

# **Sanitary District No. 5 of Marin County**

**2009-2010 Final Budget**

**July 14, 2009**

**Prepared by:**

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*Sanitary District No. 5 of Marin County*

**Final Consolidated Budget 2009-2010**

| <b>Income</b>                  | <b>2008-09 Budget</b> | <b>2008-09 Estimated</b> | <b>2009-10 Budget</b> | <b>% Diff.</b> | <b>Belv-Zone</b> | <b>Tib-Zone</b>  |
|--------------------------------|-----------------------|--------------------------|-----------------------|----------------|------------------|------------------|
| Property Taxes                 | 372,300               | 818,213                  | 525,500               | 41%            |                  | 525,500          |
| Belv Sewer Service Charge Rev  | 1,355,214             | 1,311,824                | 1,304,200             | -4%            | 1,304,200        |                  |
| Tib Sewer Service Charge Rev   | 1,371,510             | 1,295,955                | 1,299,400             | -5%            |                  | 1,299,400        |
| Interest                       | 150,000               | 108,494                  | 55,700                | -63%           | 11,790           | 43,910           |
| Connection Fees                | 682,000               | 78,014                   | 586,000               | -14%           | 24,000           | 562,000          |
| Paradise Sewer Extension Fees  | 0                     | 0                        | 80,000                |                |                  | 80,000           |
| Other Income                   | 94,000                | 63,919                   | 67,300                | -28%           | 10,442           | 56,858           |
| <b>Total Budgeted Income</b>   | <b>4,025,024</b>      | <b>3,676,419</b>         | <b>3,918,100</b>      | <b>-3%</b>     | <b>1,350,431</b> | <b>2,567,669</b> |
| <b>Expense</b>                 |                       |                          |                       |                |                  |                  |
| Operating Expense              | 2,389,260             | 2,674,949                | 2,695,300             | 13%            | 908,009          | 1,787,291        |
| Capital Expense                | 1,828,125             | 1,898,848                | 470,100               | -74%           | 274,339          | 195,761          |
| <b>Total Budgeted Expenses</b> | <b>4,217,385</b>      | <b>4,573,796</b>         | <b>3,165,400</b>      | <b>-25%</b>    | <b>1,182,348</b> | <b>1,983,052</b> |
| <b>Net Ordinary Income</b>     | <b>(192,361)</b>      | <b>(897,377)</b>         | <b>752,700</b>        | <b>491%</b>    | <b>168,083</b>   | <b>584,617</b>   |
| <b>Transfer from Reserves</b>  |                       | <b>897,377</b>           |                       |                |                  |                  |
| <b>Transfer to Reserves</b>    |                       |                          | <b>-752,700</b>       |                |                  |                  |

# **Sanitary District No. 5 of Marin County**

**2009-2010  
Operating Budget**

**Sanitary District #5 of Marin County  
Final  
Operating Budget  
2009-2010**

|                                      | 08-09<br>Budget  | 08-09<br>Estimated | 09-10<br>Total Ops | % Bud.<br>Diff | Notes | Breakdown by Zone |                |               |
|--------------------------------------|------------------|--------------------|--------------------|----------------|-------|-------------------|----------------|---------------|
|                                      |                  |                    |                    |                |       | Tib Ops           | Belv Ops       | P/C Ops       |
| <b>Income</b>                        |                  |                    |                    |                |       |                   |                |               |
| Belvedere Sewer Service Charge - Ops | 975,260          | 944,513            | 886,900            | -9%            |       |                   | 886,900        |               |
| Tiburon Sewer Service Charge         | 1,357,110        | 1,284,978          | 1,285,000          | -5%            |       | 1,236,170         |                | 48,830        |
| Other User Fees                      | 14,400           | 10,977             | 14,400             | 0%             |       | 14,400            |                |               |
| Interest Earnings                    | 150,000          | 108,494            | 55,700             | -63%           |       | 43,142            | 11,790         | 769           |
| Inspection Fees                      | 5,000            | 4,585              | 5,000              | 0%             |       | 1,500             | 1,500          | 2,000         |
| SASM Expense Reimbursement           | 45,000           | 35,425             | 35,400             | -21%           |       | 35,400            |                |               |
| Nextel Lease                         | 25,000           | 23,726             | 26,800             | 7%             |       | 17,522            | 8,908          | 370           |
| Other Income                         | 19,000           | 183                | 100                | -99%           |       | 65                | 33             | 1             |
| <b>Total Income</b>                  | <b>2,590,770</b> | <b>2,412,882</b>   | <b>2,309,300</b>   | <b>-11%</b>    |       | <b>1,348,199</b>  | <b>909,131</b> | <b>51,970</b> |

**Sanitary District #5 of Marin County**  
**Final**  
**Operating Budget**  
**2009-2010**

|  | 08-09<br>Budget | 08-09<br>Estimated | 09-10<br>Total Ops | % Bud.<br>Diff | Notes                             | Breakdown by Zone |                |              |
|--|-----------------|--------------------|--------------------|----------------|-----------------------------------|-------------------|----------------|--------------|
|  |                 |                    |                    |                |                                   | Tib Ops           | Belv Ops       | P/C Ops      |
| <b>Expense Administrative</b>              |                 |                    |                    |                |                                   |                   |                |              |
| Advertising                                | 1,000           | 3,394              | 1,000              | 0%             |                                   | 654               | 332            | 14           |
| Outreach & Newsletter                      | 6,000           | 0                  | 20,000             | 233%           | Rate Increase?                    | 13,076            | 6,648          | 276          |
| Audit & Accounting                         | 12,000          | 38,871             | 12,000             | 0%             |                                   | 7,846             | 3,989          | 166          |
| Consulting Fees                            | 10,000          | 35,917             | 40,000             | 300%           | Rate Increase?                    | 26,152            | 13,296         | 552          |
| Travel & Meetings                          | 13,000          | 9,657              | 9,000              | -31%           |                                   | 5,884             | 2,992          | 124          |
| Contributions                              | 200             | 0                  | 200                | 0%             |                                   | 131               | 66             | 3            |
| Cont Educ                                  | 9,000           | 8,691              | 9,000              | 0%             |                                   | 5,884             | 2,992          | 124          |
| County Fees - SB2557                       | 4,800           | 11,853             | 14,200             | 196%           | \$8950 tax fee +25%, \$3050 LAFCO | 9,284             | 4,720          | 196          |
| Directors Fee                              | 10,000          | 9,000              | 9,000              | -10%           |                                   | 5,884             | 2,992          | 124          |
| Dues & Subscriptions                       | 8,000           | 11,243             | 9,000              | 13%            |                                   | 5,884             | 2,992          | 124          |
| Elections                                  | 500             | 0                  | 7,500              | 1400%          | \$500 if incumbents unopposed     | 4,904             | 2,493          | 104          |
| Insurance Property & Liability             | 60,000          | 23,654             | 47,000             | -22%           | Pooled liability, auto, property  | 30,729            | 15,623         | 649          |
| Legal                                      | 10,000          | 69,496             | 12,000             | 20%            |                                   | 7,846             | 3,989          | 166          |
| Office/Computer                            | 8,000           | 23,815             | 18,000             | 125%           |                                   | 11,768            | 5,983          | 248          |
| Postage                                    | 1,100           | 1,211              | 1,400              | 27%            |                                   | 915               | 465            | 19           |
| Pollution Prevention                       | 1,800           | 2,414              | 1,800              | 0%             |                                   | 1,177             | 598            | 25           |
| Safety                                     | 13,000          | 22,282             | 16,000             | 23%            |                                   | 10,461            | 5,318          | 221          |
| Miscellaneous Expense                      | 0               | 40,579             | 10,000             |                |                                   | 6,538             | 3,324          | 138          |
| <b>Total Administrative</b>                | <b>168,400</b>  | <b>312,077</b>     | <b>237,100</b>     | <b>41%</b>     |                                   | <b>155,016</b>    | <b>78,812</b>  | <b>3,272</b> |
| <b>Maintenance and Repair</b>              |                 |                    |                    |                |                                   |                   |                |              |
| Pump Maintenance                           | 27,000          | 42,710             | 0                  | -100%          | Delete/move to Pumps/Lines Maint. | 0                 | 0              | 0            |
| <b>Pumps &amp; Lines Maintenance</b>       |                 |                    |                    |                |                                   |                   |                |              |
| Pumps & Lines Maintenance                  | 105,000         | 141,244            | 155,000            | 48%            |                                   | 75,500            | 75,500         | 4,000        |
| Sewer Line Spot Repair                     | 100,000         | 62,882             | 50,000             | -50%           |                                   | 25,000            | 25,000         |              |
| Emergency Line Cleaning                    | 40,000          | 27,083             | 0                  | -100%          | Delete/move to Pumps/Lines Maint  |                   |                |              |
| <b>Total Pumps &amp; Lines Maintenance</b> | <b>245,000</b>  | <b>231,209</b>     | <b>205,000</b>     | <b>-16%</b>    |                                   | <b>100,500</b>    | <b>100,500</b> | <b>4,000</b> |
| <b>Main Plant Maintenance</b>              |                 |                    |                    |                |                                   |                   |                |              |
| Plant Maintenance Supplies                 | 25,000          | 11,025             | 20,000             | -20%           |                                   | 13,258            | 6,742          | 0            |

**Sanitary District #5 of Marin County**  
**Final**  
**Operating Budget**  
**2009-2010**

|   | 08-09<br>Budget | 08-09<br>Estimated | 09-10<br>Total Ops | % Bud.<br>Diff | Notes                    | Breakdown by Zone |               |              |
|---|-----------------|--------------------|--------------------|----------------|--------------------------|-------------------|---------------|--------------|
|   |                 |                    |                    |                |                          | Tib Ops           | Belv Ops      | P/C Ops      |
| Plant Maint. Parts & Service            | 45,000          | 56,985             | 50,000             | 11%            |                          | 33,145            | 16,855        | 0            |
| Janitorial Supplies & Service           | 15,000          | 3,522              | 8,000              | -47%           |                          | 5,303             | 2,697         | 0            |
| Main Plant Chemicals                    | 110,000         | 113,561            | 105,000            | -5%            |                          | 69,605            | 35,396        | 0            |
| Lab Supplies & Chemicals                | 10,000          | 6,582              | 8,000              | -20%           |                          | 5,303             | 2,697         | 0            |
| SASM Supplies & Chemicals               | 2,500           | 35,425             | 35,400             | 1316%          |                          | 35,400            |               | 0            |
| Electrical & Instrument                 | 20,000          | 11,617             | 20,000             | 0%             |                          | 13,258            | 6,742         | 0            |
| Grounds Maintenance                     | 1,000           | 4,939              | 2,700              | 170%           |                          | 1,790             | 910           | 0            |
| Main Plant Sludge Disposal              | 22,000          | 25,005             | 24,000             | 9%             |                          | 15,910            | 8,090         | 0            |
| <b>Total Main Plant Maintenance</b>     | <b>250,500</b>  | <b>268,661</b>     | <b>273,100</b>     | <b>9%</b>      |                          | <b>192,971</b>    | <b>80,129</b> | <b>0</b>     |
| <b>Paradise Plant Maintenance</b>       |                 |                    |                    |                |                          |                   |               |              |
| Paradise Parts & Service                | 1,000           | 3,587              | 2,000              | 100%           |                          | 0                 | 0             | 2,000        |
| Paradise Supplies & Chemicals           | 500             | 1,562              | 1,300              | 160%           |                          | 0                 | 0             | 1,300        |
| Paradise Sludge Disposal                | 4,600           | 2,609              | 3,000              | -35%           | Less hauling - new plant | 0                 | 0             | 3,000        |
| <b>Total Paradise Plant Maintenance</b> | <b>6,100</b>    | <b>7,758</b>       | <b>6,300</b>       | <b>3%</b>      |                          | <b>0</b>          | <b>0</b>      | <b>6,300</b> |
| <b>Monitoring</b>                       |                 |                    |                    |                |                          |                   |               |              |
| Main Plant Lab Monitoring               | 44,000          | 53,084             | 48,000             | 9%             | More sampling            | 31,819            | 16,181        | 0            |
| Chronic Toxicity Program Eval           | 0               | 0                  | 10,000             |                |                          | 6,629             | 3,371         |              |
| Paradise Cove Monitoring                | 4,000           | 5,091              | 5,000              | 25%            |                          | 0                 | 0             | 5,000        |
| <b>Total Monitoring</b>                 | <b>48,000</b>   | <b>58,175</b>      | <b>63,000</b>      | <b>31%</b>     |                          | <b>38,448</b>     | <b>19,552</b> | <b>5,000</b> |
| <b>Permits/Fees</b>                     |                 |                    |                    |                |                          |                   |               |              |
| Main Plant NPDES Renewal                | 5,000           | 4,510              | 0                  | -100%          |                          |                   |               |              |
| Paradise Cove Permits/Fees              | 4,500           | 5,449              | 6,000              | 33%            |                          |                   |               | 6,000        |
| Permits/Fees - General                  | 13,000          | 15,488             | 16,000             | 23%            |                          | 10,606            | 5,394         | 0            |
| <b>Total Permits/Fees</b>               | <b>22,500</b>   | <b>25,447</b>      | <b>22,000</b>      | <b>-2%</b>     |                          | <b>10,606</b>     | <b>5,394</b>  | <b>6,000</b> |
| <b>Truck Maintenance</b>                |                 |                    |                    |                |                          |                   |               |              |
| Truck Maintenance                       | 3,000           | 4,656              | 4,000              | 33%            | Oil changes / tires      | 2,615             | 1,330         | 55           |
| Fuel                                    | 6,000           | 6,836              | 7,200              | 20%            |                          | 4,707             | 2,393         | 99           |
| <b>Total Truck Maintenance</b>          | <b>9,000</b>    | <b>11,492</b>      | <b>11,200</b>      | <b>24%</b>     |                          | <b>7,323</b>      | <b>3,723</b>  | <b>155</b>   |

**Sanitary District #5 of Marin County**  
**Final**  
**Operating Budget**  
**2009-2010**

|                                      | 08-09<br>Budget  | 08-09<br>Estimated | 09-10<br>Total Ops | % Bud.<br>Diff | Notes               | Breakdown by Zone |                |               |
|--------------------------------------|------------------|--------------------|--------------------|----------------|---------------------|-------------------|----------------|---------------|
|                                      |                  |                    |                    |                |                     | Tib Ops           | Belv Ops       | P/C Ops       |
| <b>Salaries &amp; Benefits</b>       |                  |                    |                    |                |                     |                   |                |               |
| Salaries                             | 812,109          | 873,057            | 927,000            | 14%            |                     | 606,073           | 308,135        | 12,793        |
| Part-Time                            | 8,000            | 2,044              | 5,000              | -38%           |                     | 3,269             | 1,662          | 69            |
| Overtime                             | 20,000           | 29,875             | 26,000             | 30%            |                     | 16,999            | 8,642          | 359           |
| Standby Pay                          | 14,000           | 15,766             | 16,000             | 14%            |                     | 10,461            | 5,318          | 221           |
| Vacation Buyout                      | 18,000           | 45,694             | 28,000             | 56%            |                     | 18,306            | 9,307          | 386           |
| Car Allowance                        | 0                | 6,000              | 6,000              |                |                     | 3,923             | 1,994          | 83            |
| Payroll Taxes                        | 56,000           | 67,390             | 77,100             | 38%            |                     | 50,408            | 25,628         | 1,064         |
| PERS Retirement                      | 287,251          | 299,811            | 356,400            | 24%            |                     | 233,014           | 118,467        | 4,918         |
| Employee Health, Dental, Life Ins.   | 115,000          | 127,939            | 141,300            | 23%            |                     | 92,382            | 46,968         | 1,950         |
| Retiree Health                       | 24,000           | 24,770             | 34,600             | 44%            |                     | 22,621            | 11,501         | 477           |
| Workers Comp Insurance               | 30,000           | 15                 | 24,100             | -20%           |                     | 15,757            | 8,011          | 333           |
| Payroll Fees                         | 2,500            | 4,053              | 4,100              | 64%            | New Paychex system  | 2,681             | 1,363          | 57            |
| COBRA Health                         | 0                | 5,718              | 8,700              |                |                     | 5,688             | 2,892          | 120           |
| <b>Total Salaries &amp; Benefits</b> | <b>1,386,860</b> | <b>1,502,129</b>   | <b>1,654,300</b>   | <b>19%</b>     |                     | <b>1,081,581</b>  | <b>549,889</b> | <b>22,829</b> |
| <b>Uniforms</b>                      | <b>7,500</b>     | <b>9,374</b>       | <b>7,700</b>       | <b>3%</b>      |                     | <b>5,034</b>      | <b>2,559</b>   | <b>106</b>    |
| <b>Telephone</b>                     |                  |                    |                    |                |                     |                   |                |               |
| Main Plant Telephones                | 12,000           | 11,900             | 12,000             | 0%             |                     | 7,955             | 4,045          |               |
| Paradise Cove Telephones             | 1,000            | 1,056              | 1,000              | 0%             |                     |                   |                | 1,000         |
| Pumps & Lines Telephones             | 3,200            | 3,962              | 4,100              | 28%            | Alarms - redundancy | 4,100             |                |               |
| <b>Total Telephone</b>               | <b>16,200</b>    | <b>16,919</b>      | <b>17,100</b>      | <b>6%</b>      |                     | <b>12,055</b>     | <b>4,045</b>   | <b>1,000</b>  |

**Sanitary District #5 of Marin County  
Final  
Operating Budget  
2009-2010**

|   | 08-09<br>Budget | 08-09<br>Estimated | 09-10<br>Total Ops | % Bud.<br>Diff | Notes                      | Breakdown by Zone |          |         |   |        |
|---|-----------------|--------------------|--------------------|----------------|----------------------------|-------------------|----------|---------|---|--------|
|   |                 |                    |                    |                |                            | Tib Ops           | Belv Ops | P/C Ops |   |        |
| <b>Utilities</b>                        |                 |                    |                    |                |                            |                   |          |         |   |        |
| <b>Water</b>                            | 4,200           | 3,741              | 5,000              | 19%            |                            | 3,152             | 1,849    |         |   |        |
| <b>Main Plant Utilities</b>             | 165,000         | 150,092            | 155,000            | -6%            |                            | 102,750           | 52,251   |         |   |        |
| <b>Paradise Cove Utilities</b>          | 6,000           | 6,362              | 5,500              | -8%            |                            |                   |          | 5,500   |   |        |
| <b>Pump Station Utilities</b>           | 27,000          | 28,803             | 33,000             | 22%            | New Seafirth pump stations | 17,693            | 9,307    | 6,000   |   |        |
| <b>Total Utilities</b>                  | 202,200         | 188,999            | 198,500            | -2%            |                            | 123,594           | 63,406   | 11,500  |   |        |
| <b>Total Expense</b>                    | 2,389,260       | 2,674,949          | 2,695,300          | 13%            |                            | 1,727,129         | 908,009  | 60,162  |   |        |
| <b>Net Ordinary Income</b>              | 201,510         | -262,067           | -386,000           | -292%          |                            | -378,930          | 0        | 1,123   | 0 | -8,192 |
| <b>Transfer from Operating Reserves</b> |                 | 262,067            | 387,123            |                |                            | 378,930           |          |         |   | 8,192  |
| <b>Transfer to Operating Reserves</b>   |                 |                    | -1,123             |                |                            |                   | -1,123   |         |   |        |



# Operating Assumptions

## Operating Revenue Assumptions

Paradise Cove flow represents 1.38% of total flow for District. This percentage is used to reflect the Paradise Cove share of revenues.

