

SANITARY DISTRICT NO. 5 OF MARIN COUNTY
2001 Paradise Drive
Tiburon, California 94920

AGENDA
Special Finance & Fiscal Oversight Committee Special Meeting
Monday, May 17th 2021, 3:00 p.m.

CORONA VIRUS (COVID-19) ADVISORY NOTICE

Consistent with Executive Orders No. N-25-20 and No. N-29-20 from the Executive Department of the State of California, the Meeting will not be physically open to the public and all Board Members and Staff will be teleconferencing into the meeting.

How to Submit Public Comments:

Comments submitted prior to the commencement of the meeting will be presented to the Committee and included in the public record for the meeting.

Public Comments are to be submitted via email to rdohrmann@sani5.org.

In addition, members of the public who are calling-in will have the opportunity to provide public comments by following the steps below:

How to Participate in the Meeting:

Join Zoom Meeting by clicking on the following link:

<https://us02web.zoom.us/j/6230620778>

Meeting ID: 623 062 0778

or join by phone:

Call in number: (669) 900-9128

Participant Code: 623 062 0778

I. Roll Call

II. Public Comments

III. New Business

1. Review FY2021-2022 and Future Budget Projection Graphs

- Total income vs Total Expense Projections through FY2031
- Operating income vs Operating Expense Projections through FY2031

IV. Adjournment

*This Committee may be attended by Board Members who do not serve on this committee. In the event that a quorum of the entire Board is present, this Committee shall act as a Committee of the Whole. In either case, any item acted upon by the Committee or the Committee of the Whole will require consideration and action by the full Board of Directors as a prerequisite to its legal enactment. **Accessible public meetings:** Any member of the public who needs accommodations should email the Office Manager, at rdohrmann@sani5.org, who will use her best efforts to provide as much accessibility as possible while also maintaining public safety.*

Sanitary District No. 5 of Marin County

FY 2021 - 2022 Draft Budget

May 17, 2021

Prepared by:

Richard Snyder, President
John Carapiet, Vice President
Omar Arias-Montez, Secretary
Tod Moody, Director
Catharine Benediktsson, Director
Tony Rubio, District Manager
Robin Dohrmann, Office Manager

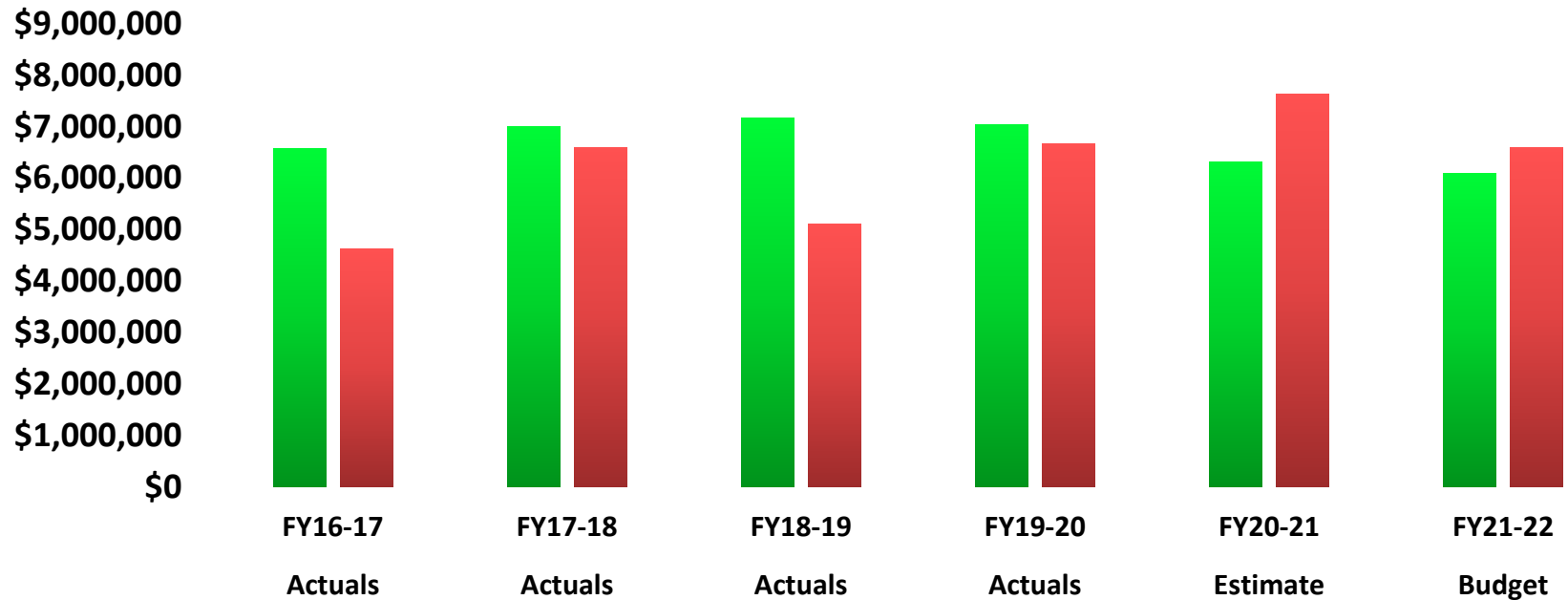
Sanitary District No. 5 of Marin County

Five-Year History: Detailed Comparison

FY 2016/2017 – FY2020/2021

| | Actuals FY16-17 | Actuals FY17-18 | Actuals FY18-19 | Actuals FY19-20 | Estimate FY20-21 | Budget FY21-22 |
|----------------|--------------------|--------------------|--------------------|--------------------|---------------------|-------------------|
| Total Income | \$6,574,936 | \$6,999,136 | \$7,175,659 | \$7,041,786 | \$6,319,659 | \$6,100,973 |
| Total Expenses | \$4,626,159 | \$6,594,620 | \$5,118,771 | \$6,662,256 | \$7,632,266 | \$6,596,669 |

SD5 Five-Year Comparison: All Income & Expenses



| Ordinary Income/Expense | Actuals FY16-17 | Actuals FY17-18 | Actuals FY18-19 | Actuals FY19-20 | Estimate FY20-21 (as of 5.17.2021) | BUDGET FY21-22 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|--|---------------------|
| Income | | | | | | |
| 5000 · Property Taxes | | | | | | |
| 5001.2 · Prop Tax Current Secured - Cap | 692,382.26 | 747,671.64 | 802,789.43 | 825,273.51 | 828,278.45 | 825,000.00 |
| 5002 · Prop Tax Current Unsecured | 13,791.23 | 13,400.78 | 14,602.17 | 15,490.09 | 16,276.23 | 15,000.00 |
| 5003 · Prop Tax Prior Unsecured | 557.01 | 790.81 | 577.23 | 623.98 | 493.50 | 500.00 |
| 5006 · Suppl Unsecured | 226.61 | 914.69 | 153.53 | 1,329.82 | 878.47 | 300.00 |
| 5041 · Suppl Assessment - Current | 15,480.13 | 18,450.91 | 17,833.96 | 17,938.81 | 15,511.66 | 12,000.00 |
| 5043 · Suppl Assessment - Redemption | 3,757.96 | 0.00 | 576.94 | 351.60 | 86.54 | 0.00 |
| 5046 · Excess ERAF | 317,953.45 | 322,493.70 | 368,831.93 | 347,087.15 | 388,631.21 | 300,000.00 |
| 5280 · HOPTR | 3,802.18 | 3,773.58 | 3,748.37 | 3,727.82 | 3,136.04 | 3,333.00 |
| 5483 · Other Tax (Unitary, RR, Misc.) | | 5,970.54 | 6,809.63 | 8,369.56 | 7,119.91 | 3,700.00 |
| Total 5000 · Property Taxes | 1,047,950.83 # | 1,113,114.03 # | 1,215,923.19 # | 1,220,192.34 # | 1,260,412.01 # | 1,159,833.00 |
| 5007 · Sewer Service Charge | | | | | | |
| 5007.1 · Sewer Service - Tiburon Ops | 2,130,009.00 | 1,782,023.48 | 2,013,740.22 | 2,457,932.86 | 2,307,207.76 | 2,283,000.00 |
| 5007.5 · Sewer Service - Tiburon Cap | 674,081.48 | 945,393.11 | 461,737.65 | 223,392.96 | 110,894.15 | 12,000.00 |
| 5007.2 · Sewer Service-Belv Ops | 997,893.32 | 1,102,361.07 | 1,359,848.48 | 1,392,534.36 | 1,340,409.96 | 1,300,000.00 |
| 5007.3 · Sewer Service-Belv Cap | 1,344,579.28 | 1,258,777.49 | 960,118.22 | 920,645.65 | 875,143.69 | 866,300.00 |
| 5007.4 · Other User Fees | 26,067.14 | 24,826.00 | 228,464.88 | 42,021.76 | 41,711.56 | 38,700.00 |
| Total 5007 · Sewer Service Charge | 5,172,630.22 | 5,113,381.15 | 5,023,909.45 | 5,036,527.59 | 4,675,367.12 | 4,500,000.00 |
| 5201 · Interest | | | | | | |
| 5201.1 · Interest County of Marin | 65.95 | 323.86 | 1,778.65 | 0.00 | 136.53 | 0.00 |
| 5201.2 · Interest LAIF | 74,341.81 | 156,338.13 | 303,511.86 | 280,649.26 | 66,292.09 | 100,000.00 |
| Total 5201 · Interest | 74,407.76 | 156,661.99 | 305,290.51 | 280,649.26 | 66,428.62 | 100,000.00 |
| 5900.3 · Connection Fees | | | | | | |
| 5900.30 · Connection Permit Fees | 4,400.00 | 9,500.00 | 5,250.00 | 16,752.00 | 7,775.00 | 7,000.00 |
| 5900.31 · Collection | 68,448.00 | 248,652.00 | 196,705.00 | 179,736.81 | 103,933.07 | 100,000.00 |
| 5900.34 · Treatment | 86,682.00 | 257,826.00 | 320,389.00 | 212,785.19 | 117,669.93 | 100,000.00 |
| Total 5900.3 · Connection Fees | 159,530.00 | 515,978.00 | 522,344.00 | 409,274.00 | 229,378.00 | 207,000.00 |
| 5900.4 · Inspection Permit Fees | 17,150.00 | 16,700.00 | 22,990.00 | 16,174.00 | 20,670.50 | 20,000.00 |
| 5900.5 · SASM Expense Reimb. | 102,988.24 | 83,300.61 | 85,202.00 | 65,504.74 | 53,596.54 | 100,000.00 |
| 5900.9 · Other Income | 279.17 | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 |
| 5900.10 · Paradise Sewer Line Ext. Fees | 0.00 | 0.00 | 0.00 | 13,364.00 | 13,806.00 | 14,040.00 |
| Total Ops & Capital Income | 6,574,936.00 # | 6,999,136.00 # | 7,175,659.00 # | 7,041,786.00 # | 6,319,659.00 # | 6,100,973.00 |

