.00	20,000.00	-11,076.00	44.62%
Total 6900 · Sewer Authority Midcc	203,794.17	195,089.17	231,057.73	205,486.59	219,261.87	208,258.10	195,363.85	282,977.58					1,741,289.06	2,536,070.00	-794,780.94	68.66%
Total 6000 · Operations	215,760.34	203,008.67	244,511.42	219,158.89	236,223.44	220,937.34	228,912.71	292,615.82					1,861,128.63	2,722,270.00	-861,141.37	68.37%
Total Expense	413,506.96	288,818.68	335,235.38	315,794.29	292,406.22	278,716.23	289,678.51	342,403.46					2,556,559.73	3,729,831.00	-1,173,271.27	68.54%
Net Ordinary Income	-382,487.85	-228,684.07	-160,416.57	-313,268.62	-185,258.82	2,277,903.27	-158,454.56	171,375.92					1,020,708.70	1,296,900.00	-276,191.30	78.7%
Other Income/Expense																

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Sewer July 2025 through June 2026

													TOTAL			
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Other Income																
7000 · Capital Account Revenues																
7100 · Connection Fees																
7110 · Connection Fees (New Cons		74,832.00			5,744.00	1,317,477.00							1,398,053.00	210,000.00	1,188,053.00	665.74%
7120 · Connection Fees (Remodel)						15,340.00	15,340.00						30,680.00	60,000.00	-29,320.00	51.13%
7152 · Connection Fee Refunds														-20,000.00	20,000.00	
7153 · Add'l Fixture Units (New Coi		10,738.00				22,185.00		2,682.00					35,605.00	50,000.00	-14,395.00	71.21%
7155 · Add'l Fixture Units (Remode		6,136.00	5,736.00	16,049.00				9,204.00					37,125.00	115,000.00	-77,875.00	32.28%
7157 · Fixture Fee Refunds					-1,481.25			-3,147.50					-4,628.75			
7170 · Mainline Ext. Pass Thru		5,000.00											5,000.00			
Total 7100 · Connection Fees		96,706.00	5,736.00	16,049.00	4,262.75	1,355,002.00	15,340.00	8,738.50					1,501,834.25	415,000.00	1,086,834.25	361.89%
7200 · Interest Income																
7205 · CAMP Interest Earnings	33,985.56	34,051.96	31,631.83	31,552.51	29,471.12	29,427.64	28,819.20	25,956.00					244,895.82	250,000.00	-5,104.18	97.96%
7210 · LAIF Interest Earnings	981.54			989.38			968.12						2,939.04	4,000.00	-1,060.96	73.48%
7200 · Interest Income - Other																
Total 7200 · Interest Income	34,967.10	34,051.96	31,631.83	32,541.89	29,471.12	29,427.64	29,787.32	25,956.00					247,834.86	254,000.00	-6,165.14	97.57%
Total 7000 · Capital Account Revenues	34,967.10	130,757.96	37,367.83	48,590.89	33,733.87	1,384,429.64	45,127.32	34,694.50					1,749,669.11	669,000.00	1,080,669.11	261.54%
Total Other Income	34,967.10	130,757.96	37,367.83	48,590.89	33,733.87	1,384,429.64	45,127.32	34,694.50					1,749,669.11	669,000.00	1,080,669.11	261.54%
Other Expense																
8000 · Capital Improvement Program																
8075 · Sewer	22,985.50	24,792.50	41,448.35	36,738.36	36,606.38	32,273.50	37,597.00	7,467.00					239,908.59	4,070,510.00	-3,830,601.41	5.89%
Total 8000 · Capital Improvement Program	22,985.50	24,792.50	41,448.35	36,738.36	36,606.38	32,273.50	37,597.00	7,467.00					239,908.59	4,070,510.00	-3,830,601.41	5.89%
9000 · Capital Account Expenses																
9125 · PNC Equipment Lease Interest	142.28	267.10	249.59	232.04	214.45	196.82	179.15	161.42					1,642.85	2,253.00	-610.15	72.92%
9200 · I-Bank Loan	1,427.17						8,016.43						9,443.60	16,579.00	-7,135.40	56.96%
Total 9000 · Capital Account Expenses	1,569.45	267.10	249.59	232.04	214.45	196.82	8,195.58	161.42					11,086.45	18,832.00	-7,745.55	58.87%
Total Other Expense	24,554.95	25,059.60	41,697.94	36,970.40	36,820.83	32,470.32	45,792.58	7,628.42					250,995.04	4,089,342.00	-3,838,346.96	6.14%
Net Other Income	10,412.15	105,698.36	-4,330.11	11,620.49	-3,086.96	1,351,959.32	-665.26	27,066.08					1,498,674.07	-3,420,342.00	4,919,016.07	-43.82%
Net Income	-372,075.70	-122,985.71	-164,746.68	-301,648.13	-188,345.78	3,629,862.59	-159,119.82	198,442.00					2,519,382.77	-2,123,442.00	4,642,824.77	-118.65%

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water July 2025 through June 2026

													TOTAL			
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense																
Income																
4400 · Fees																
4410 · Administrative Fee (New Constr)	654.00							654.00					1,308.00	7,500.00	-6,192.00	17.44%
4420 · Administrative Fee (Remodel)														600.00	-600.00	
4430 · Inspection Fee (New Constr)	619.00							619.00					1,238.00	7,500.00	-6,262.00	16.51%
4440 · Inspection Fee (Remodel)																
4470 · Other Fees						118.45		17.03					135.48			
Total 4400 · Fees	1,273.00					118.45		1,290.03					2,681.48	15,600.00	-12,918.52	17.19%
4510 · Grants		136.00											136.00			
4610 · Property Tax Receipts			112,535.65	-7,417.18	32,364.66	163,922.64	120,168.49	26,136.97					447,711.23	400,000.00	47,711.23	111.93%
4740 · Testing, Backflow	3,432.00		7,975.00	1,001.00	2,002.00	9,867.00	143.00	1,144.00					25,564.00	22,500.00	3,064.00	113.62%
4810 · Water Sales, Domestic	234,197.81	174,489.70	217,165.84	150,780.25	177,997.10	164,595.52	222,998.95	103,532.71					1,445,757.88	2,100,000.00	-654,242.12	68.85%
4850 · Water Sales Refunds, Customer	-3,086.24	-633.19	-6,294.30					-1,410.55					-11,424.28	-16,000.00	4,575.72	71.4%
4990 · Other Revenue		31.72			2,397.80			30.93					2,460.45			
Total Income	235,816.57	174,024.23	331,382.19	144,364.07	214,761.56	338,503.61	343,310.44	130,724.09					1,912,886.76	2,522,100.00	-609,213.24	75.85%
Gross Profit	235,816.57	174,024.23	331,382.19	144,364.07	214,761.56	338,503.61	343,310.44	130,724.09					1,912,886.76	2,522,100.00	-609,213.24	75.85%
Expense																
5000 · Administrative																
5190 · Bank Fees	1,393.03	392.62	420.39	345.48	458.38	482.65	407.12	363.17					4,262.84	6,000.00	-1,737.16	71.05%
5200 · Board of Directors																
5210 · Board Meetings		400.00	200.00	1,450.00	532.68	200.00	200.00	400.00					3,382.68	4,000.00	-617.32	84.57%
5220 · Director Fees		750.00	600.00	675.00	375.00		1,125.00	375.00					3,900.00	10,000.00	-6,100.00	39.0%
5230 · Election Expenses																
Total 5200 · Board of Directors		1,150.00	800.00	2,125.00	907.68	200.00	1,325.00	775.00					7,282.68	14,000.00	-6,717.32	52.02%
5240 · CDPH Fees					3,945.00	16,821.76							20,766.76	23,000.00	-2,233.24	90.29%
5250 · Conference Attendance	665.16	990.00	1,569.15	960.27									4,184.58	15,000.00	-10,815.42	27.9%
5270 · Information Systems		2,335.32	800.00	932.50	1,047.25	2,216.75	626.25	728.00					8,686.07	10,000.00	-1,313.93	86.86%
5300 · Insurance																
5310 · Fidelity Bond														500.00	-500.00	
5320 · Property & Liability Insurance	12,622.01												12,622.01	16,350.00	-3,727.99	77.2%
Total 5300 · Insurance	12,622.01												12,622.01	16,850.00	-4,227.99	74.91%
5350 · LAFCO Assessment														5,500.00	-5,500.00	
5400 · Legal																
5430 · General Legal	7,045.42	10,566.00	9,620.85	8,530.50									35,762.77	75,000.00	-39,237.23	47.68%
Total 5400 · Legal	7,045.42	10,566.00	9,620.85	8,530.50									35,762.77	75,000.00	-39,237.23	47.68%

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water July 2025 through June 2026

												TOTAL				
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
5510 · Maintenance, Office		327.50	795.95	1,658.74	1,842.50	566.56	543.46	1,001.85					6,736.56	10,000.00	-3,263.44	67.37%
5530 · Memberships	525.00		0.50	4,832.50	21,320.00		1,042.00						27,720.00	28,500.00	-780.00	97.26%
5540 · Office Supplies	290.95	204.76	252.74	632.28	284.28	425.71	351.76	224.22					2,666.70	8,500.00	-5,833.30	31.37%
5550 · Postage	550.54	2,018.29	1,810.88	3,319.40	1,884.37	2,992.66	1,554.62	2,288.58					16,419.34	25,000.00	-8,580.66	65.68%
5560 · Printing & Publishing	1,646.76	198.30	117.90	1,485.08	336.65	160.96	74.63	311.50					4,331.78	7,000.00	-2,668.22	61.88%
5600 · Professional Services																
5610 · Accounting	7,095.00	6,850.00	9,062.50	6,385.00	6,147.50	5,557.50	5,747.50	5,250.00					52,095.00	60,000.00	-7,905.00	86.83%
5620 · Audit			2,500.00	12,487.50									14,987.50	15,388.00	-400.50	97.4%
5630 · Consulting	3,932.00	4,046.40	4,766.93	10,996.29	5,084.11	2,254.73	8,127.78	2,473.94					41,682.18	65,000.00	-23,317.82	64.13%
5640 · Data Services	1,199.50												1,199.50	13,000.00	-11,800.50	9.23%
5650 · Labor & HR Support	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50					1,708.00	3,000.00	-1,292.00	56.93%
5660 · Payroll Services	196.33	101.10	99.51	96.33	97.92	97.92	132.14	180.57					1,001.82	1,300.00	-298.18	77.06%
Total 5600 · Professional Services	12,636.33	11,211.00	16,642.44	30,178.62	11,543.03	8,123.65	14,220.92	8,118.01					112,674.00	157,688.00	-45,014.00	71.45%
5710 · San Mateo Co. Tax Roll Charges				119.00									119.00	150.00	-31.00	79.33%
5720 · Telephone & Internet	3,496.53	3,804.48	3,917.03	6,196.86	1,554.42	6,485.13	4,797.63	1,385.25					31,637.33	43,000.00	-11,362.67	73.58%
5730 · Mileage Reimbursement	403.18	16.00	42.23		24.28	63.40	428.34						977.43	3,500.00	-2,522.57	27.93%
5740 · Reference Materials	49.50												49.50	500.00	-450.50	9.9%
5790 · Other Administrative	1,976.46	500.00			32.00			470.11					2,978.57			
5800 · Labor																
5810 · CalPERS 457 Deferred Plan	5,393.06	7,227.11	5,631.88	4,428.78	4,277.35	4,566.37	5,037.46	4,380.37					40,942.38	93,350.00	-52,407.62	43.86%
5820 · Employee Benefits	17,177.51	10,130.70	15,480.56	15,832.10	15,709.91	16,724.93	17,144.91	16,934.92					125,135.54	189,574.00	-64,438.46	66.01%
5830 · Disability Insurance	680.64		692.92	346.46	346.46	346.46	282.10	282.10					2,977.14	5,436.00	-2,458.86	54.77%
5840 · Payroll Taxes	6,246.03	4,440.32	5,863.01	4,148.80	3,698.49	4,433.42	5,552.76	4,832.94					39,215.77	64,375.00	-25,159.23	60.92%
5850 · PARS	6,113.11	3,710.14	3,532.38	3,692.95	2,777.84	3,022.85	4,716.73	4,449.00					32,015.00	57,197.00	-25,182.00	55.97%
5900 · Wages																
5910 · Management	24,734.88	10,234.88	12,734.88	10,234.88	10,234.88	10,309.88	10,234.88	10,234.88					98,954.04	136,948.00	-37,993.96	72.26%
5920 · Staff	48,208.80	47,247.86	56,320.26	45,187.85	43,720.80	52,368.01	48,926.54	42,083.03					384,063.15	569,968.00	-185,904.85	67.38%
5930 · Staff Certification	775.00	875.00	11,550.00	2,452.75	2,600.00	2,600.00	2,600.00	2,600.00					26,052.75	55,200.00	-29,147.25	47.2%
5940 · Staff Overtime	4,746.74	4,529.28	3,607.14	4,320.04	4,905.72	4,586.01	8,063.58	4,777.41					39,535.92	59,138.00	-19,602.08	66.85%
5950 · Staff Standby	3,181.47	1,906.81	2,749.27	3,720.00	3,720.00	3,720.00	2,760.00	3,480.00					25,237.55	20,253.00	4,984.55	124.61%
Total 5900 · Wages	81,646.89	64,793.83	86,961.55	65,915.52	65,181.40	73,583.90	72,585.00	63,175.32					573,843.41	841,507.00	-267,663.59	68.19%
5960 · Worker's Comp Insurance			6,373.56			6,622.30							12,995.86	26,871.00	-13,875.14	48.36%
Total 5800 · Labor	117,257.24	90,302.10	124,535.86	94,364.61	91,991.45	109,300.23	105,318.96	94,054.65					827,125.10	1,278,310.00	-451,184.90	64.71%
Total 5000 · Administrative	160,558.11	124,016.37	161,325.92	155,680.84	137,171.29	147,839.46	130,690.69	109,720.34					1,127,003.02	1,727,498.00	-600,494.98	65.24%
6000 · Operations																
6160 · Backflow Prevention		38.30											38.30	1,100.00	-1,061.70	3.48%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2025 through June 2026

													TOTAL			
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6170 · Claims, Property Damage														10,000.00	-10,000.00	
6180 · Communications																
6185 · SCADA Maintenance					2,578.94	803.27		4,107.63					7,489.84	25,000.00	-17,510.16	29.96%
6180 · Communications - Other																
Total 6180 · Communications					2,578.94	803.27		4,107.63					7,489.84	25,000.00	-17,510.16	29.96%
6195 · Education & Training	499.00	110.00	195.00				559.99	2,367.83					3,731.82	16,000.00	-12,268.18	23.32%
6200 · Engineering																
6220 · General Engineering	209.97			52.48				894.00					1,156.45	10,000.00	-8,843.55	11.57%
6230 · Water Quality Engineering	29,385.00	20,770.00	43,333.07	49,229.20	33,650.00	21,993.75	33,705.35	53,308.65					285,375.02	200,000.00	85,375.02	142.69%
Total 6200 · Engineering	29,594.97	20,770.00	43,333.07	49,281.68	33,650.00	21,993.75	33,705.35	54,202.65					286,531.47	210,000.00	76,531.47	136.44%
6320 · Equipment & Tools, Expensed	934.92	356.71	1,210.35	271.69	194.47	991.51	249.56	250.66					4,459.87	11,000.00	-6,540.13	40.54%
6330 · Facilities																
6335 · Alarm Services	279.66		152.64	127.02			279.66	430.08					1,269.06	2,000.00	-730.94	63.45%
6337 · Landscaping		860.00	1,065.00	1,925.00		6,564.00	5,658.73	860.00					16,932.73	20,000.00	-3,067.27	84.66%
Total 6330 · Facilities	279.66	860.00	1,217.64	2,052.02		6,564.00	5,938.39	1,290.08					18,201.79	22,000.00	-3,798.21	82.74%
6370 · Lab Supplies & Equipment			161.67		812.49								974.16	10,000.00	-9,025.84	9.74%
6380 · Meter Reading													500.00		-500.00	
6400 · Pumping																
6410 · Pumping Fuel & Electricity	7,673.60	6,652.01	8,046.25	4,183.51	3,625.76	5,847.80	26,379.74	5,406.83					67,815.50	105,000.00	-37,184.50	64.59%
6420 · Pumping Maintenance, Generators			4,153.00		232.29	7,579.04	7,361.00						19,325.33	50,000.00	-30,674.67	38.65%
6430 · Pumping Maintenance, General			47.89	93.61	669.10								810.60	6,000.00	-5,189.40	13.51%
6440 · Pumping Equipment, Expensed					1,477.37								1,477.37	500.00	977.37	295.47%
Total 6400 · Pumping	7,673.60	6,652.01	12,247.14	4,277.12	6,004.52	13,426.84	33,740.74	5,406.83					89,428.80	161,500.00	-72,071.20	55.37%
6500 · Supply																
6510 · Maintenance, Raw Water Mains				151.09	6,183.51	3,011.27	155.36						9,501.23	1,000.00	8,501.23	950.12%
6520 · Maintenance, Wells		700.00	1,655.26	5,493.00	564.24	366.52	61.16	5,861.02					14,701.20	10,000.00	4,701.20	147.01%
6530 · Water Purchases					6,141.00		6,141.00						12,282.00	30,000.00	-17,718.00	40.94%
Total 6500 · Supply		700.00	1,655.26	5,644.09	12,888.75	3,377.79	6,357.52	5,861.02					36,484.43	41,000.00	-4,515.57	88.99%
6600 · Collection/Transmission																
6610 · Hydrants		2,100.01											2,100.01	10,000.00	-7,899.99	21.0%
6620 · Maintenance, Water Mains			742.00		2,557.69		9,863.25	14,134.43					27,297.37	75,000.00	-47,702.63	36.4%
6630 · Maintenance, Water Svc Lines	241.30	3,760.13	2,843.88		1,004.25			3,839.82					11,689.38	15,000.00	-3,310.62	77.93%
6640 · Maintenance, Tanks					273.24		1,065.29	13,858.87					15,197.40	10,000.00	5,197.40	151.97%
6650 · Maint., Distribution General						99.10		6,015.63					6,114.73	20,000.00	-13,885.27	30.57%
6660 · Maintenance, Collection System					3,141.69	128.00	519.33						3,789.02	1,000.00	2,789.02	378.9%
6665 · Meters - Sewer													5,000.00		-5,000.00	

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water July 2025 through June 2026

													TOTAL			
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6670 · Meters - Water			139.33		67.79	77.48	3,244.21	77.48					3,606.29		3,606.29	100.0%
Total 6600 · Collection/Transmission	241.30	5,860.14	3,725.21		7,044.66	304.58	14,692.08	37,926.23					69,794.20	136,000.00	-66,205.80	51.32%
6700 · Treatment																
6710 · Chemicals & Filtering	3,636.00		1,388.79	4,862.93	1,192.84		1,237.93						12,318.49	40,000.00	-27,681.51	30.8%
6720 · Maintenance, Treatment Equip.	325.22		7,345.57	10.00	74.09	1,934.05		3,550.16					13,239.09	35,000.00	-21,760.91	37.83%
6730 · Treatment Analysis		978.61	4,493.27	3,795.30	2,086.75	2,294.39	6,456.79	6,120.64					26,225.75	45,000.00	-18,774.25	58.28%
Total 6700 · Treatment	3,961.22	978.61	13,227.63	8,668.23	3,353.68	4,228.44	7,694.72	9,670.80					51,783.33	120,000.00	-68,216.67	43.15%
6770 · Uniforms		65.61	80.79	232.76		483.38							862.54	3,500.00	-2,637.46	24.64%
6800 · Vehicles																
6810 · Fuel	641.32	577.41	653.64	530.44	837.97	666.43	915.88	778.92					5,602.01	12,000.00	-6,397.99	46.68%
6820 · Truck Equipment, Expensed		230.08	5.90		163.37	66.84	75.94						542.13	2,000.00	-1,457.87	27.11%
6830 · Truck Repairs	228.08							989.14					1,217.22	6,000.00	-4,782.78	20.29%
Total 6800 · Vehicles	869.40	807.49	659.54	530.44	1,001.34	733.27	991.82	1,768.06					7,361.36	20,000.00	-12,638.64	36.81%
Total 6000 · Operations	44,054.07	37,198.87	77,713.30	70,958.03	67,528.85	52,906.83	103,930.17	122,851.79					577,141.91	787,600.00	-210,458.09	73.28%
Total Expense	204,612.18	161,215.24	239,039.22	226,638.87	204,700.14	200,746.29	234,620.86	232,572.13					1,704,144.93	2,515,098.00	-810,953.07	67.76%
Net Ordinary Income	31,204.39	12,808.99	92,342.97	-82,274.80	10,061.42	137,757.32	108,689.58	-101,848.04					208,741.83	7,002.00	201,739.83	2,981.17%
Other Income/Expense																
Other Income																
7000 · Capital Account Revenues																
7100 · Connection Fees																
7110 · Connection Fees (New Constr)		55,293.00	23,726.00		6,093.00	310,222.00							395,334.00	220,000.00	175,334.00	179.7%
7120 · Connection Fees (Remodel)		10,682.50		12,391.70									23,074.20	55,000.00	-31,925.80	41.95%
7130 · Conn. Fees, PFP (New Constr)	37,845.50	26,890.00	567,368.00	13,445.00	15,139.00	34,303.00	465,191.00	14,200.00					1,174,381.50	190,000.00	984,381.50	618.1%
7157 · Fixture Fee Refunds					-1,481.25								-1,481.25	-50,000.00	48,518.75	2.96%
7165 · Meter Pass Thru Costs		660.00	-84.49	12,974.32	24,665.59	3,866.00	1,296.00	10,407.00					53,784.42			
Total 7100 · Connection Fees	37,845.50	93,525.50	591,009.51	38,811.02	44,416.34	348,391.00	466,487.00	24,607.00					1,645,092.87	415,000.00	1,230,092.87	396.41%
7250 · CAMP Interest Income	24,211.53	24,258.84	22,586.11	22,552.88	21,065.16	21,034.08	20,599.18	18,653.35					174,961.13	250,000.00	-75,038.87	69.98%
7600 · Bond Revenues, G.O.			1,155.35	62.21	6,172.94	446,963.94	1,750.20	93,648.23					549,752.87	983,546.00	-433,793.13	55.9%
7650 · Water System Reliability		627.11				646,030.75	285.05	342.08					647,284.99	1,284,181.00	-636,896.01	50.4%
Total 7000 · Capital Account Revenues	62,057.03	118,411.45	614,750.97	61,426.11	71,654.44	1,462,419.77	489,121.43	137,250.66					3,017,091.86	2,932,727.00	84,364.86	102.88%
Total Other Income	62,057.03	118,411.45	614,750.97	61,426.11	71,654.44	1,462,419.77	489,121.43	137,250.66					3,017,091.86	2,932,727.00	84,364.86	102.88%
Other Expense																
8000 · Capital Improvement Program																
8100 · Water	3,375.00	81,877.03	164,495.78	92,827.53	69,528.13	89,100.23	177,000.35	102,019.95					780,224.00	3,092,000.00	-2,311,776.00	25.23%
Total 8000 · Capital Improvement Program	3,375.00	81,877.03	164,495.78	92,827.53	69,528.13	89,100.23	177,000.35	102,019.95					780,224.00	3,092,000.00	-2,311,776.00	25.23%
9000 · Capital Account Expenses																

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2025 through June 2026

	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL			
													Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
9100 · Interest Expense - GO Bonds		3,196.98						16,488.13					19,685.11	35,670.00	-15,984.89	55.19%
9125 · PNC Equipment Lease Interest	142.28	267.10	249.60	232.05	214.46	196.82	179.14	161.43					1,642.88	2,253.00	-610.12	72.92%
9150 · SRF Loan						24,487.26							24,487.26	47,878.00	-23,390.74	51.15%
9210 · Conservation Program/Rebates			100.00	100.00									200.00	3,000.00	-2,800.00	6.67%
Total 9000 · Capital Account Expenses	142.28	3,464.08	349.60	332.05	214.46	24,684.08	179.14	16,649.56					46,015.25	88,801.00	-42,785.75	51.82%
Total Other Expense	3,517.28	85,341.11	164,845.38	93,159.58	69,742.59	113,784.31	177,179.49	118,669.51					826,239.25	3,180,801.00	-2,354,561.75	25.98%
Net Other Income	58,539.75	33,070.34	449,905.59	-31,733.47	1,911.85	1,348,635.46	311,941.94	18,581.15					2,190,852.61	-248,074.00	2,438,926.61	-883.15%
Net Income	89,744.14	45,879.33	542,248.56	-114,008.27	11,973.27	1,486,392.78	420,631.52	-83,266.89					2,399,594.44	-241,072.00	2,640,666.44	-995.39%

Montara Water & Sanitary District
Check Detail
March 18 - 27, 2026

Date	Num	Name	Paid Amount	
Warrants Report for 4/2/2026 Board of Directors Consent Agenda				
SPLIT				
03/13/2026	16215	ACWA/JPIA	-21,602.18	PAID
03/13/2026	16217	Bay Alarm Company	-305.28	PAID
03/13/2026	16219	California Public Employees' Retirement	-150.00	PAID
03/13/2026	16220	CalPERS	-7,938.33	PAID
03/13/2026	16221	Cruzio Internet	-147.91	PAID
03/13/2026	16224	KBA Document Solutions	-65.56	PAID
03/13/2026	16225	Medical Air Services Association	-152.00	PAID
03/13/2026	16226	MUTUAL OF OMAHA	-312.55	PAID
03/13/2026	16227	OpenGov, Inc.	-6,306.30	PAID
03/13/2026	16229	PARS	-950.08	PAID
03/17/2026	16235	PCT	-800.00	PAID
03/13/2026	16231	Principal Life Insurance Company	-170.17	PAID
03/13/2026	16232	RVE ACCOUNTING	-10,500.00	PAID
03/13/2026	16233	Tech Solutions	-975.00	PAID
03/13/2026	16234	U.S. Bank PARS	-13,154.66	PAID
03/18/2026	16236	A-B Communications	-186.45	
03/18/2026	16238	AUL Health Benefit Trust	-3,761.12	
03/30/2026	16265	Comcast	-537.23	
03/18/2026	16242	Fitzgerald Law Offices NOV	-64,697.74	
03/18/2026	16243	Fitzgerald Law Offices DEC	-9,524.25	
03/18/2026	16244	Fitzgerald Law Offices JAN	-58,929.41	
03/18/2026	16246	Harris	-967.25	
03/18/2026	16247	Kastama Strategic Consulting	-5,063.39	
03/18/2026	16248	KBA Document Solutions	-23.58	
03/30/2026	16266	Lingo	-5,094.71	
03/18/2026	16249	Michael Leytem	-12,995.00	
03/18/2026	16250	Michael Leytem	-12,995.00	
03/18/2026	16251	Michael Leytem	-3,750.00	
03/18/2026	16255	ODP Business Solutions	-1,490.11	
03/30/2026	16267	Pacific Gas & Electric	-9,261.10	
03/18/2026	16256	Peninsula Pump & Equipment	-90,258.09	
03/30/2026	16269	Rauch Communication	-952.94	
03/18/2026	16261	Standard Insurance Co.	-414.04	

Montara Water & Sanitary District

Check Detail

March 18 - 27, 2026

Date	Num	Name	Paid Amount	
WATER				
03/13/2026	16216	Badger Meter, Inc.	-154.96	PAID
03/13/2026	16218	BSK Lab	-164.35	PAID
03/13/2026	16222	Hassett	-641.52	PAID
03/05/2026	16214	Jim Fogarty Construction Meter refund	-1,260.32	PAID
03/05/2026	16213	Ogrcon Construction Meter refund	-1,349.33	PAID
03/13/2026	16228	Pacific Gas & Electric Pillar Ridge	-555.47	PAID
03/18/2026	16237	AT&T Mobility	-572.37	
03/18/2026	16239	BSK Lab	-4,563.00	
03/18/2026	16240	Calcon Systems, Inc.	-3,807.50	
03/18/2026	16241	Esbro Chemical	-1,196.93	
03/18/2026	16245	Grainger	-391.13	
03/18/2026	16252	MWSD Sewer to GO BOND	-485.71	
03/18/2026	16253	Mossa Excavation	-13,500.00	
03/30/2026	16268	Pacific Gas & Electric Sunshine Valley	-1,071.27	
03/30/2026	16264	Stephanie Batties Engineering Refund	-629.60	
03/30/2026	16270	SRT Consultants	-121,665.40	
03/18/2026	16262	USA Blue Book	-1,384.41	
03/27/2026	16263	Wells Fargo Remittance Center	-10,618.51	

Montara Water & Sanitary District
Check Detail
March 18 - 27, 2026


Date	Num	Name	Paid Amount	
SEWER				
03/13/2026	16223	Hue & Cry Security Systems, Inc.	-430.08	PAID
03/18/2026	16254	Nute Engineering	-19,860.00	
03/18/2026	16257	Sewer Authority Mid-Coastside	-2,914.25	
03/18/2026	16258	Sewer Authority Mid-Coastside	-21,762.92	
03/18/2026	16259	Sewer Authority Mid-Coastside	-173,326.25	
03/18/2026	16260	Sewer Authority Mid-Coastside/grants	-130,998.95	



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **April 2, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager 

SUBJECT: SAM Flow Report for February 2026

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

- Flow Report for February 2026
- Collection System Monthly Overflow Report -February 2026

The Average Daily Flow for Montara was 0.460 MGD in February 2026. There were 0 reportable overflows in February 2026 in the Montara System. SAM indicates there was 5.090 inches of rain in February 2026 in Montara.