Belvedere Sewer Service Charge is \$1,185.00 per EDU. 68% of this fee is estimated for operational needs.

Interest revenue is generated by reserve funds held in LAIF. The District tracks these fund balances by zone.

Nextel lease increases annually per CPI, minimum 3%.

Other income includes reimbursement from other agencies, vehicle sales, etc.

## Operating Expense Assumptions

County fees account reflects property tax collection fees imposed by county (per SB2557) and annual LAFCO fee.

Salary categories include 2.41% CPI raise

PERS employer retirement rate 29.80%, employee rate 8.6%.

Workers compensation premium based on 3.76% rate, with an 87% experience modification.

Paradise Cove expense is estimated (based on flow) at 1.38% of operation expenses in applicable categories.

Belvedere operations expense is calculated at 33.71% of main plant-related categories, and 33.24% of expenses that pertain to all three zones.

## Formulas for Determining Percentage Breakdowns

Belvedere only 100%

Tiburon only 100%

Paradise Cove only 100%

Belvedere & Tiburon 33.71% / 66.29%

Tiburon & Paradise Cove 98.62% / 1.38%

Shared Belvedere - Tiburon - Paradise Cove = 33.24% / 65.38% / 1.38%

# **Sanitary District No. 5 of Marin County**

**2009-2010  
Capital Budget**

**Sanitary District #5 of Marin County**  
**Final**  
**Capital Budget**  
**2009-2010**

|  | 08-09<br>Budget  | 08-09<br>Estimated | 09-10<br>Total Cap | % Bud.<br>Diff | Notes                  | Breakdown by Zone |                |                |
|--|------------------|--------------------|--------------------|----------------|------------------------|-------------------|----------------|----------------|
|  |                  |                    |                    |                |                        | Tib Cap           | Belv. Cap      | PC Cap         |
|  |                  |                    |                    |                |                        | 96.2%             |                | 3.8%           |
|  |                  |                    |                    |                |                        | 66.29%            | 33.71%         |                |
|  |                  |                    |                    |                |                        | 65.38%            | 33.24%         | 1.38%          |
| <b>Income</b>                            |                  |                    |                    |                |                        |                   |                |                |
| Property Taxes                           |                  |                    |                    |                |                        |                   |                |                |
| Property Tax Current Secured             | 250,000          | 537,429            | 403,100            | 61%            | Possible tax shift 25% | 387,782           |                | 15,318         |
| Prop Tax Current Unsecured               | 10,000           | 11,387             | 10,000             | 0%             |                        | 9,620             |                | 380            |
| Prop Tax Prior Sec Redemption            | 0                | 87                 | 0                  | 0%             |                        | 0                 |                | 0              |
| Supplemental Unsecured                   | 0                | 721                | 1,000              |                |                        | 962               |                | 38             |
| Supplemental Assessment Current          | 10,000           | 9,257              | 6,800              | -32%           | Homes re-assessed      | 6,542             |                | 258            |
| Supplemental Assessment Redm             | 300              | 737                | 700                | 133%           |                        | 673               |                | 27             |
| Excess ERAF                              | 100,000          | 254,661            | 100,000            | 0%             |                        | 96,200            |                | 3,800          |
| HOPTR                                    | 2,000            | 3,934              | 3,900              | 95%            |                        | 3,752             |                | 148            |
| <b>Total Property Taxes</b>              | <b>372,300</b>   | <b>818,213</b>     | <b>525,500</b>     | <b>41%</b>     |                        | <b>505,531</b>    |                | <b>19,969</b>  |
| Belvedere Sewer Service Charge - Capital | 379,954          | 367,311            | 417,300            | 10%            |                        |                   | 417,300        |                |
| <b>Connection Fees</b>                   |                  |                    |                    |                |                        |                   |                |                |
| Collection                               | 124,157          | 14,631             | 106,600            | -14%           |                        | 3,997             | 4,584          | 98,064         |
| Treatment                                | 557,843          | 63,383             | 479,400            | -14%           |                        | 18,003            | 19,416         | 441,936        |
| <b>Total Connection Fees</b>             | <b>682,000</b>   | <b>78,014</b>      | <b>586,000</b>     | <b>-14%</b>    |                        | <b>22,000</b>     | <b>24,000</b>  | <b>540,000</b> |
| Paradise Sewer Line Extension Fees       | 0                | 0                  | 80,000             |                |                        |                   |                | 80,000         |
| <b>Total Income</b>                      | <b>1,434,254</b> | <b>1,263,537</b>   | <b>1,608,800</b>   | <b>12%</b>     |                        | <b>527,531</b>    | <b>441,300</b> | <b>639,969</b> |

**Sanitary District #5 of Marin County**  
**Final**  
**Capital Budget**  
**2009-2010**

|   | 08-09<br>Budget | 08-09<br>Estimated | 09-10<br>Total Cap | % Bud.<br>Diff | Notes      | Breakdown by Zone |               |          |
|---|-----------------|--------------------|--------------------|----------------|------------|-------------------|---------------|----------|
|   |                 |                    |                    |                |            | Tib Cap           | Belv. Cap     | PC Cap   |
| <b>Capital Expenditures</b>                     |                 |                    |                    |                |            |                   |               |          |
| Capital Expansion - Paradise                    | 0               | 225,000            | 0                  |                |            |                   |               |          |
| P.C. Improvement Project                        | 680,000         | 709,716            | 0                  | -100%          | Completed  |                   |               |          |
| <b>Total Capital Expansion</b>                  | <b>680,000</b>  | <b>934,716</b>     | <b>0</b>           | <b>-100%</b>   |            |                   |               |          |
| <b>General Plant Eqpt Capital Expense</b>       |                 |                    |                    |                |            |                   |               |          |
| DWP Influent Pump                               | 0               | 0                  | 24,000             |                |            | 15,910            | 8,090         |          |
| Influent Grinder                                | 30,000          | 25,355             | 0                  | -100%          |            |                   |               |          |
| Dissolved Air Floatation Refurbish              | 40,000          | 544                | 39,500             | -1%            | Carry-over | 26,185            | 13,315        |          |
| SCADA Upgrade & Replacement                     | 20,000          | 6,905              | 0                  | -100%          |            |                   |               |          |
| Undesignated Cap - Plant Related                | 20,000          | 22,226             | 26,000             | 30%            |            | 17,235            | 8,765         |          |
| Moyno Pump Replacement                          | 25,000          | 11,507             | 0                  | -100%          |            |                   |               |          |
| Headworks Concrete Project                      | 0               | 0                  | 15,000             |                |            | 9,944             | 5,057         |          |
| Refrigerated Lab Sampler                        | 0               | 0                  | 5,000              |                |            | 3,315             | 1,686         |          |
| Lab Equipment                                   | 0               | 0                  | 2,500              |                |            | 1,657             | 843           |          |
| Digester Cover                                  | 450,000         | 557,738            | 0                  | -100%          | Completed  |                   |               |          |
| Secondary Clarifier - Refurbish                 | 0               | 0                  | 40,000             |                |            | 26,516            | 13,484        |          |
| <b>Total General Plant Eqpt Capital Expense</b> | <b>585,000</b>  | <b>624,275</b>     | <b>152,000</b>     | <b>-74%</b>    |            | <b>100,761</b>    | <b>51,239</b> | <b>0</b> |
| <b>Pumps &amp; Lines Capital</b>                |                 |                    |                    |                |            |                   |               |          |
| Tiburon Sewer Line Rehab                        | 85,000          | 69,001             | 75,000             | -12%           |            | 75,000            |               |          |
| Pump Station Control Panel Upgrade              | 10,000          | 5,180              | 0                  | -100%          |            |                   |               |          |
| Undesignated Capital Proj - P & L               | 20,000          | 29,254             | 40,000             | 100%           |            | 20,000            | 20,000        |          |
| Belv Sewer Line Rehab                           | 50,000          | 70,135             | 50,000             | 0%             |            |                   | 50,000        |          |
| Pump Station Replacement                        | 20,000          | 13,162             | 0                  | -100%          |            |                   |               |          |
| <b>Total Pumps &amp; Lines Capital</b>          | <b>185,000</b>  | <b>186,731</b>     | <b>165,000</b>     | <b>-11%</b>    |            | <b>95,000</b>     | <b>70,000</b> | <b>0</b> |

**Sanitary District #5 of Marin County  
Final  
Capital Budget  
2009-2010**

|                                       | 08-09<br>Budget  | 08-09<br>Estimated | 09-10<br>Total Cap | % Bud.<br>Diff | Notes | Breakdown by Zone |                |                |
|---------------------------------------|------------------|--------------------|--------------------|----------------|-------|-------------------|----------------|----------------|
|                                       |                  |                    |                    |                |       | Tib Cap           | Belv. Cap      | PC Cap         |
| <b>Belvedere Loan</b>                 |                  |                    |                    |                |       |                   |                |                |
| Belvedere Westamerica Loan Prin       | 109,000          | 109,002            | 109,000            | 0%             |       |                   | 109,000        |                |
| Belvedere Westamerica Loan Int        | 44,125           | 44,123             | 44,100             | 0%             |       |                   | 44,100         |                |
| <b>Total Belvedere Loan</b>           | <b>153,125</b>   | <b>153,125</b>     | <b>153,100</b>     | <b>0%</b>      |       |                   | <b>153,100</b> |                |
| <b>Total Capital Expenditures</b>     | <b>1,603,125</b> | <b>1,898,848</b>   | <b>470,100</b>     | <b>-71%</b>    |       | <b>195,761</b>    | <b>274,339</b> | <b>0</b>       |
| <b>Net Capital Income</b>             | <b>-168,871</b>  | <b>-635,310</b>    | <b>1,138,700</b>   | <b>774%</b>    |       | <b>331,770</b>    | <b>166,961</b> | <b>639,969</b> |
| <b>Transfer from Capital Reserves</b> |                  | 635,310            |                    |                |       |                   |                |                |
| <b>Transfer to Capital Reserves</b>   |                  |                    | -1,138,700         |                |       | -331,770          | -166,961       | -639,969       |

# Capital Assumptions

## Capital Revenue Assumptions

Although secured property tax is a general revenue of the District, it is subject to state tax shifts, and it is shown as non-operating revenue for budgetary purposes. Current secured property tax includes a 25% reduction to allow for possible tax shift.

Supplemental property tax is expected to decline as homes are re-valued and sold.

Excess ERAF reimbursement will be announced in December.

Interest revenue for LAIF accounts is estimated at 1.9% for 09-10

Belvedere capital income is estimated at 32% of their sewer service fee revenue.

Paradise Cove connection fee income: 30 Seafirth homes @ \$12,000 each, 10 homes (already pd PDSE fee) @ \$10,000 each, and 8 additional homes @ \$10,000 each (\$540,000 total)

Paradise Sewer Line Extension Fee income: 8 additional homes @ \$10,000 each (\$80,000 total)

## Capital Expense Assumptions

New capital projects are indicated in notes.

There are no anticipated Paradise Cove capital expenditures.

Belvedere capital expense is calculated at 33.71% of total main plant-related expenditures.

Detailed descriptions of capital projects can be found in the ten-year plan (attached).

# **Attachments**

## Belvedere Recap

|                            | <u>Sewer Fee</u> | <u>EDUs</u> | <u>Total Fee</u> | 68.00%<br><u>Ops</u> | 32.00%<br><u>Capital</u> | <u>Total Fee</u> |
|----------------------------|------------------|-------------|------------------|----------------------|--------------------------|------------------|
| Sewer Service Fee Income   | \$ 1,185         | 1101        | 1,304,201        | 886,856              | 417,344                  | 1,304,201        |
| Belvedere All Other Income |                  |             |                  | 22,231               |                          | 22,231           |
| Connection Fees            |                  |             |                  |                      | 24,000                   | 24,000           |
| <b>Total Income</b>        |                  |             |                  | <b>909,088</b>       | <b>441,344</b>           | <b>1,350,432</b> |
| Belv. Operations Expense   |                  |             |                  | 908,009              |                          | 908,009          |
| Belv. Westamerica Loan     |                  |             |                  |                      | 153,100                  | 153,100          |
| General Capital Expenses   |                  |             |                  |                      | 121,239                  | 121,239          |
| <b>Total Expense</b>       |                  |             |                  | <b>908,009</b>       | <b>274,339</b>           | <b>1,182,348</b> |
| <b>Net Income</b>          |                  |             |                  | <b>1,079</b>         | <b>167,005</b>           | <b>168,084</b>   |



# **Sanitary District No. 5 of Marin County**

**2009/2010 - 2016/2017  
Capital Improvement Program**

Sanitary District No.5  
of  
Marin County  
2009 - 2017  
Capital Improvement Program

**MAIN PLANT CAPITAL IMPROVEMENT PROGRAM**

| <b>No.</b> | <b>Project Description</b>          | <b>2009/2010</b> | <b>2010/2011</b> | <b>2011/2012</b> | <b>2012/2013</b> | <b>2013/2014</b> | <b>2014/2015</b> | <b>2015/2016</b> | <b>2016/2017</b> | <b>Total</b>     |
|------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|            | Chlorine Contact Mixer: Replacement |                  | 5,000            |                  | 5,000            |                  |                  |                  |                  | 10,000           |
|            | Dry Weather Influent Pump           | 24,000           |                  |                  |                  |                  | 30,000           |                  |                  | 54,000           |
|            | Influent Grinder: Replacement       |                  | 26,000           |                  | 30,000           |                  |                  | 30,000           |                  | 86,000           |
|            | Vehicle Replacement                 |                  | 18,000           |                  |                  | 20,000           |                  |                  | 22,000           | 60,000           |
|            | Chemical Storage Tanks Replacement  |                  |                  | 20,000           |                  | 20,000           |                  |                  |                  | 40,000           |
|            | Dissolved Air Flootation Refurbish  | 39,500           |                  |                  |                  |                  | 50,000           |                  |                  | 89,500           |
|            | Gate Valve Replacement Program      |                  |                  |                  | 50,000           |                  |                  |                  |                  | 50,000           |
|            | SCADA Upgrade and Replacement       |                  | 20,000           | 20,000           |                  |                  |                  |                  |                  | 40,000           |
|            | Aeration Blower: Replacement        |                  | 10,000           |                  |                  | 10,000           |                  |                  | 10,000           | 30,000           |
|            | Undesignated Capital Project        | 26,000           | 20,000           | 25,000           | 25,000           | 25,000           | 25,000           | 25,000           | 25,000           | 196,000          |
|            | Wet Weather Influent Pump           |                  |                  | 30,000           |                  |                  |                  |                  | 30,000           | 60,000           |
|            | Digester Cover Rehabilitation       |                  | 350,000          |                  |                  |                  |                  |                  |                  | 350,000          |
|            | Aeration Valve Replacement          |                  |                  |                  | 75,000           | 75,000           |                  |                  |                  | 150,000          |
|            | WWP- VFD Replacement                |                  |                  | 25,000           |                  |                  |                  |                  |                  | 25,000           |
|            | Monyo Pump Replacement              |                  | 15,000           | 15,000           |                  | 15,000           |                  | 15,000           | 15,000           | 75,000           |
|            | Headworks Concrete Repair           | 15,000           |                  |                  |                  |                  |                  |                  |                  | 15,000           |
|            | Boiler Heat Exchanger Replacement   |                  |                  | 100,000          |                  |                  |                  |                  |                  | 100,000          |
|            | Refrigerated Lab Sampler            | 5,000            |                  |                  | 5,000            |                  |                  |                  |                  | 10,000           |
|            | Lab Equipment                       | 2,500            |                  |                  |                  |                  |                  |                  |                  | 2,500            |
|            | Lab Tops                            |                  | 2,000            |                  |                  |                  |                  |                  |                  | 2,000            |
|            | Secondary Clarifier -Refurbish      | 40,000           |                  |                  |                  |                  |                  |                  |                  | 40,000           |
|            |                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|            |                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|            | <b>Treatment Plant Total</b>        | <b>152,000</b>   | <b>466,000</b>   | <b>235,000</b>   | <b>190,000</b>   | <b>165,000</b>   | <b>105,000</b>   | <b>70,000</b>    | <b>102,000</b>   | <b>1,485,000</b> |

Sanitary District No.5  
of  
Marin County  
2009 - 2017  
Capital Improvement Program

**TIBURON ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROGRAM**

| No. | Project Description                 | 2009/2010     | 2010/2011      | 2011/2012      | 2012/2013      | 2013/2014      | 2014/2015     | 2015/2016     | 2016/2017     | Total          |
|-----|-------------------------------------|---------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|----------------|
|     | Sewer Line Rehabilitation Program   | 75,000        |                |                |                |                |               |               |               | 75,000         |
|     |                                     |               |                |                |                |                |               |               |               |                |
|     | * Sewer Line Rehabilitation Program |               | 100,000        | 130,000        | 100,000        | 100,000        | 40,000        | 45,000        | 55,000        | 570,000        |
|     | Pump Stations - Pump Replacement    |               |                | 10,000         |                | 10,000         |               | 15,000        |               | 35,000         |
|     | Undesignated Capital Projects       | 20,000        | 20,000         | 20,000         | 20,000         | 20,000         | 20,000        | 20,000        | 20,000        | 160,000        |
|     |                                     |               |                |                |                |                |               |               |               | 0              |
|     |                                     |               |                |                |                |                |               |               |               | 0              |
|     | <b>Tiburon Total</b>                | <b>95,000</b> | <b>120,000</b> | <b>160,000</b> | <b>120,000</b> | <b>130,000</b> | <b>60,000</b> | <b>80,000</b> | <b>75,000</b> | <b>840,000</b> |