| | Actuals FY16-17 | Actuals FY17-18 | Actuals FY18-19 | Actuals FY19-20 | Estimate FY20-21 | Budget FY21-22 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|-------------------|
| Expense | | | | | | |
| 6000 · Administrative Expenses | | | | | | |
| 6001 · Advertising | 65.00 | 171.24 | 1,428.77 | 422.85 | 500.00 | 1,000.00 |
| 6008 · Audit & Accounting | 30,548.58 | 25,666.11 | 25,052.03 | 27,848.17 | 40,000.00 | 40,000.00 |
| 6017 · Consulting Fees | 94,145.84 | 130,145.58 | 101,260.61 | 138,030.88 | 350,000.00 | 100,000.00 |
| 6018 · Travel & Meetings | | | | | | |
| 6018 ·1 Travel & Meetings - Other | 5,113.36 | 6,905.03 | 6,133.68 | 5,988.32 | 6,816.46 | 7,000.00 |
| 6018.2 · Standby Mileage Expense Reimb | 6,786.64 | 6,377.62 | 7,765.05 | 7,785.45 | 7,519.88 | 8,000.00 |
| Total 6018 · Travel & Meetings | 11,900.00 | 13,282.65 | 13,898.73 | 13,805.99 | 14,383.03 | 15,000.00 |
| 6020 · Continuing Education | 3,744.23 | 5,282.98 | 4,772.91 | 6,417.44 | 7,000.00 | 10,000.00 |
| 6021 · County Fees | 15,690.49 | 16,702.69 | 17,230.26 | 15,950.36 | 16,570.52 | 0.00 |
| 6024 · Director Fees | 6,700.00 | 6,500.00 | 5,700.00 | 7,300.00 | 7,000.00 | 9,000.00 |
| 6025 · Dues & Subscriptions | 10,993.46 | 10,521.21 | 10,611.10 | 20,333.64 | 30,000.00 | 31,000.00 |
| 6026 · Elections | 230.24 | 0.00 | 2,199.28 | 0.00 | 0.00 | 0.00 |
| 6033 ·2 PLP General Liability | 23,352.91 | 11,453.45 | 29,353.50 | 37,774.84 | 39,235.00 | 45,000.00 |
| PLP (GL) Rating Adjustments | -4,233.00 | -4,240.00 | -4,235.00 | -771.00 | 8,204.00 | 0.00 |
| PLP (GL) Dividends | -7,977.00 | -8,962.00 | -8,567.00 | -9,818.00 | -10,401.00 | 0.00 |
| 6033 ·1 Alliant Public Entity Phys Damage (Realty) | 12,406.00 | 10,745.00 | 12,984.00 | 16,214.00 | 25,857.00 | 25,000.00 |
| 6033 ·3 (APD) Physical Property - Auto | 1,248.00 | 1,231.00 | 1,342.00 | 1,227.00 | 3,780.00 | 4,000.00 |
| 6039 · Legal | 75,666.07 | 54,668.73 | 40,527.88 | 33,527.90 | 40,000.00 | 50,000.00 |
| 6047 · Office Supplies | 6,015.77 | 10,667.61 | 3,596.03 | 4,043.84 | 10,000.00 | 10,000.00 |
| 6056 · Postage | 863.93 | 386.56 | 648.67 | 1,589.01 | 900.00 | 1,000.00 |
| 6059 · Pollution Prevention/Public Edu | 2,863.31 | 2,346.80 | 4,141.94 | 2,429.92 | 5,000.00 | 5,000.00 |
| 6065 · Miscellaneous Expense | 1,554.05 | 0.00 | 151.00 | | 0.00 | 0.00 |
| Total 6000 · Administrative Expenses | 285,778.00 | 286,570.00 | 262,095.00 | 316,327.00 | 588,029.00 | 346,000.43 |
| 7000 · Ops & Maintenance Expenses | | | | | | |
| 7010 · Pumps & Lines Maintenance | | | | | | |
| 7011 · Pumps & Lines Maintenance | 248,143.93 | 184,139.63 | 167,193.31 | 206,314.25 | 75,000.00 | 75,000.00 |
| 7013 · Emergency Line Cleaning/Repair | 50,644.22 | 84,393.61 | 46,160.51 | 33,294.64 | 1,700.00 | 50,000.00 |
| 7015 · Inflow & Infiltration Study | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 7010 · Pumps & Lines Maintenance | 298,788.00 | 268,533.00 | 213,354.00 | 239,609.00 | 76,700.00 | 125,000.00 |
| 7020 · Main Plant Maintenance | | | | | | |
| 7021 · Plant Maintenance Supplies | 5,718.58 | 9,408.58 | 7,971.94 | 19,431.85 | 21,000.00 | 25,000.00 |
| 7022 · Plant Maint. Parts & Service | 40,448.84 | 58,224.01 | 47,313.85 | 129,771.23 | 106,000.00 | 130,000.00 |
| 7023 · Janitorial Supplies & Service | 5,430.65 | 4,218.03 | 7,440.41 | 5,882.20 | 6,000.00 | 9,000.00 |
| 7024 · Main Plant Chemicals | 75,920.48 | 102,771.14 | 97,497.63 | 94,229.90 | 100,000.00 | 111,000.00 |
| 7025 · Lab Supplies & Chemicals | 65,830.16 | 56,438.21 | 18,902.70 | 62,744.99 | 20,000.00 | 20,000.00 |
| 7027 · Electrical & Instrument | 88.24 | 1,373.17 | 4,620.27 | 5,876.28 | 5,000.00 | 15,000.00 |
| 7028 · Grounds Maintenance | 2,919.87 | 2,162.32 | 3,037.58 | 7,890.20 | 5,000.00 | 5,000.00 |
| 7029 · Main Plant Sludge Disposal | 24,122.52 | 26,949.06 | 22,334.68 | 33,493.32 | 39,750.00 | 41,000.00 |
| 7030 · Main Plant Outfall | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,500.00 |
| Total 7020 · Main Plant Maintenance | 220,479.00 | 261,545.00 | 209,119.00 | 359,320.00 | 302,750.00 | 362,500.00 |