RECOMMENDATION:

Review and File

Attachments

Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, February 2026

February 2026

	Total	Number of S.S.O's			
		HMB	GCSO	MWSD	SAM
Roots	0	0	0	0	0
Grease	0	0	0	0	0
Mechanical	0	0	0	0	0
Wet Weather	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	0	0	0

12 Month Moving Total

	Total	12 month rolling Number			
		HMB	GCSO	MWSD	SAM
Roots	0	0	0	0	0
Grease	1	0	0	1	0
Mechanical	0	0	0	0	0
Wet Weather	0	0	0	0	0
Other	4	0	0	1	3
Total	5	0	0	2	3
		0%	0%	40%	60%

Reportable SSOs

	Total	Reportable Number of S.S.O.'s			
		HMB	GCSO	MWSD	SAM
February 2026	0	0	0	0	0
12 Month Moving Total	5	0	0	2	3

SSOs / Year / 100 Miles

	Total	Number of S.S.O.'s /Year/100 Miles			
		HMB	GCSO	MWSD	SAM
February 2026	0.0	0.0	0.0	0.0	0.0
12 Month Moving Total	4.8	0.0	0.0	7.4	41.1
Category 1	0.0	0.0	0.0	0.0	0.0
Category 2	0.0	0.0	0.0	0.0	0.0
Category 3	3.8	0.0	0.0	3.7	41.1
Category 4	1.0	0.0	0.0	3.7	0.0
Miles of Sewers	104.5	37.0	33.2	27.0	7.3
		35.4%	31.8%	25.8%	7.0%

12 Month Rolling Total Sewer Cleaning Summary

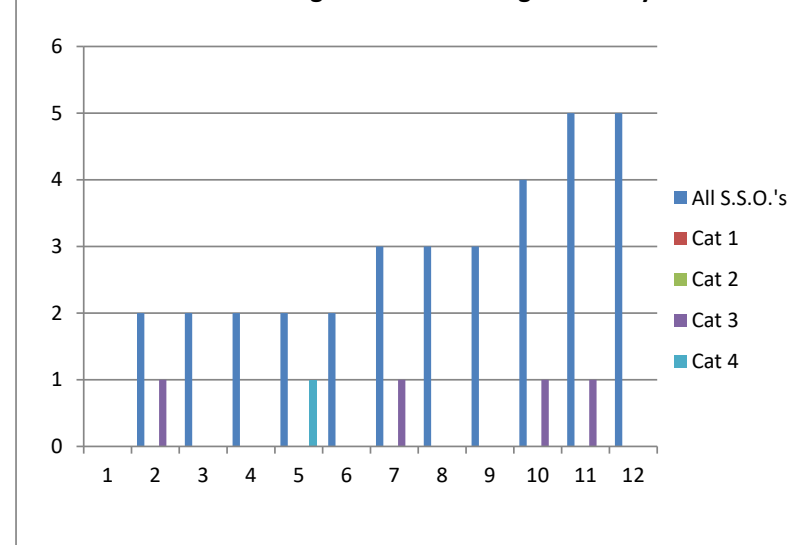
Month	HMB	GCSO	MWSD	Total Feet	Total Miles
Mar - 25	6,257	14,540	10,183	30,980	5.9
Apr - 25	15,622	12,056	7,275	34,953	6.6
May - 25	7,166	11,010	6,516	24,692	4.7
June - 25	19,379	9,910	5,769	35,058	6.6
July - 25	4,613	9,598	5,225	19,436	3.7
Aug - 25	9,341	9,394	9,223	27,958	5.3
Sep - 25	7,017	10,039	5,058	22,114	4.2
Oct - 25	14,567	9,753	9,098	33,418	6.3
Nov - 25	12,217	16,986	10,950	40,153	7.6
Dec - 25	0	9,235	8,160	17,395	3.3
Jan - 26	0	14,510	11,677	26,187	5.0
Feb - 26	11,310	13,557	6,858	31,725	6.0

Annual ft	107,489	140,588	95,992	344,069	
-----------	---------	---------	--------	---------	--

Annual Mi.	20.4	26.6	18.2		65.2
------------	------	------	------	--	------

Attachment C

12 Month Moving SSO Totals Through February 2026



Attachment A

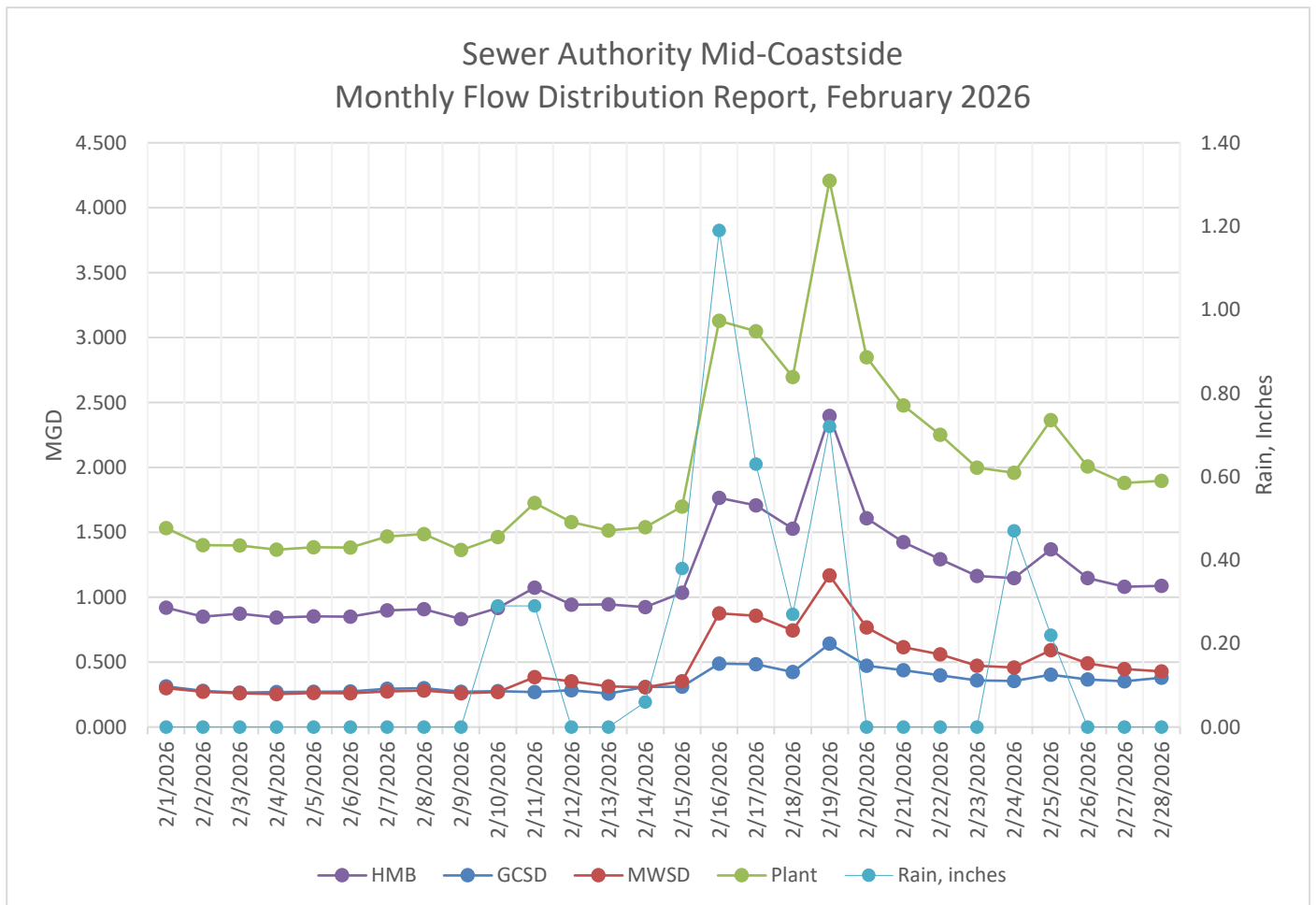
Flow Distribution Report Summary for February 2026

The daily flow report figures for the month of February 2026 have been converted to an Average

Daily Flow (ADF) for each Member Agency.
The results are attached for your review.

The summary of the ADF information is as follows:

	<u>MGD</u>	<u>%</u>
The City of Half Moon Bay	1.156	58.81%
Granada Community Services District	0.350	17.81%
Montara Water and Sanitary District	<u>0.460</u>	<u>23.38%</u>
Total	1.966	100.0%



Sewer Authority Mid-Coastside

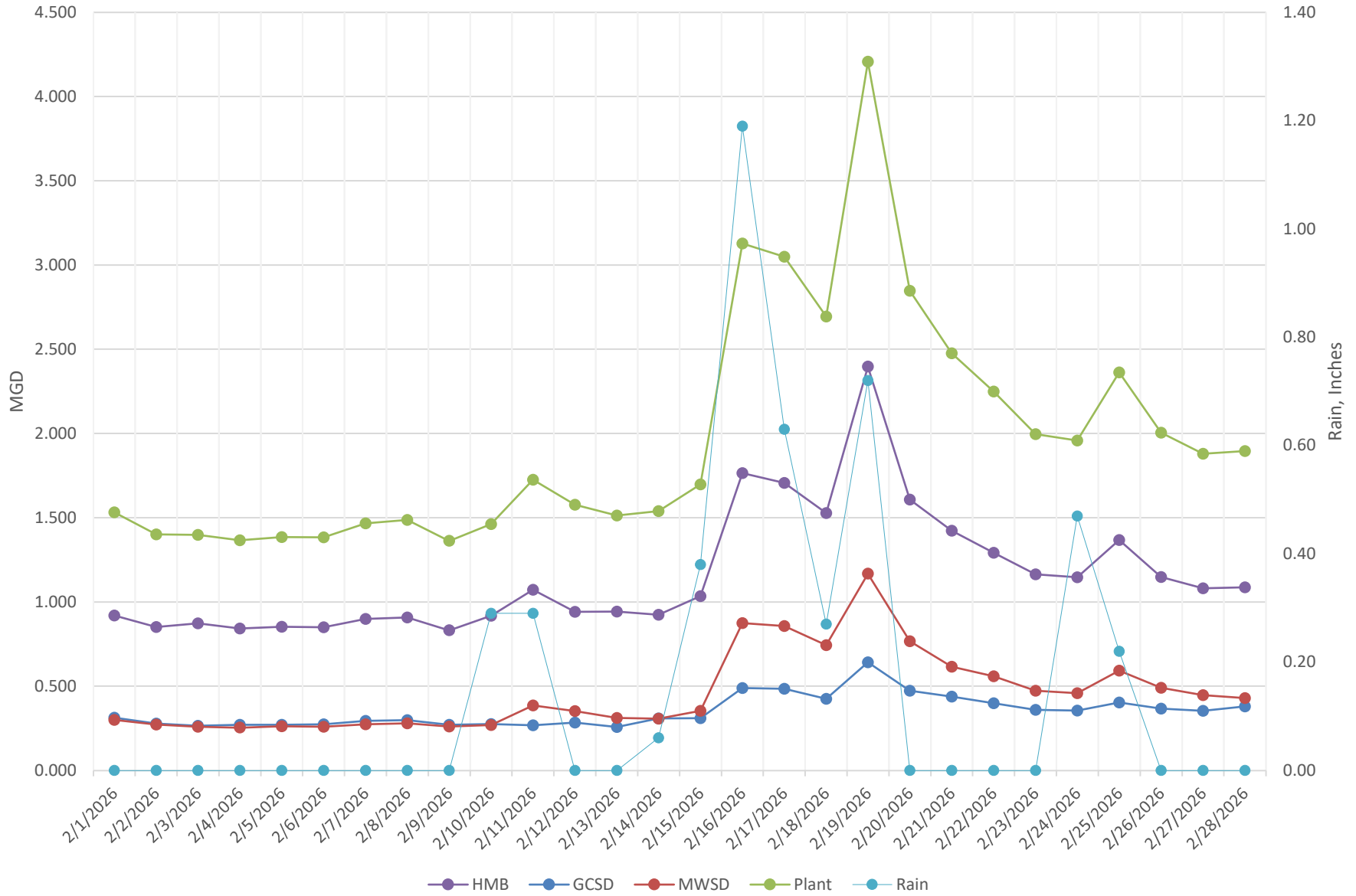
Monthly Flow Distribution Report for February 2026

<u>Date</u>	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>	<u>Rain Plant</u>	<u>Rain Portola</u>	<u>Rain Montara</u>
2/1/2026	0.919	0.313	0.300	1.531	0.00	0.00	0.00
2/2/2026	0.851	0.278	0.272	1.401	0.00	0.00	0.00
2/3/2026	0.873	0.265	0.259	1.397	0.00	0.00	0.00
2/4/2026	0.842	0.270	0.254	1.366	0.00	0.00	0.00
2/5/2026	0.852	0.271	0.262	1.385	0.00	0.00	0.00
2/6/2026	0.850	0.274	0.259	1.383	0.00	0.00	0.00
2/7/2026	0.899	0.295	0.273	1.467	0.00	0.00	0.00
2/8/2026	0.908	0.298	0.280	1.486	0.00	0.00	0.00
2/9/2026	0.832	0.271	0.260	1.363	0.00	0.00	0.05
2/10/2026	0.917	0.275	0.269	1.462	0.29	0.45	0.35
2/11/2026	1.073	0.268	0.385	1.726	0.29	0.24	0.54
2/12/2026	0.942	0.283	0.352	1.577	0.00	0.00	0.00
2/13/2026	0.943	0.258	0.312	1.513	0.00	0.00	0.00
2/14/2026	0.924	0.309	0.307	1.540	0.06	0.25	0.05
2/15/2026	1.034	0.310	0.353	1.697	0.38	0.65	0.60
2/16/2026	1.764	0.489	0.875	3.128	1.19	1.05	1.10
2/17/2026	1.707	0.485	0.857	3.048	0.63	1.00	0.85
2/18/2026	1.527	0.424	0.743	2.694	0.27	0.12	0.32
2/19/2026	2.397	0.642	1.168	4.207	0.72	0.56	0.97
2/20/2026	1.607	0.473	0.767	2.846	0.00	0.00	0.00
2/21/2026	1.423	0.437	0.616	2.476	0.00	0.00	0.00
2/22/2026	1.292	0.399	0.559	2.249	0.00	0.00	0.00
2/23/2026	1.164	0.360	0.473	1.997	0.00	0.00	0.00
2/24/2026	1.146	0.354	0.458	1.958	0.47	0.10	0.10
2/25/2026	1.367	0.403	0.592	2.363	0.22	0.13	0.16
2/26/2026	1.148	0.367	0.491	2.005	0.00	0.00	0.00
2/27/2026	1.080	0.353	0.446	1.880	0.00	0.00	0.00
2/28/2026	1.087	0.379	0.429	1.895	0.00	0.00	0.00
Totals	32.367	9.803	12.871	55.041	4.520	4.550	5.090

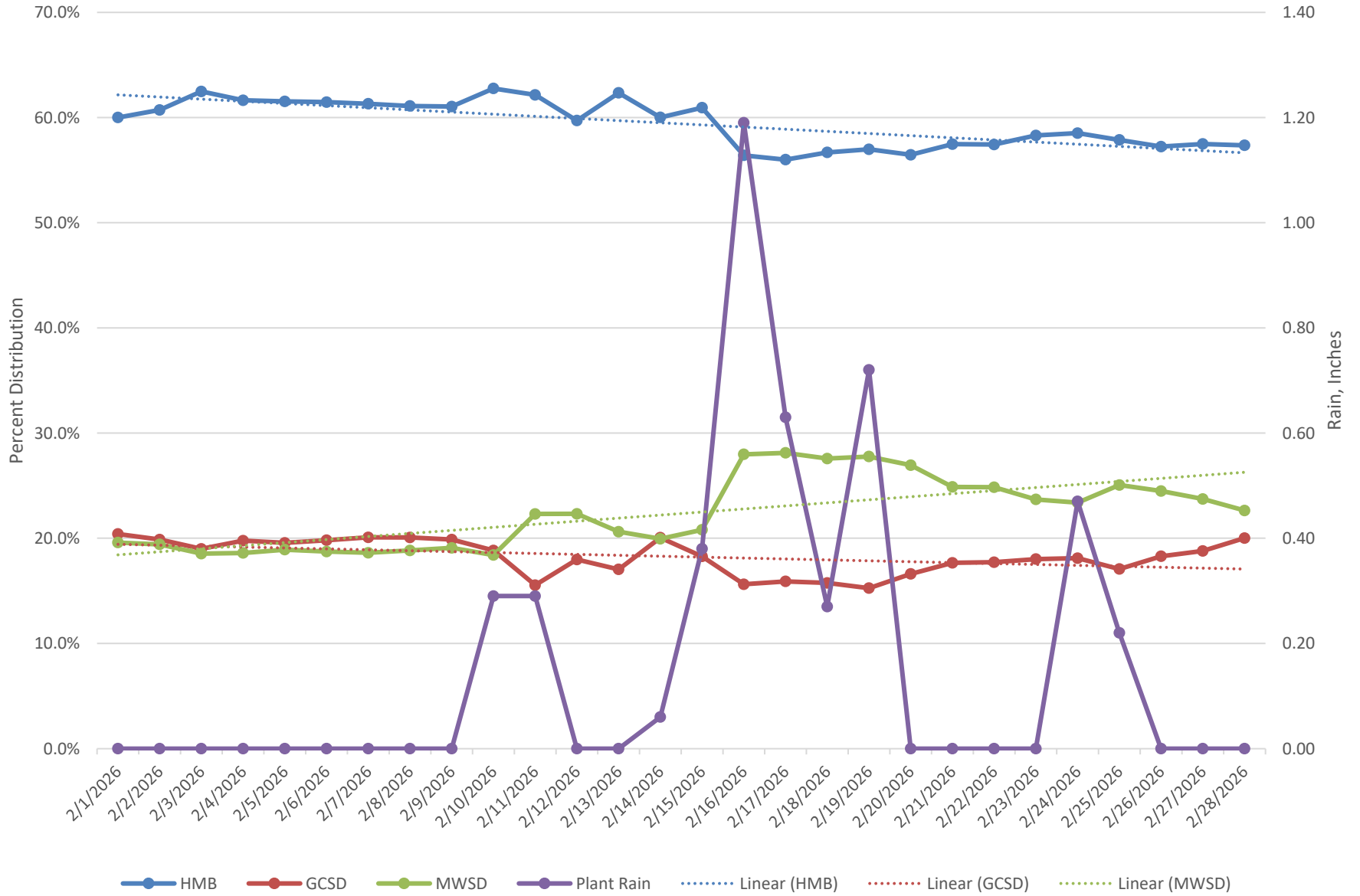
Summary

	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.832	0.258	0.254	1.363
Average	1.156	0.350	0.460	1.966
Maximum	2.397	0.642	1.168	4.207
Distribution	58.81%	17.81%	23.38%	100.0%

Sewer Authority Mid-Coastside Monthly Flow Distribution Report, February 2026

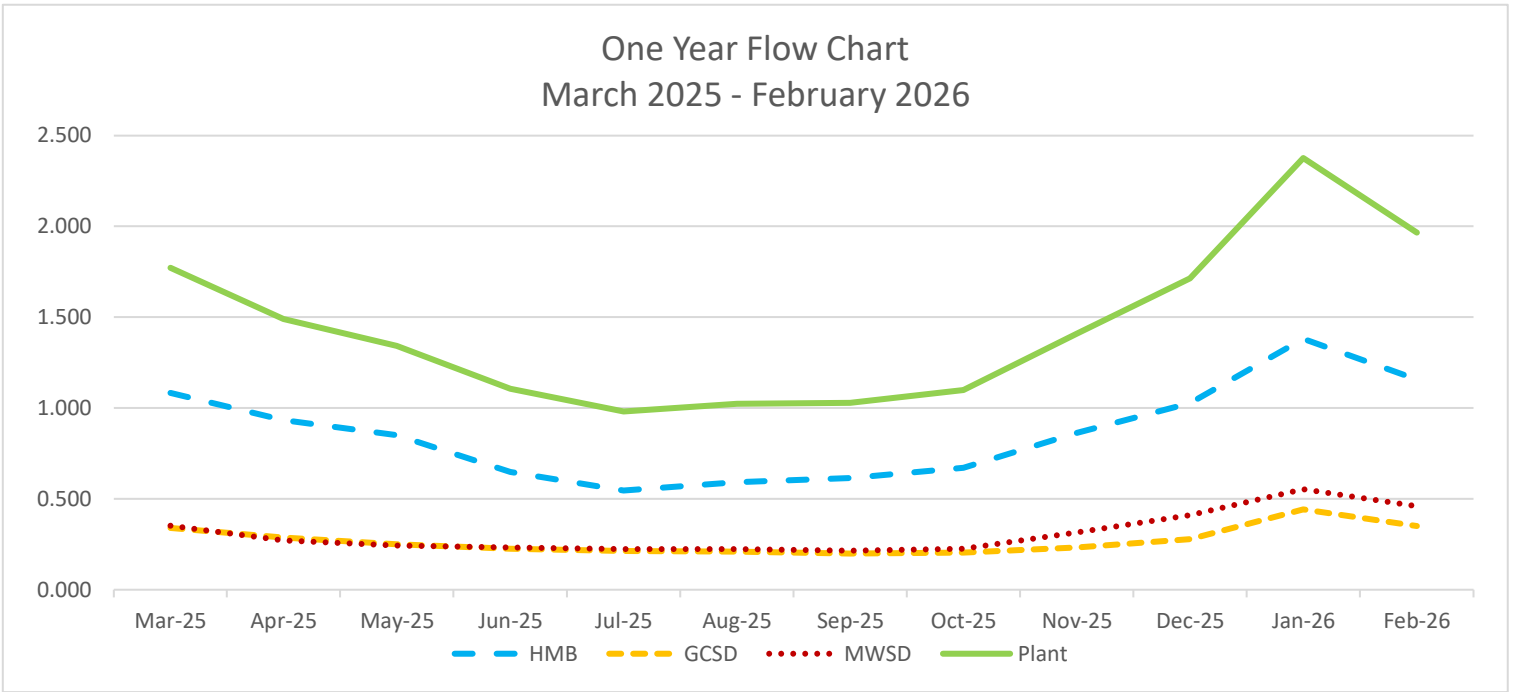


Percent Distribution February 2026

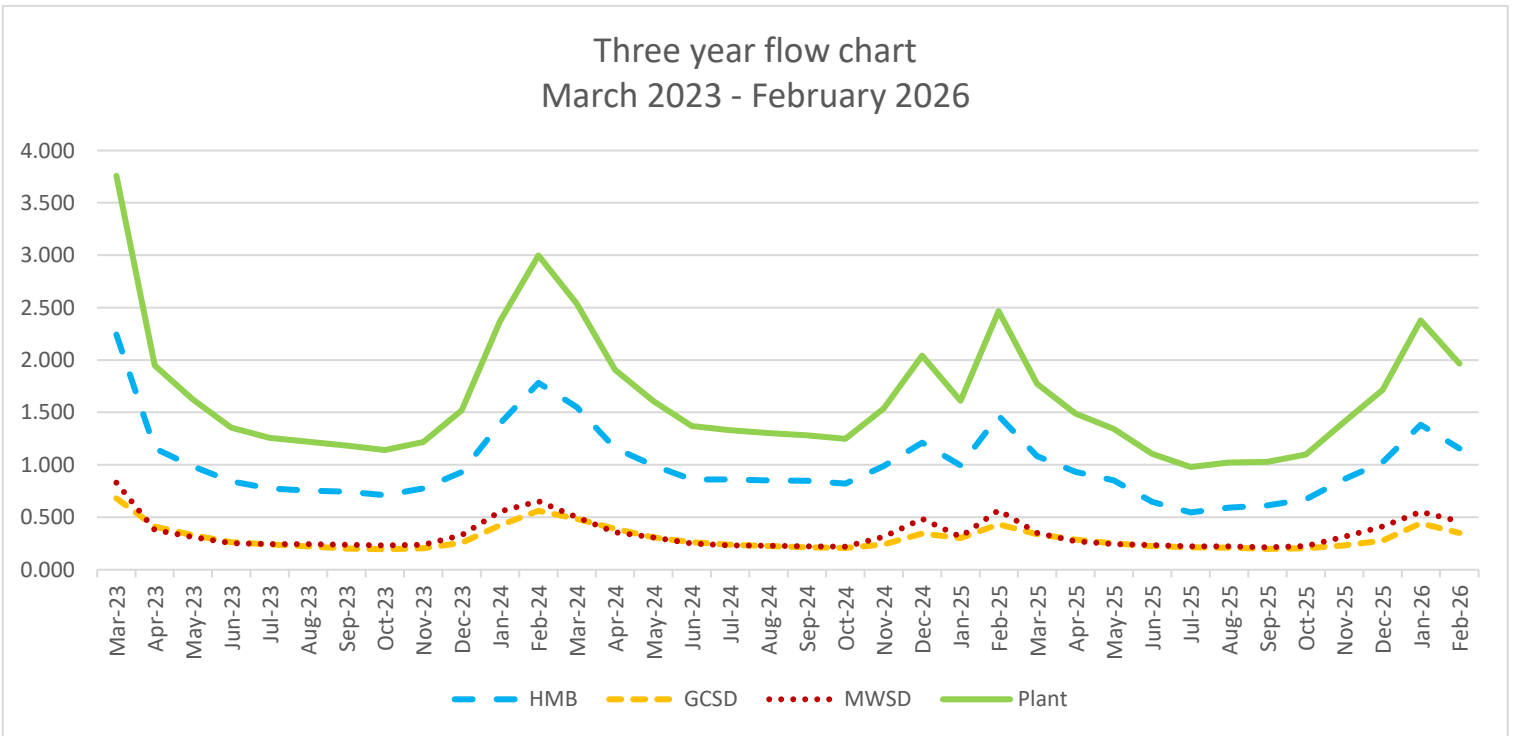


Most recent flow calibration January 2024 PS, June 2025 Plant inf

One Year Flow Chart
March 2025 - February 2026

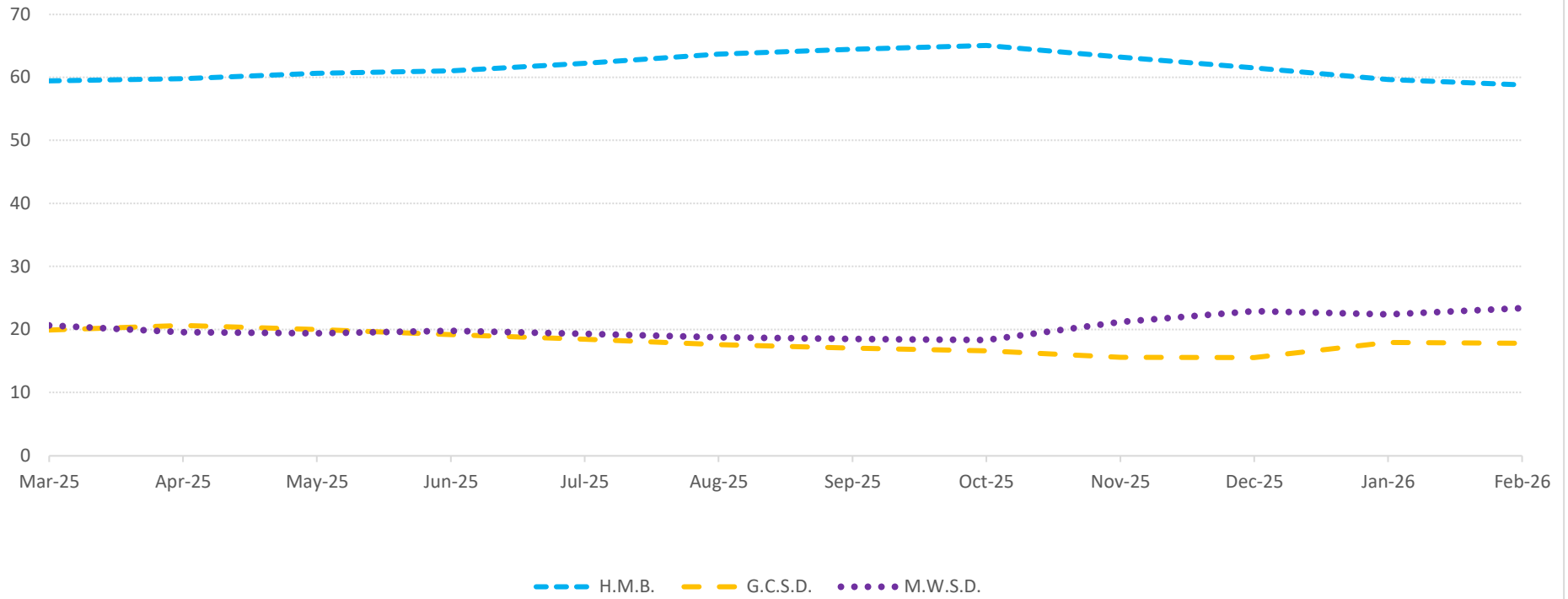


Three year flow chart
March 2023 - February 2026



Flow based percent distribution based for past year

1 year Distribution by %
March 2025 - February 2026






MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: April 2, 2026

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

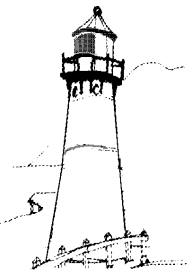
SUBJECT: Review of Current Investment Portfolio

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

- The District has some of its idle sewer funds deposited in the State of California's Local Agency Investment Fund (LAIF). The Monthly Average interest rate for February 2026 was 3.871%. The majority of the District's idle sewer funds are in the sewer account with the California Asset Management Program (CAMP) to take advantage of the higher interest returns. The current 7 day yield for 3/26/26 was 3.78%.
- The District has most of its idle water funds deposited in the California Asset Management Program (CAMP). The current 7 day yield for 3/26/26 was 3.78%.
- The District has one checking account with Wells Fargo Bank for Water and Sewer Funds that is largely backed by Federal securities.

RECOMMENDATION:

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



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

SUBJECT: Connection Permit Applications Received

As of April 2, 2026 the following new Sewer Connection Permit application was received since the last report:

Date of Application	Property Owner	Site Address	Home Size

As of April 2, 2026 the following new Water (Private Fire Sprinkler) Connection Permit application was received since the last report:

Date of Application	Property Owner	Site Address	Home Size

As of April 2, 2026 the following new Water Connection Permit application was received since the last report:

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

RECOMMENDATION:

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



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of April 2nd 2026

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

SUBJECT: Monthly Water Production Report

The attached two charts summarize the monthly water production for the District.