Note: \* Sewer Line Rehabilitation Program - For years 2009 through 2017 refer to Sewer Line / Manhole Rehabilitation Program  
Final Report Tiburon Zone April 2007

**BELVEDERE ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROGRAM**

| No. | Project Description                  | 2009/2010     | 2010/2011     | 2011/2012      | 2012/2013     | 2013/2014      | 2014/2015     | 2015/2016      | 2016/2017     | Total          |
|-----|--------------------------------------|---------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|
|     | * Sewer Line Rehabilitation Program  | 50,000        | 65,000        | 65,000         | 40,000        | 85,000         | 65,000        | 70,000         | 35,000        | 475,000        |
|     | Pump Station - Pump Replacement      |               |               | 10,000         |               | 10,000         |               | 10,000         |               | 30,000         |
|     | Pump Station Control Panel - Upgrade |               | 10,000        | 10,000         | 10,000        |                |               |                |               | 30,000         |
|     |                                      |               |               |                |               |                |               |                |               |                |
|     | Valve Cover lid Replacement          |               |               | 20,000         |               | 20,000         |               |                |               | 40,000         |
|     | Undesignated Cap Projects            | 20,000        | 20,000        | 20,000         | 20,000        | 20,000         | 20,000        | 20,000         | 20,000        | 160,000        |
|     |                                      |               |               |                |               |                |               |                |               | 0              |
|     |                                      |               |               |                |               |                |               |                |               | 0              |
|     |                                      |               |               |                |               |                |               |                |               | 0              |
|     | <b>Belvedere Total</b>               | <b>70,000</b> | <b>95,000</b> | <b>125,000</b> | <b>70,000</b> | <b>135,000</b> | <b>85,000</b> | <b>100,000</b> | <b>55,000</b> | <b>735,000</b> |

Note: \* Sewer Line Rehabilitation Program - For years 2009 through 2017 refer to Sewer Line / Manhole Rehabilitation Program  
Final Report Belvedere Zone August 2006

Sanitary District No.5  
of  
Marin County  
2009 - 2017  
Capital Improvement Program

**PARADISE COVE CAPITAL IMPROVEMENT PROGRAM**

| No. | Project Description        | 2009/2010 | 2010/2011     | 2011/2012 | 2012/2013 | 2013/2014 | 2014/2015 | 2015/2016 | 2016/2017 | Total         |
|-----|----------------------------|-----------|---------------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|
|     | Reuse Water Title 22       |           | 90,000        |           |           |           |           |           |           | 90,000        |
|     |                            |           |               |           |           |           |           |           |           |               |
|     |                            |           |               |           |           |           |           |           |           |               |
|     |                            |           |               |           |           |           |           |           |           |               |
|     |                            |           |               |           |           |           |           |           |           |               |
|     |                            |           |               |           |           |           |           |           |           |               |
|     | <b>Paradise Cove Total</b> |           | <b>90,000</b> |           |           |           |           |           |           | <b>90,000</b> |

**SUMMARY OF CAPITAL IMPROVEMENT PROGRAM**

| Project Description                | 2009/2010      | 2010/2011      | 2011/2012      | 2012/2013      | 2013/2014      | 2014/2015      | 2015/2016      | 2016/2017      | Total            |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
|                                    |                |                |                |                |                |                |                |                |                  |
| <b>Main Plant</b>                  | 152,000        | 466,000        | 235,000        | 190,000        | 165,000        | 105,000        | 70,000         | 102,000        | 1,485,000        |
| <b>Tiburon Pumps &amp; Lines</b>   | 95,000         | 120,000        | 160,000        | 120,000        | 130,000        | 60,000         | 80,000         | 75,000         | 840,000          |
| <b>Belvedere Pumps &amp; Lines</b> | 70,000         | 95,000         | 125,000        | 70,000         | 135,000        | 85,000         | 100,000        | 55,000         | 735,000          |
| <b>Paradise Cove</b>               | 0              | 90,000         |                |                |                |                |                |                | 90,000           |
|                                    |                |                |                |                |                |                |                |                |                  |
| <b>TOTAL</b>                       | <b>317,000</b> | <b>771,000</b> | <b>520,000</b> | <b>380,000</b> | <b>430,000</b> | <b>250,000</b> | <b>250,000</b> | <b>232,000</b> | <b>3,150,000</b> |

Capital Improvement Program  
Sanitary District No.5  
2009/2017

| No. | Main Plant Projects   | Year Installed | Life/Years | Risk               | DESCRIPTION  |
|-----|---|----------------|------------|--------------------|--|
|     | <b>Chlorine/ Sodium Bisulfite Mixer Replacement</b>   | 2002           | 5          | <b>High<br/>4</b>  | These Mixer are used to mix the chemical before being injected into the Chlorine Contact tank  |
|     | <b>Dry Weather Influent Pump</b>  | 1990           | 15         | <b>Med<br/>3</b>   | The District operates two dry weather influent pump. Pump Number 2 is in need of replacement - this pump has been rebuilt twice and the outer hosing is in bad shape.  |
|     | <b>Influent Grinder Replacement</b>   | 1996           | 8          | <b>Med<br/>2.5</b> | The District has three influent grinders which grind up material which could be harmful to the influent pumps. Two of the grinders have been replaced in the past several years. These grinders run 24 hrs day and are located in a very hazardous and corrosive atmosphere                                    |
|     | <b>Vehicle Replacement</b><br>Truck 11 - 1990 - 147,661 miles<br>Truck 1- 1996 -8,275<br>Truck 2 - 1988 - 129,939 plus 100,000<br>Truck 8 - 2005 - 16,600<br>Truck 7 - 1992 - 133,428 miles | new engine     |            | <b>Lo<br/>1</b>    | Two of the District Vehicles have 130,000 to 140,000 miles. This does not count the hours the engines have been running while sitting in one place. Trade in values drop when you reach a point. If the District waits the trade in value drops. Since the trucks do not leave town any more we have been able |
|     | <b>Chemical Storage Tanks Replacement</b>   | 1996           | 10         |                    | This project will fund the replacement of the chemical storage tanks which have a 10 year life. The tanks were tested by an outside vender in April 2009. It was recommended that the tanks be tested in another 5 years. Dues to the area in which the tanks were placed, they will last longer. [no sun]     |
|     | <b>Dissolved Air Floatation Refurbish (DAF)</b>   | 1980           | 15         | <b>High<br/>5</b>  | The DAF system consists of a 25ft dia concrete tank within rotating arm mechism which removes the solids. Around the concrete structure a metal framed skirt is located which is corroded and need of replacement . This piece of equipment is a high risk due to there is only one DAF.                       |

Capital Improvement Program  
Sanitary District No.5  
2009/2017

| No. | Main Plant Projects   | Year Installed   | Life/Years | Risk       | DESCRIPTION  |
|-----|---|------------------|------------|------------|--|
|     | Gate Valve Replacement Program                              | 1980             | 20         | Med<br>2.5 | The District has many gate valves throughout the treatment plant which have be rebuilt several time throughout the years. these valves are used to isolate tanks from one another. These valve are in need of replacement with new fiberglass valves.                          |
|     | SCADA System Upgrade  | Upgraded<br>2007 | 15-20      | Med<br>2.5 | These Fund will allow staff to upgrade and add additional alarms and general information to SCADA System.  |
|     | Wet Weather Pump Variable Frequency Drive (VFD) Replacement | 1980             |            |            | These Funds will allow staff to replace the existing VFD with a new more   |
|     | Aeration Blower Replacement                                 |                  |            | Med<br>2.5 | These Fund will be used to replace one Blower  |
|     | <b>Undesignated Cap Projects</b>                            |                  |            |            | These Fund will be used for unforeseen Projects  |
|     | Wet Weather Influent Pump                                   | 1990             | 15-20      | High<br>4  | The main influent wet weather pumps are a very important part of the treatment plant. Without reliable pumps the influent wastewater can not be pumped through the facility.   |
|     | Digester Cover Rehabilitation                               | 1996             | 10         | High<br>4  | Secondary Digester Cover was installed in 1996. The Cover is showing signs - that it needed to be pulled Sandblasted and painted. The flame arresters and valves need to be replaced also. The only way to accomplish this is by cleaning the digester and removing the cover. |

Capital Improvement Program  
Sanitary District No.5  
2009/2017

| No. | <i>Main Plant Projects</i>   | <i>Year Installed</i>                            | <i>Life/Years</i> | <i>Risk</i>        | <i>DESCRIPTION</i>  |
|-----|--|--|-------------------|--------------------|---|
|     | <b>Aeration Valve Replacement</b>                                  | <b>1980<br/>Rebuilt- 1990<br/>Rebuilt - 2002</b> |                   | <b>Lo<br/>1</b>    | The Gate Valve located in the aeration tanks have met the end of their useful life. These valves have been rebuilt twice since 1980   |
|     | <b>Wet Weather Pump Variable Frequency Drive [VFD] Replacement</b> | <b>1980</b>                                      | 20-30             | <b>Med<br/>3</b>   | These Funds will allow the District to replace the existing VFD with a new more efficient control system.   |
|     | <b>Monyo Sludge Pumps Replacement</b>                              | <b>1980</b>                                      | <b>20</b>         | <b>Med<br/>2.5</b> | The Monyo pumps are used to transfer sludge from the settling basins to the primary digester. These pumps are the original pumps from 1980.   |
|     | <b>Headwork's Concrete Repair</b>                                  | <b>1980</b>                                      | <b>20</b>         | <b>High<br/>5</b>  | The influent channel below the office has hydrogen sulfite damage to the concrete. The extent of the repair is unknown until the concrete is sandblasted and inspected. Initial inspection appears to be surface damage only.       |
|     | <b>Boiler Heat exchanger Replacement</b>                           | <b>1980</b>                                      | 20                | <b>High<br/>4</b>  | The Heat exchanger is used for heating the sludge from the Digester. The Boiler was replaced in 2004 - but the Heat exchanger is the original. This is a high risk item due to we only have one and the Digester need to be heated. |
|     | <b>Refrigerated Lab Sampler</b>                                    | <b>1998</b>                                      | <b>10</b>         | <b>High<br/>5</b>  | This sampler is used for collecting a 24 hour composit sample this unit is required by the NPDES permit. The current unit needs to be replaced.   |
|     | <b>Lab Equipment</b>   | <b>New</b>                                       |                   | <b>High<br/>4</b>  | Raven Centrifuge - solids concentration testing. Process control<br>HACH Multiparameter Colorimeter - Process Control   |

Capital Improvement Program  
 Sanitary District No.5  
 2009/2017

| No. | <i>Main Plant Projects</i>           | <i>Year Installed</i> | <i>Life/Years</i> | <i>Risk</i>       | <i>DESCRIPTION</i>  |
|-----|--------------------------------------|-----------------------|-------------------|-------------------|---|
|     | <b>Laptops - two</b>                 | <b>New</b>            |                   |                   | Purpose - for On call operator to have and for the Pumps and line truck. Maintenance staff would be able to locate manhole and sewer line during emergency situation and during normal routine maintenance. |
|     | <b>Secondary Clarifier Refurbish</b> | <b>1980</b>           | <b>20</b>         | <b>High<br/>5</b> | The secondary clarifier scum troughs have failed. Staff has order the replacement part these funds will be used to finish the project   |



Capital Improvement Program  
Sanitary District No.5  
2009/2017

| No.      | <i>Tiburon Zone Projects</i>                 | <i>Year Installed</i> | <i>Life/Years</i> | <i>Risk</i>    | <i>DESCRIPTION</i>  |          |        |         |          |             |     |       |             |     |       |             |     |       |             |     |       |             |     |       |             |     |
|----------|--|-----------------------|-------------------|----------------|---|----------|--------|---------|----------|-------------|-----|-------|-------------|-----|-------|-------------|-----|-------|-------------|-----|-------|-------------|-----|-------|-------------|-----|
|          | <b>Sewer Line Rehabilitation Program</b>     | N/A                   | 25-30             |                | <p>These monies will fund the 10 year rehabilitation program for the Tiburon Zone. Line will be replaced by means of CIPP Liners</p> <table border="1" data-bbox="1188 365 1984 673"> <thead> <tr> <th>Manholes</th> <th>Street</th> <th>Footage</th> </tr> </thead> <tbody> <tr> <td>15B - 15</td> <td>Centro West</td> <td>275</td> </tr> <tr> <td>67-68</td> <td>Centro West</td> <td>508</td> </tr> <tr> <td>68-69</td> <td>Centro West</td> <td>655</td> </tr> <tr> <td>69-70</td> <td>Centro West</td> <td>330</td> </tr> <tr> <td>70-71</td> <td>Centro West</td> <td>218</td> </tr> <tr> <td>71-73</td> <td>Centro West</td> <td>279</td> </tr> </tbody> </table> | Manholes | Street | Footage | 15B - 15 | Centro West | 275 | 67-68 | Centro West | 508 | 68-69 | Centro West | 655 | 69-70 | Centro West | 330 | 70-71 | Centro West | 218 | 71-73 | Centro West | 279 |
| Manholes | Street                                       | Footage               |                   |                |   |          |        |         |          |             |     |       |             |     |       |             |     |       |             |     |       |             |     |       |             |     |
| 15B - 15 | Centro West                                  | 275                   |                   |                |   |          |        |         |          |             |     |       |             |     |       |             |     |       |             |     |       |             |     |       |             |     |
| 67-68    | Centro West                                  | 508                   |                   |                |   |          |        |         |          |             |     |       |             |     |       |             |     |       |             |     |       |             |     |       |             |     |
| 68-69    | Centro West                                  | 655                   |                   |                |   |          |        |         |          |             |     |       |             |     |       |             |     |       |             |     |       |             |     |       |             |     |
| 69-70    | Centro West                                  | 330                   |                   |                |   |          |        |         |          |             |     |       |             |     |       |             |     |       |             |     |       |             |     |       |             |     |
| 70-71    | Centro West                                  | 218                   |                   |                |   |          |        |         |          |             |     |       |             |     |       |             |     |       |             |     |       |             |     |       |             |     |
| 71-73    | Centro West                                  | 279                   |                   |                |   |          |        |         |          |             |     |       |             |     |       |             |     |       |             |     |       |             |     |       |             |     |
|          | <b>Pump Station Pump Replacement Program</b> | Varies                | 10                | <b>Med 2.5</b> | These funds will replace submersible pumps over the next several years at the pump stations which have met the end of there useful life   |          |        |         |          |             |     |       |             |     |       |             |     |       |             |     |       |             |     |       |             |     |
|          | <b>Control Panel Upgrade</b>                 | 1980-1987             | 15                | <b>Med 2.5</b> | These funds would allow Staff to start replacing control panels over time, instead of having to replace the panels as they fail. lead time for control panels is approx 8 to 10 weeks.  |          |        |         |          |             |     |       |             |     |       |             |     |       |             |     |       |             |     |       |             |     |
|          | <b>Undesignated Capital Projects</b>         |                       |                   |                | These funds are for the unforeseen problems that might arise  |          |        |         |          |             |     |       |             |     |       |             |     |       |             |     |       |             |     |       |             |     |

Capital Improvement Program  
Sanitary District No.5  
2009/2017

| No.          | <i>Belvedere Zone Projects</i>                    | <i>Year Installed</i> | <i>Life/Years</i> | <i>Risk</i> | <i>DESCRIPTION</i>  |          |        |         |          |          |     |         |         |     |         |         |     |              |             |     |
|--------------|---|-----------------------|-------------------|-------------|---|----------|--------|---------|----------|----------|-----|---------|---------|-----|---------|---------|-----|--------------|-------------|-----|
|              | <b>Sewer Line Rehabilitation Program</b>          | N/A                   | 25-30             |             | <p>These monies will fund the 10 year rehabilitation program for the Belvedere Zone. Line will be replaced by means of CIPP Liners</p> <table border="1"> <thead> <tr> <th>Manholes</th> <th>Street</th> <th>Footage</th> </tr> </thead> <tbody> <tr> <td>N10 - N9</td> <td>Cove Rd.</td> <td>315</td> </tr> <tr> <td>N4 - N3</td> <td>Cove Rd</td> <td>384</td> </tr> <tr> <td>N9 - N8</td> <td>Cove Rd</td> <td>362</td> </tr> <tr> <td>ND13 - ND-12</td> <td>Bella Vista</td> <td>154</td> </tr> </tbody> </table> | Manholes | Street | Footage | N10 - N9 | Cove Rd. | 315 | N4 - N3 | Cove Rd | 384 | N9 - N8 | Cove Rd | 362 | ND13 - ND-12 | Bella Vista | 154 |
| Manholes     | Street  | Footage               |                   |             |   |          |        |         |          |          |     |         |         |     |         |         |     |              |             |     |
| N10 - N9     | Cove Rd.  | 315                   |                   |             |   |          |        |         |          |          |     |         |         |     |         |         |     |              |             |     |
| N4 - N3      | Cove Rd   | 384                   |                   |             |   |          |        |         |          |          |     |         |         |     |         |         |     |              |             |     |
| N9 - N8      | Cove Rd   | 362                   |                   |             |   |          |        |         |          |          |     |         |         |     |         |         |     |              |             |     |
| ND13 - ND-12 | Bella Vista                                       | 154                   |                   |             |   |          |        |         |          |          |     |         |         |     |         |         |     |              |             |     |
|              | <b>Pump Station Pump Replacement Program</b>      | 1982-1987             | 15                | Med<br>2.5  | These funds will replace submersible pumps over the next several years at the pump stations which have met the end of there useful life   |          |        |         |          |          |     |         |         |     |         |         |     |              |             |     |
|              | <b>Pump Station Control Panel Upgrade Program</b> | 1982-1987             | 15                | Med<br>2.5  | these funds would allow Staff to start replacing control panels over time, instead of having to replace the panels as they fail. lead time for control panels is approx 8 to 10 weeks.  |          |        |         |          |          |     |         |         |     |         |         |     |              |             |     |
|              | <b>Valve Cover Lid Replacement</b>                |                       |                   |             | These fund will be use to replace worn out covers that are broken and in need of replacement - West Shore Road  |          |        |         |          |          |     |         |         |     |         |         |     |              |             |     |
|              | <b>Undesignated Capital Projects</b>              |                       |                   |             | These funds are for the unforeseen problems that might arise  |          |        |         |          |          |     |         |         |     |         |         |     |              |             |     |

| No. | <i>Paradise Cove</i> | <i>Year Installed</i> | <i>Life/Years</i> | <i>Risk</i> | <i>DESCRIPTION</i> |
|-----|----------------------|-----------------------|-------------------|-------------|--------------------|
|     | <b>Reclaim Water</b> |                       |                   | Med         | Reclaim Water      |