| | Actuals FY16-17 | Actuals FY17-18 | Actuals FY18-19 | Actuals FY19-20 | Estimate FY20-21 | Budget FY21-22 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 7040 · Paradise Cove Plant Maint | | | | | | |
| 7041 · Paradise Parts & Service | 11,209.84 | 6,468.21 | 3,072.15 | 8,994.83 | 12,000.00 | 10,000.00 |
| 7042 · Paradise Supplies & Chemicals | 10,982.53 | 3,464.33 | 2,837.11 | 4,385.28 | 7,000.00 | 5,000.00 |
| 7043 · Paradise Sludge Disposal | 8,104.67 | 5,520.35 | 8,320.56 | 9,845.00 | 3,000.00 | 0.00 |
| Total 7040 · Paradise Cove Plant Maint | 30,297.00 | 15,453.00 | 14,230.00 | 23,225.00 | 22,000.00 | 15,000.00 |
| 7050 · Monitoring | | | | | | |
| 7051 · Main Plant Lab Monitoring | 43,484.06 | 39,245.25 | 49,644.92 | 45,510.27 | 38,328.50 | 45,000.00 |
| 7052 · Paradise Cove Monitoring | 12,783.00 | 9,755.86 | 17,617.00 | 14,983.40 | 15,000.00 | 15,000.00 |
| 7053 · Chronic Toxicity Program Eval | 0.00 | 1,845.00 | 1,845.00 | 1,917.50 | 1,200.00 | 15,000.00 |
| 7065 · Dilution Study | | | 0.00 | 18,917.31 | 0.00 | 0.00 |
| Total 7050 · Monitoring | 56,267.00 | 50,846.00 | 69,107.00 | 81,328.00 | 54,529.00 | 75,000.00 |
| 7060 · Permits/Fees | | | | | | |
| 7061 · Main Plant NPDES Renewal | 0.00 | 21,628.75 | 4,320.50 | 7,295.00 | 3,300.00 | 0.00 |
| 7062 · Permits/Fees - General | 44,287.15 | 31,705.63 | 38,165.51 | 40,740.40 | 60,000.00 | 50,000.00 |
| 7063 · Paradise Cove Permits/Fees | 4,085.47 | 5,913.63 | 5,672.48 | 6,175.00 | 8,000.00 | 9,000.00 |
| 7064 · Paradise Cove NPDES Renewal | 7,994.50 | 0.00 | 0.00 | 0.00 | 20,000.00 | 0.00 |
| Total 7060 · Permits/Fees | 56,367.00 | 59,248.00 | 48,158.00 | 54,210.00 | 91,300.00 | 59,000.00 |
| 7070 · Truck Maintenance | | | | | | |
| 7071 · Fuel | 6,519.78 | 6,947.07 | 6,599.36 | 14,932.08 | 15,000.00 | 10,000.00 |
| 7072 · Truck Maintenance | 4,090.32 | 9,344.39 | 6,675.22 | 5,581.19 | 25,000.00 | 15,000.00 |
| Total 7070 · Truck Maintenance | 10,610.00 | 16,291.00 | 13,275.00 | 20,513.00 | 40,000.00 | 25,000.00 |
| Total 7000 · Ops & Maintenance Expenses | 672,808.00 | 671,916.00 | 567,243.00 | 778,205.00 | 587,279.00 | 661,500.00 |
| 8000 · Salaries and Benefits Expenses | | | | | | |
| 8001 · Salaries | 876,077.32 | 969,329.98 | 918,999.39 | 1,067,517.87 | 1,143,550.00 | 1,353,783.24 |
| 8003 · Overtime | 138,034.13 | 77,636.89 | 145,295.17 | 135,674.44 | 100,000.00 | 100,000.00 |
| 8004 · Standby Pay | 46,537.03 | 66,746.35 | 70,268.42 | 71,679.14 | 74,187.91 | 76,042.61 |
| 8005 · Employee Incentives | 0.00 | 0.00 | 5,000.00 | 19,500.00 | 20,000.00 | 70,000.00 |
| 8006 · Vacation Buyout | 22,318.11 | 20,199.25 | 41,125.19 | 27,281.72 | 20,000.00 | 30,000.00 |
| 8013 · Payroll Taxes | 92,848.33 | 90,835.07 | 87,995.01 | 98,101.49 | 101,535.04 | 101,047.01 |
| 8015 · Payroll/Bank Fees | 5,110.12 | 7,990.68 | 3,178.18 | 5,939.59 | 6,250.00 | 6,250.00 |
| 8016 · Car Allowance | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 |
| 8019 · PERS Retirement | | | | | | |
| PERS Monthly Contributions | 143,748.80 | 157,286.99 | 156,446.70 | 153,127.59 | 250,000.00 | 304,704.98 |
| PERS Replacement Benefit Fund (RLL) | 2,617.41 | 20,370.72 | 4,279.08 | 0.00 | 350.00 | 350.00 |
| PERS Side Fund/UAL Payment | 254,448.00 | 740,733.00 | 0.00 | 132,419.00 | 96,367.00 | 20,000.00 |
| PERS UAL (SD5) Trust Fund | 40,195.00 | 93,955.00 | 294,400.00 | 286,554.77 | 285,295.00 | 0.00 |
| Total 8019 · PERS Retirement | 441,009.00 | 1,012,346.00 | 455,126.00 | 572,101.00 | 632,012.00 | 325,054.98 |
| 8020 · Employee Health | | | | | | |
| 8020.05 · Employee Health | 153,584.98 | 165,321.18 | 177,013.30 | 190,901.75 | 187,751.00 | 225,917.60 |
| 8021 · Employee Health Deductions | -8,943.46 | -9,380.02 | -4,490.17 | -2,991.36 | -4,748.05 | -2,500.00 |
| Total 8020 · Employee Health | 144,642.00 | 155,941.00 | 172,523.00 | 187,910.00 | 183,003.00 | 223,417.60 |
| 8022 · Retiree Health | | | | | | |
| CERBT/OPEB Retiree Annual Arc Contribution | 37,096.83 | 65,700.00 | 66,644.28 | 70,200.00 | 118,400.00 | 164,400.00 |
| Total 8022 · Retiree Health | 93,419.00 | 119,370.00 | 121,153.00 | 165,945.00 | 188,400.00 | 242,400.00 |
| 8023 · Workers Comp Insurance | | | | | | |
| W.C. Rating Adjustments | 1,763.00 | -6,551.00 | 880.00 | | 1,694.00 | 0.00 |
| W.C. Dividend +/-or Rebate | -2,000.00 | -2,322.00 | -2,000.00 | -2,000.00 | -2,000.00 | -2,000.00 |
| Total 8023 · Workers Comp Insurance | 18,237.00 | 10,032.00 | 17,935.00 | 28,736.00 | 49,944.00 | 53,000.00 |
| Total 8000 · Salaries and Benefits Expenses | 1,977,889.00 | 2,664,670.00 | 2,044,598.00 | 2,386,386.00 | 2,531,882.00 | 2,586,995.00 |

| | Actuals FY16-17 | Actuals FY17-18 | Actuals FY18-19 | Actuals FY19-20 | Estimate FY20-21 | Budget FY21-22 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 8500 · Other Operating Expenses | | | | | | |
| 8510 · Data/Alarms/IT Supp & Licensing | 43,893.01 | 75,105.92 | 92,264.32 | 83,779.99 | 115,000.00 | 100,000.00 |
| 8515 · Safety | 13,619.19 | 11,283.79 | 7,595.41 | 23,472.06 | 30,000.00 | 40,000.00 |
| 8520 · Personal Protection/Safety Wear | 10,965.86 | 8,539.90 | 15,922.60 | 8,216.49 | 12,000.00 | 15,000.00 |
| 8530 · Telephone | | | | | | |
| 8531 · Main Plant Telephones | 8,806.47 | 8,004.61 | 8,161.57 | 9,707.08 | 9,500.00 | 11,000.00 |
| 8532 · Paradise Cove Telephones | 2,496.15 | 3,663.92 | 4,064.58 | 3,814.21 | 3,800.00 | 4,000.00 |
| 8533 · Pumps & Lines Telephones | 3,677.57 | 6,533.07 | 6,216.14 | 5,830.34 | 6,000.00 | 7,000.00 |
| Total 8530 · Telephone | 14,980.00 | 18,202.00 | 18,442.00 | 19,352.00 | 19,300.00 | 22,000.00 |
| 8540 · Utilities | | | | | | |
| 8541 · Water | 3,618.35 | 3,699.49 | 4,971.70 | 7,744.56 | 8,000.00 | 8,000.00 |
| 8542 · Main Plant Utilities | 179,694.22 | 168,332.98 | 174,652.34 | 179,270.96 | 200,000.00 | 200,000.00 |
| 8543 · Paradise Cove Utilities | 13,814.41 | 14,027.27 | 13,935.20 | 14,842.64 | 16,800.00 | 18,000.00 |
| 8544 · Pump Station Utilities | 42,120.85 | 33,210.82 | 35,171.49 | 35,727.84 | 42,800.00 | 45,000.00 |
| Total 8540 · Utilities | 239,248.00 | 219,271.00 | 228,731.00 | 237,586.00 | 267,600.00 | 271,000.00 |
| Total 8500 · Other Operating Expenses | 322,706.00 | 332,403.00 | 362,955.00 | 372,407.00 | 443,900.00 | 448,000.00 |
| Total OPERATING Expenses | 3,259,515.00 | 3,955,893.00 | 3,237,225.00 | 3,853,659.00 | 4,151,424.00 | 4,042,829.00 |