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

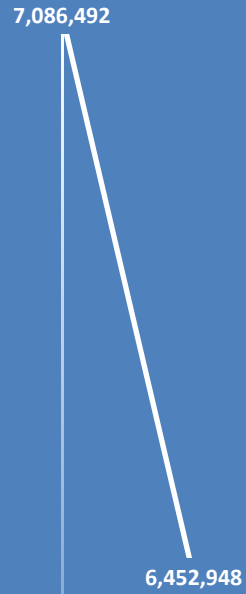
RECOMMENDATION:

No action is required. These reports are provided for the Board's information only.

Attachments: 2

TOTAL PRODUCTION 2026 (GALLONS)

GALLONS



	January	February	March	April	May	June	July	August	September	October	November	December
Total Production (Gallons)	7,086,492	6,452,948										

MONTH



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting of April 2nd, 2026

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

SUBJECT: Rain Report

The attached chart shows the monthly rainfall at Alta Vista Treatment Plant for the current and prior water years along with seven-year average rain fall.

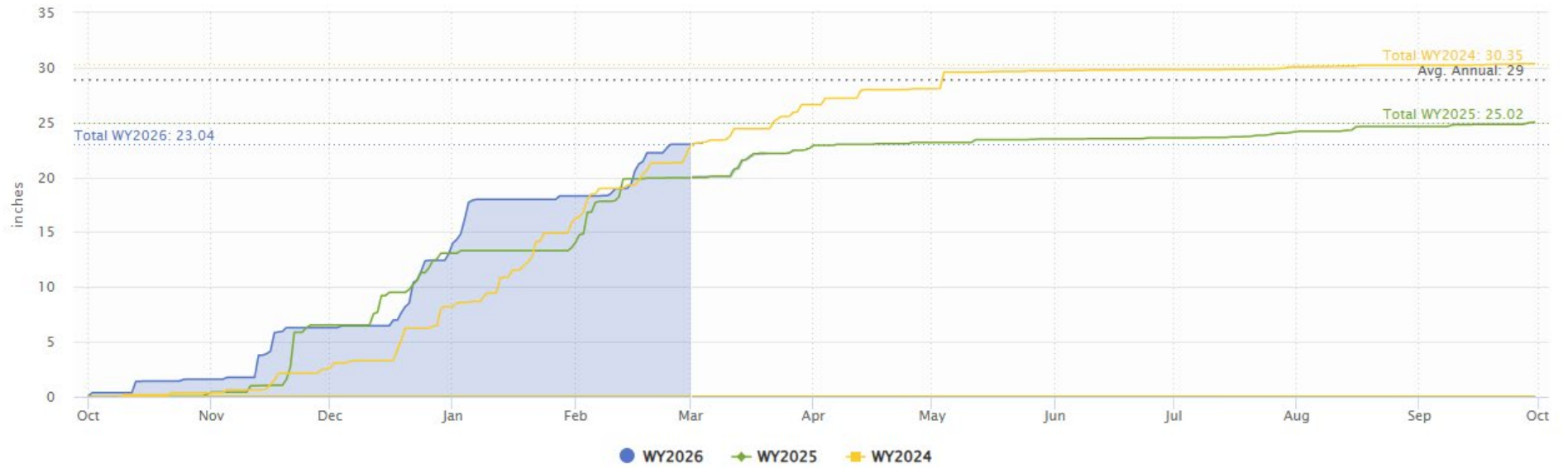
RECOMMENDATION:

No action is required. These reports are provided for the Board's information only.

Attachments: 2

Annual Cumulative Rainfall

Annual Cumulative Rainfall by Water Year



Monthly Cumulative Rainfall

Monthly Rainfall for Current Water Year





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: April 2nd, 2026

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

SUBJECT: Monthly Solar Energy Report

The attached chart summarizes the monthly solar production at the Alta Vista Array. Since the installation of the solar panels the District produced 52,958kWh and saved 90,028lbs of CO₂.

- please note - in Mid December the inverter failed. The panels being from 2006 should be replaced as they are well beyond their life span to produce. Then a new inverter sized appropriately for the new array can be purchased & installed.

RECOMMENDATION:

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

Attachments: 1



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of **April 2, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Monthly Public Agency Retirement
Service Report for January 2026.**

The District has received the monthly PARS report for January 2026.

Contributions are calculated on a bi-weekly basis, and contributions are made on a monthly basis.

The following monthly reports are submitted as consent agenda items on a monthly basis.

RECOMMENDATION:

This is for Board information only.

Attachment



**Montara Water and Sanitary Dist
Retirement Enhancement Plan**

**Monthly Account Report for the Period
1/1/2026 to 1/31/2026**

Clemens H. Heldmaier
General Manager
Montara Water and Sanitary Dist
P.O. Box 370131
Montara, CA 94037

Plan ID: P7-REP15A

Account Summary

Source	Beginning Balance as of 1/1/2026	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 1/31/2026
Contributions	\$2,190,378.31	\$7,617.86	\$49,838.86	(\$993.53)	\$1,221.47	\$0.00	\$2,245,620.03
TOTAL	\$2,190,378.31	\$7,617.86	\$49,838.86	(\$993.53)	\$1,221.47	\$0.00	\$2,245,620.03

Investment Selection

PARS Capital Appreciation - Index

Investment Objective

The primary goal of the Capital Appreciation - Index objective is growth of principal. The major portion of the assets are invested in equity securities and market fluctuations are expected.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
GENERAL	2.27%	3.15%	15.93%	14.19%	9.02%	-	03/08/16

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value.

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

January 2026 PARS Statement Detail

PARS beginning Balance as of January 1, 2026 \$ 2,190,378.31

Contributions:

December 15, 2025 Calculation

Wages paid	21,185.12		
Employer - 8.66%		\$	1,834.63
Employee - 8.5%		\$	1,800.74
Contribution subtotal			\$ 3,635.37

Fund Impact - PARS Wages		
Sewer	Water	Total
4,537.28	16,647.84	21,185.12
392.93	1,441.70	1,834.63

December 31, 2025 Calculation

Wages paid	23,208.00		
Employer - 8.66%		\$	2,009.81
Employee - 8.5%		\$	1,972.68
Contribution Subtotal			\$ 3,982.49

Fund Impact - PARS Wages		
Sewer	Water	Total
4,949.76	18,258.24	23,208.00
428.65	1,581.16	2,009.81

Total Contributions thru December \$ 7,617.86

Rounding \$ -

Earnings/(Losses) \$ 49,838.86

Expenses \$ (993.53)

Distributions \$ (1,221.47)

PARS Ending Balance as of January 1, 2026 \$ 2,245,620.03



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

SUBJECT: Review and Possible Action Concerning Sewer Authority Mid-Coastside Fiscal Year 2026-27 General Budget.

At the SAM Board of Directors meeting on March 9, 2026, the SAM Board approved the SAM General Budget for Fiscal Year 2026-27 to be sent to the member agencies for consideration and approval.

The overall General Budget is suggested to increase by \$1,482,859 or 15% over the prior fiscal year budget of \$10,072,266, which brings total budgeted expenditures to \$11,555,125. FY 2026-27 assessment for MWSD for the General Budget is \$2,354,401 which represents an increase of \$274,486 or 13% from prior fiscal year.

Kishen Prathivadi, SAM General Manager, will be available to present the General Budget.

RECOMMENDATION:

Adopt Resolution, No.____, Resolution of the Montara Water and Sanitary District Consenting to Approval by Sewer Authority Mid-Coastside of its General Budget for Fiscal Year 2026-2027.

Attachments

RESOLUTION NO. _____

RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT CONSENTING TO APPROVAL BY SEWER AUTHORITY MID-COASTSIDE OF ITS GENERAL BUDGET FOR FISCAL YEAR 2026-2027

WHEREAS, Sewer Authority Mid-Coastside (SAM) has, pursuant to Article III, Section (F)(3) of the Joint Exercise of Powers Agreement dated February 3, 1976, as amended, establishing said Authority, submitted its General Budget for fiscal year July 1, 2026 – June 30, 2027 for the consent of this District; and

WHEREAS, this Board has reviewed the aforesaid budget and desires to signify its approval thereof.

NOW THEREFORE, be it resolved by the Board of the Montara Water and Sanitary District, a public agency in the County of San Mateo, California, as follows:

1. Consent is hereby given to the approval by Sewer Authority Mid-Coastside of its General Budget for fiscal year 2026-2027 entitled, “General Budget – Fiscal Year 2026/27,” a copy of which is on file in the District’s Administrative Offices to which reference is hereby made for the particulars thereof.

2. The District Secretary is hereby authorized and directed to transmit a certified copy of this resolution to Sewer Authority Mid-Coastside, the Granada Community Services District and the City of Half Moon Bay.

President, Montara Water and Sanitary District

COUNTERSIGNED:

Secretary, Montara Water and Sanitary District

* * * *

I HEREBY CERTIFY that the foregoing Resolution No. _____ was duly and regularly passed and adopted by the Board of the Montara Water and Sanitary

RESOLUTION NO. _____

RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT CONSENTING TO APPROVAL BY SEWER AUTHORITY MID-COASTSIDE OF ITS GENERAL BUDGET FOR FISCAL YEAR 2026-2027

District, County of San Mateo, California, at a Regular Meeting thereof held on the 2nd day of April 2026, by the following vote:

AYES, Directors:

NOES, Directors:

ABSENT, Directors:

Secretary, Montara Water and Sanitary District



**General Budget
Fiscal Year 2026/27**

OPERATIONS BUDGET



EXECUTIVE SUMMARY

The Joint Exercise of Powers Agreement (Agreement) that created SAM and governs its day-to-day operations specifies that “The total expenses of operation and maintenance shall be shared in a manner based on flows into the single consolidated plant.” The General Budget is divided into Administrative Services, Treatment, Environmental Compliance, and Infrastructure.

The General Budget includes obligations for wages and benefits defined in employment and bargaining contracts, increases in retirement contributions, and other non-discretionary expenses.

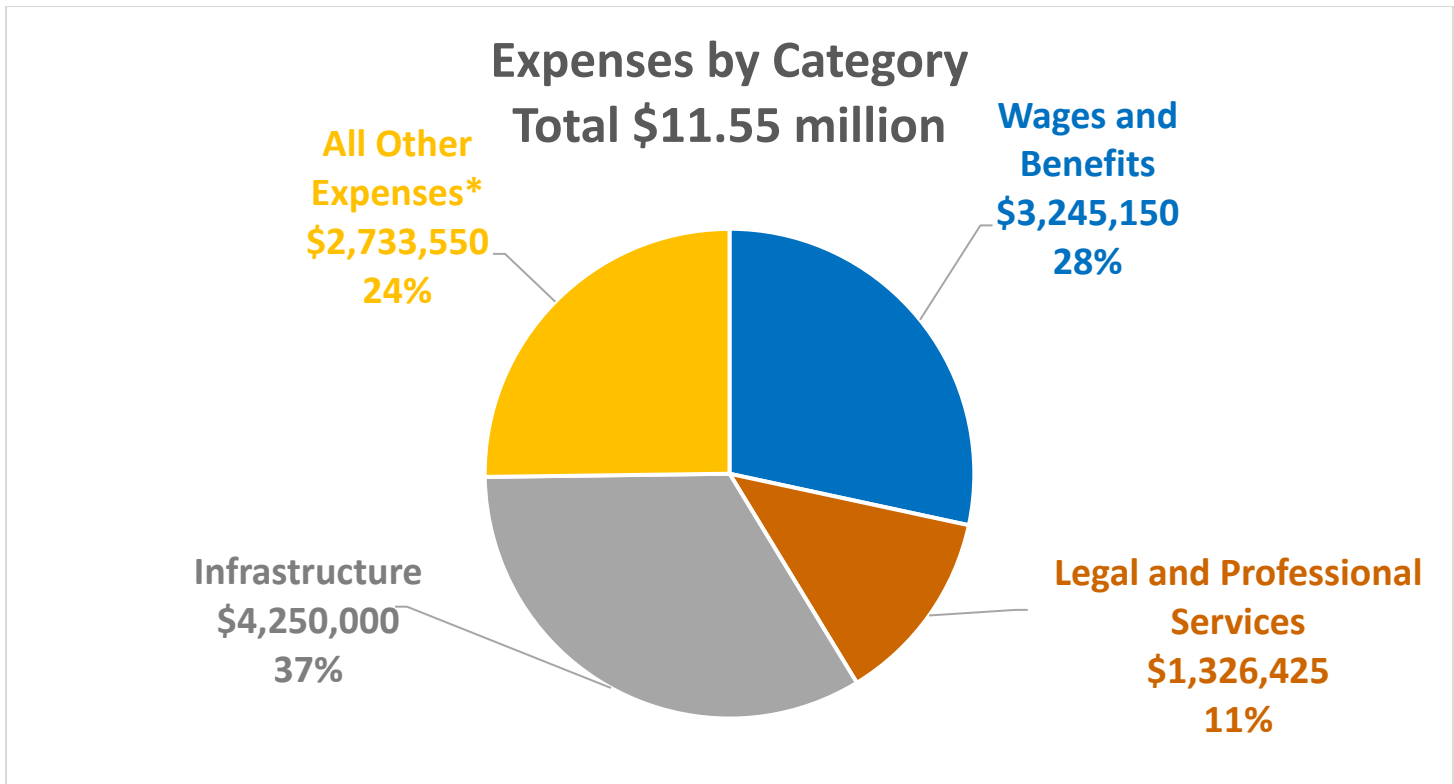
JPA Income & Expenses – General Budget

Operating Income		
Assessments - City of Half Moon Bay	6,988,951	
Assessments - Granada Community Services District	2,080,235	
Assessments - Montara Water & Sanitary District	2,354,401	
Interest Income	78,500	
NDWSCP Fees	53,037	
Total Operating Income		\$11,555,125
Operating Expenses		
Wages	2,078,100	
Benefits	1,167,050	
Legal Services	200,000	
Engineering Services	160,800	
Professional & Technical Services	965,625	
Professional Memberships	76,200	
Insurance Premiums	265,000	
Miscellaneous Expenses	120,800	
Utilities	839,300	
Travel & Training	64,400	
Equipment Rental/Lease	29,300	
Building & Maintenance Services	176,000	
Chemicals	470,000	
Permits & Licenses	62,100	
Supplies	128,450	
Equipment	417,000	

Infrastructure Projects	4,250,000	
Claims & Penalties	85,000	
Total Expenses		\$11,555,125
Total Operating Expenses (less Infrastructure)		\$7,305,125
Contribution to Reserve Funds (Revenues less Expenses)		\$0

The overall increase from the adopted budget for Fiscal Year 2025/26 to the adopted budget for Fiscal Year 2026/27 is \$1,482,859 (15%). This is primarily due to an increase in budget related to equipment and infrastructure.

Of the total General Budget, \$3.2 million (28%) is for Wages and Benefits. The cost of Infrastructure Improvements is \$4.25 million (37%). Legal, Engineering and Professional Services is \$1.3 million (11%) and accounts for a significant percentage of the budget due to SAM's dependency on contractors and consultants for technical and specialized services. Other expenses (including Utilities, Insurance, Equipment Rental, Maintenance Services, Chemicals, Permits, Supplies, Equipment, and Claims) represent 24% of the budget.



*All Other Expenses include: Utilities, Insurance, Equipment Rental, Maintenance Services, Chemicals, Permits, Supplies, Equipment, and Claims.

Division Budgets by Fiscal Year

	FY 2023/24 <u>Actual</u>	FY 2024/25 <u>Actual</u>	FY 2025/26 <u>Adopted</u>	FY 2026/27 <u>Proposed</u>	\$ <u>Change</u>	% <u>Change</u>
Administration	\$2,046,988	\$2,148,035	\$1,793,907	\$1,846,725	\$52,818	3%
Treatment	\$4,176,443	\$4,170,680	\$4,421,346	\$5,222,650	\$801,305	18%
Environmental Compliance	<u>\$196,956</u>	<u>\$192,050</u>	<u>\$212,013</u>	<u>\$235,750</u>	<u>\$23,737</u>	<u>11%</u>
Total Operating Budget	\$6,420,387	\$6,510,765	\$6,427,266	\$7,305,125	\$877,859	14%
Infrastructure	<u>\$3,258,684</u>	<u>\$3,388,625</u>	<u>\$3,645,000</u>	<u>\$4,250,000</u>	<u>\$605,000</u>	<u>17%</u>
Total General Budget	\$9,679,071	\$9,899,390	\$10,072,266	\$11,555,125	\$1,482,859	15%

The Administrative Services division increased \$52,818 (3%). Mainly due to the projected increase of Professional Services related to web hosting & IT support. In addition, Professional Memberships & Fees is expected to increase due to SAM's continued participation in the First Flush program.

The Treatment division increased \$801,305 or 18%, which is due to the known COLA & Merit increase of 4%. In addition, we are expecting and 11% increase in the cost of Health Benefits as well as payments of Retirement Contributions to CalPERS. We have budgeted an additional \$400K in the equipment line item to account for Non-Project Capital related expenses incurred by SAM on an annual basis.

The Environmental Compliance division budget increased by \$23,737 or 11% primarily due to the projected Payroll and Benefits increases.

The Infrastructure division increased \$605,000 to address various projects in the Authority Capital Improvement Plan.

BUDGET ALLOCATION AND ASSESSMENTS

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

Flow Results for Budget Allocations*

	HMB	GCSD	MWSD	
FY 2026/27	61.18%	18.21%	20.61%	(Based on Calendar Year 2025)
FY 2025/26	<u>60.24%</u>	<u>18.84%</u>	<u>20.92%</u>	(Based on Calendar Year 2024)
Variance	0.94%	-0.63%	-0.31%	

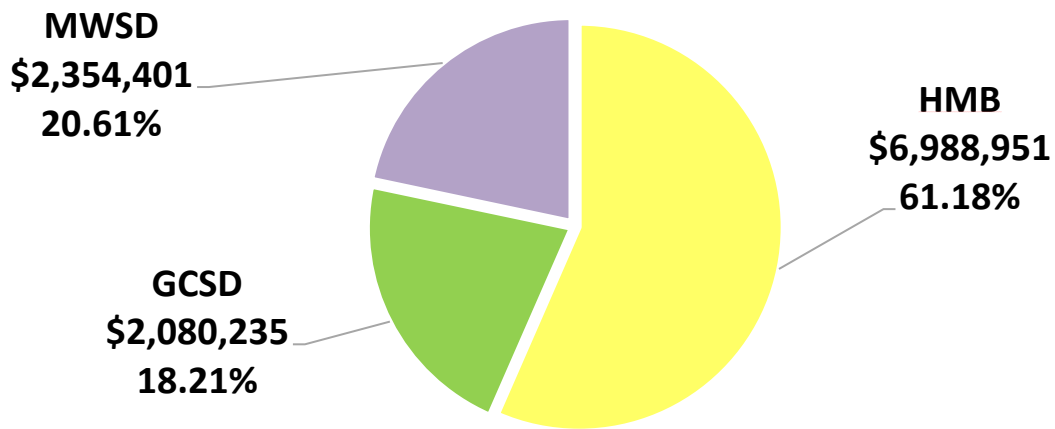
* The member agency assessments are allocated based on flow percentages from the previous calendar year. This allocation varies each year.

Total Assessments for Each Member Agency*

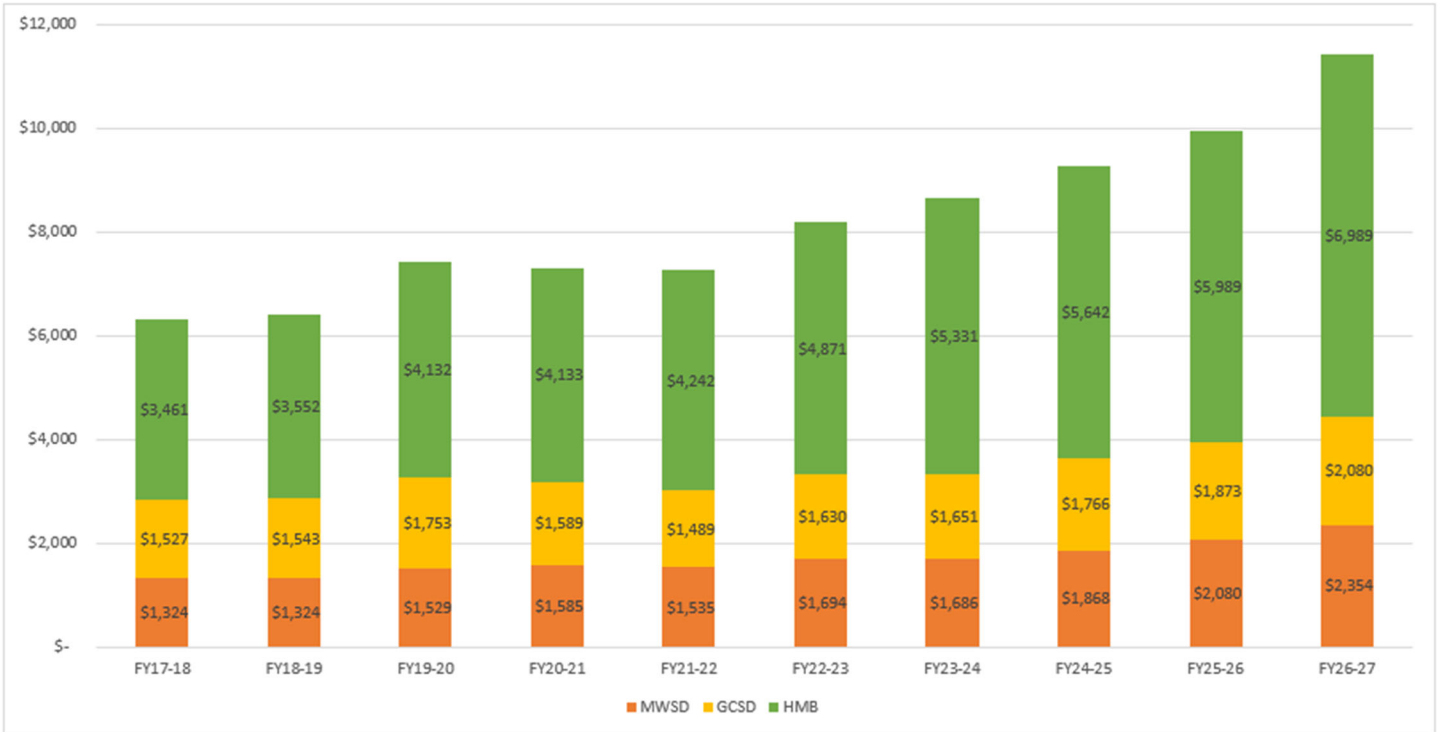
	FY 2023/24 <u>Actual</u>	FY 2024/25 <u>Actual</u>	FY 2025/26 <u>Adopted</u>	FY 2026/27 <u>Proposed</u>	\$ <u>Change</u>	% <u>Change</u>
Half Moon Bay	\$5,331,608	\$5,642,255	\$5,989,200	\$6,988,951	\$999,751	17%
Granada CSD	\$1,651,497	\$1,766,336	\$1,873,116	\$2,080,235	\$207,119	11%
Montara WSD	\$1,686,174	\$1,868,382	\$2,079,915	\$2,354,401	\$274,486	13%
Total	\$8,669,279	\$9,273,973	\$9,942,231	\$11,423,588	\$1,481,357	15%

* The assessments to the Member Agencies are rounded to nearest dollar.

**Assessments for FY 2026-27
Based on Calendar Year 2025 Flow**



Assessments History by Agency (in 1,000's)



OVERALL OPERATIONS BUDGET SUMMARY

(Includes: Administrative Services, Treatment, Environmental Compliance, and Infrastructure)

FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED
----------------------	-----------------------	-------------------------	----------------------

VARIANCE FY26/27 versus FY25/26

EXPENDITURES

Over/(Under)

<u>Personnel</u>							
1	Wages	1,770,658	1,786,300	1,799,105	1,906,100	119,800	7%
2	Premium Pay	166,455	144,100	142,859	172,000	27,900	19%
3	Health Benefits	306,074	354,596	334,360	400,750	46,154	13%
4	Retirement Cont.	762,068	541,000	544,707	591,400	50,400	9%
5	Retiree Med/OPEB	36,364	44,960	42,713	62,850	17,890	40%
6	Misc. Benefits	103,703	110,856	102,986	112,050	1,194	1%
7	Subtotal	3,145,322	2,981,812	2,966,729	3,245,150	263,338	9%
<u>Non-Personnel</u>							
8	Legal Services	237,120	235,000	173,818	200,000	(35,000)	(15%)
9	Engineering Services	254,378	150,243	155,347	160,800	10,557	7%
10	Professional Services	863,526	909,600	1,065,516	965,625	56,025	6%
11	Prof. Memberships	88,269	60,001	75,269	76,200	16,199	27%
12	Insurance Premiums	236,925	249,982	255,390	265,000	15,018	6%
13	Misc. Expenses	117,100	86,566	122,960	120,800	34,234	40%
14	Utilities	750,671	806,297	816,601	839,300	33,003	4%
15	Travel & Training	51,386	57,011	57,396	64,400	7,389	13%
16	Equipment Rental	25,756	27,875	22,674	29,300	1,425	5%
17	Bldg & Maint Services	166,137	148,100	132,108	176,000	27,900	19%
18	Chemicals	403,961	445,863	338,720	470,000	24,137	5%
19	Permits & Licenses	60,014	55,997	59,283	62,100	6,103	11%
20	Supplies	96,304	120,178	124,058	128,450	8,272	7%
21	Equipment	12,587	12,741	15,487	417,000	404,259	3173%
22	Infrastructure (***)	3,389,937	3,645,000	4,024,505	4,250,000	605,000	17%
23	Claims/Penalties (**)	-	80,000	70,000	85,000	5,000	6%
25	Subtotal	6,754,068	7,090,454	7,509,133	8,309,975	1,219,521	17%

Key Changes

Personnel costs: Increase due COLA and Merit increases and labor negotiations	\$ 263,338
Legal Services: Decrease expected due to conclusion of labor negotiations	\$ (35,000)
Professional Services: Increase due to estimates based on Year-to-Date Actuals	\$ 56,025
Utilities: Increase due to estimates based on Year-to-Date Actuals	\$ 33,003
Equipment: Increase due to inclusion of Non-Project plant repairs	\$ 404,259
Chemicals: Based on Year-to-Date Actuals	\$ 24,137
Insurance Premiums: Increase due to estimates based on Year-to-Date Actuals	\$ 15,018
All other Operating Expenses: Increase due to CPI and adjustments to other operating expenses	\$ 117,079
TOTAL GENERAL OPERATING EXPENDITURES BUDGET INCREASE	\$ 877,859
Infrastructure: Increase result of CIP (includes engineering costs, reclassified)	\$ 605,000
TOTAL GENERAL OPERATING EXPENDITURES BUDGET INCREASE	\$ 1,482,859

FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED
----------------------	-----------------------	-------------------------	----------------------

VARIANCE FY26/27 versus FY25/26	
------------------------------------	--

REVENUE

By Type:

27 JPA Assessments	9,276,973	9,942,231	9,942,231	11,423,588	1,481,357	15%
28 NDWSCP Fees	61,609	60,035	50,639	53,037	(6,998)	(12%)
31 Interest Earnings	81,566	70,000	83,210	78,500	8,500	12%
32 Misc. Revenue	387,448	-	59,745	-	-	-
34 REVENUE TOTAL	9,807,596	10,072,266	10,135,825	11,555,125	1,482,859	15%

By Agency:

35 Half Moon Bay	5,642,255	5,989,200	5,989,200	6,988,951	999,751	17%
36 Granada CSD	1,766,336	1,873,116	1,873,116	2,080,235	207,119	11%
37 Montara WSD	1,868,383	2,079,915	2,079,915	2,354,401	274,486	13%
38 TOTAL	9,276,974	9,942,231	9,942,231	11,423,588	1,481,357	15%

Key Changes

Assessments reflect Increased funding for Infrastructure Projects, Maintenance, Staff

TOTAL GENERAL OPERATING REVENUE BUDGET INCREASE

\$ 1,481,357

\$ 1,481,357

FINANCIAL DETAILS

The following is a list of key budget lines for FY2025/26 and 2026/27 budgets with brief explanations of the changes from year to year. This is a “budget to budget” comparison and does not necessarily represent current expenditures. Underlined items indicate a budget change in excess of \$10,000 year to year.