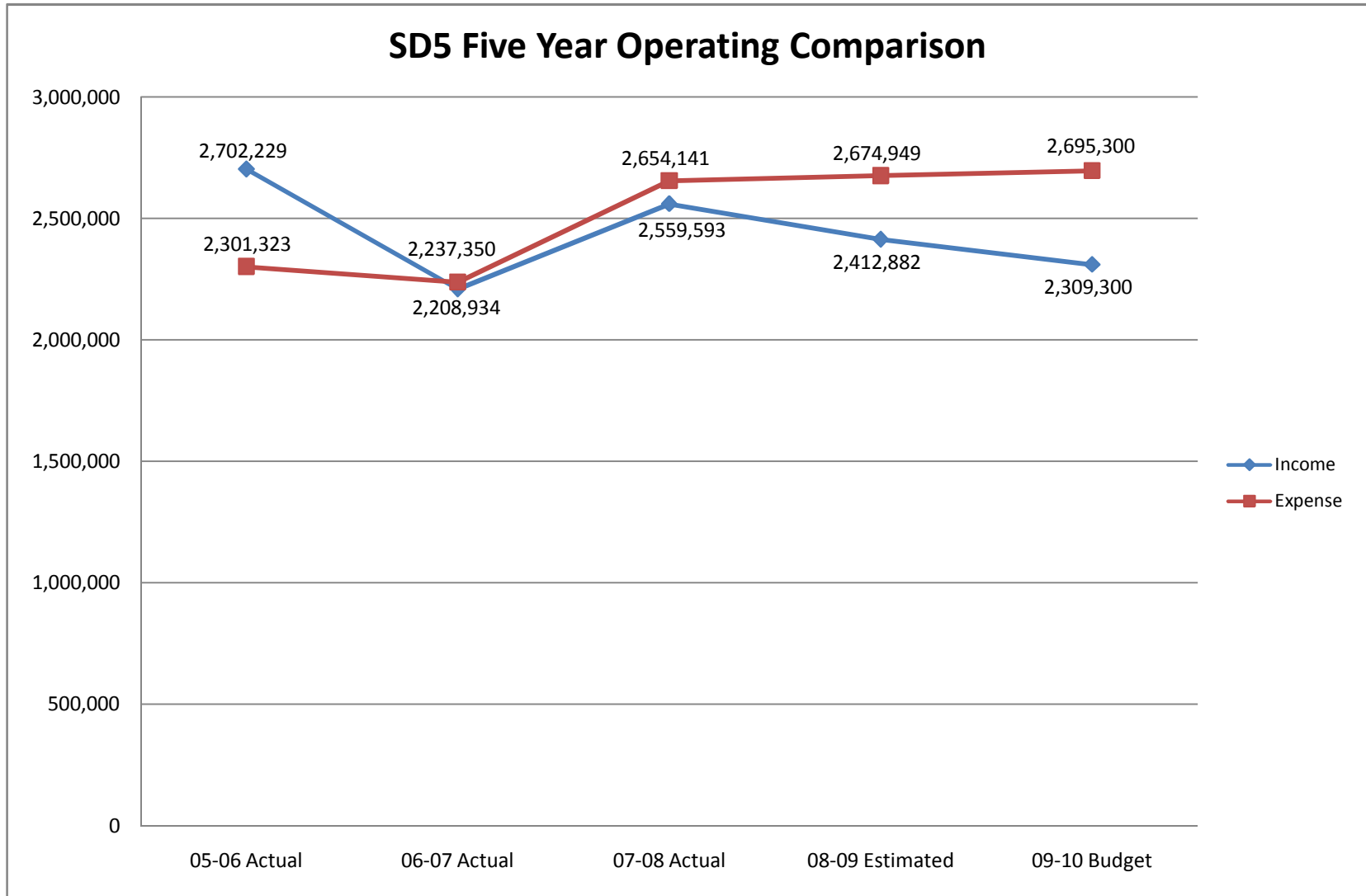
# **Sanitary District No. 5 of Marin County**

**Five Year Comparison  
2005/2006 - 2009/2010**

# **Sanitary District No. 5 of Marin County**

**Five Year Operating Comparison  
2005/2006 - 2009/2010**

|         | <b>05-06 Actual</b> | <b>06-07 Actual</b> | <b>07-08 Actual</b> | <b>08-09 Estimated</b> | <b>09-10 Budget</b> |
|---------|---------------------|---------------------|---------------------|------------------------|---------------------|
| Income  | 2,702,229           | 2,208,934           | 2,559,593           | 2,412,882              | 2,309,300           |
| Expense | 2,301,323           | 2,237,350           | 2,654,141           | 2,674,949              | 2,695,300           |



## Sanitary District No. 5 of Marin County Five Year Operating Comparison

|   | 05-06     |  | 06-07     |       | 07-08     |      | 08-09     |       | 09-10     |       | Total      |
|---|-----------|--|-----------|-------|-----------|------|-----------|-------|-----------|-------|------------|
|   | Actual    |  | Actual    |       | Actual    |      | Estimated |       | Budget    |       |            |
| <b>Income</b>                             |           |  |           |       |           |      |           |       |           |       |            |
| <b>Sewer Service Charge</b>               |           |  |           |       |           |      |           |       |           |       |            |
| <b>Sewer Service Tiburon</b>              | 934,217   |  | 1,082,525 | 16%   | 1,288,035 | 19%  | 1,284,978 | 0%    | 1,285,000 | 0%    | 5,874,755  |
| <b>Sewer Serv - Belv Ops</b>              | 729,883   |  | 795,140   | 9%    | 997,837   | 25%  | 944,513   | -5%   | 886,900   | -6%   | 4,354,273  |
| <b>Other User Fees</b>                    | 0         |  | 12,157    |       | 14,197    | 17%  | 10,977    | -23%  | 14,400    | 31%   | 51,731     |
| <b>Total Sewer Service Charge</b>         | 1,664,099 |  | 1,889,822 | 14%   | 2,300,069 | 22%  | 2,240,468 | -3%   | 2,186,300 | -2%   | 10,280,759 |
| <b>Interest Earnings</b>                  | 168,172   |  | 208,224   | 24%   | 141,374   | -32% | 108,494   | -23%  | 55,700    | -49%  | 681,964    |
| <b>Inspection Fees</b>                    | 3,075     |  | 2,365     | -23%  | 3,580     | 51%  | 4,585     | 28%   | 5,000     | 9%    | 18,605     |
| <b>SASM Expense Reimb.</b>                | 42,317    |  | 48,202    | 14%   | 49,697    | 3%   | 35,425    | -29%  | 35,400    | 0%    | 211,041    |
| <b>Nextel Lease</b>                       | 23,023    |  | 21,936    | -5%   | 26,910    | 23%  | 23,726    | -12%  | 26,800    | 13%   | 122,394    |
| <b>Other Income</b>                       | 51,543    |  | 38,385    | -26%  | 37,963    | -1%  | 183       | -100% | 100       | -45%  | 128,174    |
| <b>Belvedere Transfer Ops</b>             | 750,000   |  | 0         | -100% | 0         | 0%   | 0         | 0%    | 0         | 0%    | 750,000    |
| <b>Total Income</b>                       | 2,702,229 |  | 2,208,934 | -18%  | 2,559,593 | 16%  | 2,412,882 | -6%   | 2,309,300 | -4%   | 12,192,938 |
| <b>Expense</b>                            |           |  |           |       |           |      |           |       |           |       |            |
| <b>Advertising</b>                        | 3,400     |  | 3,465     | 2%    | 16,934    | 389% | 3,394     | -80%  | 1,000     | -71%  | 28,192     |
| <b>Outreach &amp; Newsletter</b>          | 0         |  | 14,812    |       | 10,976    | -26% | 0         | -100% | 20,000    |       | 45,788     |
| <b>Audit &amp; Accounting</b>             | 25,250    |  | 17,125    | -32%  | 39,603    | 131% | 38,871    | -2%   | 12,000    | -69%  | 132,849    |
| <b>Consulting Fees</b>                    | 46,322    |  | 21,474    | -54%  | 16,748    | -22% | 35,917    | 114%  | 40,000    | 11%   | 160,460    |
| <b>Travel &amp; Meetings</b>              | 10,806    |  | 13,497    | 25%   | 14,281    | 6%   | 9,657     | -32%  | 9,000     | -7%   | 57,241     |
| <b>Contributions</b>                      | 0         |  | 0         | 0%    | 0         | 0%   | 0         | 0%    | 200       |       | 200        |
| <b>Continuing Education</b>               | 8,568     |  | 11,299    | 32%   | 13,164    | 17%  | 8,691     | -34%  | 9,000     | 4%    | 50,722     |
| <b>County Fees</b>                        | 6,419     |  | 13,279    | 107%  | 8,625     | -35% | 11,853    | 37%   | 14,200    | 20%   | 54,376     |
| <b>Director Fees</b>                      | 16,609    |  | 11,400    | -31%  | 9,222     | -19% | 9,000     | -2%   | 9,000     | 0%    | 55,230     |
| <b>Dues &amp; Subscriptions</b>           | 23,899    |  | 9,231     | -61%  | 13,998    | 52%  | 11,243    | -20%  | 9,000     | -20%  | 67,371     |
| <b>Elections</b>                          | 250       |  | 0         | -100% | 7,565     |      | 0         | -100% | 7,500     |       | 15,315     |
| <b>Insurance Property &amp; Liability</b> | 44,802    |  | 37,270    | -17%  | 68,032    | 83%  | 23,654    | -65%  | 47,000    | 99%   | 220,758    |
| <b>Legal</b>                              | 6,504     |  | 11,640    | 79%   | 12,325    | 6%   | 69,496    | 464%  | 12,000    | -83%  | 111,966    |
| <b>Miscellaneous Expense</b>              | 6,606     |  | 1         | -100% | 28,344    |      | 40,579    | 43%   | 10,000    | -75%  | 85,530     |
| <b>Pump Maintenance</b>                   | 62,723    |  | 30,083    | -52%  | 23,185    | -23% | 42,710    | 84%   | 0         | -100% | 158,701    |
| <b>Line Maintenance</b>                   |           |  |           |       |           |      |           |       |           |       | 0          |
| <b>Line Maintenance</b>                   | 40,759    |  | 123,816   | 204%  | 196,322   | 59%  | 141,244   | -28%  | 155,000   | 10%   | 657,141    |
| <b>Sewer Line Spot Repair</b>             | 2,216     |  | 71,342    | 3119% | 95,106    | 33%  | 62,882    | -34%  | 50,000    | -20%  | 281,546    |
| <b>Emergency Line Cleaning</b>            | 0         |  | 0         | 0%    | 0         | 0%   | 27,083    |       | 0         | -100% | 27,083     |
| <b>Sewer system assessment</b>            | 120,514   |  | 0         | -100% | 0         | 0%   | 0         | 0%    | 0         | 0%    | 120,514    |
| <b>Collection System Mapping</b>          | 7,926     |  | 0         | -100% | 0         | 0%   | 0         | 0%    | 0         | 0%    | 7,926      |
| <b>Line Maintenance - Other</b>           | 33,490    |  | 0         | -100% | 0         | 0%   | 0         | 0%    | 0         | 0%    | 33,490     |
| <b>Total Line Maintenance</b>             | 204,904   |  | 195,158   | -5%   | 291,428   | 49%  | 231,209   | -21%  | 205,000   | -11%  | 1,127,699  |

**Sanitary District No. 5 of Marin County  
Five Year Operating Comparison**

|                                     | 05-06          | 06-07              | 07-08              | 08-09              | 09-10              | Total            |
|-------------------------------------|----------------|--------------------|--------------------|--------------------|--------------------|------------------|
|                                     | Actual         | Actual             | Actual             | Estimated          | Budget             |                  |
| <b>Main Plant Maintenance</b>       |                |                    |                    |                    |                    |                  |
| Plant Maintenance Supplies          | 162,616        | 56,659 -65%        | 55,373 -2%         | 11,025 -80%        | 20,000 81%         | 305,673          |
| Plant Maint. Parts & Service        | 51,611         | 54,819 6%          | 45,163 -18%        | 56,985 26%         | 50,000 -12%        | 258,578          |
| Janitorial Supplies & Service       | 0              | 0 0%               | 0 0%               | 3,522              | 8,000 127%         | 11,522           |
| Main Plant Chemicals                | 0              | 114,023            | 114,803 1%         | 113,561 -1%        | 105,000 -8%        | 447,386          |
| Lab Supplies & Chemicals            | 0              | 0 0%               | 0 0%               | 6,582              | 8,000 22%          | 14,582           |
| SASM Supplies & Chem                | 971            | 6,606 580%         | 1,584 -76%         | 35,425 2136%       | 35,400 0%          | 79,986           |
| Electrical & Instrument             | 22,777         | 40,506 78%         | 26,099 -36%        | 11,617 -55%        | 20,000 72%         | 120,999          |
| Grounds Maintenance                 | 3,411          | 441 -87%           | 2,972 573%         | 4,939 66%          | 2,700 -45%         | 14,463           |
| Main Plant Sludge Disposal          | 26,138         | 22,157 -15%        | 23,271 5%          | 25,005 7%          | 24,000 -4%         | 120,570          |
| <b>Total Main Plant Maintenance</b> | <b>267,524</b> | <b>295,211 10%</b> | <b>269,264 -9%</b> | <b>268,661 0%</b>  | <b>273,100 2%</b>  | <b>1,373,760</b> |
| <b>Paradise Plant Maint</b>         |                |                    |                    |                    |                    |                  |
| Paradise Parts & Service            | 49,028         | 3,572 -93%         | 2,827 -21%         | 3,587 27%          | 2,000 -44%         | 61,014           |
| Paradise Supplies & Chemicals       | 485            | 0 -100%            | 1,533              | 1,562 2%           | 1,300 -17%         | 4,880            |
| Paradise Sludge Disposal            | 0              | 4,069              | 5,558 37%          | 2,609 -53%         | 3,000 15%          | 15,235           |
| <b>Total Paradise Plant Maint</b>   | <b>49,513</b>  | <b>7,641 -85%</b>  | <b>9,917 30%</b>   | <b>7,758 -22%</b>  | <b>6,300 -19%</b>  | <b>81,129</b>    |
| <b>Monitoring</b>                   |                |                    |                    |                    |                    |                  |
| Main Plant Lab Monitoring           | 32,110         | 35,516 11%         | 40,071 13%         | 53,084 32%         | 48,000 -10%        | 208,781          |
| Paradise Cove Monitoring            | 2,607          | 7,925 204%         | 4,644 -41%         | 5,091 10%          | 5,000 -2%          | 25,267           |
| Chronic Toxicity Program Eval       | 7,400          | 0 -100%            | 0 0%               | 0 0%               | 10,000             | 17,400           |
| SCADA Master Plan                   | 431            | 0 -100%            | 0 0%               | 0 0%               | 0 0%               | 431              |
| <b>Total Monitoring</b>             | <b>42,548</b>  | <b>43,441 2%</b>   | <b>44,716 3%</b>   | <b>58,175 30%</b>  | <b>63,000 8%</b>   | <b>251,879</b>   |
| <b>Office/Computer</b>              | <b>15,182</b>  | <b>12,729 -16%</b> | <b>15,352 21%</b>  | <b>23,815 55%</b>  | <b>18,000 -24%</b> | <b>85,078</b>    |
| Computer Master Plan/Website        | 2,620          | 0 -100%            | 0 0%               | 0 0%               | 0 0%               | 2,620            |
| Postage                             | 979            | 1,062 9%           | 1,141 7%           | 1,211 6%           | 1,400 16%          | 5,793            |
| <b>Permits/Fees</b>                 |                |                    |                    |                    |                    | <b>0</b>         |
| Main Plant NPDES Renewal            | 0              | 9,087              | 34,017 274%        | 4,510 -87%         | 0 -100%            | 47,613           |
| Permits/Fees-General                | 0              | 20,286             | 16,569 -18%        | 15,488 -7%         | 16,000 3%          | 68,343           |
| Paradise Cove Permits/Fees          | 19,995         | 7,028 -65%         | 3,381 -52%         | 5,449 61%          | 6,000 10%          | 41,853           |
| Permits/Fees - Other                | 13,005         | 0 -100%            | 0 0%               | 0 0%               | 0 0%               | 13,005           |
| <b>Total Permits/Fees</b>           | <b>33,000</b>  | <b>36,401 10%</b>  | <b>53,967 48%</b>  | <b>25,447 -53%</b> | <b>22,000 -14%</b> | <b>170,814</b>   |
| <b>Pollution Prevention</b>         | <b>0</b>       | <b>4,916</b>       | <b>1,475 -70%</b>  | <b>2,414 64%</b>   | <b>1,800 -25%</b>  | <b>10,605</b>    |
| <b>Truck Maintenance</b>            |                |                    |                    |                    |                    |                  |
| Fuel                                | 0              | 0 0%               | 0 0%               | 6,836              | 7,200 5%           | 14,036           |
| Truck Maintenance                   | 0              | 0 0%               | 0 0%               | 4,656              | 4,000 -14%         | 8,656            |
| Truck Maintenance - Other           | 18,208         | 8,895 -51%         | 13,452 51%         | 0 -100%            | 0 0%               | 40,554           |
| <b>Total Truck Maintenance</b>      | <b>18,208</b>  | <b>8,895 -51%</b>  | <b>13,452 51%</b>  | <b>11,492 -15%</b> | <b>11,200 -3%</b>  | <b>63,246</b>    |
| <b>Safety</b>                       | <b>19,370</b>  | <b>13,101 -32%</b> | <b>17,219 31%</b>  | <b>22,282 29%</b>  | <b>16,000 -28%</b> | <b>87,973</b>    |