| | Actuals FY16-17 | Actuals FY17-18 | Actuals FY18-19 | Actuals FY19-20 | Estimate FY20-21 | Budget FY21-22 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|-------------------|
| 9100 · Capital Expenditures | | | | | | |
| 9200 · Main Plant Equipment Capital | | | | | | |
| 9201 · LED Lighting Upgrade | | 25,066.15 | 25,571.38 | | | |
| 9203 · Slurry Seal & Parking Plan | | 0.00 | 0.00 | | | |
| 9202.1 · M.P. Drainage Sample Rm Drain+2nd Drain Replacement | | | | | | 75,000.00 |
| 9202.2 · M.P. Drainage Load-out + Filtering | | | | | | 30,000.00 |
| 9204 · M.P. Boiler (Exhaust) Replacement | | 62,855.00 | 5,550.75 | | | 30,000.00 |
| 9205 · Influent Sumps/RAS Cover Rplcmt | | | | | | |
| 9206 · Infl Dry Weather Pump Rplcmt | 32,163.94 | | | | | 40,000.00 |
| 9207 · Infl Wet Weather Pump Rplcmt | 56,927.58 | | | | | |
| 9208 · M.P. Chemical Feed Pump Replacement | 8,643.46 | | | | | 20,000.00 |
| 9209 · Screw Press Blend Redundancy | | | 15,733.84 | | | |
| 9210 · Sludge Box Replacement | | 15,442.00 | | | | |
| 9211 · Odor Control Upgrades | | | | | | |
| 9212 · M.P. Headworks Grinder Replacement | | | 18,829.83 | 19,588.07 | 23,486.90 | 25,000.00 |
| 9212.1 · Explosion-proof Electric Hoist | | | | | | 10,000.00 |
| 9213 · Flare Rehabilitation | | | | | | |
| 9214 · Underground Pipe & Valve Replacement | | | | 12,307.96 | | |
| 9215 · M.P. Restroom Remodels (2) | | | | | | |
| 9217 · M.P. Maint. Shop Replacement /Ops Control | | | | | | |
| 9218 · M.P. Generator Control Panel | | | | | | |
| 9219 · M.P. Cl2 Flash Mixer | | | | | 12,160.81 | 15,000.00 |
| 9220 · M.P. Office & Bath Floor Replacement | | | | | | |
| 9221 · M.P. Portable Fuel Storage | | | | | | |
| 9225.94 · Server Upgrade + Replacement | | | | | 5,323.75 | |
| 9225.95 · SCADA Upgrade | | | | | 18,850.00 | |
| 9229.8 · Vehicle Replacement | | | | | 3,000.00 | |
| Total 9200 · Main Plant Equipment Capital | 97,735.00 | 103,363.00 | 65,686.00 | 31,896.00 | 59,821.00 | 245,000.00 |

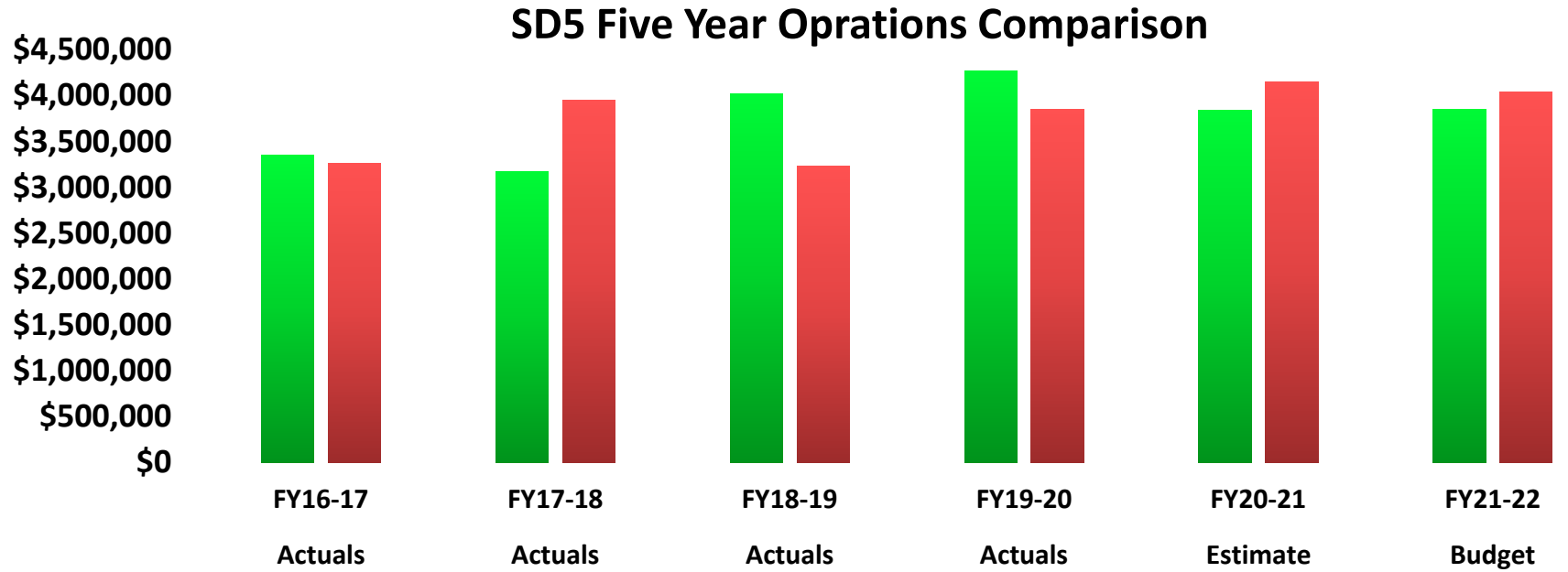
| | Actuals FY16-17 | Actuals FY17-18 | Actuals FY18-19 | Actuals FY19-20 | Estimate FY20-21 | Budget FY21-22 |
|---|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 9300 · Pumps & Lines Capital | | | | | | |
| 9301 · Tiburon Sewer Line Rehab Prog | 120,306.13 | 440,376.23 | 439,893.30 | 723,554.74 | | 1,000,000.00 |
| 9302 · Pump Station Control Panel Upgr | 62,832.36 | 85,524.81 | 60,247.88 | 37,178.11 | | |
| 9303 · Lateral Camera | | | 13,750.48 | | 362.71 | |
| 9304 · Belvedere Sewer Line Rehab Prog | 78,578.93 | 195,439.87 | 344,441.80 | 891,836.07 | | 100,000.00 |
| 9305 · Valve/Wet Well Lid Cover Replac | | | | | | 75,000.00 |
| 9305.1 · Wet Well Rehabilitation - Belvedere | | | | | | 50,000.00 |
| 9305.2 · Wet Well Rehabilitation - Tiburon | | | | | | 50,000.00 |
| 9306 · PS Pump & Valve Replacement | 50,938.12 | 48,660.54 | | 52,247.95 | 3,286.79 | 50,000.00 |
| 9307 · PS Generator Replacement | 24,529.79 | 60,284.50 | | 16,123.19 | | |
| 9308 · Station #5 Rebuild/4 Pumps/Gen | | | | | | |
| 9308.1 · Mar West PS#5, Phase I-Design | | | | | | |
| 9308 · Station #5 Rebuild/4 Pumps/Gen - Other | | | | | | |
| 9308.11 · Mar West PS#5, Phase I-Constr | | | | | | |
| 9308.2 · Mar West PS#5, Phase II-Constr | | 790,046.72 | | | | |
| Total 9308 · Station #5 Rebuild | 0.00 | 790,046.72 | 0.00 | 0.00 | | |
| 9309 · Cove Rd. BPS #1 Generator Replacement | | | | | 0.00 | 100,000.00 |
| 9310 · Belv Pump Station Comm. Project | | | 46,640.69 | | 0.00 | |
| 9311.1 · Cove Rd Force Main Rplcmnt - Engineering | | | 19,260.00 | 14,250.00 | 5,656.80 | |
| 9311.2 · Cove Rd Force Main Rplcmnt - Constr., Ph I | | | | | 2,341,117.33 | |
| 9312 · Force Main Rehab - Multiple Sites | | | | | 0.00 | |
| 9313 · Man Hole Rehabilitation | | | | 17,811.00 | 15,097.72 | 75,000.00 |
| 9314 · Portable Emergency Generators | | 34,462.47 | | 997.14 | 95,587.89 | |
| 9227.8 · Vactor Truck | | 21,785.00 | | 310,144.91 | 7,891.43 | |
| 9315 · TPS Comm/Radio Upgrade Project | 33,465.60 | 0.00 | 41,747.19 | | 0.00 | |
| Total 9300 · Pumps & Lines Capital | 370,651.00 | 1,676,580.00 | 965,981.00 | 2,064,143.00 | 2,469,001.00 | 1,450,000.00 |
| 9400 · Paradise Cove Capital | | | | | | |
| 9401 · P.C. Sewer Line Rehab Prog | | | | | | |
| 9402 · P.C. Flow Meter Replacement | | | | | 19,501.62 | |
| 9403.1 · P.C. Communication Upgrade - Cellular | | | | | | 20,000.00 |
| 9404 · P.C. Inf WWI Access Replacement | | | | 8,141.00 | | |
| 9405 · P.C. Generator Replacement | 49,903.24 | 899.22 | | | 0.00 | |
| · P.C. Painting at Plant | | | | 52,058.23 | 52,759.00 | |
| 9406 · P.C. Plant Grating Rplcmnt - Fiberglass | | | | | 1,730.73 | |
| 9410 · P.C. U.V. Disinfection | | | | | | |
| Total 9400 · Paradise Cove Capital | 49,903.00 | 899.00 | 0.00 | 60,199.00 | 73,991.00 | 20,000.00 |
| 9500 · Undesignated Capital | | | | | | |
| 9510 · Undesignated Cap - M.P. | | 33,817.00 | | 14,684.13 | | 25,000.00 |
| 9520 · Undesignated Cap - P.C. Plant | 6,357.50 | | | | 26,546.75 | 10,000.00 |
| 9530 · Undesignated Cap - P&L | | | 32,479.97 | | | 50,000.00 |
| Total 9500 · Undesignated Capital | 6,358.00 | 33,817.00 | 32,480.00 | 14,684.00 | 26,547.00 | 85,000.00 |
| Total 9100 · Capital Expenditures | 524,647.00 | 1,814,659.00 | 1,064,147.00 | 2,170,922.00 | 2,629,360.00 | 1,800,000.00 |