<u>Budget Line #</u>	<u>FY 2025/26</u>	<u>FY 2026/27</u>
1. <u>Wages</u> Increase is a result of PY COLA & Merit increase being estimated higher than necessary.	\$1,786,300	\$1,906,100
2. <u>Premium Pay</u> Overtime paid for staff to perform tasks outside of normal work times.	\$144,100	\$172,000
3. <u>Health Benefits</u> The cost of medical, dental, and vision benefits provided to employees based on the MOU and Unrepresented Employees.	\$354,596	\$400,750
4. <u>Retirement Contributions</u> SAM pays the employer contribution to CalPERS for retirement benefits as well as the unfunded liability.	\$541,000	\$591,400
5. <u>Retiree Medical/OPEB</u> Includes contributions to a Health Retirement Account for future retirees as well as current retiree medical premiums.	\$44,960	\$62,850
6. Misc. Benefits Includes Medicare, long-term and short-term disability, workers compensation, and matching funds to a 457 plan.	\$110,856	\$112,050
7. Personnel Subtotal Subtotal of all wage and benefit costs.	\$2,981,812	\$3,245,150
8. <u>Legal Services</u> Includes general counsel and employment legal fees	\$235,000	\$200,000
9. <u>Engineering Services</u> Increased to provide design and project management related to treatment division.	\$150,243	\$160,800

Budget Line #	FY 2025/26	FY 2026/27
10. <u>Professional Services</u> Includes ongoing services that are specialized and need to be performed by consultants rather than staff.	\$909,600	\$965,625
11. <u>Professional Memberships</u> Includes memberships in professional organizations for SAM and employees that keeps them current in industry practices and improves how SAM serves the community.	\$60,001	\$76,200
12. <u>Insurance Premiums</u> Property, liability, and pollution premiums based on utilization rates.	\$249,982	\$265,000
13. <u>Misc. Expenses</u> Includes incidental expenses (uniforms laundry services, radio and alarm systems, offsite storage, postage, claims, copier, phone system support, etc.) not reflected in other categories.	\$86,566	\$120,800
14. <u>Utilities</u> Electricity, water, telephone, solid waste, etc.	\$806,297	\$839,300
15. Travel & Training Training and travel related costs for attendance at industry conferences and seminars, and other related events to allow staff to keep current on technical skills and industry best practices.	\$57,011	\$64,400
16. Equipment Rental/Lease Short-term rental or lease of equipment (generators, storage tanks, etc.).	\$27,875	\$29,300
17. <u>Building & Maintenance Services</u> Includes janitorial, landscaping, and other regular building maintenance services.	\$148,100	\$176,000
18. <u>Chemicals</u> Includes chemicals used in the treatment of wastewater to meet regulatory standards.	\$445,863	\$470,000

Budget Line #	FY 2025/26	FY 2026/27
19. Permits & Licenses Annual costs for permits with local, regional and state agencies.	\$55,997	\$62,100
20. Supplies Office, computer, breakroom, and safety supplies.	\$120,178	\$128,450
21. <u>Equipment Purchase</u> Purchase of equipment use at SAM facilities not included in infrastructure projects.	\$12,741	\$417,000
22. <u>Infrastructure Projects</u> Includes costs of projects included in 5-Year CIP. Includes engineering costs associated.	\$3,645,000	\$4,250,000
23. Claims/Penalties Reflects claims expenses not covered by insurance.	\$80,000	\$85,000
25. Non-Personnel Subtotal Subtotal of all costs not associated with wages and benefits.	\$7,090,454	\$8,309,975
26. Total Total of all costs (sum of Personnel and Non-Personnel subtotals).	\$10,072,266	\$11,555,125

ADMINISTRATIVE SERVICES

By Category

FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED
----------------------	-----------------------	-------------------------	----------------------

VARIANCE FY26/27 versus FY25/26

EXPENDITURES

Over/(Under)

<u>Personnel</u>						
1	Wages	666,317	629,300	634,063	661,100	31,800 5%
2	Premium Pay	18,903	11,000	13,432	16,000	5,000 45%
3	Health Benefits	87,403	88,985	71,871	79,500	(9,485) (11%)
4	Retirement Cont.	340,271	93,000	54,354	57,700	(35,300) (38%)
5	Retiree Med/OPEB	28,400	13,500	17,509	28,100	14,600 108%
6	Misc. Benefits	29,693	28,800	20,948	18,800	(10,000) (35%)
7	Subtotal	1,170,987	864,585	812,177	861,200	(3,385) (0%)
<u>Non-Personnel</u>						
8	Legal Services	237,120	235,000	173,818	200,000	(35,000) (15%)
9	Engineering Services	20,698	-	-	-	- -
10	Professional Services	220,751	226,164	283,075	252,025	25,861 11%
11	Prof. Memberships	77,201	46,515	61,210	62,000	15,485 33%
12	Insurance Premiums	236,925	249,982	255,390	265,000	15,018 6%
13	Misc. Expenses	95,965	64,590	86,090	92,700	28,110 44%
14	Utilities	27,621	34,250	21,653	22,300	(11,950) (35%)
15	Travel & Training	8,586	5,335	7,403	6,600	1,265 24%
16	Equipment Rental	8,294	7,875	8,101	8,300	425 5%
17	Bldg & Maint Services	33,150	34,131	46,200	47,000	12,869 38%
18	Chemicals	-	-	-	-	- -
19	Permits & Licenses	-	-	-	-	- -
20	Supplies	10,738	12,844	16,936	13,600	756 6%
21	Equipment	-	2,637	5,087	6,000	3,363 128%
22	Infrastructure	-	-	-	-	- -
23	Claims/Penalties	-	10,000	10,000	10,000	- 0%
25	Subtotal	977,048	929,322	974,963	985,525	56,203 6%

ADMINISTRATIVE SERVICES

By Category

FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED	VARIANCE FY26/27 versus FY25/26	
----------------------	-----------------------	-------------------------	----------------------	---------------------------------------	--

REVENUE

By Type:

27 JPA Assessments	1,839,212	1,723,907	1,723,907	1,768,225	44,318	3%
28 Other Revenue	5,537	-	-	-	-	-
31 Interest Earnings	81,566	70,000	83,210	78,500	8,500	12%
32 Misc. Revenue - Grant	387,448	-	59,745	-	-	-
34 REVENUE TOTAL	2,313,762	1,793,907	1,866,862	1,846,725	52,818	3%

By Agency:

35 Half Moon Bay	1,118,609	1,038,482	1,038,482	1,081,800	43,318	4%
36 Granada CSD	350,186	324,784	324,784	321,994	(2,790)	(1%)
37 Montara WSD	370,417	360,641	360,641	364,431	3,790	1%
38 TOTAL	1,839,212	1,723,907	1,723,907	1,768,225	44,318	3%

Key Changes

Personnel Costs: Expected reduction of hours for admin division employee	\$ (3,385)
Legal Services: Decrease expected due to conclusion of labor negotiations	\$ (35,000)
Professional Services	\$ 25,861
Insurance Premiums: Increased based on expected increase in premiums	\$ 15,018
Claims/Penalties	\$ 0
All other Operating Expenses: Increase due to CPI and adjustments to other operating expenses	50,324
TOTAL ADMINISTRATION EXPENDITURES BUDGET INCREASE	\$ 52,818

Key Changes

Assessments reflect increases in Professional Services and Insurance Premiums	\$ 44,318
Key Changes TOTAL ADMINISTRATION REVENUE BUDGET INCREASE	\$ 44,318

TREATMENT By Category

FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED
----------------------	-----------------------	-------------------------	----------------------

VARIANCE FY26/27 versus FY25/26

Over/(Under)

EXPENDITURES

				Over/(Under)			
<u>Personnel</u>							
1	Wages	1,061,123	1,114,500	1,121,792	1,200,000	85,500	8%
2	Premium Pay	145,533	131,000	127,357	153,000	22,000	17%
3	Health Benefits	211,797	257,600	255,723	312,800	55,200	21%
4	Retirement Cont.	396,008	424,000	460,673	501,200	77,200	18%
5	Retiree Med/OPEB	7,897	30,785	24,543	34,000	3,215	10%
6	Misc. Benefits	71,597	78,641	79,357	89,800	11,159	14%
7	Subtotal	1,893,954	2,036,526	2,069,445	2,290,800	254,274	12%
<u>Non-Personnel</u>							
8	Legal Services	-	-	-	-	-	-
9	Engineering Services	233,680	150,243	155,347	160,800	10,557	7%
10	Professional Services	555,548	579,127	667,594	601,600	22,473	4%
11	Prof. Memberships	11,068	13,486	14,059	14,200	714	5%
12	Insurance Premiums	-	-	-	-	-	-
13	Misc. Expenses	21,069	21,976	36,713	28,100	6,124	28%
14	Utilities	723,050	772,047	794,948	817,000	44,953	6%
15	Travel & Training	42,510	51,171	49,743	57,200	6,029	12%
16	Equipment Rental	17,462	20,000	14,574	21,000	1,000	5%
17	Bldg & Maint Services	132,987	113,969	85,908	129,000	15,031	13%
18	Chemicals	400,476	442,363	334,158	465,000	22,637	5%
19	Permits & Licenses	60,014	55,997	59,283	62,100	6,103	11%
20	Supplies	67,189	84,336	84,352	89,850	5,514	7%
21	Equipment	10,361	10,104	10,400	411,000	400,896	3968%
22	Infrastructure	1,311	-	860,238	-	-	-
23	Claims/Penalties	-	70,000	60,000	75,000	5,000	7%
25	Subtotal	2,276,725	2,384,819	3,227,318	2,931,850	547,031	23%

Key Changes

Personnel Costs: Increase due COLA and merit increases as well as the cost of Benefits	\$ 254,274
Utilities	\$ 44,953
Professional Services	\$ 22,473
Equipment	\$ 400,896
Chemicals	\$ 22,637
All other operating expenses: Increase due to CPI and adjustments to other Operating Expenses	<u>\$ 56,072</u>

TOTAL TREATMENT EXPENDITURES BUDGET INCREASE

\$ 801,305

**TREATMENT
By Category**

	FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED	VARIANCE FY26/27 versus FY25/26	
REVENUE						
<u>By Type:</u>						
27 JPA Assessments	4,185,865	4,361,311	4,361,311	5,169,613	808,302	19%
28 NDWSCP Fees	56,072	60,035	50,639	53,037	(6,998)	(12%)
31 Interest Earnings	-	-	-	-	-	-
32 Misc. Revenue	-	-	-	-	-	-
34 REVENUE TOTAL	4,241,937	4,421,346	4,411,950	5,222,650	801,304	18%
<u>By Agency:</u>						
35 Half Moon Bay	2,545,843	2,627,254	2,627,254	3,162,769	535,515	20%
36 Granada CSD	796,989	821,671	821,671	941,387	119,716	15%
37 Montara WSD	843,033	912,386	912,386	1,065,457	153,071	17%
38 TOTAL	4,185,865	4,361,311	4,361,311	5,169,613	808,302	19%

Key Changes

Assessments reflect net increased funding for Personnel, Utilities, Chemicals & Equipment

TOTAL TREATMENT REVENUE BUDGET INCREASE

\$ 808,302
\$ 808,302

ENVIRONMENTAL COMPLIANCE By Category

FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED
----------------------	-----------------------	-------------------------	----------------------

VARIANCE FY26/27 versus FY25/26

EXPENDITURES

Over/(Under)

<u>Personnel</u>						
1	Wages	43,219	42,500	43,250	45,000	2,500 6%
2	Premium Pay	2,019	2,100	2,070	3,000	900 43%
3	Health Benefits	6,875	8,011	6,766	8,450	439 5%
4	Retirement Cont.	25,789	24,000	29,680	32,500	8,500 35%
5	Retiree Med/OPEB	67	675	661	750	75 11%
6	Misc. Benefits	2,413	3,415	2,680	3,450	35 1%
7	Subtotal	80,380	80,701	85,107	93,150	12,449 15%
<u>Non-Personnel</u>						
8	Legal Services	-	-	-	-	- -
9	Engineering Services	-	-	-	-	- -
10	Professional Services	87,226	104,309	114,847	112,000	7,691 7%
11	Prof. Memberships	-	-	-	-	- -
12	Insurance Premiums	-	-	-	-	- -
13	Misc. Expenses	66	-	157	-	- -
14	Utilities	-	-	-	-	- -
15	Travel & Training	290	505	250	600	95 19%
16	Equipment Rental	-	-	-	-	- -
17	Bldg & Maint Services	-	-	-	-	- -
18	Chemicals	3,486	3,500	4,562	5,000	1,500 43%
19	Permits & Licenses	-	-	-	-	- -
20	Supplies	18,376	22,998	22,770	25,000	2,002 9%
21	Equipment	2,226	-	-	-	- -
22	Infrastructure	-	-	-	-	- -
23	Claims/Penalties	-	-	-	-	- -
25	Subtotal	111,670	131,312	142,586	142,600	11,288 9%

Key Changes

Personnel Costs: Increase due to Merit and COLA increases	\$ 12,449
Professional Services: based on current trends	\$ 7,691
Net increase in Wages, Utilities, Services, and Supplies	\$ 3,597
TOTAL ENVIRONMENTAL COMPLIANCE EXPENDITURES BUDGET INCREASE	\$ 23,737

**ENVIRONMENTAL COMPLIANCE
By Category**

	FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED	VARIANCE FY26/27 versus FY25/26	
REVENUE						
By Type:						
27 JPA Assessments	251,896	212,013	212,013	235,750	23,737	11%
28 NDWSCP Fees	-	-	-	-	-	-
31 Interest Earnings	-	-	-	-	-	-
32 Misc. Revenue	-	-	-	-	-	-
34 REVENUE TOTAL	251,896	212,013	212,013	235,750	23,737	11%
By Agency:						
35 Half Moon Bay	153,203	127,717	127,717	144,232	16,515	13%
36 Granada CSD	47,961	39,943	39,943	42,930	2,987	7%
37 Montara WSD	50,732	44,353	44,353	48,588	4,235	10%
38 TOTAL	251,896	212,013	212,013	235,750	23,737	11%

Key Changes

Assessments reflect Increased funding for Wages, Benefits, and Other Expenses \$ 23,737

TOTAL ENVIRONMENT COMPLIANCE REVENUE BUDGET INCREASE \$ 23,737

INFRASTRUCTURE By Category

FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED
----------------------	-----------------------	-------------------------	----------------------

VARIANCE FY26/27 versus FY25/26

EXPENDITURES

Over/(Under)

	FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED		
<u>Personnel</u>						
1 Wages	-	-	-	-	-	-
2 Premium Pay	-	-	-	-	-	-
3 Health Benefits	-	-	-	-	-	-
4 Retirement Cont.	-	-	-	-	-	-
5 Retiree Med/OPEB	-	-	-	-	-	-
6 Misc. Benefits	-	-	-	-	-	-
7 Subtotal	-	-	-	-	-	-
<u>Non-Personnel</u>						
8 Legal Services	-	-	-	-	-	-
9 Engineering Services	-	-	-	-	-	-
10 Professional Services	-	-	-	-	-	-
11 Prof. Memberships	-	-	-	-	-	-
12 Insurance Premiums	-	-	-	-	-	-
13 Misc. Expenses	-	-	-	-	-	-
14 Utilities	-	-	-	-	-	-
15 Travel & Training	-	-	-	-	-	-
16 Equipment Rental	-	-	-	-	-	-
17 Bldg & Maint Services	-	-	-	-	-	-
18 Chemicals	-	-	-	-	-	-
19 Permits & Licenses	-	-	-	-	-	-
20 Supplies	-	-	-	-	-	-
21 Equipment	-	-	-	-	-	-
22 Infrastructure (A)	3,388,625	3,645,000	3,164,267	4,250,000	605,000	17%
23 Claims/Penalties	-	-	-	-	-	-
25 Subtotal	3,388,625	3,645,000	3,164,267	4,250,000	605,000	17%

Key Changes

Increased to address the projects identified in the FY2026-27 Capital Improvement Plan Budget

TOTAL INFRASTRUCTURE EXPENDITURES BUDGET INCREASE

\$ 605,000

INFRASTRUCTURE By Category

	FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED	VARIANCE FY26/27 versus FY25/26	
REVENUE						
By Type:						
27 JPA Assessments	3,000,000	3,645,000	3,645,000	4,250,000	605,000	17%
28 NDWSCP Fees	-	-	-	-	-	-
31 Interest Earnings	-	-	-	-	-	-
32 Misc. Revenue	-	-	-	-	-	-
34 REVENUE TOTAL	3,000,000	3,645,000	3,645,000	4,250,000	605,000	17%
By Agency:						
35 Half Moon Bay	1,824,600	2,195,748	2,195,748	2,600,150	404,402	18%
36 Granada CSD	571,200	686,718	686,718	773,925	87,207	13%
37 Montara WSD	604,200	762,534	762,534	875,925	113,391	15%
38 TOTAL	3,000,000	3,645,000	3,645,000	4,250,000	605,000	17%

Key Changes

Increased to address the projects identified in the FY2026-27 Capital Improvement Plan Budget

TOTAL INFRASTRUCTURE REVENUE BUDGET INCREASE

\$ 605,000

HIGHLIGHTS

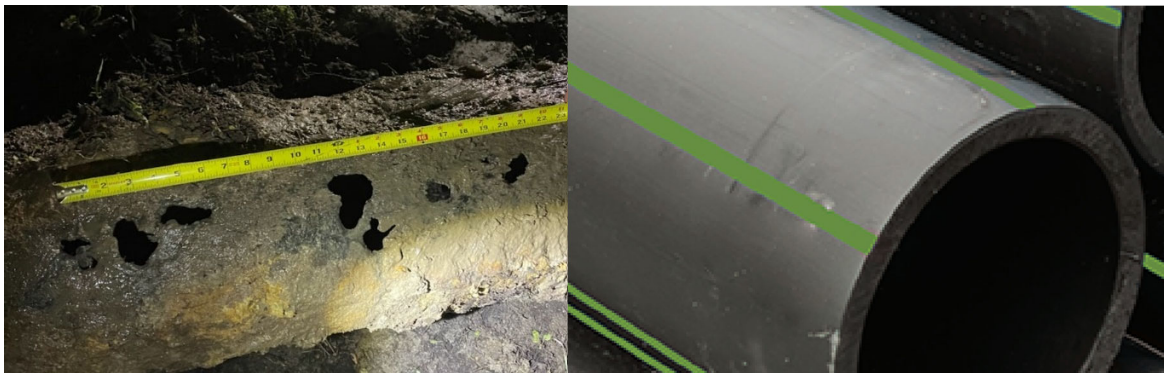
- Infrastructure Projects addressed in FY 2025/26
 - ✓ SAM Force Main Refurbishment Montara Segment – Progressive Design Build in Progress
 - ✓ Completed installation of Boiler #1. Awaiting Boiler #2.
 - ✓ Electrical Building Relocation- Design in Progress.
 - ✓ Completed Installation of Primary Sludge Pumps
 - ✓ Completed Installation of Grit Pumps
 - ✓ Completed installation of #3 Water Pumps

Project: Rehabilitation of SAM Force Main situated in Montara

Priority: Rehabilitation/Replacement/Safety

The SAM Force Main situated in Montara Rehabilitation (MFM) Project addresses aging, at-risk pipeline within the Intertie Pipeline System. The MFM conveys wastewater from the Montara and Moss Beach communities to SAM’s Wastewater Treatment Plant in Half Moon Bay. The MFM is approximately 16,750 feet in length, ranging from 12 to 14-inches in diameter and was constructed of ductile iron pipe (DIP) in the early 1980s.

A 2017 project replaced the first 2,500 feet of MFM from Montara Pump Station to the end of Vallemar Street with high-density polyethylene (HDPE) pipe and replaced the associated air/vacuum relief valves. A 12-inch-diameter DIP portion of the MFM experienced failure during the atmospheric river storm that started on December 31, 2022, which was declared as a disaster at both the State and Federal levels. SAM’s emergency response included replacement of an 850-ft portion of the impacted force main with HDPE. It is proposed to replace the remaining 13,400 feet of the MFM project before June 30, 2026.



CIP Total Cost: \$10,000,000

Project Funding: This project will be funded by SAM’s Infrastructure Program

Basis of Priority: This priority project continues the best practice of rehabilitating aging force main to mitigate sanitary sewer overflows, human health risks, environmental damages, and other regulatory violations.

Annual Cost Distribution and Schedule

CIP Total	FY2024/25	FY2025/26	FY2026/27	FY 2027/28	FY 2028/29
10.160M	3.0M	3.510M	3.65M	-	-

SEWER AUTHORITY MID-COASTSIDE
CAPITAL IMPROVEMENT PROGRAM FY2026 - FY2027

Project: Replace Effluent Pumps 1, 2, and 3

This project involves replacing effluent pumps/motors 1, 2, and 3. These pumps are old and exceeded their useful lives. These pumps are no longer manufactured and replacement parts must be custom fabricated when necessary. Equipment have been purchased and require installation.



Effluent pumps 1, 2, and 3

CIP Total Cost: \$450,000

Project Funding: This project will be funded by SAM's Infrastructure Program

Reason: This project is a priority because these pumps are responsible for conveying all flow out of the WWTP during storm events and high tide when ocean outfall can no longer flow by gravity. Since the WWTP could potentially flood in an event such as this, the pumps must be maintained in peak reliable condition at all times.

Annual Cost Distribution and Schedule

CIP Total	FY2026				
450,000	450,000				

SEWER AUTHORITY MID-COASTSIDE
CAPITAL IMPROVEMENT PROGRAM FY2026 - FY2027

Project: Montara Pump Station - Replace Pump 1

Priority: Rehabilitation/Replacement

This project involves replacing pumps No. 1 at the Montara Pump Station with submersible grinder style pump similar to pump No. 3. This pump has been purchased and needs to be installed.



CIP Total Cost: \$100,000

Project Funding: This project will be funded by SAM's Infrastructure Program

Basis of Priority: This is a discretionary project that will benefit the performance and reliability of the Montara Pump Station by replacing pump No. 1 with a higher efficiency grinder style pump.

Annual Cost Distribution and Schedule

CIP Total	FY2026				
100,000	100,000				

SEWER AUTHORITY MID-COASTSIDE
CAPITAL IMPROVEMENT PROGRAM FY2026 - FY2027

Project: Portola Pump Station - Replace Pump 1

Priority: Rehabilitation/Replacement

This project replaces pump 1. Pump 1 is the most frequently used pump at the station and sees the most run time. The pump is old and comprised of multiple different parts of varying age and presumed reliability. The pump has been purchased and needs to be installed.



Pumps 1, 2, 3, and 4 (from left to right)

CIP Total Cost: \$50,000

Project Funding: This project will be funded by SAM's Infrastructure Program

Basis of Priority: This project is a priority since the components of pump are old and require replacement.

Annual Cost Distribution and Schedule

CIP Total	FY2026				
50,000	50,000				

Position Control List

<u>Classifications</u>	<u>Authorized Positions</u>
<u>Administrative Services:</u>	
General Manager	1.0
Finance Officer	1.0
Accounting Technician	1.0
Administrative Assistant	<u>1.0</u>
	4.0
<u>Operations & Maintenance:</u>	
<i>Engineering & Construction Contracts Manager (Defunded)</i>	0.0
Supervisor of Treatment / Field Operations	0.75
Maintenance Mechanic I/II/III	2.0
Operator I/II/III	2.0
Lead Operator	4.0
<i>Utility Worker (Defunded)</i>	<u>0.0</u>
	8.75
<u>Environmental Compliance:</u>	
Supervisor of Treatment / Field Operations	.25
Total Authorized – General Budget	13.0
<u>Collection Services:</u>	
Collection Maintenance Worker I/II/III	3.0
Maintenance Mechanic I/II/III	<u>1.0</u>
Total Authorized – Collections Services	4.0
Grand Total Authorized Authority	17.0



SEWER AUTHORITY MID-COASTSIDE
Staff Report

TO: Honorable Board of Directors
FROM: Kishen Prathivadi, General Manager
SUBJECT: Discuss Proposed General Budget for FY 2026/27 and Authorize the General Manager to Submit it to Member Agencies for Approval.

Executive Summary

The purpose of this report is to discuss the proposed General Budget for FY 2026/27 and authorize the General Manager to submit it to Member Agencies for approval.

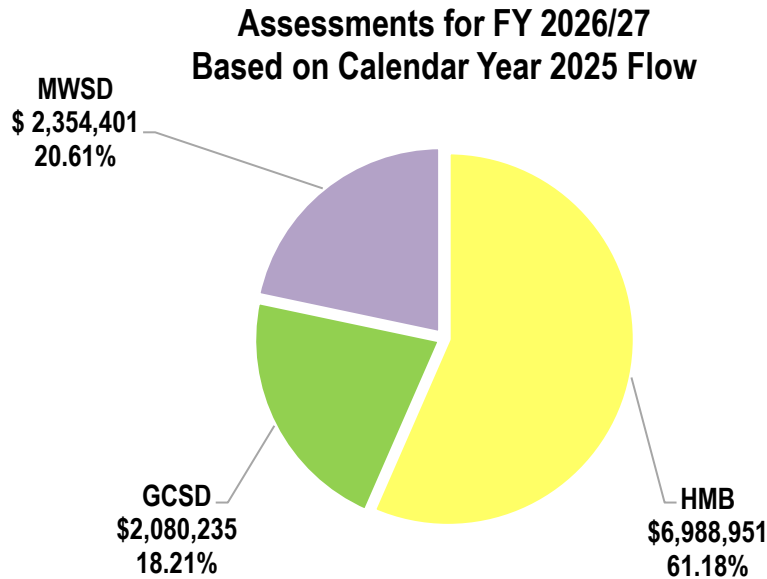
Fiscal Impact

The Operation and Maintenance expenditure budget for FY 2026/27 is \$11.5 million, including infrastructure project expenses. This is an *overall increase* of \$1,482,859 from the FY 2025/26 adopted budget. The impact to the member agency assessments is:

Assessments for Each Member Agency

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	\$	%
	Actual	Actual	Adopted	Proposed	Change	Change
Half Moon Bay	\$ 5,331,608	\$ 5,642,255	\$ 5,989,200	\$ 6,988,951	\$ 999,751	17%
Granada CSD	\$ 1,651,497	\$ 1,766,336	\$ 1,873,116	\$ 2,080,235	\$ 207,119	11%
Montara WSD	\$ 1,686,174	\$ 1,866,382	\$ 2,079,915	\$ 2,354,401	\$ 274,486	13%
	\$ 8,669,279	\$ 9,274,973	\$ 9,942,231	\$ 11,423,587	\$ 1,481,356	15%

BOARD MEMBERS: N. Marsh B. Dye S. Boyd
 P. Nagengast D. Ruddock K. Slater-Carter
ALTERNATE MEMBERS: W. Bowles B. Softky J. Randle
 M. Allen



Strategic Plan Compliance

The recommendations in the proposed budget comply with SAM Strategic Plan Goal 3: “Consider long-term costs and ensure that finances are stable and understandable by the board, member agencies, and the public.”

Background and Discussion/Report

The General Budget includes all Operation and Maintenance (O&M) costs for SAM and are allocated to four divisions: Administrative Services, Treatment, Environmental Compliance, and Infrastructure. The proposed budget includes obligations for wages and benefits defined in employment and bargaining contracts, increases in retirement contributions, and other non-discretionary expenses.

Staff made the following assumptions in determining changes from the FY 2025/26 adopted budget.

- The position of Engineering & Construction Contracts Manager continues to be defunded.
- All applicable merit step increases will be earned per the MOU with Local No. 39.
- All authorized positions are funded. Salaries for filled positions are estimated at one step up. Salaries for currently vacant positions are estimated at mid-step. There are a total of 17 positions:
 - 7 employees are scheduled for a step increase.
 - One is the General Manager who is on a contract.

BOARD MEMBERS:	N. Marsh P. Nagengast	B. Dye D. Ruddock	S. Boyd K. Slater-Carter
ALTERNATE MEMBERS:	W. Bowles M. Allen	B. Softky	J. Randle

- All services, supplies, and utilities will be increased by a 5% CPI unless specific adjustment was deemed necessary based on actual experience or known factors.

Budget Overview

The General Budget, including the proposed infrastructure projects, has been discussed by the Member Agency Managers and by the Finance Committee. The presentation today is for the Board to review and follow-up with agency staff and respective Council/Boards for comment. Final approval of the proposed budget will take place later in the process.

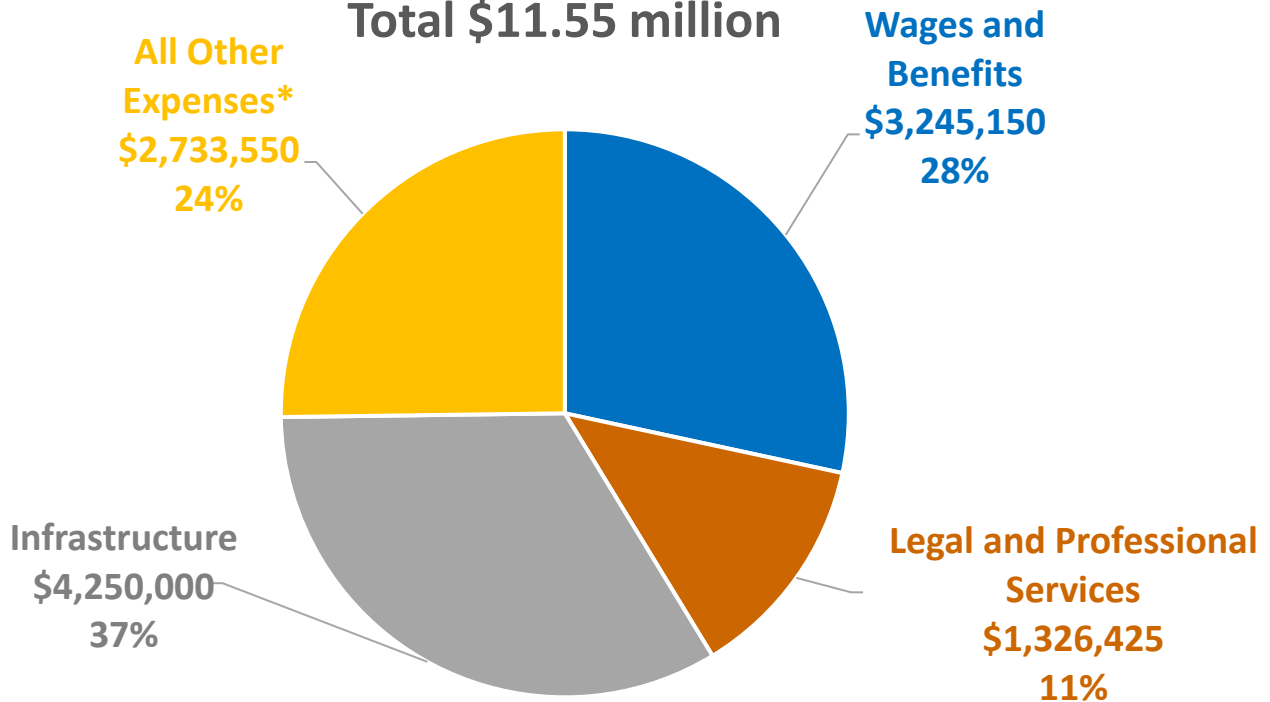
The overall increase from the adopted budget for Fiscal Year 2025/26 to the proposed budget for Fiscal Year 2026/27 is \$1,482,859 or 15%. This is primarily due to an increase in the estimated cost of infrastructure improvements as well as expected non-project capital improvements.