**Sanitary District No. 5 of Marin County  
Five Year Operating Comparison**

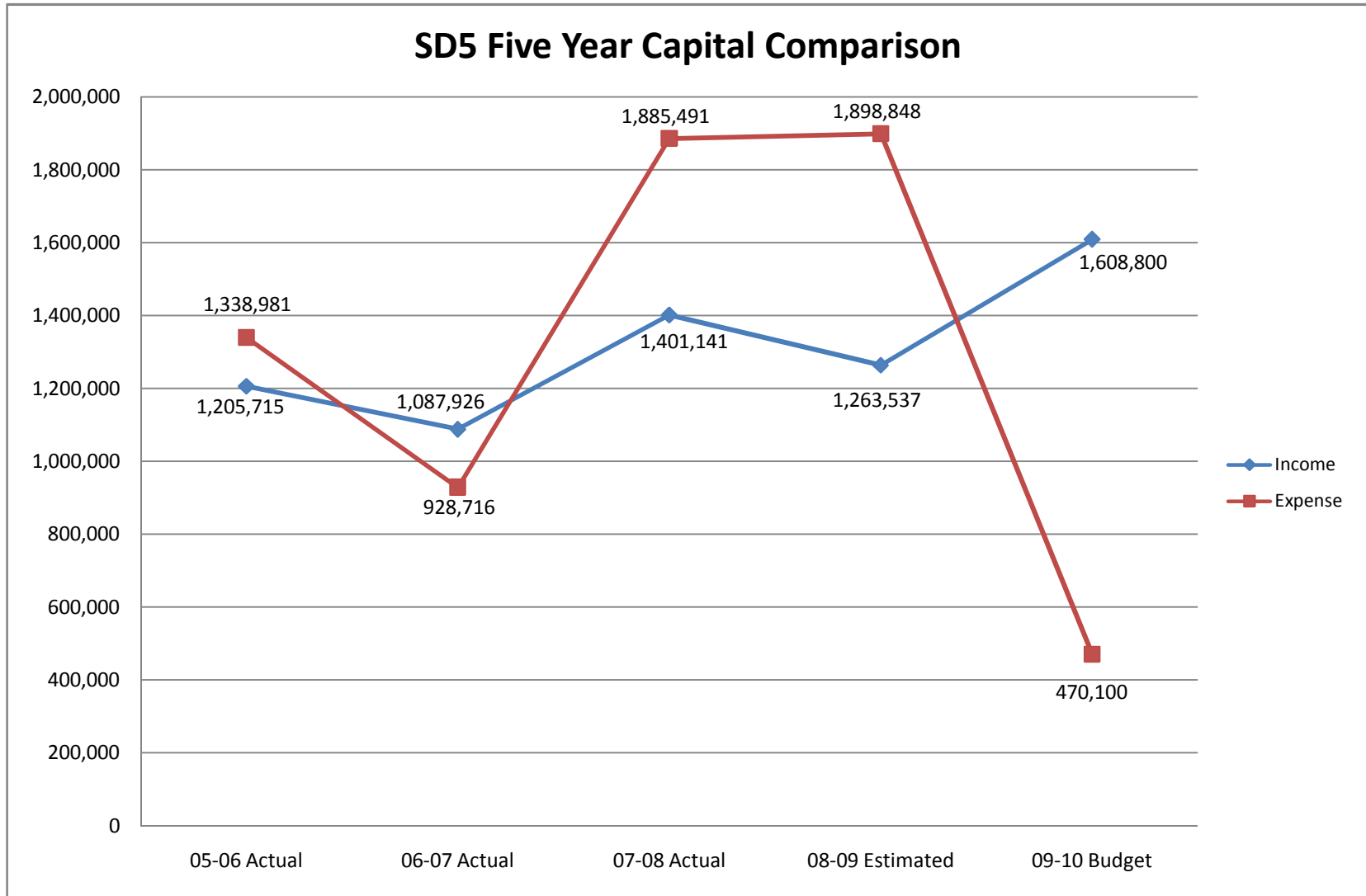
|                                      | 05-06            |  | 06-07            |             | 07-08            |              | 08-09            |              | 09-10            |             | Total             |
|--------------------------------------|------------------|--|------------------|-------------|------------------|--------------|------------------|--------------|------------------|-------------|-------------------|
|                                      | Actual           |  | Actual           |             | Actual           |              | Estimated        |              | Budget           |             |                   |
| <b>Salaries &amp; Benefits</b>       |                  |  |                  |             |                  |              |                  |              |                  |             |                   |
| PayChex Errors                       | -101             |  | 0                | -100%       | 0                | 0%           | 0                | 0%           | 0                | 0%          | -101              |
| Salaries                             | 606,306          |  | 651,286          | 7%          | 716,392          | 10%          | 873,057          | 22%          | 927,000          | 6%          | 3,774,041         |
| Part-Time                            | 2,745            |  | 3,443            | 25%         | 20,122           | 485%         | 2,044            | -90%         | 5,000            | 145%        | 33,353            |
| Overtime                             | 54,066           |  | 23,698           | -56%        | 26,411           | 11%          | 29,875           | 13%          | 26,000           | -13%        | 160,051           |
| Standby Pay                          | 2,949            |  | 13,652           | 363%        | 15,638           | 15%          | 15,766           | 1%           | 16,000           | 1%          | 64,004            |
| Vacation Buyout                      | 17,551           |  | 23,148           | 32%         | 48,389           | 109%         | 45,694           | -6%          | 28,000           | -39%        | 162,783           |
| Voluntary Deductions                 | -1,500           |  | 0                | -100%       | 0                | 0%           | 0                | 0%           | 0                | 0%          | -1,500            |
| Payroll Taxes                        | 53,743           |  | 52,987           | -1%         | 60,559           | 14%          | 67,390           | 11%          | 77,100           | 14%         | 311,779           |
| Payroll Fees                         | 3,142            |  | 2,853            | -9%         | 3,223            | 13%          | 4,053            | 26%          | 4,100            | 1%          | 17,371            |
| Car Allowance                        | 0                |  | 3,500            |             | 5,850            | 67%          | 6,000            | 3%           | 6,000            | 0%          | 21,350            |
| PERS Retirement                      | 246,508          |  | 281,871          | 14%         | 319,325          | 13%          | 299,811          | -6%          | 356,400          | 19%         | 1,503,916         |
| Employee Health/Dental/Life Ins.     | 122,296          |  | 138,386          | 13%         | 110,021          | -20%         | 127,939          | 16%          | 141,300          | 10%         | 639,942           |
| Retiree Health                       | 0                |  | 0                | 0%          | 33,681           |              | 24,770           | -26%         | 34,600           | 40%         | 93,051            |
| Workers Comp Insurance               | 35,435           |  | 7,905            | -78%        | 37,254           | 371%         | 15               | -100%        | 24,100           | #####       | 104,709           |
| COBRA Health                         | 0                |  | 0                | 0%          | 0                | 0%           | 5,718            |              | 8,700            | 52%         | 14,418            |
| Salaries & Benefits - Other          | 954              |  | 0                | -100%       | 0                | 0%           | 0                | 0%           | 0                | 0%          | 954               |
| <b>Total Salaries &amp; Benefits</b> | <b>1,144,095</b> |  | <b>1,202,729</b> | <b>5%</b>   | <b>1,396,866</b> | <b>16%</b>   | <b>1,502,129</b> | <b>8%</b>    | <b>1,654,300</b> | <b>10%</b>  | <b>6,900,119</b>  |
| <b>Uniforms</b>                      | <b>5,940</b>     |  | <b>7,039</b>     | <b>19%</b>  | <b>10,574</b>    | <b>50%</b>   | <b>9,374</b>     | <b>-11%</b>  | <b>7,700</b>     | <b>-18%</b> | <b>40,627</b>     |
| <b>Telephone</b>                     |                  |  |                  |             |                  |              |                  |              |                  |             |                   |
| Main Plant Telephones                | 14,001           |  | 12,750           | -9%         | 11,799           | -7%          | 11,900           | 1%           | 12,000           | 1%          | 62,450            |
| Paradise Cove Telephones             | 248              |  | 907              | 266%        | 811              | -11%         | 1,056            | 30%          | 1,000            | -5%         | 4,022             |
| Pumps & Lines Telephones             | 3,664            |  | 2,970            | -19%        | 3,509            | 18%          | 3,962            | 13%          | 4,100            | 3%          | 18,206            |
| <b>Total Telephone</b>               | <b>17,913</b>    |  | <b>16,627</b>    | <b>-7%</b>  | <b>16,120</b>    | <b>-3%</b>   | <b>16,919</b>    | <b>5%</b>    | <b>17,100</b>    | <b>1%</b>   | <b>84,678</b>     |
| <b>Utilities</b>                     |                  |  |                  |             |                  |              |                  |              |                  |             |                   |
| Water                                | 0                |  | 0                | 0%          | 0                | 0%           | 3,741            |              | 5,000            | 34%         | 8,741             |
| Main Plant Utilities                 | 176,100          |  | 162,382          | -8%         | 188,267          | 16%          | 150,092          | -20%         | 155,000          | 3%          | 831,841           |
| Paradise Cove Utilities              | 5,094            |  | 5,323            | 4%          | 6,697            | 26%          | 6,362            | -5%          | 5,500            | -14%        | 28,977            |
| Pump Station Utilities               | 36,175           |  | 30,119           | -17%        | 34,685           | 15%          | 28,803           | -17%         | 33,000           | 15%         | 162,782           |
| <b>Total Utilities</b>               | <b>217,369</b>   |  | <b>197,823</b>   | <b>-9%</b>  | <b>229,649</b>   | <b>16%</b>   | <b>188,999</b>   | <b>-18%</b>  | <b>198,500</b>   | <b>5%</b>   | <b>1,032,340</b>  |
| <b>Total Expense</b>                 | <b>2,301,323</b> |  | <b>2,237,350</b> | <b>-3%</b>  | <b>2,654,141</b> | <b>19%</b>   | <b>2,674,949</b> | <b>1%</b>    | <b>2,695,300</b> | <b>1%</b>   | <b>12,563,062</b> |
| <b>Net Ordinary Income</b>           | <b>400,907</b>   |  | <b>-28,416</b>   | <b>107%</b> | <b>-94,547</b>   | <b>-233%</b> | <b>-262,067</b>  | <b>-177%</b> | <b>-386,000</b>  | <b>-47%</b> | <b>-370,124</b>   |



# **Sanitary District No. 5 of Marin County**

**Five Year Capital Comparison  
2005/2006 - 2009/2010**

|         | <b>05-06 Actual</b> | <b>06-07 Actual</b> | <b>07-08 Actual</b> | <b>08-09 Estimated</b> | <b>09-10 Budget</b> |
|---------|---------------------|---------------------|---------------------|------------------------|---------------------|
| Income  | 1,205,715           | 1,087,926           | 1,401,141           | 1,263,537              | 1,608,800           |
| Expense | 1,338,981           | 928,716             | 1,885,491           | 1,898,848              | 470,100             |



## Sanitary District No. 5 of Marin County Five Year Capital Comparison

|  | 05-06<br>Actual  | 06-07<br>Actual  | 07-08<br>Actual | 08-09<br>Estimated | 09-10<br>Budget | Total            |             |                  |              |                  |
|--|------------------|------------------|-----------------|--------------------|-----------------|------------------|-------------|------------------|--------------|------------------|
| <b>Income</b>                              |                  |                  |                 |                    |                 |                  |             |                  |              |                  |
| <b>Property Taxes</b>                      |                  |                  |                 |                    |                 |                  |             |                  |              |                  |
| Prop Tax Current Secured                   | 232,877          | 470,767          | 102%            | 501,312            | 6%              | 537,429          | 7%          | 403,100          | -25%         | 2,145,484        |
| Prop Tax Current Unsec                     | 11,884           | 10,208           | -14%            | 9,916              | -3%             | 11,387           | 15%         | 10,000           | -12%         | 53,395           |
| Prop Tax Prior Sec Redemption              | 3                | 129              | 4418%           | 0                  | -100%           | 87               |             | 0                | -100%        | 219              |
| Supplemental Unsecured                     | 333              | 537              | 61%             | 533                | -1%             | 721              | 35%         | 1,000            | 39%          | 3,124            |
| Supplemental Assessment Current            | 21,832           | 16,743           | -23%            | 17,203             | 3%              | 9,257            | -46%        | 6,800            | -27%         | 71,835           |
| Supplemental Assessment Redm               | 531              | 1,259            | 137%            | 833                | -34%            | 737              | -12%        | 700              | -5%          | 4,060            |
| Excess ERAF                                | 328,876          | 214,198          | -35%            | 356,674            | 67%             | 254,661          | -29%        | 100,000          | -61%         | 1,254,409        |
| HOPTR                                      | 3,891            | 3,898            | 0%              | 3,899              | 0%              | 3,934            | 1%          | 3,900            | -1%          | 19,522           |
| Other Tax                                  | 0                | 98               |                 | 50                 | -48%            | 0                | -100%       | 0                | 0%           | 148              |
| <b>Total Property Taxes</b>                | <b>600,226</b>   | <b>717,837</b>   | <b>20%</b>      | <b>890,420</b>     | <b>24%</b>      | <b>818,213</b>   | <b>-8%</b>  | <b>525,500</b>   | <b>-36%</b>  | <b>3,552,196</b> |
| <b>Belv Sewer Service Charge - Capital</b> | <b>278,695</b>   | <b>264,132</b>   | <b>-5%</b>      | <b>355,440</b>     | <b>35%</b>      | <b>367,311</b>   | <b>3%</b>   | <b>417,300</b>   | <b>14%</b>   | <b>1,682,878</b> |
| <b>Belvedere Capital</b>                   |                  |                  |                 |                    |                 |                  |             |                  |              |                  |
| Belvedere Line A                           | 154,181          | 0                | -100%           | 0                  | 0%              | 0                | 0%          | 0                | 0%           | 154,181          |
| Belvedere Capital - Other                  | 107,832          | 0                | -100%           | 0                  | 0%              | 0                | 0%          | 0                | 0%           | 107,832          |
| <b>Total Belvedere Capital</b>             | <b>262,014</b>   | <b>0</b>         | <b>-100%</b>    | <b>0</b>           | <b>0%</b>       | <b>0</b>         | <b>0%</b>   | <b>0</b>         | <b>0%</b>    | <b>262,014</b>   |
| <b>Connection Fees</b>                     |                  |                  |                 |                    |                 |                  |             |                  |              |                  |
| Collection                                 | 0                | -15,248          |                 | 31,119             | -304%           | 14,631           | -53%        | 106,600          | 629%         | 137,101          |
| Treatment                                  | 0                | 87,891           |                 | 124,162            | 41%             | 63,383           | -49%        | 479,400          | 656%         | 754,836          |
| Connection Fees - Other                    | 64,780           | 0                | -100%           | 0                  | 0%              | 0                | 0%          | 0                | 0%           | 64,780           |
| <b>Total Connection Fees</b>               | <b>64,780</b>    | <b>72,643</b>    | <b>12%</b>      | <b>155,281</b>     | <b>114%</b>     | <b>78,014</b>    | <b>-50%</b> | <b>586,000</b>   | <b>651%</b>  | <b>956,718</b>   |
| Paradise Sewer Line Extension Fees         | 0                | 0                | 0%              | 0                  | 0%              | 0                | 0%          | 80,000           |              | 80,000           |
| Belvedere COPs Bank of NY Acct.            | 0                | 33,314           |                 | 0                  | -100%           | 0                | 0%          | 0                | 0%           | 33,314           |
| <b>Total Income</b>                        | <b>1,205,715</b> | <b>1,087,926</b> | <b>-10%</b>     | <b>1,401,141</b>   | <b>29%</b>      | <b>1,263,537</b> | <b>-10%</b> | <b>1,608,800</b> | <b>27%</b>   | <b>6,567,119</b> |
| <b>Expense</b>                             |                  |                  |                 |                    |                 |                  |             |                  |              |                  |
| <b>Capital Expansion (Para Cove)</b>       |                  |                  |                 |                    |                 |                  |             |                  |              |                  |
| <b>Connection Fee Study</b>                |                  |                  |                 |                    |                 |                  |             |                  |              |                  |
| Connection Fee Study Paradise              | 13,752           | 0                | -100%           | 0                  | 0%              | 0                | 0%          | 0                | 0%           | 13,752           |
| Connection Fee Study - Other               | 1,080            | 0                | -100%           | 0                  | 0%              | 0                | 0%          | 0                | 0%           | 1,080            |
| <b>Total Connection Fee Study</b>          | <b>14,832</b>    | <b>0</b>         | <b>-100%</b>    | <b>0</b>           | <b>0%</b>       | <b>0</b>         | <b>0%</b>   | <b>0</b>         | <b>0%</b>    | <b>14,832</b>    |
| Shaw Bypass                                | 5,877            | 22,882           | 289%            | 0                  | -100%           | 0                | 0%          | 0                | 0%           | 28,759           |
| Paradise Cove Facilities Plan              | 16,044           | 0                | -100%           | 0                  | 0%              | 0                | 0%          | 0                | 0%           | 16,044           |
| Paradise Cove Conveyance Sys.              | 13,344           | 8,715            | -35%            | 0                  | -100%           | 0                | 0%          | 0                | 0%           | 22,059           |
| Capt Expansion (Para Cove) - Other         | 0                | 0                | 0%              | 0                  | 0%              | 225,000          |             | 0                | -100%        | 225,000          |
| <b>Total Capital Expansion (Para Cove)</b> | <b>50,098</b>    | <b>31,597</b>    | <b>-37%</b>     | <b>0</b>           | <b>-100%</b>    | <b>225,000</b>   |             | <b>0</b>         | <b>-100%</b> | <b>306,695</b>   |
| Paradise Cove Improvement Proj.            | 0                | 35,708           |                 | 974,195            | 2628%           | 709,716          | -27%        | 0                | -100%        | 1,719,619        |