Sanitary District No. 5 of Marin County

Five-Year History: Operating Comparison

FY 2016/2017 – FY2021/2022

| | Actuals FY16-17 | Actuals FY17-18 | Actuals FY18-19 | Actuals FY19-20 | Estimate FY20-21 | Budget FY21-22 |
|---------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|---------------------------|
| Total OPS Income | \$3,353,195 | \$3,175,373 | \$4,020,786 | \$4,271,669 | \$3,837,800 | \$3,848,800 |
| Total OPS Expenses | \$3,259,515 | \$3,955,893 | \$3,237,225 | \$3,853,659 | \$4,151,424 | \$4,042,829 |



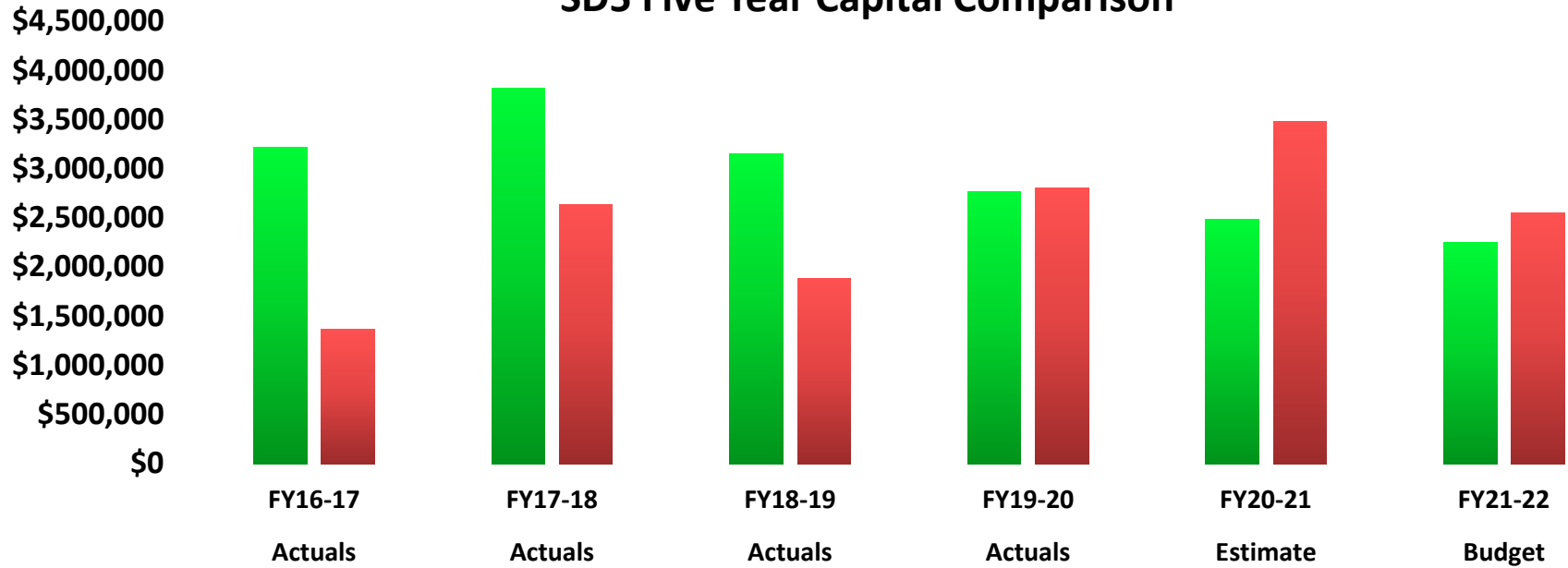
Sanitary District No. 5 of Marin County

Five-Year History: Capital Comparison

FY 2016/2017 – FY2021/2022

| | Actuals FY16-17 | Actuals FY17-18 | Actuals FY18-19 | Actuals FY19-20 | Estimate FY20-21 | Budget FY21-22 |
|------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-------------------|
| Total Capital Income | \$3,221,742 | \$3,823,763 | \$3,154,873 | \$2,770,117 | \$2,481,859 | \$2,252,173 |
| Total Capital Expenses | \$1,366,644 | \$2,638,727 | \$1,881,546 | \$2,808,597 | \$3,480,842 | \$2,553,840 |