Of the total General Budget, \$3.24 million (28%) is for Wages and Benefits. The cost of Infrastructure improvements is \$4.25 million (37%). Legal, Engineering and Professional Services is \$1.33 million (11%) and accounts for a significant percentage of the budget due to SAM's dependency on contractors and consultants for technical and specialized services.

All other expenses (including Utilities, Insurance, Equipment Rental, Maintenance Services, Chemicals, Permits, Supplies, Equipment, and Claims) represent the remaining \$2.73 million (23%) of the budget.

BOARD MEMBERS:	N. Marsh	B. Dye	S. Boyd
	P. Nagengast	D. Ruddock	K. Slater-Carter
ALTERNATE MEMBERS:	W. Bowles	B. Softky	J. Randle
	M. Allen		

Expenses by Category Total \$11.55 million



*All Other Expenses include: Utilities, Insurance, Equipment Rental, Maintenance Services, Chemicals, Permits, Supplies, Equipment, and Claims.

Significant Budget Changes

The Administrative Services division increased \$52,818 or (3%). The net increase is mainly a result of expected increases in the areas of Professional Services (11%) [increase in cost of IT support & web hosting services], Professional Memberships (33%) [First flush program increase], Insurance Premiums (6%) and Miscellaneous Expenses (44%) [sharp increase in the cost of document storage services].

The Treatment division increased \$801,305 or 18%, which is due to the known COLA & Merit increase of 4% and 3% respectively as well as the expected increase of the cost of Healthcare and Retirement Benefits for Treatment division employees. In addition, management has budgeted an additional \$400,000 of Non-Project Capital Improvements which was not done in the earlier years.

The Environmental Compliance division budget increased \$23,737 or (11%) primarily due to the increase in personnel costs as well as the increase in Professional Services (off-site testing costs).

BOARD MEMBERS:	N. Marsh	B. Dye	S. Boyd
	P. Nagengast	D. Ruddock	K. Slater-Carter
ALTERNATE MEMBERS:	W. Bowles	B. Softky	J. Randle
	M. Allen		

The Infrastructure division increased \$605,000 to address various projects in the Authority Capital Improvement Plan.

Detail Changes in Expenses

The significant overall changes in the expense categories are as follows. The numbers are correlated to the line items on the budget spreadsheets.

1. Wages: Increase of \$119,800 due to known increases in merit and COLA.
2. Premium Pay: Increase of \$27,900 due to standby pay, certification pay, and overtime pay.
3. Health Benefits: Increase of \$46,154 due to labor negotiation approval of 100% coverage of SAM staff as well as increased health insurance costs, budgeted for 11% based on history.
4. Retirement Contributions: Increase of \$50,400 primarily due to the estimation of retirement costs related to the unfunded liability portion in the prior year's budget. (Every year this amount is estimated but the actual amount is not in our control and is not known until we are officially notified by CalPERS after the fiscal year is over).
5. Retirement Medical: Increase of \$17,890 for contributions as negotiated in the MOU and the Unrepresented Employees as well as a contribution of \$18,000 to SAM's section 115 OPEB trust administered by PARS.
6. Misc. Benefits: Increase of \$1,194 for benefits as negotiated in the MOU and the Unrepresented Employees.
7. Personnel Subtotal: Increase of \$263,338 in personnel costs primarily due to the annual funding of SAM's CalPERS Unfunded Liability.
8. Legal Services: Decrease of \$35,000 due to the completion of labor negotiations with Local No. 39 and expected reduced involvement of General Counsel/Special Counsel.
9. Engineering Services: Increase of \$10,557 due to continued involvement with Authority Engineering team.
10. Professional Services: Increase of \$56,025.

The major contracting firms and the status of their contracts, if applicable, are as follows:

- Calcon Systems, electrical services: Existing contract in next fiscal year not to exceed \$400,000.

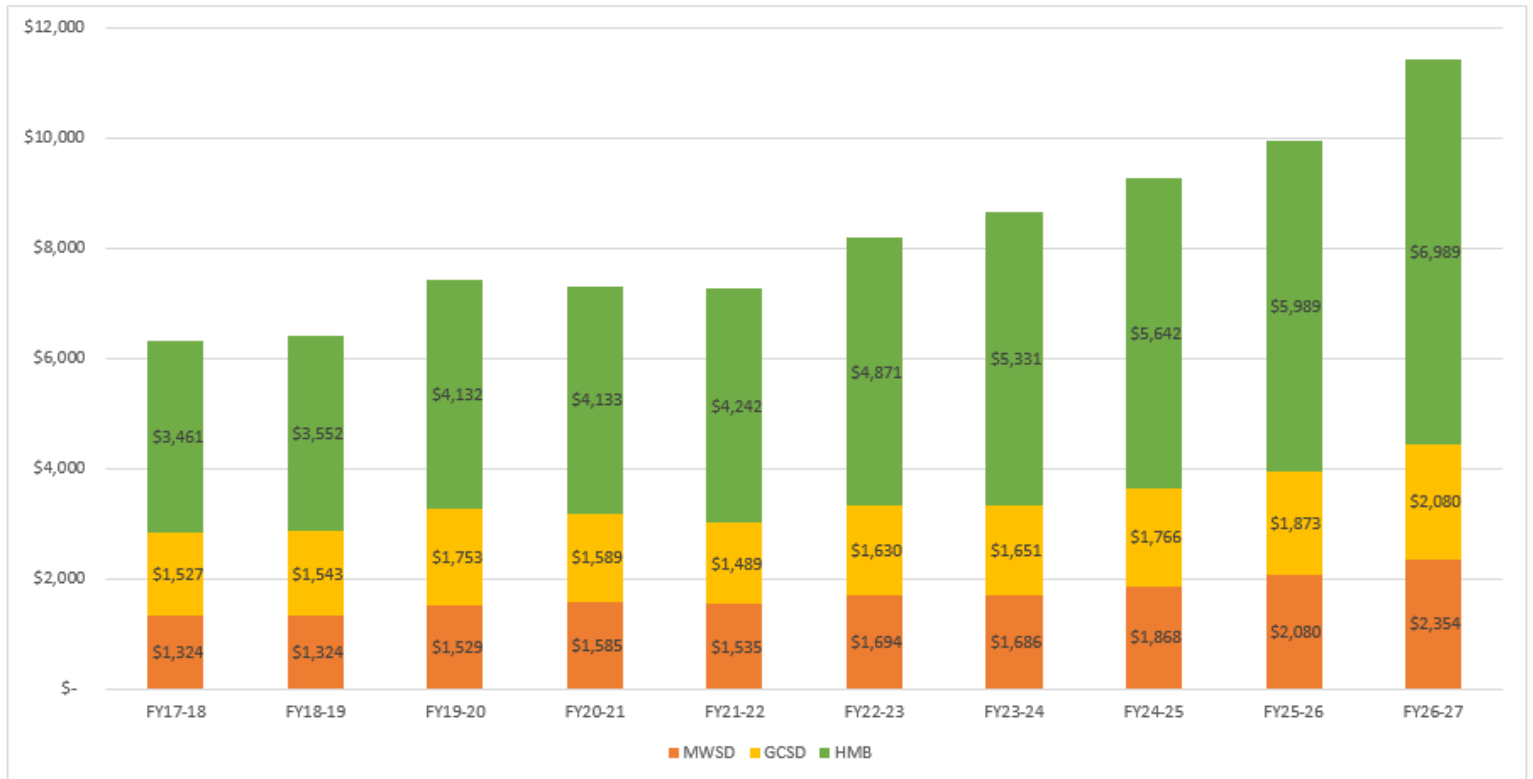
BOARD MEMBERS:	N. Marsh	B. Dye	S. Boyd
	P. Nagengast	D. Ruddock	K. Slater-Carter
ALTERNATE MEMBERS:	W. Bowles	B. Softky	J. Randle
	M. Allen		

- RVE Accounting, financial & accounting services: As Needed.
 - Alpha Analytical Laboratories, essential lab services: As Needed.
 - Peninsula Pump, handles pump repair, generally an emergency repair: As Needed.
 - Precision IT, computer equipment maintenance: IT support as and when needed.
11. Professional Memberships: Increase of 27% expected due to the continued participation in the First Flush program.
 12. Insurance Premiums: Increase of \$15,018 due to increased cost of coverage.
 13. Misc. Expenses: Increase of \$34,234 anticipated based on detailed review of current year expenditures, increase due mainly to the cost of document storage services.
 14. Utilities: Increase of \$33,003 for electricity, gas, solid waste disposal, and water consistent with current costs.
 15. Travel & Training: Increase of \$7,389 based on expectation that conference attendance will continue to increase.
 16. Equipment Rental: Increase of \$1,425 due to the completion of specific maintenance projects.
 17. Building & Maintenance Services: Decrease of \$27,900 mainly due to recurring roof work at the SAM office.
 18. Chemicals: Increase of \$24,137 based on anticipated expenses consistent with recent experience and expected industry increases.
 19. Permits & Licenses: Increase of \$6,103, cost of permit was over budget for current fiscal year.
 20. Supplies: Increase of \$8,272 based on current year expenditures.
 21. Equipment: Increase of \$404,259, non-project capital improvements.
 22. Infrastructure: Increase of \$605,000 to address the projects identified in the adopted 5-year CIP (adopted November 25, 2024) and additional projects as indicated in Infrastructure details of the General Budget.
 23. Claims/Penalties: Increase \$5,000.
 24. Non-Personnel Subtotal: Total Increase of \$1,219,521 or 17%.

BOARD MEMBERS:	N. Marsh	B. Dye	S. Boyd
	P. Nagengast	D. Ruddock	K. Slater-Carter
ALTERNATE MEMBERS:	W. Bowles	B. Softky	J. Randle
	M. Allen		

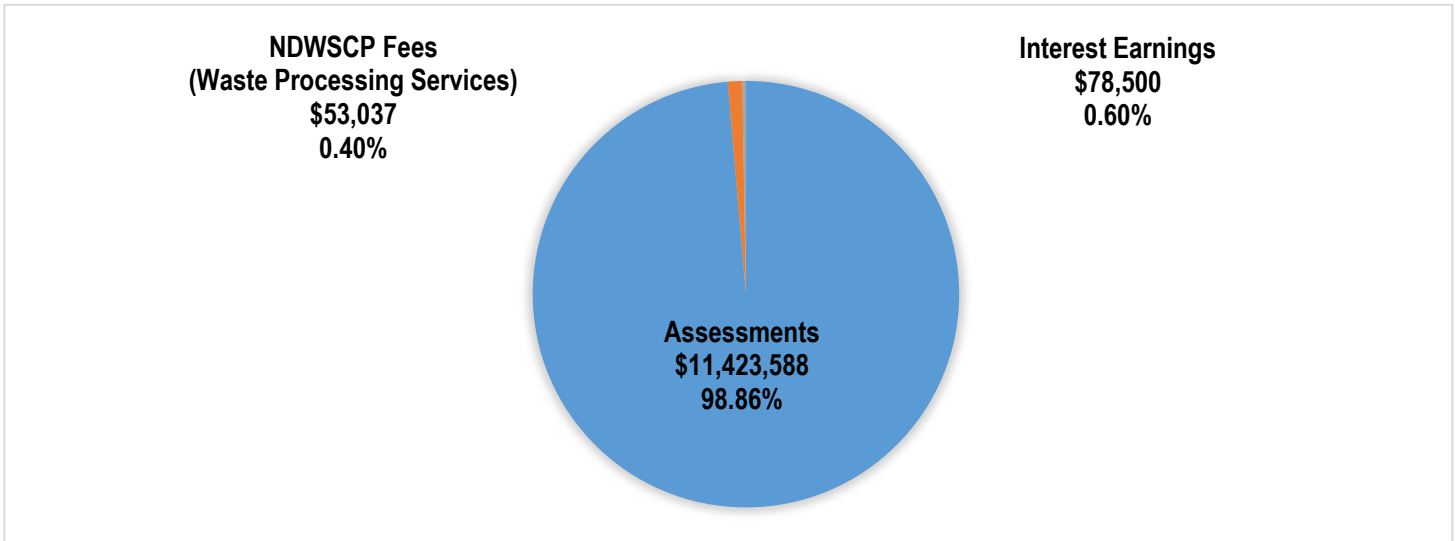
Revenue Allocation

Of the total O&M revenue, the majority (98.86%) is from assessments paid by the JPA member agencies. The allocation between the agencies is based on the flow from the preceding calendar year. The flow allocations fluctuate from year to year.



The remaining revenue comes from Waste Processing Services that are currently classified in the Non-Domestic Waste Source Control Program Fees category of our AR System (0.4%), and interest earnings (0.6%).

BOARD MEMBERS:	N. Marsh	B. Dye	S. Boyd
	P. Nagengast	D. Ruddock	K. Slater-Carter
ALTERNATE MEMBERS:	W. Bowles	B. Softky	J. Randle
	M. Allen		



Staff Recommendation

Staff recommends that the Board of Directors review the budget with their respective staff and contemporaries and return comments to the SAM General Manager on or before April 30, 2026, for evaluation and approve a final budget before May 31, 2026.

Supporting Documents

Attachment A: SAM General Budget for FY 2026/27

BOARD MEMBERS:	N. Marsh	B. Dye	S. Boyd
	P. Nagengast	D. Ruddock	K. Slater-Carter
ALTERNATE MEMBERS:	W. Bowles	B. Softky	J. Randle
	M. Allen		



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: Review and Possible Action Concerning Sewer Authority Mid-Coastside Fiscal Year 2026-27 Collections Budget.

At the SAM Board of Directors meeting on March 9, 2026, the SAM Board approved the SAM Collections Budget for Fiscal Year 2026-27 to be sent to the member agencies for consideration and approval.

The overall Collections Budget is suggested to increase by \$149,379 or 20% over the prior fiscal year budget of \$763,556 which brings total budgeted expenditures to \$912,935. FY 2026-27 assessments for MWSD collections are budget at \$355,430 which represents an increase of \$94,275 or 36%.

Kishen Prathivadi, SAM General Manager, will be available to present the proposed FY 2026-27 Collections Budget.

RECOMMENDATION:

Adopt Resolution, No. ____, Resolution of the Montara Water and Sanitary District Consenting to Approval by Sewer Authority Mid-Coastside of its Collections Budget for Fiscal Year 2026-2027.

Attachments

RESOLUTION NO. _____

RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT APPROVING AND ADOPTING FISCAL YEAR 2026 – 2027 SEWER AUTHORITY MID-COASTSIDE WASTEWATER COLLECTION SYSTEM CONTRACT SERVICES BUDGET

WHEREAS, pursuant to Section V of that certain Agreement entitled, "Agreement for Maintenance and Operation Services Between the Montara Sanitary District and Sewer Authority Mid-Coastside," [said District subsequently renamed] dated April 7, 1988, for wastewater collection system maintenance and operation services, the Authority has submitted its Fiscal Year July 1, 2026 – June 30, 2027 budget for such services; and

WHEREAS, this Board has reviewed the budget and desires to signify its approval thereof;

NOW THEREFORE, be it resolved by the Board of the Montara Water and Sanitary District, a public agency in the County of San Mateo, California, as follows:

1. That certain budget entitled, "Contract Collection Services Budget – Fiscal Year 2026/27," for collection system maintenance and operation services to be provided by Sewer Authority Mid-Coastside to the Montara Water and Sanitary District for said fiscal year, a copy of which is on file in the District Administrative Offices to which reference is hereby made for the particulars thereof, is hereby approved.

2. The District Secretary is hereby authorized and directed to transmit a certified copy of this resolution to Sewer Authority Mid-Coastside.

President, Montara Water and Sanitary District

COUNTERSIGNED:

Secretary, Montara Water and Sanitary District

* * * *

RESOLUTION NO. _____

**RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT
APPROVING AND ADOPTING FISCAL YEAR 2026 – 2027 SEWER
AUTHORITY MID-COASTSIDE WASTEWATER COLLECTION SYSTEM
CONTRACT SERVICES BUDGET**

I HEREBY CERTIFY that the foregoing Resolution No. _____
was duly and regularly adopted and passed by the Board of the Montara Water
and Sanitary District, San Mateo County, California, at a Regular Meeting thereof
held on the 2nd day of April 2026, by the following vote:

AYES, Directors:

NOES, Directors:

ABSENT, Directors:

Secretary, Montara Water and Sanitary District

**CONTRACT COLLECTION SERVICES BUDGET
Consolidated (Half Moon Bay, GCSD, MWSD)**

FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED	VARIANCE FY26/27 versus FY25/26
----------------------	-----------------------	-------------------------	----------------------	------------------------------------

EXPENDITURES

Under/(Over)

	FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED	VARIANCE FY26/27 versus FY25/26
Personnel					
1 Wages	428,087	411,473	465,000	491,000	79,527 19%
2 Premium Pay	56,738	62,809	56,631	62,800	(9) (0%)
3 Health Benefits	131,782	147,525	145,948	172,900	25,375 17%
4 Retirement Cont.	33,869	35,250	46,674	49,550	14,300 41%
5 Retiree Med/OPEB	658	7,300	7,650	9,000	1,700 23%
6 Misc. Benefits	26,968	30,921	31,889	38,900	7,979 26%
7 Subtotal	678,102	695,278	753,790	824,150	128,872 19%
Non-Personnel					
8 Legal Services	-	-	-	-	- -
9 Engineering Services	-	-	-	-	- -
10 Professional Services	41	-	-	-	- -
11 Prof. Memberships	-	-	-	-	- -
12 Insurance Premiums	33,403	26,038	36,217	38,500	12,462 48%
13 Misc. Expenses	4,615	5,926	5,416	6,915	989 17%
14 Utilities	5,804	7,151	6,950	7,620	469 7%
15 Travel & Training	2,324	2,815	2,625	4,250	1,435 51%
16 Equipment Rental	-	-	-	-	- -
17 Bldg & Maint Services	-	-	-	-	- -
18 Chemicals	-	-	-	-	- -
19 Permits & Licenses	-	-	-	-	- -
20 Supplies	16,856	26,348	29,154	31,500	5,152 20%
21 Equipment	-	-	-	-	- -
22 Infrastructure	-	-	-	-	- -
23 Claims/Penalties	-	-	-	-	- -
24 Repairs & Maintenance	-	-	-	-	- -
25 Subtotal	63,042	68,278	80,362	88,785	20,507 30%
26 TOTAL	741,144	763,556	834,152	912,935	149,379 20%

FY 2024/25 ACTUAL	FY 2025/26 ADOPTED	FY 2025/26 PROJECTED	FY 26/27 PROPOSED	VARIANCE FY26/27 versus FY25/26
----------------------	-----------------------	-------------------------	----------------------	------------------------------------

REVENUE

By Type:

27 JPA Assessments	624,145	763,556	687,251	912,935	149,379 20%
28 NDWSCP Fees	-	-	-	-	- -
31 Interest Earnings	-	-	-	-	- -
32 Misc. Revenue	-	-	-	-	- -
33 (From)/To Reserves (*)	-	(76,305)	-	47,687	- -
34 REVENUE TOTAL	624,145	687,251	687,251	960,622	149,379 22%

By Agency:

35 Half Moon Bay	212,209	233,665	233,665	331,415	97,750 42%
36 Granada CSD	174,761	192,431	192,431	273,777	81,346 42%
37 Montara WSD	237,175	261,155	261,155	355,430	94,275 36%
38 TOTAL	624,145	687,251	687,251	960,622	273,371 40%

PASS THROUGH

17A Pass Through Expenses	297,736
29 Pass Through Revenue	297,736
Balance	-

(*) Figure represents difference between collections assessments received from Member Agencies & Collections expenditures as noted in the FY 24-25 audited financial statements and added to the budgeted expense.



SEWER AUTHORITY MID-COASTSIDE

Staff Report

TO: Honorable Board of Directors

FROM: Kishen Prathivadi, General Manager

SUBJECT: **Discuss Proposed Contract Collection Services Budget for FY 2026/27 and Authorize the General Manager to Submit it to the Member Agencies for Approval**

Executive Summary

The purpose of the report is to discuss the Contract Collection Services Budget for FY 2026/27 and authorize the General Manager to submit it to the Member Agencies for approval.

Fiscal Impact

This contract is separate from the SAM Operating Budget, since it is a contract for SAM to provide maintenance services for the three Member Agencies' wastewater systems. The total cost to provide the Member Agency requested services for Fiscal Year 2026/27 is \$912,935. This amount is payable to SAM as contract service fees from the served Member Agencies, allocated by the percentage of work required for each agency. This is an overall increase in fees of \$149,379 from FY 2025/2026. The following table shows the history of fees for each agency for the past two years, the current year, and the upcoming year.

Please note, FY 2026/2027 budgeted member agency Collections Assessment has been increased by \$47,687. This amount represents the difference between Collections assessment revenue and Collections expenses as noted in SAM's FYE June 30, 2025 audited financial statements.

BOARD MEMBERS:	N. Marsh	B. Dye	S. Boyd
	P. Nagengast	D. Ruddock	K. Slater-Carter
ALTERNATE MEMBERS:	B. Softky	J. Randle	W. Bowles
	M. Allen		

Contract Fees for Each Contracting Agency

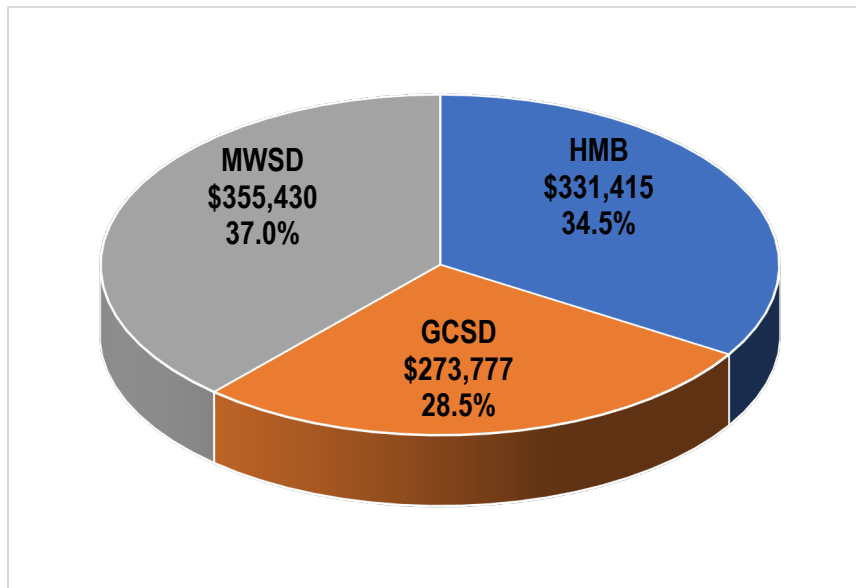
	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted	FY 2026-27 Proposed	\$ Change	% Change
Half Moon Bay	\$ 263,824	\$ 212,209	\$ 233,665	\$ 331,415	\$ 97,750	42%
Granada CSD	\$ 217,267	\$ 174,761	\$ 192,431	\$ 273,777	\$ 81,346	42%
Montara WSD	\$ 294,862	\$ 237,175	\$ 261,155	\$ 355,430	\$ 94,275	36%
	<u>\$ 775,953</u>	<u>\$ 624,145</u>	<u>\$ 687,251</u>	<u>\$ 960,622</u>	<u>\$273,371</u>	<u>40%</u>

The pie-chart below details the allocation of the proposed budget for each Member Agency

Strategic Plan Compliance

The recommendations in the proposed budget comply with SAM Strategic Plan Goal 5.6: “SAM is committed to providing quality collection system maintenance service for the Coastside. It will seek to offer the type of agile and responsive service and cost that wins that business. However, SAM resources should not be used to backstop collection service without appropriate compensation and pre-planning so it does not impact SAM operations and maintenance.”

Background and Discussion/Report



The Proposed Contract Collections Services Budget has been discussed by the member agency managers and by the Finance Committee. The presentation today is

BOARD MEMBERS:	N. Marsh	B. Dye	S. Boyd
	P. Nagengast	D. Ruddock	K. Slater-Carter
ALTERNATE MEMBERS:	B. Softky	J. Randle	W. Bowles
	M. Allen		

for the Board to review and follow-up with agency staff and respective Council/Board for comment. Approval of the proposed budget will take place later.

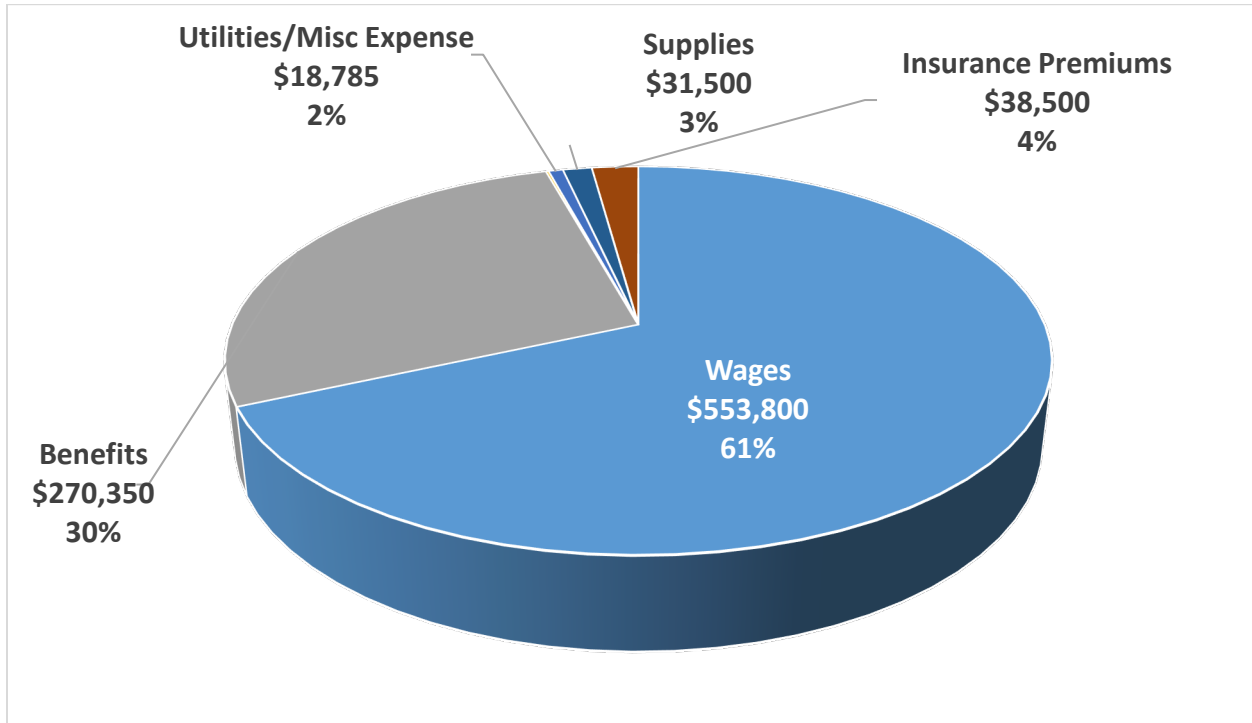
SAM has provided collection system maintenance services to its member agencies since 1988. The scope of services has changed over the years to meet regulatory requirements and individual needs of the Member Agencies. The cost allocation methodology has evolved over the years as well. Couple of years back, the Member Agency Managers, the SAM Manager, and consultants worked in concert to develop a method of allocation based on the needed services of each agency. We are confident that the cost allocation presented reflects more accurately that method and those needs.

Beginning July 1, 2020 the minimum service level provided by SAM entailed cleaning at least fifty percent (50%) of the collection system's pipelines, cleaning of designated Hot Spots per an agreed upon schedule, providing lift station services as defined, providing emergency response throughout the year, and planning, managing and reporting as needed to ensure all needs of each Member Agency's service area collection system are met.

The proposed budget includes obligations for wages and benefits as stipulated in employment and bargaining contracts. It also includes utilities, fuel, and other expenses needed to perform all the contracted services.

The pie chart on the next page details budget expenditures.

BOARD MEMBERS:	N. Marsh	B. Dye	S. Boyd
	P. Nagengast	D. Ruddock	K. Slater-Carter
ALTERNATE MEMBERS:	B. Softky	J. Randle	W. Bowles
	M. Allen		



The performance of collection system maintenance is a very staff-intensive activity and as a result most costs (91%) as shown above are Wages and Benefits for personnel to perform the work. Other significant costs are Insurance Premiums & the cost of supplies estimated to be \$38,500 and \$31,500 respectively. All other costs combined are around 2% of the total overall budget.

Significant Changes to the Budget:

1. Increase of Personnel expenses by \$79,527 based on the approved MOU increase of 4% COLA and applicable step increase which is 3%.

Staff Recommendation

Staff recommends that the Board of Directors authorize the General Manager to submit the Contract Collection Services Budget for Fiscal Year 2026/27 to the participating agencies for approval.

Supporting Documents

Attachment A: Contract Collection Services Budget for FY 2026/27

BOARD MEMBERS:	N. Marsh	B. Dye	S. Boyd
	P. Nagengast	D. Ruddock	K. Slater-Carter
ALTERNATE MEMBERS:	B. Softky	J. Randle	W. Bowles
	M. Allen		



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Review and Possible Action
Concerning Draft of the 2026 - 27 Water and
Sewer Budget and Capital Improvement
Programs.**

Every year the Board reviews MWSD's upcoming FY budgets in draft form to provide early input to staff. At this time sewer flows are still being assessed and the specific CPI for salary and benefit increases is over a month away from release. Both water and sewer CIP's are being reviewed by our engineers and GM, project costs will be refined and updated before adoption. Debt service figures for the upcoming fiscal year are known and reflected accurately in the attached DRAFT.