**Sanitary District No. 5 of Marin County  
Five Year Capital Comparison**

|   | 05-06<br>Actual | 06-07<br>Actual | 07-08<br>Actual | 08-09<br>Estimated | 09-10<br>Budget | Total    |              |          |           |                |
|---|-----------------|-----------------|-----------------|--------------------|-----------------|----------|--------------|----------|-----------|----------------|
| <b>General Plant Eqpt Capital Expense</b>       |                 |                 |                 |                    |                 |          |              |          |           |                |
| In-Line Grinder Digester Mixing                 | 0               | 0               | 0%              | 33,630             | 0               | -100%    | 0            | 0%       | 33,630    |                |
| Aeration Valves Replacement                     | 0               | 0               | 0%              | 0                  | 0               | 0%       | 0            | 0%       | 0         |                |
| Foul Air Scrubber Pump Replace.                 | 0               | 0               | 0%              | 10,956             | 0               | -100%    | 0            | 0%       | 10,956    |                |
| Plant Water Pumps Replacement                   | 0               | 0               | 0%              | 2,184              | 0               | -100%    | 0            | 0%       | 2,184     |                |
| Aeration Blower Replacement                     | 35,987          | 0               | -100%           | 0                  | 0               | 0%       | 0            | 0%       | 35,987    |                |
| Work Space Needs Assessment                     | 3,049           | 0               | -100%           | 0                  | 0               | 0%       | 0            | 0%       | 3,049     |                |
| Work Space Remodel                              | 85,285          | 0               | -100%           | 0                  | 0               | 0%       | 0            | 0%       | 85,285    |                |
| Maintenance Mgmt Project                        | 36,345          | 1,434           | -96%            | 0                  | 0               | 0%       | 0            | 0%       | 37,780    |                |
| Primary Clarifier Upgrade                       | 18,339          | 0               | -100%           | 0                  | 0               | 0%       | 0            | 0%       | 18,339    |                |
| Office Roof Repair                              | 14,881          | 0               | -100%           | 0                  | 0               | 0%       | 0            | 0%       | 14,881    |                |
| Lab Data Mgmt Sys                               | 26,687          | 0               | -100%           | 0                  | 0               | 0%       | 0            | 0%       | 26,687    |                |
| <b>Total General Plant Eqpt Capital Expense</b> | <b>220,575</b>  | <b>1,434</b>    | <b>-99%</b>     | <b>46,770</b>      | <b>3160%</b>    | <b>0</b> | <b>-100%</b> | <b>0</b> | <b>0%</b> | <b>268,779</b> |
| Chlorine / Sodium Bisulfite Mixer               | 0               | 0               | 0%              | 11,096             | 0               | -100%    | 0            |          | 11,096    |                |
| DWP Influent Pump                               | 0               | 0               | 0%              | 23,185             | 0               | -100%    | 24,000       |          | 47,185    |                |
| Dry Weather Primary Clarifier                   | 562,977         | 0               | -100%           | 0                  | 0               | 0%       | 0            | 0%       | 562,977   |                |
| Influent Grinder                                | 0               | 0               | 0%              | 25,422             | 25,355          | 0%       | 0            | -100%    | 50,777    |                |
| Undesignated Capt - Plant                       | 9,315           | 0               | -100%           | 0                  | 0%              | 22,226   | 26,000       | 17%      | 57,541    |                |
| Sludge Dewater Screwpress                       | 76,557          | 361,332         | 372%            | 48,439             | -87%            | 0        | -100%        | 0        | 0%        | 486,328        |
| Digester Cover                                  | 0               | 0               | 0%              | 100,707            | 0%              | 557,738  | 454%         | 0        | -100%     | 658,445        |
| Moyno Pump Replacement                          | 0               | 0               | 0%              | 0                  | 0%              | 11,507   | 0            | -100%    | 11,507    |                |
| Dissolved Air Flotation Refurbish               | 0               | 0               | 0%              | 0                  | 0%              | 544      | 39,500       | 7163%    | 40,044    |                |
| SCADA Upgrade & Replacement                     | 0               | 0               | 0%              | 44,852             | 6,905           | -85%     | 0            | -100%    | 51,757    |                |
| Headworks Concrete Repair                       | 0               | 0               | 0%              | 0                  | 0%              | 0        | 0%           | 15,000   | 15,000    |                |
| Refrigerated Lab Sampler                        | 0               | 0               | 0%              | 0                  | 0%              | 0        | 0%           | 5,000    | 5,000     |                |
| Lab Equipment                                   | 0               | 0               | 0%              | 0                  | 0%              | 0        | 0%           | 2,500    | 2,500     |                |
| Secondary Clarifier - Refurbish                 | 0               | 0               | 0%              | 0                  | 0%              | 0        | 0%           | 40,000   | 40,000    |                |
| <b>Undesignated Capital</b>                     |                 |                 |                 |                    |                 |          |              |          |           |                |
| Undesignated Cap Proj Tiburon                   | 0               | 34,519          |                 | 12,038             | -65%            | 0        | -100%        | 0        | 0%        | 46,556         |
| Undesignated Cap Proj Paradise                  | 0               | 0               | 0%              | 100,000            | 0               | -100%    | 0            | 0%       | 100,000   |                |
| Undesignated Cap Proj Belvedere                 | 0               | 11,342          |                 | 4,811              | -58%            | 0        | -100%        | 0        | 0%        | 16,153         |
| <b>Total Undesignated Capital</b>               | <b>0</b>        | <b>45,861</b>   |                 | <b>116,848</b>     | <b>155%</b>     | <b>0</b> | <b>-100%</b> | <b>0</b> | <b>0%</b> | <b>162,710</b> |
| <b>Pumps &amp; Lines Capital</b>                |                 |                 |                 |                    |                 |          |              |          |           |                |
| Guide Rail Replacement                          | 0               | 0               | 0%              | 9,859              | 0               | -100%    | 0            | 0%       | 9,859     |                |
| Wet Well Pump Base Replacement                  | 0               | 0               | 0%              | 2,086              | 0               | -100%    | 0            | 0%       | 2,086     |                |
| Truck Computerized Mapping Syst                 | 0               | 3,936           |                 | 0                  | -100%           | 0        | 0%           | 0        | 0%        | 3,936          |
| Station Pump Replacement Belv.                  | 0               | 7,985           |                 | 16,494             | 107%            | 0        | -100%        | 0        | 0%        | 24,479         |
| Radio Communication Upgrade                     | 0               | 0               | 0%              | 39,330             | 0               | -100%    | 0            | 0%       | 39,330    |                |

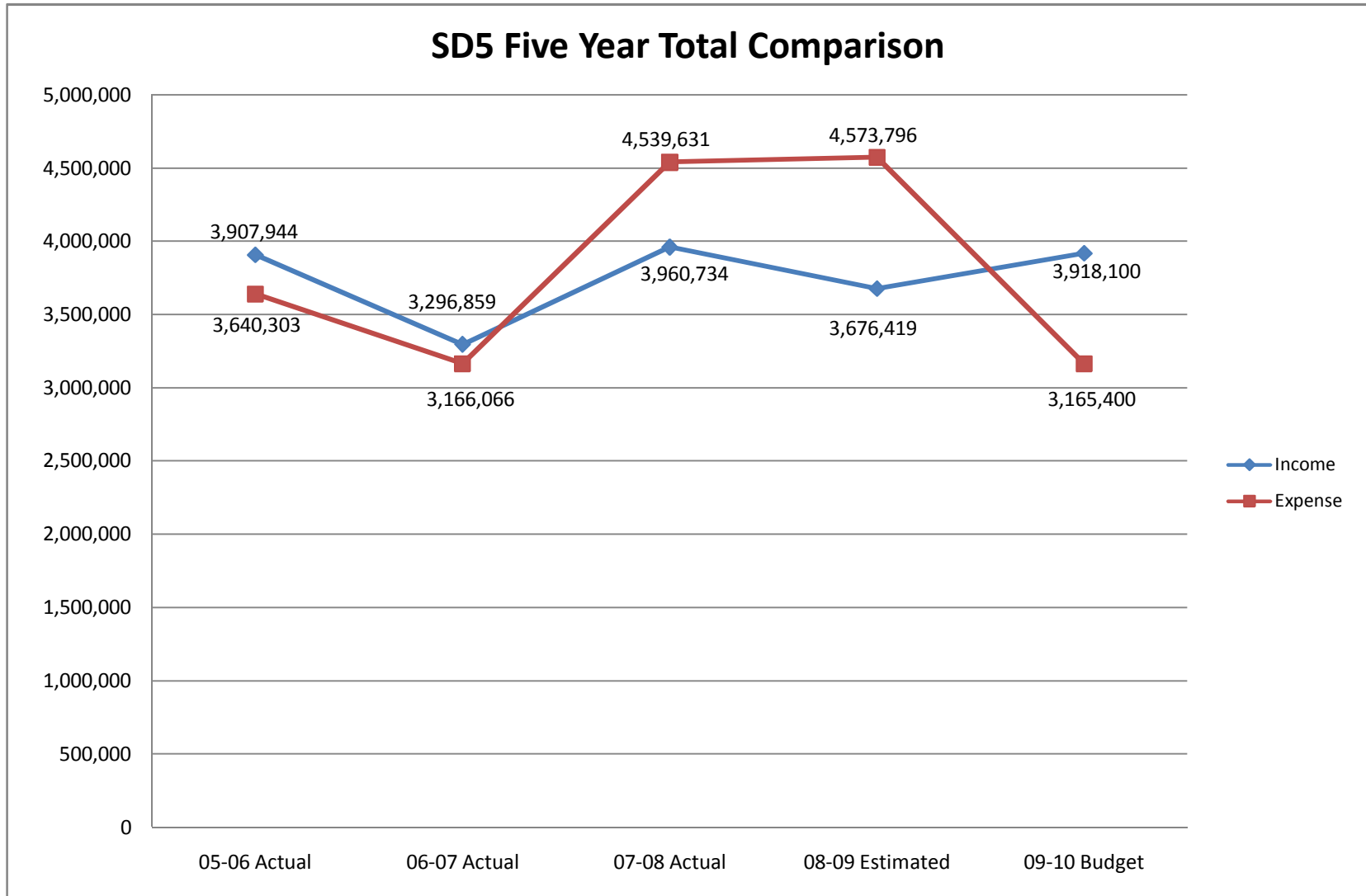
**Sanitary District No. 5 of Marin County  
Five Year Capital Comparison**

|   | 05-06     |         | 06-07  |           | 07-08  |           | 08-09     |           | 09-10  |           | Total |
|---|-----------|---------|--------|-----------|--------|-----------|-----------|-----------|--------|-----------|-------|
|   | Actual    |         | Actual |           | Actual |           | Estimated |           | Budget |           |       |
| Lagoon View Pipe Burst                      | 0         | 0       | 0%     | 0         | 0%     | 0         | 0%        | 0         | 0%     | 0         | 0     |
| <b>Total Pumps &amp; Lines Capital</b>      | 0         | 11,921  |        | 67,769    | 468%   | 0         | -100%     | 0         | 0%     | 79,690    |       |
| Tiburon Sewer Line Rehab Prog               | 0         | 0       | 0%     | 133,379   |        | 69,001    | -48%      | 75,000    | 9%     | 277,380   |       |
| Pump Station Control Panel Upgrade          | 0         | 0       | 0%     | 19,087    |        | 5,180     | -73%      | 0         | -100%  | 24,267    |       |
| Undesignated Capt Proj - P & L              | 0         | 0       | 0%     | 11,507    |        | 29,254    | 154%      | 40,000    | 37%    | 80,762    |       |
| Belvedere Sewer Line Rehab Prog             | 0         | 0       | 0%     | 65,159    |        | 70,135    | 8%        | 50,000    | -29%   | 185,294   |       |
| Pump Station Replacement                    | 0         | 9,055   |        | 11,744    | 30%    | 13,162    | 12%       | 0         | -100%  | 33,960    |       |
| <b>District-Only Funded Treatment</b>       |           |         |        |           |        |           |           |           |        |           |       |
| Community Outreach Program                  | 37,545    | 0       | -100%  | 0         | 0%     | 0         | 0%        | 0         | 0%     | 37,545    |       |
| Sewer Service Cge/Conn Fee Eval             | 7,373     | 0       | -100%  | 0         | 0%     | 0         | 0%        | 0         | 0%     | 7,373     |       |
| <b>Total District-Only Funded Treatment</b> | 44,918    | 0       | -100%  | 0         | 0%     | 0         | 0%        | 0         | 0%     | 44,918    |       |
| <b>Capital Asset Replacement</b>            |           |         |        |           |        |           |           |           |        |           |       |
| Vehicle Replacement                         | 25,140    | 5,000   | -80%   | 0         | -100%  | 0         | 0%        | 0         | 0%     | 30,140    |       |
| <b>Total Capital Asset Replacement</b>      | 25,140    | 5,000   | -80%   | 0         | -100%  | 0         | 0%        | 0         | 0%     | 30,140    |       |
| Belvedere Line A                            | 198,900   | 0       | -100%  | 0         | 0%     | 0         | 0%        | 0         | 0%     | 198,900   |       |
| <b>Belvedere Loan</b>                       |           |         |        |           |        |           |           |           |        |           |       |
| Belvedere COP Payoff                        | 0         | 250,000 |        | 30,350    | -88%   | 0         | -100%     | 0         | 0%     | 280,350   |       |
| Belvedere COP                               | 0         | 45,468  |        | 0         | -100%  | 0         | 0%        | 0         | 0%     | 45,468    |       |
| Belvedere Loan - Other                      | 150,501   | 0       | -100%  | 0         | 0%     | 0         | 0%        | 0         | 0%     | 150,501   |       |
| <b>Total Belvedere Loan</b>                 | 150,501   | 295,468 | 96%    | 30,350    | -90%   | 0         | -100%     | 0         | 0%     | 476,319   |       |
| Belvedere WestAm Loan Prin                  | 0         | 103,000 |        | 106,039   | 3%     | 109,002   | 3%        | 109,000   | 0%     | 427,041   |       |
| Belvedere WestAm Loan Int                   | 0         | 28,340  |        | 48,941    | 73%    | 44,123    | -10%      | 44,100    | 0%     | 165,504   |       |
| <b>Total Expense</b>                        | 1,338,981 | 928,716 | -31%   | 1,885,491 | 103%   | 1,898,848 | 1%        | 470,100   | -75%   | 6,522,135 |       |
| <b>Net Ordinary Income</b>                  | -133,266  | 159,209 | 219%   | -484,350  | -404%  | -635,310  | -31%      | 1,138,700 | 279%   | 44,984    |       |

# **Sanitary District No. 5 of Marin County**

**Five Year Total Comparison  
2005/2006 - 2009/2010**

|         | <b>05-06 Actual</b> | <b>06-07 Actual</b> | <b>07-08 Actual</b> | <b>08-09 Estimated</b> | <b>09-10 Budget</b> |
|---------|---------------------|---------------------|---------------------|------------------------|---------------------|
| Income  | 3,907,944           | 3,296,859           | 3,960,734           | 3,676,419              | 3,918,100           |
| Expense | 3,640,303           | 3,166,066           | 4,539,631           | 4,573,796              | 3,165,400           |