SD5 Five Year Capital Comparison



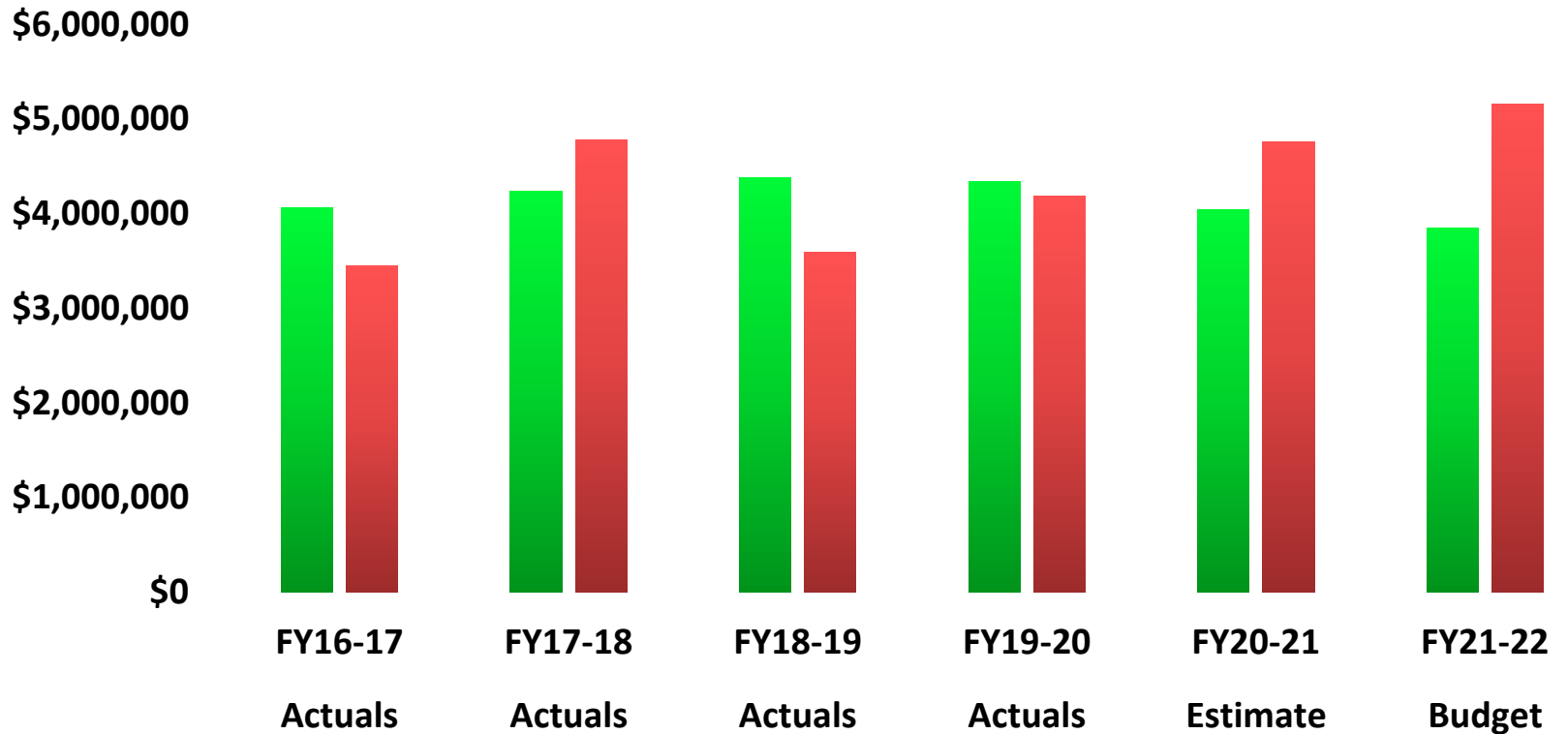
Sanitary District No. 5 of Marin County

Five-Year History: Zone Comparison

FY 2016/2017 – FY2021/2022

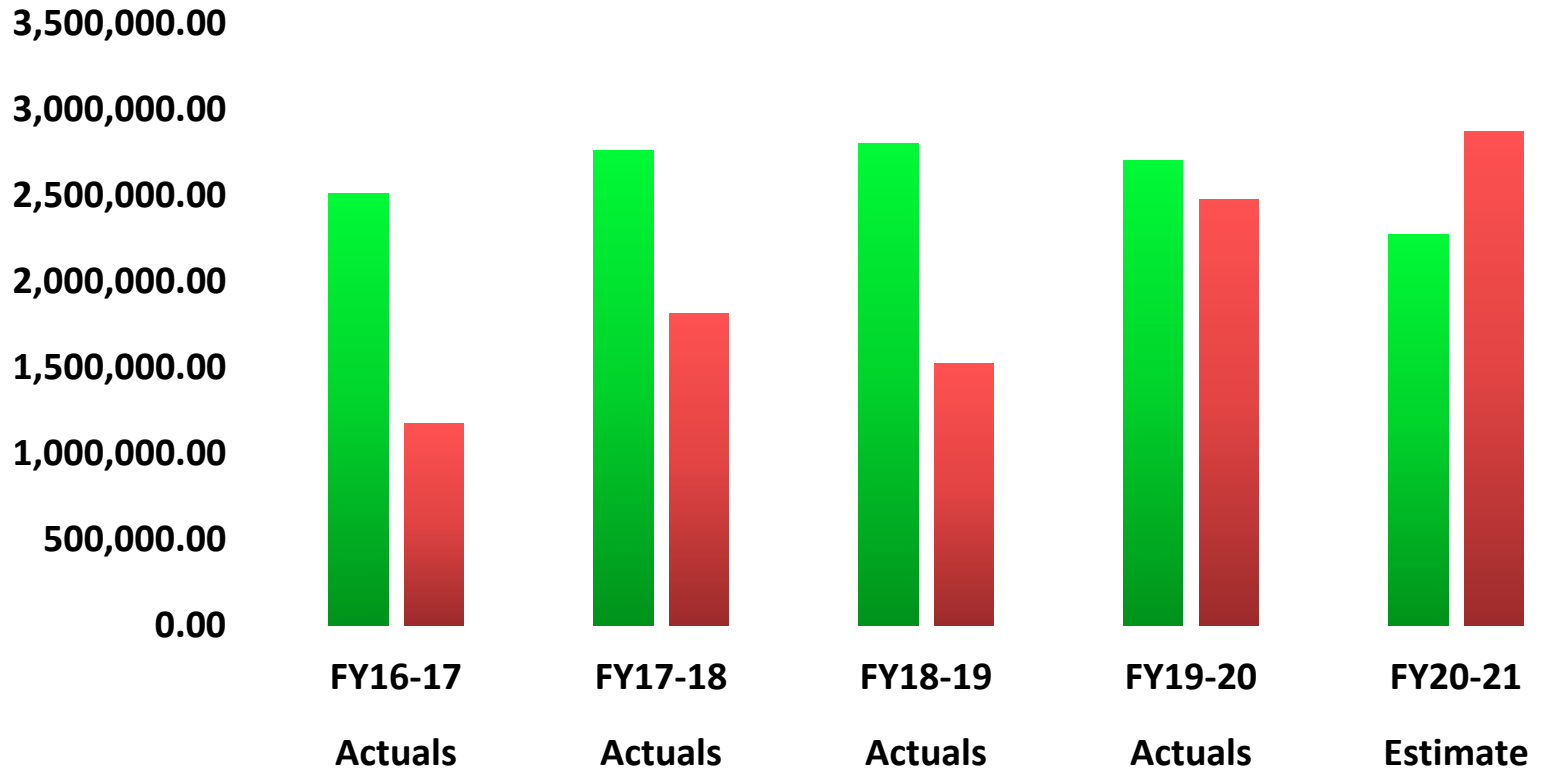
| | Actuals FY16-17 | Actuals FY17-18 | Actuals FY18-19 | Actuals FY19-20 | Estimate FY20-21 | Budget FY21-22 |
|------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-------------------|
| Total Tiburon Income | \$4,063,999 | \$4,236,617 | \$4,376,661 | \$4,341,816 | \$4,048,787 | \$3,851,947 |
| Total Tiburon Expenses | \$3,451,806 | \$4,779,244 | \$3,595,776 | \$4,187,253 | \$4,760,487 | \$5,160,411 |

SD5 Five-Year Tiburon Income & Expenses



| | Actuals FY16-17 | Actuals FY17-18 | Actuals FY18-19 | Actuals FY19-20 | Estimate FY20-21 |
|--------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Total Belvedere Income | 2,510,937.06 | 2,762,519.03 | 2,798,998.24 | 2,699,969.62 | 2,270,872.00 |
| Total Belvedere Expenses | 1,174,352.77 | 1,815,375.75 | 1,522,994.60 | 2,475,003.32 | 2,871,778.85 |

SD5 Five-Year Belvedere Income & Expenses



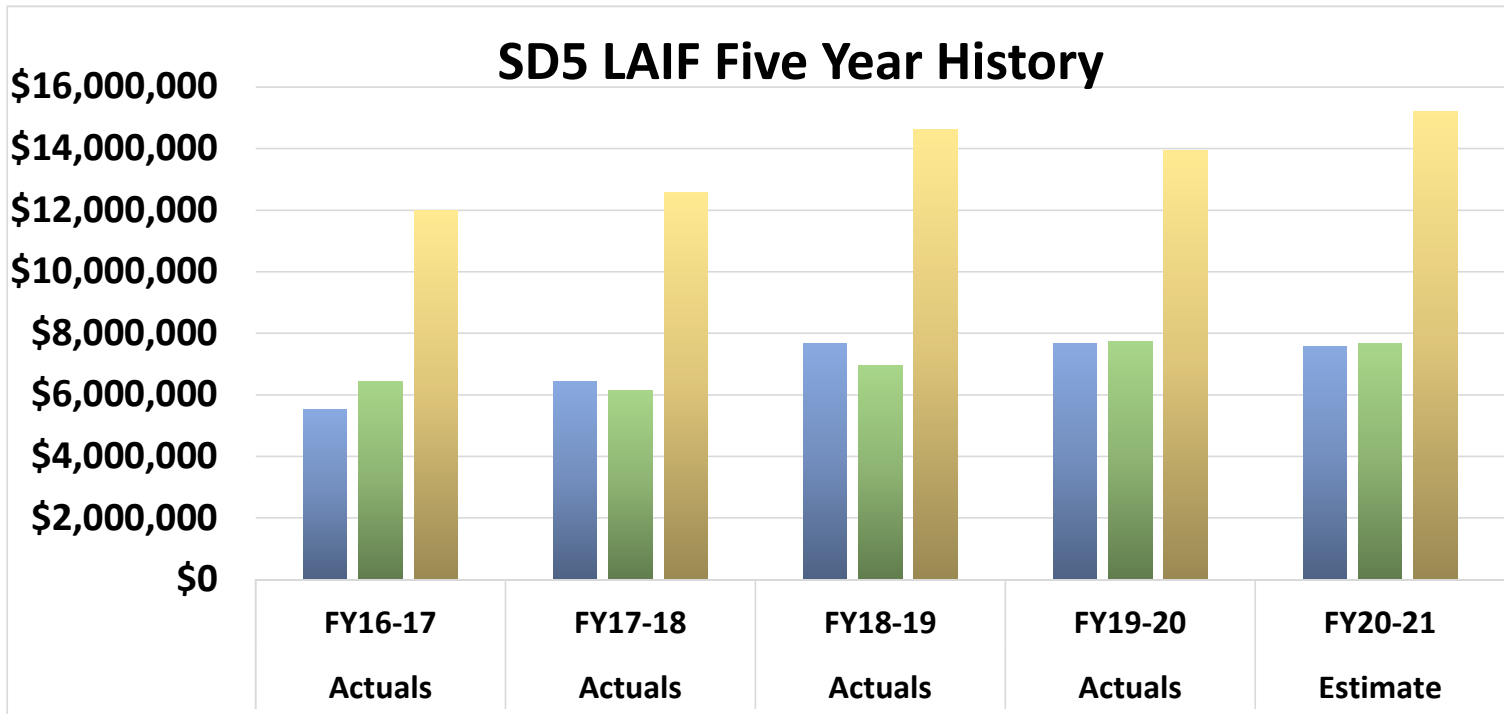
Sanitary District No. 5 of Marin County

Five-Year History:

Local Agency Investment Fund (LAIF) Comparison

FY 2016/2017 – FY2021/2022

| | Actuals FY16-17 | Actuals FY17-18 | Actuals FY18-19 | Actuals FY19-20 | Estimate FY20-21 |
|------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Total LAIF - Belvedere | \$5,525,448 | \$6,424,672 | \$7,667,192 | \$7,652,144 | \$7,560,617 |
| Total LAIF - Tiburon | \$6,453,225 | \$6,147,834 | \$6,951,789 | \$7,723,155 | \$7,650,394 |
| SD5 LAIF Balance | \$11,978,673 | \$12,572,505 | \$14,618,981 | \$13,925,299 | \$15,211,011 |



SD5 LAIF BALANCE HISTORY

| | <u>Jun 30, 17</u> | <u>Jun 30, 18</u> | <u>Jun 30, 19</u> | <u>June 30, 20</u> | <u>June 30, 2021</u> <i>(Estimates)</i> |
|---|----------------------|----------------------|----------------------|----------------------|--|
| Local Agency Investment Fund | | | | | |
| Belvedere | | | | | |
| Belvedere Operating | 1,106,322.19 | 3,269,832.33 | 3,692,092.99 | 3,604,760.86 | 3,662,702.28 |
| Belvedere Operating Reserve | 1,649,484.76 | 192,560.00 | 284,923.05 | 400,923.05 | 516,923.05 |
| Belvedere Capital & CIP Reserve | 2,756,461.71 | 2,558,239.36 | 3,109,367.66 | 3,035,594.94 | 2,168,491.17 |
| Belvedere PERS Retirement Trust | 13,179.61 | 47,790.00 | 152,530.00 | 254,615.00 | 356,250.00 |
| Belvedere Disaster Recovery Fnd | 0.00 | 356,250.00 | 356,250.00 | 356,250.00 | 356,250.00 |
| Total Belvedere | 5,525,448.27 | 6,424,671.69 | 7,595,163.70 | 7,652,143.85 | 7,060,616.50 |
| Tiburon | | | | | |
| Tiburon Operating | 906,018.99 | 2,640,032.40 | 2,106,182.56 | 2,204,697.69 | 1,965,614.18 |
| Tiburon Operating Reserve | 3,994,211.29 | 322,400.00 | 414,430.00 | 548,730.00 | 683,930.00 |
| Tiburon Capital & CIP Reserve | 1,525,684.02 | 2,455,291.37 | 3,583,834.92 | 3,865,887.47 | 3,512,349.86 |
| Tiburon PERS Retirement Trust | 27,310.20 | 86,360.00 | 275,620.00 | 460,090.00 | 643,750.00 |
| Tiburon Disaster Recovery Fund | 0.00 | 643,750.00 | 643,750.00 | 643,750.00 | 643,750.00 |
| Total Tiburon | 6,453,224.50 | 6,147,833.77 | 7,023,817.48 | 7,723,155.16 | 7,449,394.04 |
| Total Local Agency Investment Fund | 11,978,672.77 | 12,572,505.46 | 14,618,981.18 | 15,375,299.01 | 14,510,010.54 |

Sanitary District No. 5 of Marin County

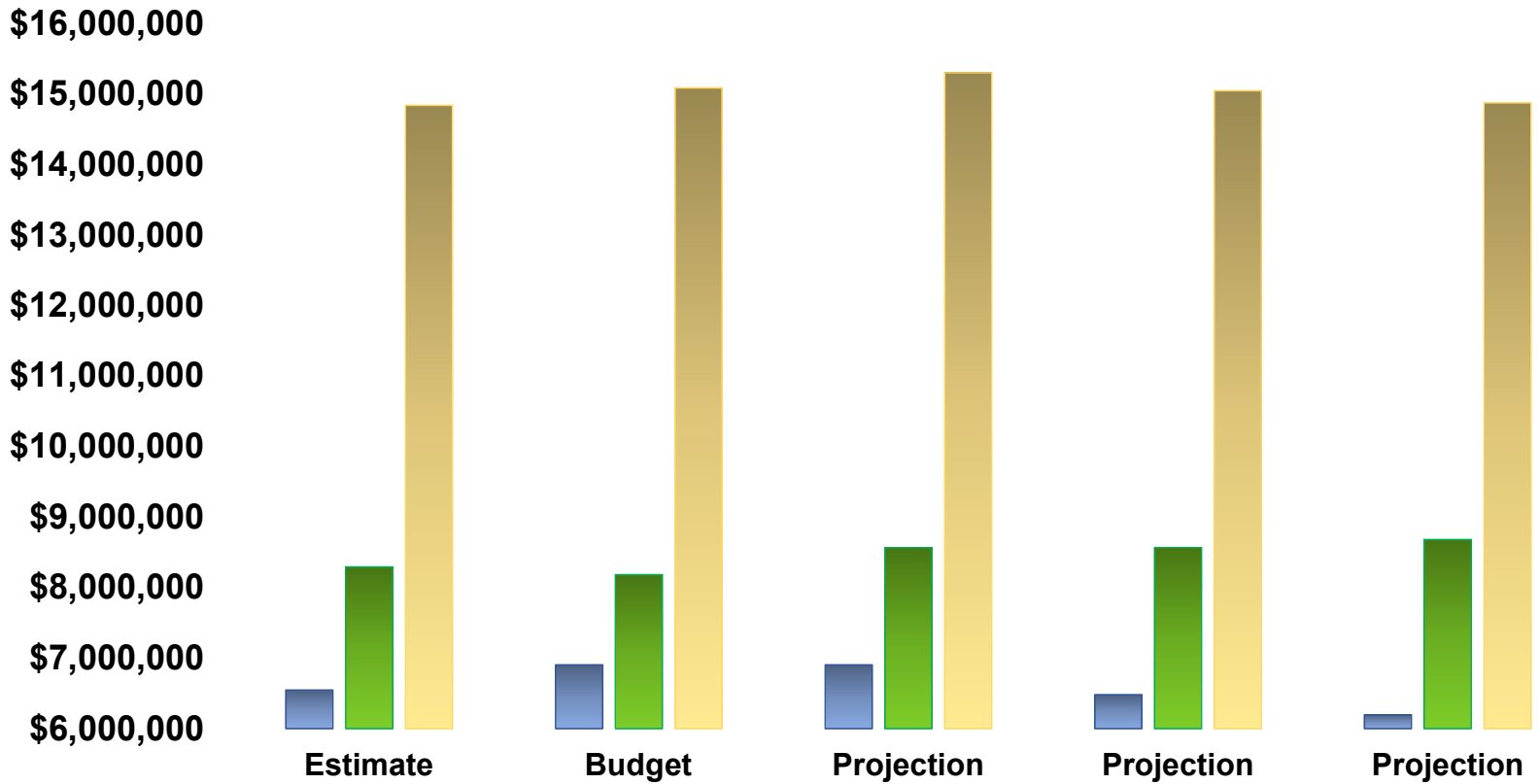
Five -Year Projection:

Local Agency Investment Fund (LAIF) Comparison

FY 2020/2021 – FY2025/2026

| | Estimate FY20-21 | Budget FY21-22 | Projection FY22-23 | Projection FY23-24 | Projection FY24-25 |
|-------------------------------------|---------------------|-------------------|-----------------------|-----------------------|-----------------------|
| Total Belvedere LAIF + Cash Balance | \$6,547,744 | \$6,902,096 | \$6,902,096 | \$6,478,819 | \$6,193,458 |
| Total Tiburon LAIF + Cash Balance | \$8,290,599 | \$8,181,575 | \$8,561,656 | \$8,566,174 | \$8,680,190 |
| Total SD5 LAIF + Cash Balance | \$14,838,343 | \$15,083,671 | \$15,297,089 | \$15,044,994 | \$14,873,649 |