As soon as the March financial data is available it will be used as an updated baseline for next year's estimates.

Peter Medina is available to present the draft budget.

RECOMMENDATION:

This item is for Board discussion and direction to staff, as well as referral to the finance committee. The finalized budget draft will be presented for adoption at a subsequent meeting.

Attachment: FY 26-27 DRAFT budget



Montara Water & Sanitary

Budgeted Cash Flow - Sewer

Fiscal year 2026-2027

Cash flow summary

Operating cash flow

Operating income		FY 2025-26		FY 2026-27	Variance (%)	Variance (\$)
Sewer Service Charges	\$	4,477,531	\$	4,482,531	0.11%	\$ 5,000
Cell Tower Lease	\$	94,000	\$	103,500	10.11%	\$ 9,500
Permits, Fees & Other	\$	23,200	\$	21,000	-9.48%	\$ (2,200)
Property Tax	\$	400,000	\$	410,000	2.50%	\$ 10,000
Waste Collection Revenues	\$	32,000	\$	32,000	0.00%	\$ -
Total operating income	\$	5,026,731	\$	5,049,031		\$ 22,300

Operating expenses

Personnel	\$	(524,497)	\$	-	-100.00%	\$ 524,497
Professional Services	\$	(355,688)	\$	(130,300)	-63.37%	\$ 225,388
Facilities & Administration	\$	(73,500)	\$	(74,500)	1.36%	\$ (1,000)
Engineering	\$	(65,000)	\$	(85,000)	30.77%	\$ (20,000)
Pumping	\$	(73,000)	\$	(80,000)	9.59%	\$ (7,000)
Sewer Authority Mid-Coastside	\$	(2,536,070)	\$	(2,904,831)	14.54%	\$ (368,761)
All other Accounts	\$	(102,075)	\$	(150,050)	47.00%	\$ (47,975)
Total operating expenses	\$	(3,729,829)	\$	(3,424,681)		\$ 305,148
Net Cash Flow Provided by Operations	\$	1,296,902	\$	1,624,350		\$ 327,448

Investment cash flow

Investment income		FY 2025-26		FY 2026-27	Variance (%)	Variance (\$)
Interest Revenue	\$	254,000	\$	304,500	19.88%	\$ 50,500
Total investment income	\$	254,000	\$	304,500		\$ 50,500

Investment expenses

Capital Improvement Program	\$	(3,920,510)	\$	(3,920,510)	0.00%	\$ -
Capital Improvement Program - Non Project	\$	(150,000)	\$	(150,000)	0.00%	\$ -
Total investment expenses	\$	(4,070,510)	\$	(4,070,510)		\$ -
Net Cash Flow Used by Investments	\$	(3,816,510)	\$	(3,766,010)		\$ 50,500

Financing cash flow

Financing income		FY 2025-26		FY 2026-27	Variance (%)	Variance (\$)
Connection Fees	\$	415,000	\$	100,000	-75.90%	\$ (315,000)
Total financing income	\$	415,000	\$	100,000		\$ (315,000)

Financing expenses

Loan Interest Expense	\$	(18,832)	\$	(15,650)	-16.90%	\$ 3,182
Loan Principal Payment	\$	(122,239)	\$	(66,290)	-45.77%	\$ 55,948
Total financing expenses	\$	(141,071)	\$	(81,941)		\$ 59,130
Net Cash Flow Provided by Financing Activities	\$	273,929	\$	18,060		\$ (255,870)

Overall projected cash flow	\$	(2,245,679)	\$	(2,123,601)		\$ 122,079
Transfer from/(to) Sewer Reserves	\$	2,245,679	\$	2,123,601	*	\$ (122,079)
Net cash flow	\$	-	\$	-		

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



Montara Water & Sanitary

Budgeted Cash Flow - Water

Fiscal year 2026-2027

Cash flow summary

Operating cash flow

Operating income		FY 2025-26		FY 2026-27	Variance (%)	Variance (\$)
Water Sales	\$	2,084,000	\$	(18,000)	-100.86%	\$ (2,102,000)
Permits, Fees & Other	\$	15,600	\$	15,600	0.00%	\$ -
Property Tax	\$	400,000	\$	410,000	2.50%	\$ 10,000
Backflow Testing & Other	\$	22,500	\$	25,000	11.11%	\$ 2,500
Total operating income	\$	2,522,100	\$	432,600		\$ (2,089,500)
Operating expenses						
Personnel	\$	(1,278,310)	\$	-	-100.00%	\$ 1,278,310
Professional Services	\$	(232,688)	\$	(132,300)	-43.14%	\$ 100,388
Facilities & Administration	\$	(131,850)	\$	(141,850)	7.58%	\$ (10,000)
Engineering	\$	(210,000)	\$	(10,000)	-95.24%	\$ 200,000
Pumping	\$	(161,500)	\$	(164,000)	1.55%	\$ (2,500)
Supply	\$	(41,000)	\$	(70,000)	70.73%	\$ (29,000)
Collection/Transmission	\$	(136,000)	\$	(164,000)	20.59%	\$ (28,000)
Treatment	\$	(120,000)	\$	(120,000)	0.00%	\$ -
All Other Accounts	\$	(203,750)	\$	(207,250)	1.72%	\$ (3,500)
Total operating expenses	\$	(2,515,098)	\$	(1,009,400)		\$ 1,505,698
Net Cash Flow Provided by Operations	\$	7,002	\$	(576,800)		\$ (583,802)

Investment cash flow

Investment income		FY 2025-26		FY 2026-27	Variance (%)	Variance (\$)
Interest Revenue	\$	250,000	\$	200,000	-20.00%	\$ (50,000)
GO Bonds, Assessment Receipts	\$	983,546	\$	983,546	0.00%	\$ -
Water System Reliability Charge	\$	1,284,181	\$	1,225,274	-4.59%	\$ (58,907)
Total investment income	\$	2,517,727	\$	2,408,820		\$ (108,907)
Investment expenses						
Capital Improvement Program	\$	(2,942,000)	\$	(2,942,000)	0.00%	\$ -
Capital Improvement Program - Non Project	\$	(150,000)	\$	(150,000)	0.00%	\$ -
Total investment expenses	\$	(3,092,000)	\$	(3,092,000)		\$ -
Net Cash Flow Used by Investments	\$	(574,273)	\$	(683,180)		\$ (108,907)

Financing cash flow

Financing income		FY 2025-26		FY 2026-27	Variance (%)	Variance (\$)
Connection Fees	\$	415,000	\$	55,000	-86.75%	\$ (360,000)
Total financing income	\$	415,000	\$	55,000		\$ (360,000)
Financing expenses						
Long Term Debt - Interest Expense	\$	(85,800)	\$	(68,454)	-20.22%	\$ 17,347
Long Term Debt - Principal Payment	\$	(1,227,506)	\$	(1,185,739)	-3.40%	\$ 41,767
Total financing expenses	\$	(1,313,307)	\$	(1,254,193)		\$ 59,114
Net Cash Flow Provided by Financing Activities	\$	(898,307)	\$	(1,199,193)		\$ (300,886)
Overall projected cash flow	\$	(1,465,577)	\$	(2,459,173)		\$ (993,596)
Transfer from/(to) Water Reserves	\$	1,465,577	\$	2,459,173 *		\$ 993,596
Net cash flow	\$	-	\$	-		\$ -

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



MWSD — Fiscal Year 2026-27 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Income/Expenditures as of February 28,			Proposed			
						2026	% To date	Projected	Projected as % of Budget	Budgeted amounts 2026-27	Increase/(Decrease) from 2025-2026 \$	Increase/(decrease) %
Cell Tower Lease:	4220	79,672	80,367	105,334	94,000	68,628	73.01%	102,942	109.51%	103,500	9,500	10.11%
Administrative Fees (New Construction):	4410	3,554	1,244	4,591	6,000	37,785	629.75%	56,678	944.63%	6,000	0	0.00%
Administrative Fees (Remodel):	4420	0		529	100	654	654.00%	981	981.00%	1,000	900	900.00%
Inspection Fees (New Construction):	4430	3,363	1,178	4,350	6,000	1,238	20.63%	1,857	30.95%	3,000	(3,000)	-50.00%
Inspection Fees (Remodel):	4440			684	1,100	619	56.27%	929	84.41%	1,000	(100)	-9.09%
Mainline Extension Fees:	4450						0.00%	0	0.00%		0	#DIV/0!
Remodel Fees:	4460	7,133	7,471	8,335	10,000	3,979	39.79%	5,969	59.69%	10,000	0	0.00%
Other Fees:	4470		160			135	100.00%	203	100.00%		0	#DIV/0!
Grants:	4510	136	1,167,710	458,467		213,285	100.00%	319,928	100.00%		0	#DIV/0!
Property Tax Receipts:	4610	526,690	559,643	571,793	400,000	447,711	111.93%	550,000	137.50%	410,000	10,000	2.50%
Sewer Service Charges:	4710	3,806,420	3,916,218	4,160,429	4,512,531	2,667,291	59.11%	4,512,531	100.00%	4,512,531	0	0.00%
Sewer Service Refunds, Customer:	4720	(4,665)	(29,064)	(32,337)	(35,000)	(16,736)	47.82%	(25,104)	71.73%	(30,000)	5,000	-14.29%
Waste Collection Revenues:	4760	29,253	29,878	31,344	32,000	20,543	64.20%	30,815	96.30%	32,000	0	0.00%
Other Revenue:	4990	2,443	254	1,212		51,923	100.00%	77,885	100.00%		0	#DIV/0!
Total Operating Revenue:		4,453,999	5,735,059	5,314,731	5,026,731	3,497,055	69.57%	5,635,611	112.11%	5,049,031	22,300	0.44%
Operating Expenses												
Bank Fees:	5190	5,715	6,028	6,149	6,000	3,900	65.00%	5,850	97.50%	6,000	0	0.00%
Board Meetings:	5210	5,535	5,314	3,411	4,000	3,383	84.58%	5,075	126.86%	6,000	2,000	50.00%
Director Fees:	5220	6,450	8,630	5,663	10,000	3,900	39.00%	5,850	58.50%	10,000	0	0.00%
Election Expenses:	5230	7,500	7,500		0		0.00%	0	0.00%		0	#DIV/0!
Conference Attendance:	5250	2,271	3,045	1,688	10,000	960	9.60%	1,440	14.40%	10,000	0	0.00%
Information Systems:	5270	6,299	5,516	15,040	10,000	8,686	86.86%	13,029	130.29%	10,000	0	0.00%
Fidelity Bond:	5310		438		500		0.00%	475	95.00%	500	0	0.00%
Property & Liability Insurance:	5320	8,510	12,110	13,172	14,325	14,488	101.14%	14,488	101.14%	15,000	675	4.71%
LAFCO Assessment:	5350	2,887	3,764	3,537	4,200		0.00%	4,000	95.24%	4,500	300	7.14%
Meeting Attendance, Legal:	5420						0.00%	0	0.00%		0	#DIV/0!
General Legal:	5430	79,381	93,164	93,560	200,000	25,275	12.64%	37,913	18.96%		(200,000)	-100.00%
Litigation:	5440	113,942	77,338	144,593		123,605	100.00%	185,408	100.00%		0	#DIV/0!
Maintenance, Office:	5510	14,267	2,928	3,277	10,000	1,043	10.43%	1,565	15.65%	10,000	0	0.00%
Meetings, Local:	5520						0.00%	0	0.00%		0	#DIV/0!
Memberships:	5530	4,435	4,500	4,669	5,000	4,833	96.66%	4,833	96.66%	5,000	0	0.00%
Office Supplies:	5540	8,410	6,422	7,595	8,500	2,633	30.98%	3,950	46.47%	8,500	0	0.00%
Postage:	5550	1,284	2,193	3,191	3,000	1,648	54.93%	2,472	82.40%	3,000	0	0.00%
Printing & Publishing:	5560	4,294	5,060	3,972	4,500	2,222	49.38%	3,333	74.07%	4,500	0	0.00%
Accounting:	5610	42,908	41,168	50,693	60,000	46,845	78.08%	70,268	117.11%	50,000	(10,000)	-16.67%
Audit:	5620	16,500	8,700	14,500	15,388	14,988	97.40%	14,988	97.40%		(15,388)	-100.00%
Consulting:	5630	54,999	45,560	72,358	65,000	32,466	49.95%	48,699	74.92%	65,000	0	0.00%
Data Services:	5640	9,853	11,612	9,508	11,000	10,850	98.64%	10,850	98.64%	11,000	0	0.00%
Labor & HR Support:	5650	2,572	2,591	2,576	3,000	1,708	56.93%	2,562	85.40%	3,000	0	0.00%
Payroll Services:	5660	1,192	1,292	1,292	1,300	821	63.15%	1,232	94.73%	1,300	0	0.00%
Other Professional Services:	5690						0.00%	0	0.00%		0	#DIV/0!
San Mateo County Tax Roll Charges:	5710	119	119	119	150	119	79.33%	119	79.33%	150	0	0.00%
Telephone & Internet:	5720	46,869	29,483	29,998	35,000	23,073	65.92%	34,610	98.88%	35,000	0	0.00%
Mileage Reimbursement:	5730	173	328	3,972	2,000	367	18.35%	551	27.53%	2,000	0	0.00%
Reference Materials:	5740		0		200	50	25.00%	75	37.50%	200	0	0.00%
Other Administrative:	5790	2,560	(3,385)	25,304		5,064	100.00%	7,596	100.00%		0	#DIV/0!
CalPERS 457 Deferred Plan:	5810	20,579	25,248	27,277	24,643	18,108	73.48%	27,162	110.22%		(24,643)	-100.00%
Employee Benefits:	5820	70,965	52,530	83,986	77,151	41,117	53.29%	61,676	79.94%		(77,151)	-100.00%
Disability Insurance:	5830	1,733	1,858	1,755	2,315	1,393	60.17%	2,090	90.26%		(2,315)	-100.00%
Payroll Taxes:	5840	18,494	22,436	22,925	27,416	12,749	46.50%	19,124	69.75%		(27,416)	-100.00%
PARS:	5850	20,840	32,118	18,477	28,472	12,211	42.89%	18,317	64.33%		(28,472)	-100.00%
Management:	5910	114,976	147,559	138,494	136,948	88,719	64.78%	133,079	97.18%		(136,948)	-100.00%
Staff:	5920	173,071	196,726	206,993	198,159	128,447	64.82%	192,671	97.23%		(198,159)	-100.00%
Staff Certification:	5930	2,100	2,100	2,100	21,600	6,750	31.25%	10,125	46.88%		(21,600)	-100.00%
Staff Overtime:	5940	6,259	5,993	7,754	1,539	3,850	250.19%	5,775	375.28%		(1,539)	-100.00%
Staff Standby:	5950	43	1,515	1,066	128		0.00%	0	0.00%		(128)	-100.00%
Worker's Compensation Insurance:	5960	4,221	2,944	2,865	6,127	2,415	39.42%	3,623	59.13%		(6,127)	-100.00%
Claims, Property Damage:	6170		2,107	140	10,000	305	3.05%	458	4.58%	10,000	0	0.00%
Education & Training:	6195	42	2,500	2,331	5,000		0.00%	0	0.00%	5,000	0	0.00%



MWSD — Fiscal Year 2026-27 Operations Budget - SEWER ENTERPRISE

Operating Revenue	GL Codes	Income/Expenditures				as of February 28,		Projected	Proposed			
		2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026	% To date		% of Budget	Budgeted amounts	Increase/(Decrease)	Increase/(decrease)
									2026-27	from 2025-2026 \$	%	
Meeting Attendance, Engineering:	6210						0.00%	0	0.00%	0	#DIV/0!	
General Engineering:	6220	64,020	42,775	72,654	65,000	53,942	82.99%	80,913	124.48%	85,000	20,000	30.77%
Equipment & Tools, Expensed:	6320	14					0.00%	0	0.00%	0	0	#DIV/0!
Alarm Services:	6335	6,004	7,523	6,205	6,500	3,850	59.23%	5,775	88.85%	6,500	0	0.00%
Landscaping:	6337	4,800	9,000	2,825	6,000	4,550	75.83%	6,825	113.75%	7,000	1,000	16.67%
Pumping Fuel & Electricity:	6410	48,048	53,551	61,418	63,000	46,195	73.33%	69,293	109.99%	70,000	7,000	11.11%
Pumping Maintenance, Generators:	6420	4,644	4,515	3,146	10,000	4,938	49.38%	7,407	74.07%	10,000	0	0.00%
Pumping Maintenance, General:	6430						0.00%	0	0.00%	0	0	#DIV/0!
Maintenance, Collection System:	6660		0		10,000		0.00%	0	0.00%	10,000	0	0.00%
Meters:	6665		153,415	15,254	5,000	3,529	70.58%	5,294	105.87%	50,000	45,000	900.00%
Uniforms:	6770				200		0.00%	0	0.00%	200	0	0.00%
Fuel:	6810	3,641	3,401	2,912	3,500	1,302	37.20%	1,953	55.80%	3,500	0	0.00%
Truck Equipment, Expensed:	6820	134	386	435	500	178	35.60%	267	53.40%	500	0	0.00%
Truck Repairs:	6830	1,167	881	1,670	1,500	76	5.07%	114	7.60%	1,500	0	0.00%
Total Other Operations:	6890						0.00%	0	0.00%	0	0	#DIV/0!
SAM Collections:	6910	284,186	294,862	237,175	261,155	174,103	66.67%	261,155	100.00%	355,430	94,275	36.10%
SAM Operations:	6920	1,694,036	1,570,179	1,868,383	2,079,915	1,386,610	66.67%	2,079,915	100.00%	2,354,401	274,486	13.20%
SAM Other:	6930		1,144,515	387,448		29,872	100.00%	68,610	100.00%	0	0	#DIV/0!
SAM Maintenance, Collection System:	6940				45,000	18,010	40.02%	27,015	60.03%	45,000	0	0.00%
SAM Maintenance, Pumping:	6950				130,000	45,186	34.76%	67,779	52.14%	130,000	0	0.00%
SAM NDWSCP:	6960	5,147	6,800	15,442	20,000	8,924	44.62%	13,386	66.93%	20,000	0	0.00%
Total Operations Expense:		2,998,089	4,168,856	3,710,967	3,729,829	2,430,256	65.16%	3,651,022	97.89%	3,424,681	(305,148)	-8.18%
Net Change in position from Operations:		1,455,910	1,566,203	1,603,764	1,296,902	1,066,799		1,984,589		1,624,350	327,448	25.25%



MWSD — Fiscal Year 2026-27 Non-Operating Budget - SEWER ENTERPRISE

Non Operating Revenue	GL Codes	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Income/Expenditures as of February 28,		Projected	Proposed		Increase/(Decrease) from 2025-2026 \$	Increase/(decrease) %
						2026	% To date		% of Budget	Budgeted amounts 2026-27		
Connection Fees, Residential New Const:	7110	184,288	133,194	99,983	210,000	1,398,053	665.74%	2,097,080	998.61%		(210,000)	-100.00%
Connection Fees, Residential Remodel:	7120	41,559	39,051	79,990	60,000	30,680	51.13%	46,020	76.70%	60,000	0	0.00%
Conn. Fees, PFP (New Construction):	7130		5,349				0.00%	0	0.00%		0	#DIV/0!
Connection Fee Refunds:	7152	(26,922)			(20,000)	0	0.00%	0	0.00%	(20,000)	0	0.00%
Additional Fixture Units New Const:	7153	17,165	97,287		50,000	35,605	71.21%	53,408	106.82%	60,000	10,000	20.00%
Additional Fixture Units Remodel:	7155	73,359	151,701	120,632	115,000	37,125	32.28%	55,688	48.42%		(115,000)	-100.00%
Fixture Fee Refunds:	7157		(32,543)	(7,169)		(4,629)	100.00%	(6,944)	100.00%		0	#DIV/0!
PFP Pass Thru:	7160		(2,858)				0.00%	0	0.00%		0	#DIV/0!
Meter Pass Thru Costs:	7165	(7,963)	(268)				0.00%	0	0.00%		0	#DIV/0!
Mainline Extension Pass Thru:	7170	(6,952)				5,000	100.00%	7,500	100.00%		0	#DIV/0!
Employee loans:	7700						0.00%	0	0.00%		0	#DIV/0!
LAIF, Interest:	7210	85,304	191,249	353,869	4,000	2,939	73.48%	4,409	110.21%	4,500	500	12.50%
CAMP, Interest:	7205			79,011	250,000	218,940	87.58%	328,410	131.36%	300,000	50,000	20.00%
Other Interest:	7200			6,416			0.00%		0.00%		0	#DIV/0!
Total Non Operating Revenue:		359,838	582,162	732,732	669,000	1,723,713	257.66%	2,585,570	386.48%	404,500	(264,500)	-46.00%
Non Operating Expense												
PNC Equipment Lease:	9125	9,350	7,077	4,658	2,253	1,481	65.74%	2,253	100.00%	181	(2,072)	-91.98%
Capital Assessment, SAM:	9175						0.00%		0.00%		0	#DIV/0!
I-Bank Loan:	9200	19,299	18,273	17,214	16,579	9,444	56.96%	16,579	100.00%	15,470	(1,109)	-6.69%
Total Non Operating Expense:		28,649	25,350	21,872	18,832	10,925	58.01%	18,832	100.00%		(18,832)	-100.00%
Net Change in position from Non Operating activities:		331,189	556,812	710,860	650,168	1,712,788		2,566,738		404,500	(245,668)	

DRAFT
3/26/2025



MWSD — Fiscal Year 2026-27 Operations Budget - WATER ENTERPRISE

Operating Revenue	GL Codes	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Income/Expenditures		Projected	Projected as % of Budget	Proposed Budgeted amounts 2026-27	Increase/(Decrease) from 2025-2026 \$	Increase/(decrease) %
						as of February 28, 2026	% To date					
Administrative Fees (New Construction):	4410	4,151	1,244	5,881	7,500	1,308	17.44%	1,962	26.16%	7,500	0	0.00%
Administrative Fees (Remodel):	4420			1,290	600		0.00%	0	0.00%	600	0	0.00%
Inspection Fees (New Construction):	4430	3,928	1,178	5,572	7,500	1,238	16.51%	1,857	24.76%	7,500	0	0.00%
Inspection Fees (Remodel):	4440			1,222			0.00%	0	0.00%		0	#DIV/0!
Mainline Extension Fees:	4450			79,900			0.00%	0	0.00%		0	#DIV/0!
Remodel Fees:	4460						0.00%	0	0.00%		0	#DIV/0!
Other Fees	4470		160			135	100.00%	203	100.00%		0	#DIV/0!
Grants:	4510	136		160		136	100.00%	204	100.00%		0	#DIV/0!
Property Tax Receipts:	4610	526,690	559,643	571,793	400,000	447,711	111.93%	550,000	137.50%	410,000	10,000	2.50%
Testing, Backflow:	4740	24,366	25,085	30,989	22,500	25,564	113.62%	30,000	133.33%	25,000	2,500	11.11%
Water Sales:	4810	1,776,601	1,891,787	2,008,017	2,100,000	1,482,854	70.61%	2,224,281	105.92%		(2,100,000)	-100.00%
Water Sales, Fire Protection:	4820						0.00%	0	0.00%		0	#DIV/0!
Water Sales Refunds, Customer:	4850	(5,840)	(1,996)	(10,773)	(16,000)	(11,424)	71.40%	(17,136)	107.10%	(18,000)	(2,000)	12.50%
Other Revenue:	4990	13,380	1,261,574	6,327		48,276	100.00%	72,414	100.00%		0	#DIV/0!
Total Operating Revenue:		2,343,412	3,738,675	2,700,378	2,522,100	1,995,798	79.13%	2,863,785	113.55%	432,600	(2,089,500)	-82.85%
Operating Expenses												
Bank Fees:	5190	5,715	5,397	5,945	6,000	3,900	65.00%	5,850	97.50%	6,000	0	0.00%
Board Meetings:	5210	5,535	5,314	3,411	4,000	3,383	84.58%	5,075	126.86%	5,000	1,000	25.00%
Director Fees:	5220	6,450	8,630	5,663	10,000	3,900	39.00%	5,850	58.50%	10,000	0	0.00%
Election Expenses:	5230	7,500	7,500		0		0.00%	0	0.00%		0	#DIV/0!
Bond Issue Cost:	5235						0.00%	0	0.00%		0	#DIV/0!
CDPH Fees:	5240	17,526	18,669	20,674	23,000	20,767	90.29%	20,767	90.29%	23,000	0	0.00%
Conference Attendance:	5250	2,271	5,941	4,337	15,000	4,185	27.90%	6,278	41.85%	15,000	0	0.00%
Information Systems:	5270	6,299	5,516	15,040	10,000	8,686	86.86%	13,029	130.29%	10,000	0	0.00%
Fidelity Bond:	5310		438		500		0.00%	475	95.00%	500	0	0.00%
Property & Liability Insurance:	5320	8,510	13,816	15,032	16,550	12,622	77.20%	12,622	77.20%	16,350	0	0.00%
LAFCO Assessment:	5350	3,293	3,957	3,503	5,500		0.00%	4,650	84.55%	5,500	0	0.00%
Meeting Attendance, Legal:	5420						0.00%	0	0.00%		0	#DIV/0!
General Legal:	5430	84,542	93,144	96,766	75,000	35,763	47.68%	53,645	71.53%		(75,000)	-100.00%
Litigation:	5440	1,224	3,440	1,913			0.00%	0	0.00%		0	#DIV/0!
Maintenance, Office:	5510	14,267	4,730	15,333	10,000	5,881	58.81%	8,822	88.22%	10,000	0	0.00%
Meetings, Local:	5520						0.00%	0	0.00%		0	#DIV/0!
Memberships:	5530	22,662	22,790	25,744	28,500	27,720	97.26%	27,720	97.26%	28,500	0	0.00%
Office Supplies:	5540	8,471	6,421	7,441	8,500	2,667	31.38%	4,001	47.07%	8,500	0	0.00%
Postage:	5550	17,948	20,193	25,996	25,000	16,074	64.30%	24,111	96.44%	25,000	0	0.00%
Printing & Publishing:	5560	4,344	9,120	6,325	7,000	4,209	60.13%	6,314	90.19%	7,000	0	0.00%
Accounting:	5610	42,908	41,168	50,692	60,000	46,845	78.08%	70,268	117.11%	50,000	(10,000)	-16.67%
Audit:	5620	16,500	8,700	14,500	15,388	14,988	97.40%	14,988	97.40%		(15,388)	-100.00%
Consulting:	5630	61,910	45,560	72,358	65,000	39,933	61.44%	59,900	92.15%	65,000	0	0.00%
Data Services:	5640	11,190	13,104	11,135	13,000	1,200	9.23%	12,000	92.31%	13,000	0	0.00%
Labor & HR Support:	5650	2,572	2,591	2,576	3,000	1,708	56.93%	2,562	85.40%	3,000	0	0.00%
Payroll Services:	5660	1,192	1,292	1,292	1,300	821	63.15%	1,232	94.73%	1,300	0	0.00%
Other Professional Services:	5690						0.00%	0	0.00%		0	#DIV/0!
San Mateo County Tax Roll Charges:	5710	1,625	119	119	150	119	79.33%	119	79.33%	150	0	0.00%
Telephone & Internet:	5720	57,345	39,425	42,518	43,000	31,637	73.57%	47,456	110.36%	48,000	5,000	11.63%
Mileage Reimbursement:	5730	571	1,018	5,457	3,500	977	27.91%	1,466	41.87%	3,500	0	0.00%
Reference Materials:	5740				500	50	10.00%	75	15.00%	500	0	0.00%
Other Administrative:	5790	2,965	(203)	196		2,979	100.00%	4,469	100.00%		0	#DIV/0!
CalPERS 457 Deferred Plan:	5810	48,132	53,236	57,683	93,500	36,562	39.17%	54,843	58.75%		(93,350)	-100.00%
Employee Benefits:	5820	158,066	161,929	228,551	189,574	125,136	66.01%	187,704	99.01%		(189,574)	-100.00%
Disability Insurance:	5830	3,806	4,098	3,744	5,436	2,977	54.76%	4,466	82.15%		(5,436)	-100.00%
Payroll Taxes:	5840	50,421	57,947	60,342	64,375	34,383	53.41%	51,575	80.12%		(64,375)	-100.00%
PARS:	5850	43,908	71,320	43,455	57,197	27,566	48.20%	41,349	72.29%		(57,197)	-100.00%
Management:	5910	114,976	147,559	138,494	136,948	88,719	64.78%	133,079	97.18%		(136,948)	-100.00%
Staff :	5920	502,837	570,008	610,792	569,968	341,980	60.00%	512,970	90.00%		(569,968)	-100.00%
Staff Certification:	5930	11,550	10,350	10,925	55,200	23,453	42.49%	35,180	63.73%		(55,200)	-100.00%
Staff Overtime:	5940	57,005	57,005	62,815	59,138	34,759	58.78%	52,139	88.17%		(59,138)	-100.00%
Staff Standby:	5950	27,421	32,259	22,485	20,253	21,758	107.43%	32,637	161.14%		(20,253)	-100.00%
Worker's Compensation Insurance:	5960	12,794	16,043	15,635	26,871	12,996	48.37%	19,494	72.55%		(26,871)	-100.00%