**Sanitary District No. 5 of Marin County  
Five Year Total Comparison**

|   | <b>05-06</b>     | <b>06-07</b>     | <b>07-08</b>  | <b>08-09</b>     | <b>09-10</b>  | <b>Total</b>     |              |                  |             |                   |
|---|------------------|------------------|---------------|------------------|---------------|------------------|--------------|------------------|-------------|-------------------|
|   | <b>Actual</b>    | <b>Actual</b>    | <b>Actual</b> | <b>Estimated</b> | <b>Budget</b> |                  |              |                  |             |                   |
| <b>Income</b>                             |                  |                  |               |                  |               |                  |              |                  |             |                   |
| <b>Property Taxes</b>                     |                  |                  |               |                  |               |                  |              |                  |             |                   |
| Prop Tax Current Secured                  | 232,877          | 470,767          | 102%          | 501,312          | 6%            | 537,429          | 7%           | 403,100          | -25%        | 2,145,484         |
| Prop Tax Current Unsec                    | 11,884           | 10,208           | -14%          | 9,916            | -3%           | 11,387           | 15%          | 10,000           | -12%        | 53,395            |
| Prop Tax Prior Sec Redemption             | 3                | 129              | 4418%         | 0                | -100%         | 87               |              | 0                | -100%       | 219               |
| Supplemental Unsecured                    | 333              | 537              | 61%           | 533              | -1%           | 721              | 35%          | 1,000            | 39%         | 3,124             |
| Supplemental Assessment Current           | 21,832           | 16,743           | -23%          | 17,203           | 3%            | 9,257            | -46%         | 6,800            | -27%        | 71,835            |
| Supplemental Assessment Redm              | 531              | 1,259            | 137%          | 833              | -34%          | 737              | -12%         | 700              | -5%         | 4,060             |
| Excess ERAF                               | 328,876          | 214,198          | -35%          | 356,674          | 67%           | 254,661          | -29%         | 100,000          | -61%        | 1,254,409         |
| HOPTR                                     | 3,891            | 3,898            | 0%            | 3,899            | 0%            | 3,934            | 1%           | 3,900            | -1%         | 19,522            |
| Other Tax                                 | 0                | 98               |               | 50               | -48%          | 0                | -100%        | 0                | 0%          | 148               |
| <b>Total Property Taxes</b>               | <b>600,226</b>   | <b>717,837</b>   | <b>20%</b>    | <b>890,420</b>   | <b>24%</b>    | <b>818,213</b>   | <b>-8%</b>   | <b>525,500</b>   | <b>-36%</b> | <b>3,552,196</b>  |
| <b>Sewer Service Charge</b>               |                  |                  |               |                  |               |                  |              |                  |             |                   |
| Sewer Service Tiburon                     | 934,217          | 1,082,525        | 16%           | 1,288,035        | 19%           | 1,284,978        | 0%           | 1,285,000        | 0%          | 5,874,755         |
| Sewer Serv - Belv Ops                     | 729,883          | 795,140          | 9%            | 997,837          | 25%           | 944,513          | -5%          | 886,900          | -6%         | 4,354,273         |
| Sewer Serv - Belv Cap                     | 278,695          | 264,132          | -5%           | 355,440          | 35%           | 367,311          | 3%           | 417,300          | 14%         | 1,682,878         |
| Other User Fees                           | 0                | 12,157           |               | 14,197           | 17%           | 10,977           | -23%         | 14,400           | 31%         | 51,731            |
| <b>Total Sewer Service Charge</b>         | <b>1,942,794</b> | <b>2,153,954</b> | <b>11%</b>    | <b>2,655,509</b> | <b>23%</b>    | <b>2,607,779</b> | <b>-2%</b>   | <b>2,603,600</b> | <b>0%</b>   | <b>11,963,637</b> |
| <b>Interest Earnings</b>                  | <b>168,172</b>   | <b>208,224</b>   | <b>24%</b>    | <b>141,374</b>   | <b>-32%</b>   | <b>108,494</b>   | <b>-23%</b>  | <b>55,700</b>    | <b>-49%</b> | <b>681,964</b>    |
| <b>Belvedere Capital</b>                  |                  |                  |               |                  |               |                  |              |                  |             |                   |
| Belvedere Line A                          | 154,181          | 0                | -100%         | 0                | 0%            | 0                | 0%           | 0                | 0%          | 154,181           |
| Belvedere Capital - Other                 | 107,832          | 0                | -100%         | 0                | 0%            | 0                | 0%           | 0                | 0%          | 107,832           |
| <b>Total Belvedere Capital</b>            | <b>262,014</b>   | <b>0</b>         | <b>-100%</b>  | <b>0</b>         | <b>0%</b>     | <b>0</b>         | <b>0%</b>    | <b>0</b>         | <b>0%</b>   | <b>262,014</b>    |
| <b>Inspection Fees</b>                    | <b>3,075</b>     | <b>2,365</b>     | <b>-23%</b>   | <b>3,580</b>     | <b>51%</b>    | <b>4,585</b>     | <b>28%</b>   | <b>5,000</b>     | <b>9%</b>   | <b>18,605</b>     |
| <b>Connection Fees</b>                    |                  |                  |               |                  |               |                  |              |                  |             |                   |
| Collection                                | 0                | -15,248          |               | 31,119           | -304%         | 14,631           | -53%         | 106,600          | 629%        | 137,101           |
| Treatment                                 | 0                | 87,891           |               | 124,162          | 41%           | 63,383           | -49%         | 479,400          | 656%        | 754,836           |
| Connection Fees - Other                   | 64,780           | 0                | -100%         | 0                | 0%            | 0                | 0%           | 0                | 0%          | 64,780            |
| <b>Total Connection Fees</b>              | <b>64,780</b>    | <b>72,643</b>    | <b>12%</b>    | <b>155,281</b>   | <b>114%</b>   | <b>78,014</b>    | <b>-50%</b>  | <b>586,000</b>   | <b>651%</b> | <b>956,718</b>    |
| <b>Paradise Sewer Line Extension Fees</b> | <b>0</b>         | <b>0</b>         | <b>0%</b>     | <b>0</b>         | <b>0%</b>     | <b>0</b>         | <b>0%</b>    | <b>80,000</b>    |             | <b>80,000</b>     |
| <b>SASM Expense Reimb.</b>                | <b>42,317</b>    | <b>48,202</b>    | <b>14%</b>    | <b>49,697</b>    | <b>3%</b>     | <b>35,425</b>    | <b>-29%</b>  | <b>35,400</b>    | <b>0%</b>   | <b>211,041</b>    |
| <b>Nextel Lease</b>                       | <b>23,023</b>    | <b>21,936</b>    | <b>-5%</b>    | <b>26,910</b>    | <b>23%</b>    | <b>23,726</b>    | <b>-12%</b>  | <b>26,800</b>    | <b>13%</b>  | <b>122,394</b>    |
| <b>Other Income</b>                       | <b>51,543</b>    | <b>38,385</b>    | <b>-26%</b>   | <b>37,963</b>    | <b>-1%</b>    | <b>183</b>       | <b>-100%</b> | <b>100</b>       | <b>-45%</b> | <b>128,174</b>    |
| <b>Belvedere COPs Bank of NY Acct.</b>    | <b>0</b>         | <b>33,314</b>    |               | <b>0</b>         | <b>-100%</b>  | <b>0</b>         | <b>0%</b>    | <b>0</b>         | <b>0%</b>   | <b>33,314</b>     |
| <b>Belvedere Transfer Ops</b>             | <b>750,000</b>   | <b>0</b>         | <b>-100%</b>  | <b>0</b>         | <b>0%</b>     | <b>0</b>         | <b>0%</b>    | <b>0</b>         | <b>0%</b>   | <b>750,000</b>    |
| <b>Total Income</b>                       | <b>3,907,944</b> | <b>3,296,859</b> | <b>-16%</b>   | <b>3,960,734</b> | <b>20%</b>    | <b>3,676,419</b> | <b>-7%</b>   | <b>3,918,100</b> | <b>7%</b>   | <b>18,760,057</b> |



**Sanitary District No. 5 of Marin County  
Five Year Total Comparison**

|   | 05-06<br>Actual | 06-07<br>Actual    | 07-08<br>Actual     | 08-09<br>Estimated | 09-10<br>Budget | Total          |
|---|-----------------|--------------------|---------------------|--------------------|-----------------|----------------|
| <b>Expense</b>                                  |                 |                    |                     |                    |                 |                |
| <b>Capital Expansion (Para Cove)</b>            |                 |                    |                     |                    |                 |                |
| <b>Connection Fee Study</b>                     |                 |                    |                     |                    |                 |                |
| Connection Fee Study Paradise                   | 13,752          | 0 -100%            | 0 0%                | 0 0%               | 0 0%            | 13,752         |
| Connection Fee Study - Other                    | 1,080           | 0 -100%            | 0 0%                | 0 0%               | 0 0%            | 1,080          |
| <b>Total Connection Fee Study</b>               | <b>14,832</b>   | <b>0 -100%</b>     | <b>0 0%</b>         | <b>0 0%</b>        | <b>0 0%</b>     | <b>14,832</b>  |
| Shaw Bypass                                     | 5,877           | 22,882 289%        | 0 -100%             | 0 0%               | 0 0%            | 28,759         |
| Paradise Cove Facilities Plan                   | 16,044          | 0 -100%            | 0 0%                | 0 0%               | 0 0%            | 16,044         |
| Paradise Cove Conveyance Sys.                   | 13,344          | 8,715 -35%         | 0 -100%             | 0 0%               | 0 0%            | 22,059         |
| Capt Expansion (Para Cove) - Other              | 0               | 0 0%               | 0 0%                | 225,000            | 0 -100%         | 225,000        |
| <b>Total Capital Expansion (Para Cove)</b>      | <b>50,098</b>   | <b>31,597 -37%</b> | <b>0 -100%</b>      | <b>225,000</b>     | <b>0 -100%</b>  | <b>306,695</b> |
| Paradise Cove Improvement Proj.                 | 0               | 35,708             | 974,195 2628%       | 709,716 -27%       | 0 -100%         | 1,719,619      |
| <b>General Plant Eqpt Capital Expense</b>       |                 |                    |                     |                    |                 |                |
| In-Line Grinder Digester Mixing                 | 0               | 0 0%               | 33,630              | 0 -100%            | 0 0%            | 33,630         |
| Aeration Valves Replacement                     | 0               | 0 0%               | 0 0%                | 0 0%               | 0 0%            | 0              |
| Foul Air Scrubber Pump Replace.                 | 0               | 0 0%               | 10,956              | 0 -100%            | 0 0%            | 10,956         |
| Plant Water Pumps Replacement                   | 0               | 0 0%               | 2,184               | 0 -100%            | 0 0%            | 2,184          |
| Aeration Blower Replacement                     | 35,987          | 0 -100%            | 0 0%                | 0 0%               | 0 0%            | 35,987         |
| Work Space Needs Assessment                     | 3,049           | 0 -100%            | 0 0%                | 0 0%               | 0 0%            | 3,049          |
| Work Space Remodel                              | 85,285          | 0 -100%            | 0 0%                | 0 0%               | 0 0%            | 85,285         |
| Maintenance Mgmt Project                        | 36,345          | 1,434 -96%         | 0 -100%             | 0 0%               | 0 0%            | 37,780         |
| Primary Clarifier Upgrade                       | 18,339          | 0 -100%            | 0 0%                | 0 0%               | 0 0%            | 18,339         |
| Office Roof Repair                              | 14,881          | 0 -100%            | 0 0%                | 0 0%               | 0 0%            | 14,881         |
| Lab Data Mgmt Sys                               | 26,687          | 0 -100%            | 0 0%                | 0 0%               | 0 0%            | 26,687         |
| <b>Total General Plant Eqpt Capital Expense</b> | <b>220,575</b>  | <b>1,434 -99%</b>  | <b>46,770 3160%</b> | <b>0 -100%</b>     | <b>0 0%</b>     | <b>268,779</b> |
| Chlorine / Sodium Bisulfite Mixer               | 0               | 0 0%               | 11,096              | 0 -100%            | 0               | 11,096         |
| DWP Influent Pump                               | 0               | 0 0%               | 23,185              | 0 -100%            | 24,000          | 47,185         |
| Dry Weather Primary Clarifier                   | 562,977         | 0 -100%            | 0 0%                | 0 0%               | 0 0%            | 562,977        |
| Influent Grinder                                | 0               | 0 0%               | 25,422              | 25,355 0%          | 0 -100%         | 50,777         |
| Undesignated Capt - Plant                       | 9,315           | 0 -100%            | 0 0%                | 22,226             | 26,000 17%      | 57,541         |
| Sludge Dewater Screwpress                       | 76,557          | 361,332 372%       | 48,439 -87%         | 0 -100%            | 0 0%            | 486,328        |
| Digester Cover                                  | 0               | 0 0%               | 100,707             | 557,738 454%       | 0 -100%         | 658,445        |
| Moyno Pump Replacement                          | 0               | 0 0%               | 0 0%                | 11,507             | 0 -100%         | 11,507         |
| Dissolved Air Flotation Refurbish               | 0               | 0 0%               | 0 0%                | 544                | 39,500 7163%    | 40,044         |
| SCADA Upgrade & Replacement                     | 0               | 0 0%               | 44,852              | 6,905 -85%         | 0 -100%         | 51,757         |
| Headworks Concrete Repair                       | 0               | 0 0%               | 0 0%                | 0 0%               | 15,000          | 15,000         |
| Refrigerated Lab Sampler                        | 0               | 0 0%               | 0 0%                | 0 0%               | 5,000           | 5,000          |
| Lab Equipment                                   | 0               | 0 0%               | 0 0%                | 0 0%               | 2,500           | 2,500          |

**Sanitary District No. 5 of Marin County  
Five Year Total Comparison**

|   | <b>05-06</b>   | <b>06-07</b>   | <b>07-08</b>  | <b>08-09</b>     | <b>09-10</b>  | <b>Total</b> |              |                |           |                |
|---|----------------|----------------|---------------|------------------|---------------|--------------|--------------|----------------|-----------|----------------|
|   | <b>Actual</b>  | <b>Actual</b>  | <b>Actual</b> | <b>Estimated</b> | <b>Budget</b> |              |              |                |           |                |
| Secondary Clarifier - Refurbish             | 0              | 0              | 0%            | 0                | 0%            | 40,000       | 40,000       |                |           |                |
| <b>Undesignated Capital</b>                 |                |                |               |                  |               |              |              |                |           |                |
| Undesignated Cap Proj Tiburon               | 0              | 34,519         |               | 12,038           | -65%          | 0            | 0%           | 46,556         |           |                |
| Undesignated Cap Proj Paradise              | 0              | 0              | 0%            | 100,000          |               | 0            | 0%           | 100,000        |           |                |
| Undesignated Cap Proj Belvedere             | 0              | 11,342         |               | 4,811            | -58%          | 0            | 0%           | 16,153         |           |                |
| <b>Total Undesignated Capital</b>           | <b>0</b>       | <b>45,861</b>  |               | <b>116,848</b>   | <b>155%</b>   | <b>0</b>     | <b>0%</b>    | <b>162,710</b> |           |                |
| <b>Pumps &amp; Lines Capital</b>            |                |                |               |                  |               |              |              |                |           |                |
| Guide Rail Replacement                      | 0              | 0              | 0%            | 9,859            |               | 0            | 0%           | 9,859          |           |                |
| Wet Well Pump Base Replacement              | 0              | 0              | 0%            | 2,086            |               | 0            | 0%           | 2,086          |           |                |
| Truck Computerized Mapping Syst             | 0              | 3,936          |               | 0                | -100%         | 0            | 0%           | 3,936          |           |                |
| Station Pump Replacement Belv.              | 0              | 7,985          |               | 16,494           | 107%          | 0            | 0%           | 24,479         |           |                |
| Radio Communication Upgrade                 | 0              | 0              | 0%            | 39,330           |               | 0            | 0%           | 39,330         |           |                |
| Lagoon View Pipe Burst                      | 0              | 0              | 0%            | 0                | 0%            | 0            | 0%           | 0              |           |                |
| <b>Total Pumps &amp; Lines Capital</b>      | <b>0</b>       | <b>11,921</b>  |               | <b>67,769</b>    | <b>468%</b>   | <b>0</b>     | <b>0%</b>    | <b>79,690</b>  |           |                |
| Tiburon Sewer Line Rehab Prog               | 0              | 0              | 0%            | 133,379          |               | 69,001       | -48%         | 75,000         | 9%        | 277,380        |
| Pump Station Control Panel Upgrade          | 0              | 0              | 0%            | 19,087           |               | 5,180        | -73%         | 0              | -100%     | 24,267         |
| Undesignated Capt Proj - P & L              | 0              | 0              | 0%            | 11,507           |               | 29,254       | 154%         | 40,000         | 37%       | 80,762         |
| Belvedere Sewer Line Rehab Prog             | 0              | 0              | 0%            | 65,159           |               | 70,135       | 8%           | 50,000         | -29%      | 185,294        |
| Pump Station Replacement                    | 0              | 9,055          |               | 11,744           | 30%           | 13,162       | 12%          | 0              | -100%     | 33,960         |
| <b>District-Only Funded Treatment</b>       |                |                |               |                  |               |              |              |                |           |                |
| Community Outreach Program                  | 37,545         | 0              | -100%         | 0                | 0%            | 0            | 0%           | 0              | 0%        | 37,545         |
| Sewer Service Cge/Conn Fee Eval             | 7,373          | 0              | -100%         | 0                | 0%            | 0            | 0%           | 0              | 0%        | 7,373          |
| <b>Total District-Only Funded Treatment</b> | <b>44,918</b>  | <b>0</b>       | <b>-100%</b>  | <b>0</b>         | <b>0%</b>     | <b>0</b>     | <b>0%</b>    | <b>0</b>       | <b>0%</b> | <b>44,918</b>  |
| <b>Capital Asset Replacement</b>            |                |                |               |                  |               |              |              |                |           |                |
| Vehicle Replacement                         | 25,140         | 5,000          | -80%          | 0                | -100%         | 0            | 0%           | 0              | 0%        | 30,140         |
| <b>Total Capital Asset Replacement</b>      | <b>25,140</b>  | <b>5,000</b>   | <b>-80%</b>   | <b>0</b>         | <b>-100%</b>  | <b>0</b>     | <b>0%</b>    | <b>0</b>       | <b>0%</b> | <b>30,140</b>  |
| Belvedere Line A                            | 198,900        | 0              | -100%         | 0                | 0%            | 0            | 0%           | 0              | 0%        | 198,900        |
| <b>Belvedere Loan</b>                       |                |                |               |                  |               |              |              |                |           |                |
| Belvedere COP Payoff                        | 0              | 250,000        |               | 30,350           | -88%          | 0            | -100%        | 0              | 0%        | 280,350        |
| Belvedere COP                               | 0              | 45,468         |               | 0                | -100%         | 0            | 0%           | 0              | 0%        | 45,468         |
| Belvedere Loan - Other                      | 150,501        | 0              | -100%         | 0                | 0%            | 0            | 0%           | 0              | 0%        | 150,501        |
| <b>Total Belvedere Loan</b>                 | <b>150,501</b> | <b>295,468</b> | <b>96%</b>    | <b>30,350</b>    | <b>-90%</b>   | <b>0</b>     | <b>-100%</b> | <b>0</b>       | <b>0%</b> | <b>476,319</b> |
| Belvedere WestAm Loan Prin                  | 0              | 103,000        |               | 106,039          | 3%            | 109,002      | 3%           | 109,000        | 0%        | 427,041        |
| Belvedere WestAm Loan Int                   | 0              | 28,340         |               | 48,941           | 73%           | 44,123       | -10%         | 44,100         | 0%        | 165,504        |
| Advertising                                 | 3,400          | 3,465          | 2%            | 16,934           | 389%          | 3,394        | -80%         | 1,000          | -71%      | 28,192         |
| Outreach & Newsletter                       | 0              | 14,812         |               | 10,976           | -26%          | 0            | -100%        | 20,000         |           | 45,788         |
| Audit & Accounting                          | 25,250         | 17,125         | -32%          | 39,603           | 131%          | 38,871       | -2%          | 12,000         | -69%      | 132,849        |
| Consulting Fees                             | 46,322         | 21,474         | -54%          | 16,748           | -22%          | 35,917       | 114%         | 40,000         | 11%       | 160,460        |