SD5 Five-Year LAIF + Cash Projections



| | Budget | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY2020-2021 | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2024-2025 | FY2025-2026 |
| Belvedere Property Tax Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Tiburon Property Tax Income | 1,260,412.01 | 1,285,620.25 | 1,311,332.66 | 1,337,559.31 | 1,364,310.49 | 1,391,596.70 |
| Belvedere Sewer Service Charge Income | 2,215,553.65 | 2,215,553.65 | 2,215,553.65 | 2,215,553.65 | 2,215,553.65 | 2,215,553.65 |
| Tiburon Sewer Service Charge Income | 2,459,814.39 | 2,459,814.39 | 2,459,814.39 | 2,459,814.39 | 2,459,814.39 | 2,459,814.39 |
| Belvedere Operating Expense | 1,175,358.29 | 1,216,495.83 | 1,259,073.18 | 1,303,140.75 | 1,348,750.67 | 1,395,956.95 |
| Tiburon Operating Expense | 2,071,656.03 | 2,144,163.99 | 2,219,209.73 | 2,296,882.07 | 2,377,272.94 | 2,460,477.50 |
| Belvedere Capital Expense | 1,521,374.66 | 350,000.00 | 825,000.00 | 825,000.00 | 825,000.00 | 775,000.00 |
| Tiburon Capital Expense | 947,331.67 | 1,150,000.00 | 550,000.00 | 850,000.00 | 175,000.00 | 1,350,000.00 |
| Paradise Cove Capital Expense | 100,832.44 | 30,000.00 | 85,000.00 | 30,000.00 | 570,000.00 | 10,000.00 |
| Main Plant Capital Expense | 60,280.00 | 245,000.00 | 240,000.00 | 350,000.00 | 290,000.00 | 565,000.00 |
| Belvedere MPR DEBT CIP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Tiburon MPR DEBT CIP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Belvedere MPR REFI Debt (CIP) | 232,452.00 | 204,276.00 | 209,559.00 | 214,842.00 | 220,125.00 | 220,125.00 |
| Tiburon MPR REFI Debt (CIP) | 427,548.00 | 375,724.00 | 385,441.00 | 395,158.00 | 404,875.00 | 404,875.00 |
| Belvedere Total Income | 2,215,553.65 | 2,215,553.65 | 2,215,553.65 | 2,215,553.65 | 2,215,553.65 | 2,215,553.65 |
| Belvedere Total Expense | 2,951,434.30 | 1,861,201.33 | 2,382,216.18 | 2,472,167.75 | 2,500,914.67 | 2,599,623.45 |
| Belvedere Net Income | (735,880.65) | 354,352.32 | (166,662.53) | (256,614.10) | (285,361.02) | (384,069.80) |
| Belvedere LAIF (Cash) + Net Income | 6,547,743.79 | 6,902,096.11 | 6,735,433.58 | 6,478,819.48 | 6,193,458.46 | 5,809,388.66 |
| Tiburon Total Income | 3,720,226.40 | 3,745,434.64 | 3,771,147.05 | 3,797,373.70 | 3,824,124.88 | 3,851,411.09 |
| Tiburon Total Expense | 3,585,398.79 | 3,854,458.49 | 3,391,066.73 | 3,792,855.07 | 3,710,108.94 | 4,581,811.00 |
| Tiburon Net Income | 134,827.61 | (109,023.85) | 380,080.31 | 4,518.63 | 114,015.94 | (730,399.90) |
| Tiburon LAIF (Cash) + Net Income | 8,290,599.09 | 8,181,575.24 | 8,561,655.55 | 8,566,174.18 | 8,680,190.12 | 7,949,790.22 |
| SD5 TOTAL CASH BALANCE | 14,838,342.88 | 15,083,671.35 | 15,297,089.13 | 15,044,993.66 | 14,873,648.58 | 13,759,178.88 |

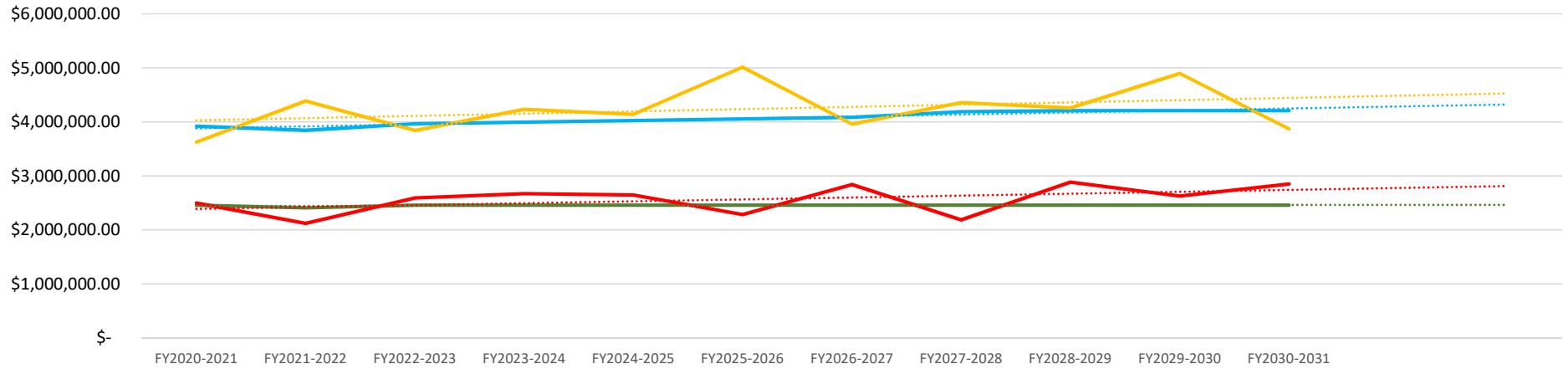
Sanitary District No. 5 of Marin County

**SD5 Income & Expense History & Projection:
Tiburon & Belvedere**

FY 2020/2021 – FY2030/2031

| 21-22 Budget Projections | FY2020-2021 | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2024-2025 | FY2025-2026 | FY2026-2027 | FY2027-2028 | FY2028-2029 | FY2029-2030 | FY2030-2031 |
|--------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Belvedere Total Income | \$ 2,455,642.00 | \$ 2,405,642.00 | \$ 2,455,642.00 | \$ 2,455,642.00 | \$ 2,455,642.00 | \$ 2,455,642.00 | \$ 2,455,642.00 | \$ 2,455,642.00 | \$ 2,455,642.00 | \$ 2,455,642.00 | \$ 2,455,642.00 |
| Belvedere Total Expense | \$ 2,497,520.00 | \$ 2,120,557.00 | \$ 2,591,601.00 | \$ 2,672,695.00 | \$ 2,645,436.00 | \$ 2,286,613.00 | \$ 2,839,765.00 | \$ 2,183,931.00 | \$ 2,883,383.00 | \$ 2,626,164.00 | \$ 2,850,069.00 |
| Tiburon Total Income | \$ 3,920,032.00 | \$ 3,842,781.00 | \$ 3,965,985.00 | \$ 3,995,985.00 | \$ 4,025,985.00 | \$ 4,055,985.00 | \$ 4,085,985.00 | \$ 4,185,985.00 | \$ 4,205,985.00 | \$ 4,205,985.00 | \$ 4,205,985.00 |
| Tiburon Total Expense | \$ 3,624,511.00 | \$ 4,387,284.00 | \$ 3,841,083.00 | \$ 4,234,444.00 | \$ 4,139,368.00 | \$ 5,014,174.00 | \$ 3,960,434.00 | \$ 4,354,218.00 | \$ 4,256,315.00 | \$ 4,898,802.00 | \$ 3,869,009.00 |

Total Income vs. Expense Per Zone



Please note: Capital Expense Assumptions are rough estimates of future capital work and fiscal year status may change from year to year

- Belvedere Total Income
- Belvedere Total Expense
- Tiburon Total Income
- Tiburon Total Expense
- Linear (Belvedere Total Income)
- Linear (Belvedere Total Expense)
- Linear (Tiburon Total Income)
- Linear (Tiburon Total Expense)

| 21-22 Budget Projections | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2024-2025 | FY2025-2026 | FY2026-2027 | FY2027-2028 | FY2028-2029 | FY2029-2030 | FY2030-2031 |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Belvedere Operating Income | \$ 1,300,000.00 | \$ 1,400,834.00 | \$ 1,400,834.00 | \$ 1,400,834.00 | \$ 1,400,834.00 | \$ 1,400,834.00 | \$ 1,400,834.00 | \$ 1,400,834.00 | \$ 1,400,834.00 | \$ 1,400,834.00 |
| Belvedere Operating Expense | \$ 1,421,481.00 | \$ 1,419,125.00 | \$ 1,461,699.00 | \$ 1,505,550.00 | \$ 1,550,717.00 | \$ 1,597,238.00 | \$ 1,645,155.00 | \$ 1,694,510.00 | \$ 1,745,345.00 | \$ 1,797,706.00 |
| Tiburon Operating Income | \$ 2,300,000.00 | \$ 2,537,000.00 | \$ 2,537,000.00 | \$ 2,537,000.00 | \$ 2,537,000.00 | \$ 2,537,000.00 | \$ 2,537,000.00 | \$ 2,537,000.00 | \$ 2,537,000.00 | \$ 2,537,000.00 |
| Tiburon Operating Expense | \$ 2,559,000.00 | \$ 2,560,770.00 | \$ 2,637,593.00 | \$ 2,716,721.00 | \$ 2,798,223.00 | \$ 2,882,169.00 | \$ 2,968,634.00 | \$ 3,057,693.00 | \$ 3,149,424.00 | \$ 3,243,907.00 |

2021-2022 & Future Operating Income vs Operating Expense Projections