MWSD — Fiscal Year 2026-27 Operations Budget - WATER ENTERPRISE

Operating Revenue	GL Codes	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Income/Expenditures		Projected	Projected as % of Budget	Proposed Budgeted amounts 2026-27	Increase/(Decrease) from 2025-2026 \$	Increase/(decrease) %
						as of February 28, 2026	% To date					
Backflow Prevention:	6160	1,030	1,228	1,128	1,100	38	3.46%	57	5.18%	1,100	0	0.00%
Claims, Property Damage:	6170	141	393		10,000		0.00%	0	0.00%	10,000	0	0.00%
SCADA Maintenance:	6185	8,102	10,674	14,897	25,000	7,490	29.96%	11,235	44.94%	25,000	0	0.00%
Internet & Telephone, Communications:	6187						0.00%	0	0.00%		0	#DIV/0!
Education & Training:	6195	1,060	3,519	14,033	16,000	3,732	23.33%	5,598	34.99%	16,000	0	0.00%
Meeting Attendance, Engineering:	6210						0.00%	0	0.00%		0	#DIV/0!
General Engineering:	6220	5,118	3,615	(248)	10,000	930	9.30%	1,395	13.95%	10,000	0	0.00%
Water Quality Engineering:	6230	128,505	210,463	305,141	200,000	232,066	116.03%	348,099	174.05%		(200,000)	-100.00%
Equipment & Tools, Expensed:	6320	7,642	12,154	12,654	11,000	4,460	40.55%	6,690	60.82%	11,000	0	0.00%
Alarm Services:	6335	876	2,362	1,056	2,000	1,269	63.45%	1,904	95.18%	2,000	0	0.00%
Landscaping:	6337	16,453	21,392	18,002	20,000	16,933	84.67%	25,400	127.00%	25,000	5,000	25.00%
Facilities other:	6330					856	100.00%	1,284	100.00%		0	#DIV/0!
Lab Supplies & Equipment:	6370	4,051	13,659	3,553	10,000	974	9.74%	1,461	14.61%	10,000	0	0.00%
Meter Reading:	6380	357			500		0.00%	0	0.00%		(500)	-100.00%
Pumping Fuel & Electricity:	6410	91,999	102,575	84,952	105,000	67,816	64.59%	101,724	96.88%	105,000	0	0.00%
Pumping Maintenance, Generators:	6420	19,015	16,138	33,249	50,000	19,325	38.65%	28,988	57.98%	50,000	0	0.00%
Pumping Maintenance, General:	6430	308	53	3,679	6,000	811	13.52%	1,217	20.28%	6,000	0	0.00%
Pumping Equipment, Expensed:	6440		125	493	500	1,477	295.40%	2,216	443.10%	3,000	2,500	500.00%
Maintenance, Raw Water Mains:	6510	45	2,162	12,231	1,000	9,501	950.10%	14,252	1425.15%	15,000	14,000	1400.00%
Maintenance, Wells:	6520	17,361	15,401	14,306	10,000	14,701	147.01%	22,052	220.52%	25,000	15,000	150.00%
Water Purchases:	6530	26,482	25,383	26,043	30,000	12,282	40.94%	18,423	61.41%	30,000	0	0.00%
Hydrants:	6610		0	119	10,000	2,100	21.00%	3,150	31.50%	10,000	0	0.00%
Maintenance, Water Mains:	6620	116,280	73,953	99,167	75,000	27,297	36.40%	40,946	54.59%	75,000	0	0.00%
Maintenance, Water Service Lines:	6630	29,642	31,216	23,744	15,000	11,690	77.93%	17,535	116.90%	20,000	5,000	33.33%
Maintenance, Tanks:	6640	2,671	8,970	16,301	10,000	15,197	151.97%	22,796	227.96%	25,000	15,000	150.00%
Maintenance, Distribution General:	6650	23,364	12,475	13,355	20,000	6,115	30.58%	9,173	45.86%	20,000	0	0.00%
Maintenance, Collection System:	6660			363	1,000	3,789	378.90%	5,684	568.35%	7,000	6,000	600.00%
Meters:	6670	198,547	35,685	15,773	5,000	3,684	73.68%	5,526	110.52%	7,000	2,000	40.00%
Chemicals & Filtering:	6710	18,126	41,279	12,184	40,000	12,318	30.80%	18,477	46.19%	40,000	0	0.00%
Maintenance, Treatment Equipment:	6720	8,126	10,816	47,359	35,000	13,239	37.83%	19,859	56.74%	35,000	0	0.00%
Treatment Analysis:	6730	30,212	43,038	40,939	45,000	26,226	58.28%	39,339	87.42%	45,000	0	0.00%
Uniforms:	6770	3,080	2,673	3,298	3,500	863	24.66%	1,295	36.99%	3,500	0	0.00%
Fuel:	6810	11,601	10,204	9,241	12,000	6,167	51.39%	9,251	77.09%	15,000	3,000	25.00%
Truck Equipment, Expensed:	6820	415	1,159	2,369	2,000	540	27.00%	810	40.50%	2,000	0	0.00%
Truck Repairs:	6830	3,637	666	5,010	6,000	1,547	25.78%	2,321	38.68%	6,000	0	0.00%
Other Operations:	6890						0.00%	0	0.00%		0	#DIV/0!
Total Operations Expense:		2,220,497	2,283,881	2,543,278	2,515,098	1,566,736	62.29%	2,327,321	92.53%	1,009,400	(1,505,698)	-59.87%
Net Change in position from Operations:		122,915	1,454,794	157,100	7,002	429,062		536,464		(576,800)	(583,802)	-8337.35%



MWSD — Fiscal Year 2026-2027 Non-Operating Budget - WATER ENTERPRISE

Non Operating Revenue	GL Codes	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Income/Expenditures as of February 28, 2026	% To date	Projected	Projected as % of Budget	Proposed Budgeted amounts 2026-27	Increase/(Decrease) from 2025-2026 s	Increase/(decrease) %
Connection Fees, Residential New Const:	7110	255,753	168,218	130,669	69,410	220,000	395,334	179.70%	593,001	269.55%		(220,000)	-100.00%
Connection Fees, Residential Remodel:	7120	13,199		65,086	45,722	55,000	23,074	41.95%	34,611	62.93%	55,000	0	0.00%
Connection Fees, Residential Fire:	7130	111,063	128,281	118,483	131,308	190,000	1,174,382	618.10%	1,761,573	927.14%		(190,000)	-100.00%
Connection Fees, Residential Remodel Fire:	7140							0.00%	0	0.00%		0	#DIV/0!
Connection Fees, Well Conversion:	7150							0.00%	0	0.00%		0	#DIV/0!
Connection Fee refunds:	7152		(24,892)		(20,815)			0.00%	0	0.00%		0	#DIV/0!
Additional fixture units Remodel:	7155		16,092		6,768	30,338		0.00%	0	0.00%		0	#DIV/0!
Fixture Fee Refunds:	7157			(28,094)	(18,922)	(50,000)	(1,481)	2.96%	(2,222)	4.44%		50,000	-100.00%
PFP Pass Thru:	7160	49,955	13,355	2,173	(7,591)			0.00%	0	0.00%		0	#DIV/0!
Meter Pass Thru Costs:	7165	9,358	1,791	11,021	13,029		53,784	100.00%	80,676	100.00%		0	#DIV/0!
Mainline Extension Pass Thru:	7170	22,444	(76,039)					0.00%	0	0.00%		0	#DIV/0!
CAMP interest income:	7250	1,808	113,063	224,231	282,490	250,000	156,308	62.52%	234,462	93.79%	200,000	(50,000)	-20.00%
General Obligation Bonds, Assessment Receipts:	7600	1,015,063	1,012,555	993,355	994,209	983,546	456,105	46.37%	983,546	100.00%	983,546	0	0.00%
Water System Reliability:	7650	1,027,699	1,026,086	1,123,343	1,203,558	1,284,181	647,285	50.40%	1,178,148	91.74%	1,225,274	(58,907)	-4.59%
Total Non Operating Revenue:		2,506,342	2,378,510	2,647,035	2,722,736	2,932,727	2,904,791	99.05%	4,863,796	165.85%	2,463,820	(468,907)	-15.99%
Non Operating Expense													
PFP Connection Expenses:	9075		4,000					0.00%	0	0.00%			
General Obligation Bonds:	9100	73,617	63,099	52,576	41,933	35,670	3,197	8.96%	46,384	130.04%	24,833	(10,837)	-30.38%
PNC Equipment Lease:	9125	11,451	9,350	7,077	4,658	2,253	1,481	65.74%	4,761	211.32%	181	(2,072)	-91.98%
State Revolving Fund Loan:	9150	65,810	60,602	56,457	52,216	47,878	24,487	51.15%	52,216	109.06%	43,440	(4,438)	-9.27%
Water Rebates :	9210	700	200	300	200	3,000	200	6.67%	300	10.00%	3,000	0	0.00%
Total Non Operating Expense:		151,578	137,251	116,410	99,007	88,801	29,365	33.07%	103,661	116.73%	71,454	(17,347)	-19.53%
Net Change in position from Non Operating activities:		2,354,764	2,241,259	2,530,625	2,623,729	2,843,926	2,875,426		4,760,135		2,392,366	(451,560)	-15.88%

DRAFT
3/26/2025

Position	Salary	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
	Range										
Operations Manager	\$190,305										
	\$152,382	\$152,382 \$73.26	\$156,192 \$75.09	\$160,097 \$76.97	\$164,099 \$78.89	\$168,202 \$80.87	\$172,407 \$82.89	\$176,717 \$84.96	\$181,135 \$87.08	\$185,663 \$89.26	\$190,305 \$91.49
Superintendent	\$189,279										
	\$151,561	\$151,561 \$72.87	\$155,350 \$74.69	\$159,234 \$76.55	\$163,214 \$78.47	\$167,295 \$80.43	\$171,477 \$82.44	\$175,764 \$84.50	\$180,158 \$86.61	\$184,662 \$88.78	\$189,279 \$91.00
Senior Operator	\$139,228										
	\$111,484	\$111,484 \$53.60	\$114,271 \$54.94	\$117,128 \$56.31	\$120,056 \$57.72	\$123,058 \$59.16	\$126,134 \$60.64	\$129,287 \$62.16	\$132,520 \$63.71	\$135,833 \$65.30	\$139,228 \$66.94
Water System Operator	\$108,775										
	\$87,099	\$87,099 \$41.87	\$89,277 \$42.92	\$91,509 \$43.99	\$93,796 \$45.09	\$96,141 \$46.22	\$98,545 \$47.38	\$101,008 \$48.56	\$103,534 \$49.78	\$106,122 \$51.02	\$108,775 \$52.30
Maintenance Worker	\$94,443										
	\$75,623	\$75,623 \$36.36	\$77,514 \$37.27	\$79,452 \$38.20	\$81,438 \$39.15	\$83,474 \$40.13	\$85,561 \$41.14	\$87,700 \$42.16	\$89,893 \$43.22	\$92,140 \$44.30	\$94,443 \$45.41
Account Specialist	\$90,296										
	\$72,303	\$72,303 \$34.76	\$74,110 \$35.63	\$75,963 \$36.52	\$77,862 \$37.43	\$79,809 \$38.37	\$81,804 \$39.33	\$83,849 \$40.31	\$85,945 \$41.32	\$88,094 \$42.35	\$90,296 \$43.41
District Clerk	\$90,296										
	\$72,303	\$72,303 \$34.76	\$74,110 \$35.63	\$75,963 \$36.52	\$77,862 \$37.43	\$79,809 \$38.37	\$81,804 \$39.33	\$83,849 \$40.31	\$85,945 \$41.32	\$88,094 \$42.35	\$90,296 \$43.41
District Clerk/Admin.	\$129,340										
Services Manager	\$103,566	\$103,566 \$49.79	\$106,155 \$51.04	\$108,809 \$52.31	\$111,529 \$53.62	\$114,318 \$54.96	\$117,176 \$56.33	\$120,105 \$57.74	\$123,108 \$59.19	\$126,185 \$60.67	\$129,340 \$62.18

2.5 % step increases

	Increase 5.00%	1-Jul-22	Increase 4.19%	1-Jul-23	Increase 3.77%	1-Jul-24	Increase 1.27%	1-Jul-25	Increase 4.00%	1-Jul-26
Operations Manager	1.05	\$133,821	1.0419	\$139,428	1.0377	\$144,684	1.0127	\$146,521	1.0400	\$152,382
Superintendent	1.05	\$125,413	1.0419	\$138,676	1.0377	\$143,904	1.0127	\$145,732	1.0400	\$151,561
Senior Operator	1.050	97,904	1.04	102,006	1.0377	105,852	1.0127	\$107,196	1.0400	\$111,484
Water System Operator	1.05	\$76,490	1.0419	\$79,695	1.0377	\$82,699	1.0127	\$83,749	1.0400	\$87,099
Maintenance Worker	1.05	\$66,411	1.0419	\$69,194	1.0377	\$71,803	1.0127	\$72,715	1.0400	\$75,623
Account Specialist	1.05	\$63,496	1.0419	\$66,156	1.0377	\$68,650	1.0127	\$69,522	1.0400	\$72,303
District Clerk	1.05	\$63,496	1.0419	\$66,156	1.0377	\$68,650	1.0127	\$69,522	1.0400	\$72,303
District Clerk/Admin.										
Services Manager		\$90,951	1.0419	\$94,762	1.0377	\$98,334	1.0127	\$99,583	1.0400	\$103,566

**FY 26-27
WAGE BENEFIT SUMMARY**

Payroll	Water	Overtime	Doubletime	On Call	Cert Pay	Total	Health	Disability	WC	CalPERS	PARS	Medicare	SS	Other	F/Y Total Water
										7%	8.66%	1.45%	6.20%		
GM	\$ 140,235.30				\$ 9,600.00	\$ 149,835.30	\$ 18,462.40	\$ 967.94	\$ 1,333.53	\$ 10,488.47	\$ 12,144.38	\$ 2,172.61	\$ 9,289.79	\$ 4,108.00	\$ 208,802.42
Superintendent	\$ 93,452.32	\$ 1,213.08	\$ 367.25	\$ 128.48	\$ 12,000.00	\$ 107,161.12	\$ 19,556.20	\$ 692.26	\$ 4,136.42	\$ 7,501.28	\$ 8,092.97	\$ 1,553.84	\$ 6,643.99	\$ 3,608.00	\$ 158,946.08
Account Specialist	\$ 34,795.52					\$ 34,795.52	\$ 36,300.80	\$ 224.78	\$ 254.01	\$ 2,435.69	\$ 3,013.29	\$ 504.54	\$ 2,157.32	\$ 7,616.00	\$ 87,301.95
Senior Operator	\$ 121,514.41	\$ 10,622.32	\$ 7,920.28	\$ 6,693.06	\$ 9,600.00	\$ 156,350.07	\$ 13,500.52	\$ 1,010.02	\$ 6,035.11	\$ 10,944.50	\$ 10,523.15	\$ 2,267.08	\$ 9,693.70	\$ 6,716.00	\$ 217,040.16
Water Operator	\$ 102,235.80	\$ 8,710.13	\$ 6,804.32	\$ 5,515.60	\$ 9,600.00	\$ 132,865.85	\$ 29,032.08	\$ 858.31	\$ 5,128.62	\$ 9,300.61	\$ 8,853.62	\$ 1,926.55	\$ 8,237.68	\$ 5,216.00	\$ 201,419.33
Water Operator	\$ 97,309.81	\$ 4,784.13	\$ 5,980.16	\$ 3,988.40	\$ 9,600.00	\$ 121,662.50	\$ 36,360.80	\$ 785.94	\$ 4,696.17	\$ 8,516.37	\$ 8,427.03	\$ 1,764.11	\$ 7,543.07	\$ 5,216.00	\$ 194,972.00
Water Operator	\$ 86,008.00	\$ 6,317.01	\$ 7,150.37	\$ 4,177.24	\$ 4,800.00	\$ 108,452.62	\$ 36,360.80	\$ 700.60	\$ 4,186.27	\$ 7,591.68	\$ 7,448.29	\$ 1,572.56	\$ 6,724.06	\$ 5,216.00	\$ 178,252.90
Part-Time Operator	\$ 40,110.97					\$ 40,110.97		\$ 259.12	\$ 1,548.28			\$ 581.61	\$ 2,486.88		\$ 44,986.86
Part-Time Admin	\$ 6,336.00					\$ 6,336.00		\$ 40.93	\$ 46.25			\$ 91.87	\$ 392.83		\$ 6,907.89
Totals	\$ 721,998.12	\$ 31,646.67	\$ 28,222.37	\$ 20,502.78	\$ 55,200.00	\$ 857,569.95	\$ 189,573.61	\$ 5,539.90	\$ 27,364.68	\$ 56,778.61	\$ 58,502.73	\$ 12,434.76	\$ 53,169.34	\$ 37,696.00	\$ 1,298,629.58
Payroll	Sewer	Overtime	Doubletime	On Call	Cert Pay	Total	Health	Disability	WC	CalPERS	PARS	Medicare	SS	Other	F/Y Total Sewer
GM	\$ 140,235.30				\$ 9,600.00	\$ 149,835.30	\$ 18,462.40	\$ 967.94	\$ 1,333.53	\$ 10,488.47	\$ 12,144.38	\$ 2,172.61	\$ 9,289.79	\$ 4,108.00	\$ 208,802.42
Superintendent	\$ 93,452.32	\$ 1,213.08	\$ 367.25	\$ 128.48	\$ 12,000.00	\$ 107,161.12	\$ 19,556.20	\$ 692.26	\$ 4,136.42	\$ 7,501.28	\$ 8,092.97	\$ 1,553.84	\$ 6,643.99	\$ 3,608.00	\$ 158,946.08
District Clerk	\$ 103,541.65					\$ 103,541.65	\$ 26,200.71	\$ 668.88	\$ 755.85	\$ 7,247.92	\$ 8,966.71	\$ 1,501.35	\$ 6,419.58	\$ 5,216.00	\$ 160,518.65
Part-Time Admin	\$ 6,336.00					\$ 6,336.00		\$ 40.93	\$ 46.25			\$ 91.87	\$ 392.83		\$ 6,907.89
Totals	\$ 343,565.27	\$ 1,213.08	\$ 367.25	\$ 128.48	\$ 21,600.00	\$ 366,874.07	\$ 64,219.31	\$ 2,370.01	\$ 6,272.06	\$ 25,237.67	\$ 29,204.05	\$ 5,319.67	\$ 22,746.19	\$ 12,932.00	\$ 535,175.04

Note: Other includes newly adopted provisions to MOU for FY 25-26, which include the following: One-Time Lump sum (\$2,000 per employee), Longevity Incentive (\$6,500 certain employees), bilingual incentive (\$2,400 certain employees), Section 115 HRA (\$2,200 annual), education incentive (\$3,000 per employee).

SEWER CIP
FY 25/26 through FY 29/30

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

DRAFT
3/26/2025

WATER CIP
FY 25/26 through FY 29/30

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

Notes:

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

**MWSD
DEBT SERVICE
FY 26-27**

	Original Issue Amount	Balance June 30, 2026	Additions	Retirements	Balance June 30, 2027	Interest Expense
Sewer						
CIEDB Loan (I Bank)	\$ 1,010,000	\$ 525,668		\$ 36,935	\$ 488,733	\$ 15,470
PNCEF Lease Obligation	\$ 927,222	\$ 29,356		\$ 29,356	\$ 0	\$ 181
Subtotal - Sewer		\$ 555,024	\$ -	\$ 66,290	\$ 488,733	\$ 15,650
Water						
GO Bonds - 2020 Series	\$ 7,524,000	\$ 2,417,370		\$ 958,712	\$ 1,458,658	\$ 24,833
PNCEF Lease Obligation	\$ 927,222	\$ 29,356		\$ 29,356	\$ 0	\$ 181
SRF Loan	\$ 4,248,354	\$ 1,951,385		\$ 197,671	\$ 1,753,713	\$ 43,440
Subtotal - Water		4,398,111	-	1,185,739	3,212,372	68,454
Total Debt Service		\$ 4,953,134	\$ -	\$ 1,252,030	\$ 3,701,105	\$ 84,104

PNCEF lease obligation is split evenly between Sewer and Water.

The District entered into an agreement with the State of California Department of health under the Safe Drinking Water State Revolving Fund Law of 1947. This agreement constitutes funding in the form of a loan and a grant made by the State to the District to assist in financing the cost of studies, planning and other preliminary activities for a project which will enable the district to meet safe drinking water standards.

Debt Issuance

GO Bonds - 2020 Series
CIEDB Loan (I Bank)
PNCEF Lease Obligation
SRF Loan

Payoff Date

August 1, 2028
August 1, 2038
October 15, 2026
July 1, 2035

OPERATING RESERVES

WATER

Water Operating Account as of April 30, 2026

Wells Fargo Checking: \$ 798

Current Operating Reserves as of April 30, 2026

CAMP: \$ 1,213,174

Operating Reserve:

The District's Water Operating Reserve target is six months of operating expenses. Based on fiscal year 2025-26 budget the amount of operating reserves is as follows:

Target calculation

\$ 1,009,400	Budgeted fiscal year 2025-26
12	Months
<hr/>	
\$ 84,117	Monthly budgeted operating expenses
x 6	6 months expenditures
<hr/>	
\$ 504,700	Target Reserve

Conclusion:

At the beginning of the fiscal year, funds will be transferred to meet the target reserve.

DRAFT
3/26/2026

OPERATING RESERVES

SEWER

Wells Fargo Checking: \$ 1,838,365

Current Reserves as of April 30, 2025

LAIF:	\$ -
CAMP:	\$ 1,904,035
Total:	\$ 1,904,035

Operating Reserve:

The District's Sewer Operating Reserve target is six months of operating expenses. Based on fiscal year 2025-26 budget the amount of operating reserves is as follows:

Based on fiscal year 2025-26 budget the amount of operating reserves is as follows:

Minimum Target

\$ 3,424,681	Budgeted fiscal year 2025-26
12	Months
\$ 285,390	Monthly budgeted operating expenses
x 6	6 months expenditures
<u>\$ 1,712,341</u>	Target Reserve

Conclusion:

At the beginning of the fiscal year, funds will be transferred to meet the target reserve.

CAPITAL RESERVES

Capital Reserve Information:

For the Water and Sewer capital reserves, the target amounts are based on district engineers' estimates of the annual costs to replace water and sewer facilities and the five year capital improvement plans (CIP). Each Utility enterprise shall have a separate capital reserve. The maximum target amount shall equal the highest total annual amount shown in the CIP applicable to existing customers plus the district engineer's estimate of annual replacement capital project costs. The minimum target amount shall equal the lowest total annual amount shown in the CIP applicable to existing customers plus the district engineers' estimate of annual replacement capital project costs.

WATER

Current Capital Reserves as of April 30, 2026

Capital: \$ 5,201,265

Minimum Target

\$ 2,316,200	Lowest year CIP existing customers (fiscal year 2026-27)
\$ 750,000	Engineer estimate
<u>\$ 3,066,200</u>	Minimum target

Maximum Target

\$ 8,680,147	Highest year CIP existing customers (fiscal year 2029-30)
\$ 750,000	Engineer estimate
<u>\$ 9,430,147</u>	Maximum target

Conclusion:

Based on the above, the District has **insufficient** reserves for the maximum Capital Reserve target.

CAPITAL RESERVES

SEWER

Current Capital Reserves as of April 30, 2026

LAIF:	\$ 89,589
CAMP:	\$ 7,099,868
Total:	\$ 7,189,457

Minimum Target

\$ 3,876,500	Lowest year annual CIP (fiscal year 2029-30)
\$ 1,177,000	Engineer estimate
<u>\$ 5,053,500</u>	Minimum target

Maximum Target

\$ 4,858,500	Highest year CIP existing customers (fiscal year 2028-29)
\$ 1,177,000	Engineer estimate
<u>\$ 6,035,500</u>	Maximum target

Conclusion:

Based on the above, the District has **sufficient** reserves for the maximum Capital Reserve target.

DRAFT
3/26/2026

EXPENDITURE ROLL-UP LEGEND

Sewer

Personnel

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

Pumping

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

Sewer Authority Mid-Coastside

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

Professional Services

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

All other Accounts

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

Facilities & Administration

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

Engineering

Meeting Attendance, Engineering:	6210
General Engineering:	6220

EXPENDITURE ROLL-UP LEGEND

Water

Personnel

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

Professional Services

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

Facilities & Administration

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

Engineering

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

Pumping

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

Supply

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

Collection/Transmission

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

Treatment

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

All other Accounts

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

EXPENDITURE ROLL-UP LEGEND

Water - Continued all other accounts:

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

DRAFT
3/26/2026

MWSD

GLOSSARY OF TERMS ACRONYMS

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



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: Review and Action Concerning Receipt of Funding for FEMA-Declared Disasters on Behalf of Sewer Authority Mid-Coastside

The District has received additional funding from FEMA and CalOES in the amount of \$130,998.95. The staff report below (in italics) was initially prepared and submitted for the December 7, 2023, regular meeting.

The two checks represent repayment from CalOES for their share of cost portion related to the Hazard Mitigation Grant Program (HMGP) for the specific project referred to as the SAM WWTP Electrical System Relocation Project, Phase 1. Additional payments are still in the process of being reviewed and authorized by FEMA & CalOES. Including the attached remittances, to date, MWSD has collected and remitted to SAM \$1,719,612.32 related to the Local Hazard Mitigation Plan (LHMP).

As with prior receipts, MWSD intends to bring all further receipts to the attention of the Board as a matter of public record notification of both receipt as well as the full and complete disbursement of funds to SAM.

Federally declared disasters have become a more frequent occurrence in the State of California and across the nation. The Federal Emergency Management Agency (FEMA) and California Office of Emergency Services (Cal OES) provide funding for eligible emergency costs for entities that apply and are approved through their Public Assistance (PA) programs.

The Sewer Authority Mid-Coastside (SAM) participates in the San Mateo County Local Hazard Mitigation Plan (LHMP) through the Montara Water and Sanitary District's (MWSD or District) LHMP Annex, and, therefore, any Request for Public Assistance (RPA) applications for SAM require the District's Board of Directors action in the form of a Resolution. The District's Board approved a Universal Resolution in support of SAM on August 17, 2023.

Universal Resolution Details:

A Universal Resolution is effective for all past disasters and for those declared up to three (3) years following the date of approval. Upon expiration it is no longer effective for new disasters, but it remains in effect for disasters declared prior to expiration. It remains effective until the disaster goes through closeout unless it is superseded by a newer resolution.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

Grant Programs

Passing a Universal Resolution allows the District to apply for federal financial assistance for any existing or future grant program, including, but not limited to any of the following:

- *Federally declared Disaster (DR), Fire Mitigation Assistance Grant (FMAG), California State Only Disaster (CDAA), Immediate Services Program (ISP), Hazard Mitigation Grant Program (HMGP), Building Resilient Infrastructure and Communities (BRIC), Legislative Pre-Disaster Mitigation Program (LPDM), under*
- *Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.*
- *Flood Mitigation Assistance Program (FMA), under Section 1366 of the National Flood Insurance Act of 1968.*
- *National Earthquake Hazards Reduction Program (NEHRP) 42 U.S. Code 7704 (b) ((2) (A) (ix) and 42 U.S. Code 7704 (b) (2) (B) National Earthquake Hazards Reduction Program, and also The Consolidated Appropriations Act, 2018, Div. F, Department of Homeland Security Appropriations Act, 2018, Pub. L. No. 115-141*
- *California Early Earthquake Warning (CEEW) under CA Gov Code – Gov, Title 2, Div. 1, Chapter 7, Article 5, Sections 8587.8, 8587.11, 8587.12*

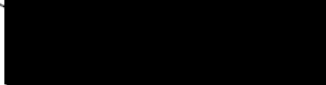
The SAM application for disaster relief funds has been approved by Cal EOS and FEMA, and the funds have now been dispersed by FEMA and received by MWSD. Copies of the checks are attached and the sum of the funds received is \$130,998.95. These funds will be transferred to SAM by MWSD. MWSD's Board support of SAM made these FEMA reimbursements possible.

RECOMMENDATION:

Receive Report.



STATE OF CALIFORNIA



THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO

FUND NO. 8087 FUND NAME FISCAL CONSOLIDATED PMT

0000

MO. DAY YR.
02 25 2026

90-1342/1211



DOLLARS	CENTS
\$**127811	45

TO: 287206

--- MONTARA WATER & SANITARY DIST
PO BOX 370131
MONTARA CA 94037-0131

Malia Cohen
MALIA M. COHEN
CALIFORNIA STATE CONTROLLER



DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS



ISSUE DATE: 02/25/2026
OFFICE OF EMERGENCY SERVICES
3650 SCHRIEVER AVE.
MATHER CA 95655
FOR QUESTIONS CONTACT ACCOUNTING DEPARTMENT AT 916/845-8340

VENDOR NAME	VENDOR ID
MONTARA WATER & SANITARY DIST	0000064843

VOUCHER ID	INVOICE ID	PO ID
00354186	TR-057777	

AMOUNT PAID
\$127811.45

MAR 02 2026

PAYMENT MESSAGE
ATTN: KISHEN PRATHIVADI

ADDITIONAL PAYMENT MESSAGE
FED HM GRANT, DR4683, PROJECT # 44- EMAIL FOR INFO. OR INQUIRIES:
HMGRANTSPAYMENTS@CALOES.CA.GOV

4510

CPD&I PR 08/19/00 CALIFORNIA CODE 41000.0107



STATE OF CALIFORNIA



THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO



FUND NO. 8087 FUND NAME FISCAL CONSOLIDATED PMT

0000

MO. DAY YR.
02 25 2026



2026-02-25 09:00:00 AM

TO: 287208

--- MONTARA WATER & SANITARY DIST
PO BOX 370131
MONTARA CA 94037-0131

DOLLARS	CENTS
\$****3187	.50

Malia Cohen
MALIA M. COHEN
CALIFORNIA STATE CONTROLLER



DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS



ISSUE DATE: 02/25/2026
OFFICE OF EMERGENCY SERVICES
3650 SCHRIEVER AVE.
MATHER CA 95655
FOR QUESTIONS CONTACT ACCOUNTING DEPARTMENT AT 916/845-8340

VENDOR NAME MONTARA WATER & SANITARY DIST VENDOR ID 0000064843

VOUCHER ID 00354201 INVOICE ID TR-057779 PO ID

AMOUNT PAID \$3187.50

MAR 02 2026

PAYMENT MESSAGE
ATTN: KISHEN PRATHIVADI

ADDITIONAL PAYMENT MESSAGE
FED HM GRANT, DR4683, PROJECT # 44- EMAIL FOR INFO. OR INQUIRIES: HMGRANTSPAYMENTS@CALOES.CA.GOV


4510



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: Review and Possible Action Concerning Open Position for Local Agency Formation Commission Regular Special District Member.