**Sanitary District No. 5 of Marin County  
Five Year Total Comparison**

|   | <b>05-06</b>  | <b>06-07</b>  | <b>07-08</b>  | <b>08-09</b>     | <b>09-10</b>  | <b>Total</b> |
|---|---------------|---------------|---------------|------------------|---------------|--------------|
|   | <b>Actual</b> | <b>Actual</b> | <b>Actual</b> | <b>Estimated</b> | <b>Budget</b> |              |
| <b>Travel &amp; Meetings</b>              | 10,806        | 13,497 25%    | 14,281 6%     | 9,657 -32%       | 9,000 -7%     | 57,241       |
| <b>Contributions</b>                      | 0             | 0 0%          | 0 0%          | 0 0%             | 200           | 200          |
| <b>Continuing Education</b>               | 8,568         | 11,299 32%    | 13,164 17%    | 8,691 -34%       | 9,000 4%      | 50,722       |
| <b>County Fees</b>                        | 6,419         | 13,279 107%   | 8,625 -35%    | 11,853 37%       | 14,200 20%    | 54,376       |
| <b>Director Fees</b>                      | 16,609        | 11,400 -31%   | 9,222 -19%    | 9,000 -2%        | 9,000 0%      | 55,230       |
| <b>Dues &amp; Subscriptions</b>           | 23,899        | 9,231 -61%    | 13,998 52%    | 11,243 -20%      | 9,000 -20%    | 67,371       |
| <b>Elections</b>                          | 250           | 0 -100%       | 7,565         | 0 -100%          | 7,500         | 15,315       |
| <b>Insurance Property &amp; Liability</b> | 44,802        | 37,270 -17%   | 68,032 83%    | 23,654 -65%      | 47,000 99%    | 220,758      |
| <b>Legal</b>                              | 6,504         | 11,640 79%    | 12,325 6%     | 69,496 464%      | 12,000 -83%   | 111,966      |
| <b>Miscellaneous Expense</b>              | 6,606         | 1 -100%       | 28,344        | 40,579 43%       | 10,000 -75%   | 85,530       |
| <b>Pump Maintenance</b>                   | 62,723        | 30,083 -52%   | 23,185 -23%   | 42,710 84%       | 0 -100%       | 158,701      |
| <b>Line Maintenance</b>                   |               |               |               |                  |               | 0            |
| <b>Line Maintenance</b>                   | 40,759        | 123,816 204%  | 196,322 59%   | 141,244 -28%     | 155,000 10%   | 657,141      |
| <b>Sewer Line Spot Repair</b>             | 2,216         | 71,342 3119%  | 95,106 33%    | 62,882 -34%      | 50,000 -20%   | 281,546      |
| <b>Emergency Line Cleaning</b>            | 0             | 0 0%          | 0 0%          | 27,083           | 0 -100%       | 27,083       |
| <b>Sewer system assessment</b>            | 120,514       | 0 -100%       | 0 0%          | 0 0%             | 0 0%          | 120,514      |
| <b>Collection System Mapping</b>          | 7,926         | 0 -100%       | 0 0%          | 0 0%             | 0 0%          | 7,926        |
| <b>Line Maintenance - Other</b>           | 33,490        | 0 -100%       | 0 0%          | 0 0%             | 0 0%          | 33,490       |
| <b>Total Line Maintenance</b>             | 204,904       | 195,158 -5%   | 291,428 49%   | 231,209 -21%     | 205,000 -11%  | 1,127,699    |
| <b>Main Plant Maintenance</b>             |               |               |               |                  |               |              |
| <b>Plant Maintenance Supplies</b>         | 162,616       | 56,659 -65%   | 55,373 -2%    | 11,025 -80%      | 20,000 81%    | 305,673      |
| <b>Plant Maint. Parts &amp; Service</b>   | 51,611        | 54,819 6%     | 45,163 -18%   | 56,985 26%       | 50,000 -12%   | 258,578      |
| <b>Janitorial Supplies &amp; Service</b>  | 0             | 0 0%          | 0 0%          | 3,522            | 8,000 127%    | 11,522       |
| <b>Main Plant Chemicals</b>               | 0             | 114,023       | 114,803 1%    | 113,561 -1%      | 105,000 -8%   | 447,386      |
| <b>Lab Supplies &amp; Chemicals</b>       | 0             | 0 0%          | 0 0%          | 6,582            | 8,000 22%     | 14,582       |
| <b>SASM Supplies &amp; Chem</b>           | 971           | 6,606 580%    | 1,584 -76%    | 35,425 2136%     | 35,400 0%     | 79,986       |
| <b>Electrical &amp; Instrument</b>        | 22,777        | 40,506 78%    | 26,099 -36%   | 11,617 -55%      | 20,000 72%    | 120,999      |
| <b>Grounds Maintenance</b>                | 3,411         | 441 -87%      | 2,972 573%    | 4,939 66%        | 2,700 -45%    | 14,463       |
| <b>Main Plant Sludge Disposal</b>         | 26,138        | 22,157 -15%   | 23,271 5%     | 25,005 7%        | 24,000 -4%    | 120,570      |
| <b>Total Main Plant Maintenance</b>       | 267,524       | 295,211 10%   | 269,264 -9%   | 268,661 0%       | 273,100 2%    | 1,373,760    |
| <b>Paradise Plant Maint</b>               |               |               |               |                  |               |              |
| <b>Paradise Parts &amp; Service</b>       | 49,028        | 3,572 -93%    | 2,827 -21%    | 3,587 27%        | 2,000 -44%    | 61,014       |
| <b>Paradise Supplies &amp; Chemicals</b>  | 485           | 0 -100%       | 1,533         | 1,562 2%         | 1,300 -17%    | 4,880        |
| <b>Paradise Sludge Disposal</b>           | 0             | 4,069         | 5,558 37%     | 2,609 -53%       | 3,000 15%     | 15,235       |
| <b>Total Paradise Plant Maint</b>         | 49,513        | 7,641 -85%    | 9,917 30%     | 7,758 -22%       | 6,300 -19%    | 81,129       |
| <b>Monitoring</b>                         |               |               |               |                  |               |              |
| <b>Main Plant Lab Monitoring</b>          | 32,110        | 35,516 11%    | 40,071 13%    | 53,084 32%       | 48,000 -10%   | 208,781      |
| <b>Paradise Cove Monitoring</b>           | 2,607         | 7,925 204%    | 4,644 -41%    | 5,091 10%        | 5,000 -2%     | 25,267       |

**Sanitary District No. 5 of Marin County  
Five Year Total Comparison**

|   | <b>05-06</b>  | <b>06-07</b>  | <b>07-08</b>  | <b>08-09</b>     | <b>09-10</b>  | <b>Total</b> |           |
|---|---------------|---------------|---------------|------------------|---------------|--------------|-----------|
|   | <b>Actual</b> | <b>Actual</b> | <b>Actual</b> | <b>Estimated</b> | <b>Budget</b> | <b>Total</b> |           |
| <b>Chronic Toxicity Program Eval</b>    | 7,400         | 0             | -100%         | 0                | 0%            | 10,000       | 17,400    |
| <b>SCADA Master Plan</b>                | 431           | 0             | -100%         | 0                | 0%            | 0            | 431       |
| <b>Total Monitoring</b>                 | 42,548        | 43,441        | 2%            | 44,716           | 3%            | 63,000       | 251,879   |
| <b>Office/Computer</b>                  | 15,182        | 12,729        | -16%          | 15,352           | 21%           | 18,000       | 85,078    |
| <b>Computer Master Plan/Website</b>     | 2,620         | 0             | -100%         | 0                | 0%            | 0            | 2,620     |
| <b>Postage</b>                          | 979           | 1,062         | 9%            | 1,141            | 7%            | 1,400        | 5,793     |
| <b>Permits/Fees</b>                     |               |               |               |                  |               |              | 0         |
| <b>Main Plant NPDES Renewal</b>         | 0             | 9,087         |               | 34,017           | 274%          | 4,510        | 47,613    |
| <b>Permits/Fees-General</b>             | 0             | 20,286        |               | 16,569           | -18%          | 15,488       | 68,343    |
| <b>Paradise Cove Permits/Fees</b>       | 19,995        | 7,028         | -65%          | 3,381            | -52%          | 5,449        | 41,853    |
| <b>Permits/Fees - Other</b>             | 13,005        | 0             | -100%         | 0                | 0%            | 0            | 13,005    |
| <b>Total Permits/Fees</b>               | 33,000        | 36,401        | 10%           | 53,967           | 48%           | 25,447       | 170,814   |
| <b>Pollution Prevention</b>             | 0             | 4,916         |               | 1,475            | -70%          | 2,414        | 10,605    |
| <b>Truck Maintenance</b>                |               |               |               |                  |               |              |           |
| <b>Fuel</b>                             | 0             | 0             | 0%            | 0                | 0%            | 6,836        | 14,036    |
| <b>Truck Maintenance</b>                | 0             | 0             | 0%            | 0                | 0%            | 4,656        | 8,656     |
| <b>Truck Maintenance - Other</b>        | 18,208        | 8,895         | -51%          | 13,452           | 51%           | 0            | 40,554    |
| <b>Total Truck Maintenance</b>          | 18,208        | 8,895         | -51%          | 13,452           | 51%           | 11,492       | 63,246    |
| <b>Safety</b>                           | 19,370        | 13,101        | -32%          | 17,219           | 31%           | 22,282       | 87,973    |
| <b>Salaries &amp; Benefits</b>          |               |               |               |                  |               |              |           |
| <b>PayChex Errors</b>                   | -101          | 0             | -100%         | 0                | 0%            | 0            | -101      |
| <b>Salaries</b>                         | 606,306       | 651,286       | 7%            | 716,392          | 10%           | 873,057      | 3,774,041 |
| <b>Part-Time</b>                        | 2,745         | 3,443         | 25%           | 20,122           | 485%          | 2,044        | 33,353    |
| <b>Overtime</b>                         | 54,066        | 23,698        | -56%          | 26,411           | 11%           | 29,875       | 160,051   |
| <b>Standby Pay</b>                      | 2,949         | 13,652        | 363%          | 15,638           | 15%           | 15,766       | 64,004    |
| <b>Vacation Buyout</b>                  | 17,551        | 23,148        | 32%           | 48,389           | 109%          | 45,694       | 162,783   |
| <b>Voluntary Deductions</b>             | -1,500        | 0             | -100%         | 0                | 0%            | 0            | -1,500    |
| <b>Payroll Taxes</b>                    | 53,743        | 52,987        | -1%           | 60,559           | 14%           | 67,390       | 311,779   |
| <b>Payroll Fees</b>                     | 3,142         | 2,853         | -9%           | 3,223            | 13%           | 4,053        | 17,371    |
| <b>Car Allowance</b>                    | 0             | 3,500         |               | 5,850            | 67%           | 6,000        | 21,350    |
| <b>PERS Retirement</b>                  | 246,508       | 281,871       | 14%           | 319,325          | 13%           | 299,811      | 1,503,916 |
| <b>Employee Health/Dental/Life Ins.</b> | 122,296       | 138,386       | 13%           | 110,021          | -20%          | 127,939      | 639,942   |
| <b>Retiree Health</b>                   | 0             | 0             | 0%            | 33,681           |               | 24,770       | 93,051    |
| <b>Workers Comp Insurance</b>           | 35,435        | 7,905         | -78%          | 37,254           | 371%          | 15           | 104,709   |
| <b>COBRA Health</b>                     | 0             | 0             | 0%            | 0                | 0%            | 5,718        | 14,418    |
| <b>Salaries &amp; Benefits - Other</b>  | 954           | 0             | -100%         | 0                | 0%            | 0            | 954       |
| <b>Total Salaries &amp; Benefits</b>    | 1,144,095     | 1,202,729     | 5%            | 1,396,866        | 16%           | 1,502,129    | 6,900,119 |
| <b>Uniforms</b>                         | 5,940         | 7,039         | 19%           | 10,574           | 50%           | 9,374        | 40,627    |

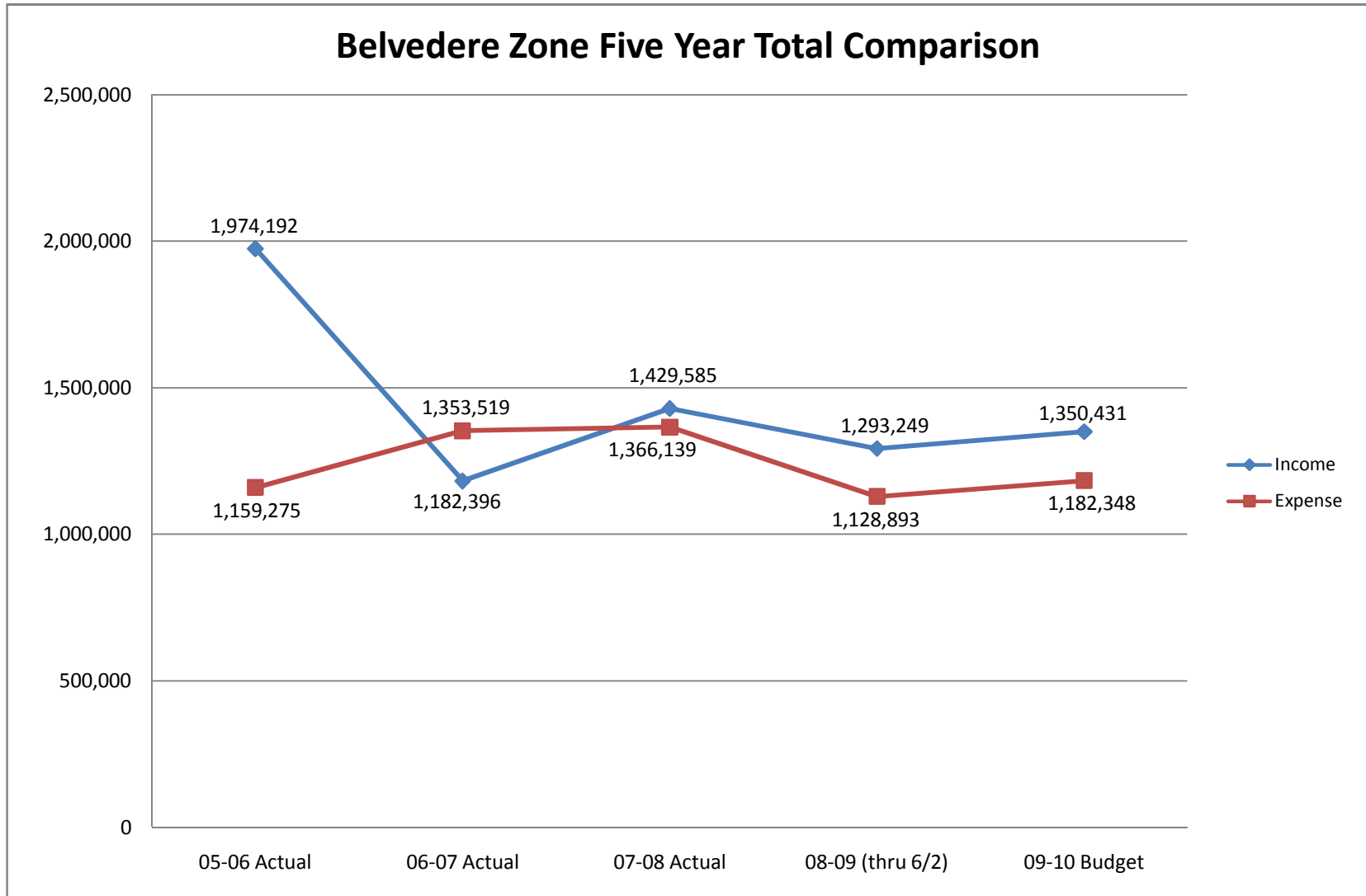
**Sanitary District No. 5 of Marin County  
Five Year Total Comparison**

|                                     | <b>05-06</b>  | <b>06-07</b>  | <b>07-08</b>  | <b>08-09</b>     | <b>09-10</b>  | <b>Total</b> |      |           |      |            |
|-------------------------------------|---------------|---------------|---------------|------------------|---------------|--------------|------|-----------|------|------------|
|                                     | <b>Actual</b> | <b>Actual</b> | <b>Actual</b> | <b>Estimated</b> | <b>Budget</b> |              |      |           |      |            |
| <b>Telephone</b>                    |               |               |               |                  |               |              |      |           |      |            |
| <b>Main Plant Telephones</b>        | 14,001        | 12,750        | -9%           | 11,799           | -7%           | 11,900       | 1%   | 12,000    | 1%   | 62,450     |
| <b>Paradise Cove Telephones</b>     | 248           | 907           | 266%          | 811              | -11%          | 1,056        | 30%  | 1,000     | -5%  | 4,022      |
| <b>Pumps &amp; Lines Telephones</b> | 3,664         | 2,970         | -19%          | 3,509            | 18%           | 3,962        | 13%  | 4,100     | 3%   | 18,206     |
| <b>Total Telephone</b>              | 17,913        | 16,627        | -7%           | 16,120           | -3%           | 16,919       | 5%   | 17,100    | 1%   | 84,678     |
| <b>Utilities</b>                    |               |               |               |                  |               |              |      |           |      |            |
| <b>Water</b>                        | 0             | 0             | 0%            | 0                | 0%            | 3,741        |      | 5,000     | 34%  | 8,741      |
| <b>Main Plant Utilities</b>         | 176,100       | 162,382       | -8%           | 188,267          | 16%           | 150,092      | -20% | 155,000   | 3%   | 831,841    |
| <b>Paradise Cove Utilities</b>      | 5,094         | 5,323         | 4%            | 6,697            | 26%           | 6,362        | -5%  | 5,500     | -14% | 28,977     |
| <b>Pump Station Utilities</b>       | 36,175        | 30,119        | -17%          | 34,685           | 15%           | 28,803       | -17% | 33,000    | 15%  | 162,782    |
| <b>Total Utilities</b>              | 217,369       | 197,823       | -9%           | 229,649          | 16%           | 188,999      | -18% | 198,500   | 5%   | 1,032,340  |
| <b>Total Expense</b>                | 3,640,303     | 3,166,066     | -13%          | 4,539,631        | 43%           | 4,573,796    | 1%   | 3,165,400 | -31% | 19,085,197 |
| <b>Net Ordinary Income</b>          | 267,641       | 130,793       | 51%           | -578,897         | -543%         | -897,377     | -55% | 752,700   | 184% | -325,140   |

# **Sanitary District No. 5 of Marin County**

**Five Year Zone Comparison  
2005/2006 - 2009/2010**

|         | <b>05-06 Actual</b> | <b>06-07 Actual</b> | <b>07-08 Actual</b> | <b>08-09 (thru 6/2)</b> | <b>09-10 Budget</b> |
|---------|---------------------|---------------------|---------------------|-------------------------|---------------------|
| Income  | 1,974,192           | 1,182,396           | 1,429,585           | 1,293,249               | 1,350,431           |
| Expense | 1,159,275           | 1,353,519           | 1,366,139           | 1,128,893               | 1,182,348           |



|         | <b>05-06 Actual</b> | <b>06-07 Actual</b> | <b>07-08 Actual</b> | <b>08-09 (thru 6/2)</b> | <b>09-10 Budget</b> |
|---------|---------------------|---------------------|---------------------|-------------------------|---------------------|
| Income  | 1,964,577           | 2,114,463           | 2,541,287           | 2,179,946               | 2,567,669           |
| Expense | 2,481,030           | 1,812,547           | 3,173,493           | 3,055,796               | 1,983,052           |