The San Mateo County Local Agency Formation Commission(LAFCo) is calling for nominations for the open position of the Regular Special District Member for the upcoming four-year term ending May 2030.

Director Kathryn Slater-Carter is the District's LAFCo representative and currently serving as Alternate to the open position, has extensive experience serving on local San Mateo boards, like LAFCo, CSDA, SMC Harbor District, and others. Director Slater-Carter indicated willingness to serve on the LAFCo Board as Regular Special District Member.

As every year, LAFCo also asks for authorization of the electronic ballot process. The authorization will be provided by MWSD Board President or General Manager.

RECOMMENDATION:

Adopt Resolution No. ____, Resolution of the Montara Water and Sanitary District Authorizing the Nomination of Kathryn Slater-Carter as Special District Representative to the San Mateo County LAFCo.

Attachment

RESOLUTION NO.

RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT AUTHORIZING THE NOMINATION OF KATHRYN SLATER-CARTER AS SPECIAL DISTRICT REPRESENTATIVE TO THE SAN MATEO COUNTY LAFCO

WHEREAS, the San Mateo County Local Agency Commission (LAFCo) is soliciting nominations for the open seat representing Independent Special Districts; and

WHEREAS, any nominations of this District may be appointed through Board action confirmed in writing; and

WHEREAS, District Board Member and Director Kathryn Slater-Carter has been serving as the District Representative for LAFCo and is currently serving as Alternate for the open LAFCo position; and

WHEREAS, Director Kathryn Slater-Carter is interested in continuing to serve on the San Mateo County LAFCo as Independent Special District Regular Member and possesses all the skills and background necessary to perform in an exemplary manner;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE MONTARA WATER AND SANITARY DISTRICT, A PUBLIC AGENCY IN THE COUNTY OF SAN MATEO, CALIFORNIA, AS FOLLOWS:

1. Director Kathryn Slater-Carter is hereby nominated by this Board to serve on the San Mateo County LAFCo for a term which expires in May .
2. A copy of this resolution shall be presented to LAFCo as a record of the Board's nomination.

President, Montara Water and Sanitary District

COUNTERSIGNED:

Secretary, Montara Water and Sanitary District

* * * * *

I HEREBY CERTIFY that the foregoing Resolution No. was duly and regularly adopted and passed by the Board of the Montara Water and Sanitary District, San Mateo County, California, at a meeting thereof held on the 2nd day of April 2026, by the following vote:

AYES, Directors:

NOES, Directors:

RESOLUTION NO.

**RESOLUTION OF THE MONTARA WATER AND
SANITARY DISTRICT AUTHORIZING THE NOMINATION OF
KATHRYN SLATER-CARTER AS SPECIAL DISTRICT
REPRESENTATIVE TO THE SAN MATEO COUNTY LAFCO**

ABSENT, Directors: None

Secretary, Montara Water and Sanitary District



LOCAL AGENCY FORMATION COMMISSION

455 COUNTY CENTER, 2ND FLOOR • REDWOOD CITY, CA 94063-1663 • PHONE (650) 363-4224 • FAX (650) 363-4849

Please forward to Board President

March 25, 2026

To: Presiding Officers/Board Presidents
Independent Special Districts, San Mateo County

Subject: Call for Nominations: Special District Selection Committee Mail Ballot to Elect Regular Special District Members on San Mateo LAFCo Pursuant to Government Code Section 56332

As you know, San Mateo LAFCo is comprised of two county supervisor members appointed by the Board of Supervisors, two city council members appointed by the City Selection Committee (also known as the Council of Mayors), two special district members selected by the Special Districts Selection Committee (comprised of the presiding officers of the independent special districts), and one public member appointed by the six members of the Commission. An alternate for each type of membership is also selected in the same manner as regular members. Terms are four years ending on the first Monday in May and members serve until reappointed or their successor is appointed. Government Code Section 56332 directs that the LAFCo Executive Officer shall call a meeting or provide for mail ballot to appoint independent special district members to LAFCo to fill vacancies or expiring terms.

The purpose of this letter is to open the nomination period for the Independent Special District Selection Committee (SDSC) to fill the independent special district **Regular Member position expiring in May 2030**. This regular member position is currently held by Kati Martin from the San Mateo County Mosquito and Vector Control District, and her current term ends in May 2026.

In this case, it has been determined that the nomination and election of the regular and special district members shall be held by mail. For the nomination period, LAFCo will accept written nominations on your district's letterhead signed by your board president or board-appointed alternate for the regular member position. No board action is necessary unless your board president is not able to participate.

Nominations for the regular member may only be submitted in writing via mail, fax or e-mail and with the signature of the Special District President/Chair (or board-appointed alternate board member) and must be received by LAFCo **by 5:00 p.m. April 27, 2026**.

Once the nomination period is closed, the LAFCo Executive Officer will distribute a notice and

COMMISSIONERS: VIRGINIA CHANG KIRALY, CHAIR, SPECIAL DISTRICT ▪ ANN DRAPER, VICE CHAIR, PUBLIC ▪ KATI MARTIN, SPECIAL DISTRICT
▪ DAVID J CANEPA, COUNTY ▪ DEBBIE RUDDOCK, CITY ▪ STEPHEN RAINALDI, CITY ▪ JACKIE SPEIER, COUNTY ▪

ALTERNATES: NOELIA CORZO, COUNTY ▪ KATHRYN SLATER-CARTER, SPECIAL DISTRICT ▪ GREG WRIGHT, CITY ▪ COLLEEN YOU, PUBLIC

STAFF: ROB BARTOLI, EXECUTIVE OFFICER ▪ SARAH FLAMM, MANAGEMENT ANALYST ▪ TIM FOX, LEGAL COUNSEL ▪
DIANE ESTIPONA, CLERK

mail ballots, requesting return of the ballot no later than 21 days from the date of the notice. Section 56332(c)(2) provides for distribution of mail ballots by certified mail or by electronic mail with the consent of the district. For both expediency and cost savings it is hoped that districts will consent to distribution of the ballots by electronic mail. To this end, it is requested that your District return the attached "Authorization to transmit the LAFCo Special District Member Ballot by Electronic Mail" and provide LAFCo with the desired email address for distribution of the ballot.

In summary, nominations are now open for the independent special district Regular Member position with term ending May 2030, and we need your district's authorization to transmit an election ballot via email.

Board presidents or board-appointed alternates are requested to complete the following two steps:

1. Submit written nominations for the regular LAFCo member on your district's letterhead with your signature or that of a board-appointed alternate.
2. Complete and submit the "Authorization to transmit the LAFCo Special District Member Mail Ballot by Electronic Mail."

You must return your authorization form and all nominations to LAFCo no later than 5:00pm, Monday, April 27, 2026.

If you have questions concerning this process, please contact me directly.

Sincerely,



Rob Bartoli
Executive Officer

Attachment: Authorization Form
Special Districts in San Mateo County Roster
San Mateo LAFCo Fact Sheet

Distribution: Presiding Officers of Independent Special Districts in San Mateo County



LOCAL AGENCY FORMATION COMMISSION

455 COUNTY CENTER, 2ND FLOOR • REDWOOD CITY, CA 94063-1663 • PHONE (650) 363-4224 • FAX (650) 363-4849

Rob Bartoli, Executive Officer
 rbartoli@smcgov.org
 www.sanmateolafco.org

Purpose of LAFCo

Created by the California legislature in 1963, LAFCo is a State-mandated, independent commission with countywide jurisdiction over changes in organization and boundaries of cities and special districts including annexations, detachments, incorporations, and formations. As required by State law, LAFCo adopts a net operating budget, which is apportioned in thirds to the County of San Mateo, the 20 cities in the County, and 21 of the 22 independent special districts; the majority of the Midpeninsula Regional Open Space District territory is located in Santa Clara County and the District is under the funding mandate for Santa Clara LAFCo.

The Commission has responsibility in the following areas affecting local government in the County:

1. To discourage urban sprawl and encourage the orderly growth and development of local government agencies;
2. To prevent premature conversion of agricultural and open space lands;
3. To review, approve, or disapprove proposals for changes in the boundaries and organization of the 20 cities, 21 independent special districts, and 33 active County and City governed special districts, plus incorporations of cities and formations of special districts;
4. To conduct municipal service reviews and establish and periodically update spheres of influence – future boundary, organization, and service plans – for the County, cities, and special districts; and
5. To perform and assist in studies of local government agencies with the goal of improving efficiency and reducing costs of providing urban services.

Commission Roster

The Commission is made up of two members of the County Board of Supervisors, two members of city councils from cities in the County, two board members of independent special districts in the County, a public member, and four alternate members (County, city, special district, and public). The Commission contracts with the County of San Mateo for staff, facilities, and legal counsel. The Executive Officer serves in the administrative capacity, which includes staff review of each proposal, sphere of influence studies, and assistance to local agencies and the public.

Commissioner	Member Type	Term Expires
Virginia Chang Kiraly, Chair	Special District	May 2028
Ann Draper, Vice Chair	Public	May 2026
Debbie Ruddock	City	May 2025
David Canepa	County	May 2026
Kati Martin	Special District	May 2026
Jackie Speier	County	May 2028
Stephen Rainaldi	City	May 2026
Kathryn Slater-Carter	Alternate Special District	May 2028
Greg Wright	Alternate City	May 2027
Colleen You	Alternate Public	May 2026
Noelia Corzo	Alternate County	May 2028

Commission Meetings

1. LAFCo meetings are held on the third Wednesday of odd-numbered months (January, March, May, July, September, November) at 2:30 pm in the Board of Supervisors' Chambers, 500 County Center, Redwood City. Extra meetings may be held as needed.
2. If an agenda item is of interest to you, the Chair will call for comments from the audience when the item is ready for discussion. Please complete a speaker slip available on the table in the foyer and give it to the Commission Clerk to assist the Chair in organizing the progress of the hearing.
3. When addressing the Commission, please proceed to the microphone and state your name, the organization you are representing, or your city of residence for the Clerk.

**Authorization to Transmit Special District Selection Committee Ballot
by Electronic Mail
[Pursuant to Section 56332 (C) (2)]**

The _____ District hereby authorizes LAFCo
(name of district)

to send the Special District Selection Committee Ballot by electronic mail to:

(Name of board president or board authorized voting delegate **and e-mail address**)

for the purpose of voting for regular special district term ending May 2030.

Submitted by: _____
Printed Name of District President or District Manager/Chief

Signature: _____

Date: _____

Please return by Monday, April 27, 2026 by mail, fax or electronic mail to:

Rob Bartoli, Executive Officer
San Mateo LAFCo
455 County Center
Redwood City, CA 94063
650/363-4224 – phone
650/363-4849 – fax

Electronic mail: **rbartoli@smcgov.org**

Independent Special Districts in San Mateo County as of
For Purposes of voting for Special District Members on LAFCo

3/25/26

Bayshore Sanitary District
Broadmoor Police Protection District
Coastside County Water District
Coastside Fire Protection District
Colma Fire Protection District
Granada Community Services District
Highlands Recreation District
Ladera Recreation District
Menlo Park Fire Protection District
MidPeninsula County Water District
Montara Water and Sanitary District
North Coast County Water District
Peninsula Health Care District
San Mateo County Harbor District
San Mateo County Mosquito Abatement District
San Mateo County Resource Conservation District
Sequoia Health Care District
West Bay Sanitary District
Westborough County Water District
Woodside Fire Protection District

Note: Midpeninsula Regional Open Space District is not included because the majority of the District's territory is located in Santa Clara County.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

FROM: Clemens Heldmaier, General Manager *CH*

SUBJECT: General Manager's Report

Operations Report February 2026

811 Dig Alerts

- 2/3/26-Airport Rd. Work for utilities distribution, communications. Existing marks are adequate.
 - Airport Rd. Work for utilities distribution, communications. Existing marks are adequate.
 - Airport Rd. Work for utilities distribution, communications. Existing marks are adequate.
 - 2100 Vallemar. Residential property work, demolition. Marked main and service line.
 - CA-1 X Virginia. Utilities distribution, repair/replace. Existing marks adequate.
 - 380 Airport Rd. Utilities distribution, wet utilities install. Existing marks adequate.
- 2/4/26- 1401 Main. Residential property work. Marked main.
 - 800 Harte. Utilities distribution, electric pole. Marked main.
 - 155 Reef Point. Utilities distribution, water- install new facilities. Existing marks adequate.
- 2/5/26- 464 Farallone. Residential property work.
landscaping/irrigation/drainage work. Marked service line.
 - 500 Buena Vista. Utilities distribution, electric-install new facilities. Work already completed.
 - North Lake X California. Utilities distribution, wet utilities repair/replace. Existing marks adequate.
 - 5554 California. Road work, grading. Clear no conflict.
 - 1112 Crescent. Residential property work, fence/gate/wall. Marked service line.
- 2/11/26- 150 Cypress. Road work, asphalt/paving. Main marked.
- 2/12/26- 190 Orval. Residential property work, footings/foundation work. Clear no conflict.
 - 1100 Le Conte. Utilities distribution, water-install new facilities.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

FROM: Clemens Heldmaier, General Manager

- 380 Airport Rd. Utilities distribution, electric-install new facilities. Existing marks adequate.
- 1800 Carlos. Non-residential property work, demolition. Existing marks adequate.
- 555 5th. Utilities distribution, sewer-existing assets. Existing marks adequate.
- Etheldore X Marine. Utilities distribution, sewer-existing assets. Existing marks adequate.
- 2448 Cabrillio Hwy. Utilities distribution, potholing to confirm utility locations. Existing marks adequate.
- 99 Madrone. Road work, Asphalt/paving. Existing marks adequate.
- 2/13/26- 1661 Main. Electric poles work. Clear no conflict.
 - 215 9th. Electric poles work. Clear no conflict.
- 2/18/26- 860 Edison. Residential property work, fence/gate/wall. Clear no conflict.
 - 340 10th. Residential property work. Main and service line marked.
 - 330 California. Residential property work, Landscaping/irrigation/drainage work.
- 2/23/26- Airport Rd. Work for utilities distribution, communications. Existing marks are adequate.
 - Airport Rd. Work for utilities distribution, communications. Existing marks are adequate.
 - Carlos X Buena Vista. Nonresidential property work, grading/excavation. Existing marks adequate.
- 2/25/26- 380 5th. Work for utilities distribution, gas-existing assets. Clear no conflict.
 - 390 4th. Work for utilities distribution, gas-existing assets. Marked service line.
 - 776 Stetson. Residential property work, tree removal. Clear no conflict.
 - 2100 Vallemar. Residential property work, demolition. Existing marks adequate.
- 2/27/26- CA-1 X Virginia. Utilities distribution. Existing marks adequate.
 - Airport Rd. Work for communications. Existing marks adequate.
 - Airport Rd. Work for communications. Existing marks adequate.
 - 554 Stetson. Road Work. Main and service line marked.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

FROM: Clemens Heldmaier, General Manager

Work Orders

- 2/5/26- 1445 SVR. The customer called about brown water quality complaint. MWSD operator flushed until clear.
 - 1190 Howells. Ther customer call about brown water quality complaint. MWSD operator flushed until clear.
 - 280 12th. High usage and not on leak report. MWSD operator verified no leak.
 - 1175 Harte. High usage and not on leak report. MWSD operator verified no leak.
 - 1160 Cedar. High usage and not on leak report. MWSD operator verified no leak.
 - 8711 Cabrillo Hwy. High usage and not on leak report. MWSD operator verified no leak.
- 2/6/26- 41 Juliana. Customer called about water pooling and bubbling by their property. MWSD operator observed water bubbling near water meter box, NO Cl2 residual present.
 - 1175 Harte. Profile requested after high usage. Profile pulled and saved in commons.
 - 1160 Cedar. Profile requested after high usage. Profile pulled and saved in commons.
 - 8711 Cabrillo Hwy. The customer has a spike in usage and was not picked up on the leak read. Profile pulled and saved in commons.
 - 1456 SVR. Customer called about orange water quality concerns. MWSD operator flushed until clear.
- 2/9/26- 280 12th. Profile requested after high usage. Profile pulled and saved in commons.
 - 168 6th. Profile requested after high usage. MWSD operator observed reverse flow indicator present. Profile pulled, sent to customer, and saved in commons.
- 2/11/26- 1140 Montara Blvd. Customer received a high-water bill and is concerned about a potential leak. Profile pulled and sent to the customer, potentially a toilet and provided dye tablets.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

FROM: Clemens Heldmaier, General Manager

- 8711 Cabrillo Hwy. Customer received high water bill and is concerned about a potential leak. No leak indication present, profile pulled and sent to customer.
- 2/13/26- 40 Hermosa. The customer received a courtesy leak notice and is concerned about a potential leak. Profile pulled and leak identified, the customer was out of town so MWSD operator shut water off until a plumber was able to make repairs.
- 2/17/26- 355 Vermont. MOVO/IN. Final read taken and water left on.
 - 501 Virginia. MOVO/IN. Final read taken and water left on.
- 2/18/26- 540 Franklin. MOVO. Final read taken and leave door tag, water left on.
- 2/19/26- 40 Hermosa. The customer has a leak detection company arriving and would like the water turned on at the meter for them. Water turned on at meter.
 - 879 Buena Vista. Customer received a leak notice and is concerned about potential leak. Profile pulled and sent to the customer.
 - 576 Stetson. Customer received a leak notice and is concerned about potential leak. Leak indicator present, profile pulled and sent to the customer.
- 2/20/26- 381 11th. MOVO. Final read taken, Water shut off at meter, door tag left.
 - 370 14TH. Customer was aware they had ongoing leak and could not get leak fixed right away. Customer wanted a profile done to see when leak started. Operator took meter profile and sent results to customer.
- 2/24/26- 191 Reef Point Rd. The customer has a guest staying at the home and said the water is off. MWSD operator found a plumber had been at the home and forgot to turn the water back on after completing the repairs, water turned on for the customer.
 - 1271 Main. The customers house valve broke during active leak in house. MWSD operator turned water off at the meter so repairs could be made.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

FROM: Clemens Heldmaier, General Manager

- 2/26/26- 262 Vermont. A dog walker noticed water coming from a backyard and running down the street. Operator went out and noticed customer's back yard seemed flooded but no leak indicator or movement on their meter. Operator checked neighbor's meters and discovered 362 Vermont had a broken irrigation line and water was flowing two houses down and showing up at 262 Vermont. Operator informed customer at 362 Vermont about the leak and they turned off irrigation.
 - 862 Kelmore. MOVO. New tenant moving in. Operator took final read, and left water on.
 - 381 11th. MOVI. New homeowners. Final read taken, water left on and no door tag.
- 2/27/26- 730 Seirra. Customers noticed their meter box full of water. Operator noted a leaking meter gasket on mwsd side of meter. Operator installed new gasket and stopped leak.

After Hours Call Outs

- 2/1/26- AVTP. MWSD operator observed upward trending NTU's and physically adjusted Polymer at treatment plant.
- 2/5/26- 1445 SVR Water quality complaint, brown water. Post Seaton Fire Flow Test. MWSD operator flushed until clear.
- 2/6/26- 1190 Howells water quality complaint, brown water. Post Seaton Fire Flow Test. MWSD operator flushed until clear.
- 2/7/26- AVTP. MWSD operator observed upward trending NTU's and physically adjusted Polymer at treatment plant.
- 2/14/26- Potola Well 4 Pump Fail alarm due to power outage. MWSD operator physically placed well into off position until power was restored.
- 2/19/26- Power outage at AVTP, Drake, Wagner, Portola 4
 - Potential leak investigation on Alton.
- 2/20/26- AVTP high NTU's, shut down plant.
- 1/28/26- Alta Vista Well Coms Failure.
-

Repairs and Leaks

- 2/2/26- Fitzgerald Marine Reserve service line replacement.
- 2/6/26- 155 Reef Point new service installation.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 2, 2026**

FROM: Clemens Heldmaier, General Manager

- 730 Sierra Leaking meter gasket on MWSD side of service.

Miscellaneous

- Backflow tests X 28.
- 1Q Ground Water Samples; Airport North, Airport 3, Corona, Culebra, Retiro, Alta Vista, Wagner, Drake, Potola 3, Portola 4.
 - AVTP EFF/RAW
 - Nitrate Samples.
- Cal-Fire flow test at Seaton Hospital.
- Replace torn tarps and install plywood over holes on Portola Tank.
- Install Cl2 blending baffle at Portola Well 4.
- 12 missed reads.
 - 0 missed reads not on missed read report.
 - 8 High Usages

Maintenance

- Repair gate at Portola Well 4.
- Work truck oil change X 2.
- Clean and repair AVTP clarifier #1 air relief and inlet.
- Diversion line flush and box cleaning X 5
- Trouble shoot Drake Ats issues and replace signal wire/30-amp connector to generator.
- Replace bad booster pump#2 at AVTP.
- Install new batteries in old Chevy Colorados.
- Rebuild 3" Cla-Val and sample point at Raw Watet Tank.
- AVTP Turbidimeters Calibrations.
- AVTP Turbidimeters Verifications.
- Replace AVTP Clarifier #1 Air Relief.

Newsletter: The April/May edition of the District's newsletter is attached and available online.



Montara Water & Sanitary District

Staying Ahead of our Local Community Needs

Montara Water and Sanitary District (MWSD) works every day to deliver water, garbage and sewer services for the residents of Montara and Moss Beach. Over 6,000 residents rely on our services for their homes and businesses.

April - May 2026

News for You: MWSD Prevails, SAM Litigation Ends
Montara, Moss Beach - May 26th Neighborhood Chipper Program

MWSD Prevails, SAM Litigation Ends

In early March, MWSD confirmed the end of the City of Half Moon Bay's 2017 lawsuit related to the Sewer Authority Mid-Coastside (SAM) contract. With no appeal filed, the August 2025 Superior Court ruling stands – affirming GCSD and MWSD's position that the SAM Joint Powers Agreement is clear and requires all SAM member agencies to share responsibility for operating and maintaining our consolidated community sewer system. This ends Half Moon Bay's wasteful 9-year legal action which cost Coastside residents millions.

In 2017, the City of Half Moon Bay abruptly sued its partners attempting to avoid paying its share of the millions needed to maintain and repair the SAM Intertie Pipeline System (IPS). The IPS conveys wastewater from Montara, Granada and Half Moon Bay to the centralized sewer treatment plant in Half Moon Bay. During heavy rain events, when increased wastewater flows from the City's sewer system alone can overwhelm the treatment plant, the IPS provides critical storage and conveyance capacity. This capacity allows the City's sewer flows to be treated first, and prevents releases of untreated sewage into coastal waters.

In 1976, in order to serve all three communities, the partners of SAM chose to construct, own, and operate consolidated wastewater infrastructure, including the IPS, and a single shared treatment plant to serve the Coastside. The SAM Agreement assigns the costs to be paid by each partner agency based on the partner agency's share of wastewater conveyed into the SAM system.

Half Moon Bay's lawsuit disregarded 45 years of established operational and financial partnership amongst the three partner agencies and the clear contractual language of the SAM Agreement.

The 2025 judgment – which followed an earlier 2022 ruling in favor of MWSD and GCSD – affirms that the City of Half Moon Bay must fund maintenance work related

Montara, Moss Beach - You cut, we chip! May 26th Neighborhood Chipper Program

San Mateo Resource Conservation District is bringing the Neighborhood Chipper Program to the Coast.

This program helps residents maintain defensible space by offering no-cost curbside chipping. Operating on a "you cut, we chip" model, homeowners clear brush and small trees around their homes, then stack branches and woody vegetation at the curb. On May 26th, a mobile chipper and crew arrive to process your pile on-site. To keep the service safe and efficient, piles must be placed within 8 feet of the road, with cut ends facing the street, and limited to material under 8 inches in diameter. Please note, only one pile per household for Montara residents.



SCAN TO SIGN-UP

Protect your home. Protect our community. Let's stay fire-safe together!

For more info, visit sanmateoRCD.org/chipper

to the SAM IPS, an integral part of our Coastside's sewage system, for which all partners are responsible.

As a public utility, MWSD relies on bill and fee payments from our customers to fund all operations, infrastructure investment and legal fees. To protect our ratepayers and support the continued operation and maintenance of SAM's regional wastewater system, we have filed a motion seeking reimbursement of attorney fees.

Throughout the last 9 years, MWSD has remained focused on maintaining and upgrading SAM's critical system. We look forward now to making progress on needed investments.

MWSD is committed to providing safe public access via ZOOM teleconference for our regularly scheduled public meetings.

Board Meetings on the 1st and 3rd Thursday of each month at 7:30 p.m. at 8888 Cabrillo Highway, Montara.

Call: (650) 728-3545

Email: info@mwsd.net

Visit: www.mwsd.net



Montara Water & Sanitary District

Un paso adelante de las necesidades de nuestra comunidad local

Montara Water and Sanitary District (MWSD) trabaja todos los días para brindar servicios de suministro de agua, recolección de basura y alcantarillado a los habitantes de Montara y Moss Beach. Más de 6,000 pobladores dependen de nuestros servicios para sus hogares y empresas.

**Abril-Mayo
de 2026**

**Novedades para usted: MWSD prevalece: finaliza el litigio de SAM
Montara, Moss Beach - Programa de astillado vecinal del 26 de mayo**

MWSD prevalece: finaliza el litigio de SAM

A principios de marzo, MWSD confirmó el final de la demanda de 2017 de la Ciudad de Half Moon Bay relacionada con el contrato de la Autoridad de Alcantarillado de la Costa Media (Sewer Authority Mid-Coastside, SAM). Sin apelación presentada, la decisión del Tribunal Superior de agosto de 2025 se mantiene, afirmando la posición de GCSD y MWSD de que el Acuerdo de Poderes Conjuntos de SAM es claro y requiere que todas las agencias miembro de SAM compartan la responsabilidad de operar y mantener nuestro sistema de alcantarillado comunitario consolidado. Esto pone fin al despilfarro de gastos judiciales durante 9 años de Half Moon Bay, que costó varios millones a los residentes de la zona costera.

En 2017, la Ciudad de Half Moon Bay presentó repentinamente una demanda contra sus socios en un intento por eludir el pago de la parte que le corresponde de los millones necesarios para mantener y reparar el Sistema de Tuberías Interconectadas de SAM (IPS). El sistema IPS transporta las aguas residuales de Montara, Granada y Half Moon Bay a la planta de tratamiento de aguas residuales centralizada en Half Moon Bay. Durante episodios de lluvias intensas, cuando el aumento del caudal de aguas residuales del sistema de alcantarillado de la Ciudad por sí solo puede saturar la planta de tratamiento, el IPS proporciona una capacidad crítica de almacenamiento y transporte. Esta capacidad permite que los flujos de aguas residuales de la Ciudad sean tratados primero y previene la liberación de aguas residuales sin tratar hacia las aguas costeras.

En 1976, a fin de brindar servicio a las tres comunidades, los socios de SAM eligieron construir, ser propietarios y operar una infraestructura de aguas residuales consolidada, incluido el IPS, y una sola planta de tratamiento compartida para servir a la Costa. El Acuerdo SAM asigna los costos a ser pagados por cada agencia socia en función de la proporción de aguas residuales que cada agencia socia aporta al sistema SAM.

La demanda de Half Moon Bay ignoró 45 años de asociación operativa y financiera establecida entre las tres agencias socias y el claro lenguaje contractual del Acuerdo SAM.

El fallo de 2025 —que siguió a una sentencia anterior de 2022 a favor de MWSD y GCSD— confirma que la Ciudad de Half Moon Bay debe financiar las obras de mantenimiento relacionadas con el IPS de SAM, una parte integral del sistema

Montara, Moss Beach - ¡Usted lo corta, nosotros lo astillamos! Programa de Astillado Vecinal del 26 de mayo.

El Distrito de Conservación de Recursos de San Mateo llevará el Programa de Astillado Vecinal a la Costa. Este programa ayuda a los residentes a mantener un espacio defendible al ofrecer un servicio de astillado en la acera sin costo alguno. Operando bajo un modelo de "usted lo corta, nosotros lo astillamos", los propietarios despejan la maleza y los árboles pequeños alrededor de sus hogares para luego apilar las ramas y la vegetación leñosa en la acera. El 26 de mayo, un astillador móvil y una cuadrilla llegarán para procesar su pila de ramas en el lugar. *Para mantener el servicio seguro y eficiente, las pilas de ramas deben colocarse a menos de 8 pies de la calle o carretera, con los extremos cortados orientados hacia la calle y deben limitarse a materiales de menos de 8 pulgadas de diámetro. Por favor tenga en cuenta que, para los residentes de Montara, solo se permite una pila de ramas por hogar.*



SCAN TO SIGN-UP

**Proteja su hogar. Proteja nuestra comunidad.
¡Juntos, mantengámonos seguros contra los incendios!**

**Para obtener más información, visite
sanmateoRCD.org/chipper**

de alcantarillado de nuestra costa, del cual todos los socios son responsables.

Por ser un servicio público, MWSD depende de los pagos de facturas y tarifas de nuestros clientes para financiar todas las operaciones, la inversión en infraestructura y los honorarios legales. Para proteger a nuestros contribuyentes y apoyar la operación y mantenimiento continuos del sistema regional de aguas residuales de SAM, hemos presentado una moción solicitando el reembolso de los honorarios de abogados.

A lo largo de los últimos 9 años, MWSD se ha mantenido enfocado en mantener y actualizar el crucial sistema de SAM. Ahora esperamos avanzar en las inversiones necesarias.

MWSD tiene el compromiso de brindar un acceso seguro al público a nuestras reuniones públicas programadas regularmente a través de teleconferencias por ZOOM.

**Las reuniones de la Junta tienen lugar el primer y tercer jueves de cada mes
a las 7:30 p.m. en 8888 Cabrillo Highway, Montara.**

Llame al: (650) 728-3545

Email: info@mwsd.net

Visite: www.mwsd.net