

Sanitary District No. 5 of Marin County

FY 2014-2015 Final Budget

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Sanitary District No. 5 of Marin County

Final Consolidated Budget FY 2014-2015

	2013-2014 Budget	2013-2014 Est. Income & Expenses	2014-2015 Budget	% Diff.	Belv Zone	Tib Zone
Income						
Property Taxes	768,900	848,958	795,900	4%		795,900
Belv Sewer Service Charge Revenue	2,126,100	2,247,643	2,304,189	8%	2,304,189	
Tib Sewer Service Charge Revenue	2,201,700	2,192,299	2,645,872	20%		2,645,872
Interest	17,500	19,873	19,873	14%	5,562	14,311
Connection Fees	90,100	133,330	90,100	0%	25,000	65,100
Paradise Sewer Extension Fees	40,000	54,459	44,820	12%		44,820
Other Income	79,700	88,981	79,314	0%	24,060	55,254
Revenue Bond Proceeds - MPR Project	-	-	-		0	0
Interest - MPR Project Fund	17,500	2,147	-	-100%	0	0
MPR SASM Expense Reimbursement	-	254,996	-		0	0
Total Budgeted Income	5,341,500	5,842,687	5,980,067	12%	2,358,811	3,621,256
Expense						
Operating Expenses	3,138,960	3,312,680	2,865,617	-9%	918,689	1,942,949
Capital Expenses - non-MPR Project	3,037,900	1,831,756	2,194,153	-28%	721,293	1,472,860
Capital Expenses - MPR Project	8,242,430	3,153,321	-	-100%	0	0
Total Budgeted Expenses	14,419,290	8,297,758	5,059,770	-65%	1,639,982	3,415,809
Total Change in Working Capital/Reserves	(9,077,790)	(2,455,071)	920,298		718,829	205,448

Sanitary District No. 5 of Marin County

**FY 2014-2015
Operating Budget**

Operating Assumptions

Operating Revenue Assumptions

Paradise Cove flow represents 2.76% of total flow for District. This percentage is used to reflect the Paradise Cove share of District-wide revenues.

Tiburon Sewer Service Charge is \$1,034 per EDU (Equivalent Dwelling Unit).

Belvedere Sewer Service Charge is \$1,985 per EDU. 47% of this revenue is allocated for operational needs to meet reserve/fund policy requirements.

Interest revenue for LAIF (Local Agency Investment Fund) accounts is estimated at 0.23% for FY 2014-2015.

Nextel lease discontinued.

Other income includes CAL-Card incentive payments, MMWD refund & PG&E energy efficiency rebate, and CSRMA dividends.

Operating Expense Assumptions

County fees account reflects property tax collection fees imposed by County (per SB2557) and annual LAFCO (Local Agency Formation Commission) fee.

Salary categories include 2.5% COLA increase.

PERS employer contribution retirement rate is 35.571%; employee contribution rate is 8.64%.

Workers compensation premium based on 4.29% rate, with an 77% experience modification factor.

Paradise Cove operating expense is 2.76% of operating expenses in applicable District-wide categories; this is based on Paradise Cove's average annual percentage of influent flow from the 2013 calendar year.

Belvedere operating expense is 32.66% of main plant-related categories, and 31.75% of expenses that pertain to all three zones; this is based on Belvedere's average annual percentage of influent flow from the 2013 calendar year.

Formulas for Determining Percentage Breakdowns (Operating & Capital)

Belvedere only = 100%

Tiburon only = 100%

Paradise Cove only = 100%

Shared Belvedere & Tiburon = 32.66% / 67.34%

Shared Tiburon & Paradise Cove = 95.96% / 4.04%

Shared Belvedere & Tiburon & Paradise Cove = 31.75% / 65.49% / 2.76%

**Sanitary District No. 5 of Marin County
Final Operating Budget
FY 2014-2015**

	2013-2014 Amended Budget	2013-2014 Estimated to Close	2014-2015 Operations Budget	% Bud. Diff	Breakdown by Zone		
					Tib Ops	Belv Ops	P.C. Ops
Income							
Tib Property Tax Current Secured - Ops	0	0	0	0%	0	0	0
Belvedere Sewer Service Charge - Ops	999,300	1,056,147	918,689	-8%	0	918,689	0
Tiburon Sewer Service Charge - Ops	1,898,400	2,163,003	1,942,949	2%	1,864,454	0	78,495
Other User Fees	23,300	29,296	25,963	11%	25,963	0	0
Interest Earnings	17,500	19,873	19,873	14%	13,732	5,562	578
Inspection Fees	2,800	7,000	7,000	150%	1,500	1,100	200
SASM Expense Reimbursement	46,800	52,500	72,214	54%	47,293	22,928	1,993
Nextel Lease	30,000	20,836	0	-100%	0	0	0
Other Income	100	8,645	100	0%	65	32	3
Total Income	3,018,200	3,357,300	2,986,788	-1%	1,953,008	948,311	81,269

**Sanitary District No. 5 of Marin County
Final Operating Budget
FY 2014-2015**

Expense	2013-2014	2013-2014	2014-2015	% Bud. Diff	Breakdown by Zone		
	Amended Budget	Estimated to Close	Operations Budget		Tib Ops	Belv Ops	P.C. Ops
Administrative							
Advertising	2,500	1,000	1,000	-60%	655	318	28
Outreach & Newsletter	6,000	0	2,000	-67%	1,310	635	55
Audit & Accounting	18,000	15,000	25,000	39%	16,373	7,938	690
Consulting Fees	75,000	75,000	50,000	-33%	32,745	15,875	1,380
Travel & Meetings	19,000	10,000	12,000	-37%	7,859	3,810	331
Contributions	0	0	0	0%	0	0	0
Continuing Education	10,000	4,500	7,000	-30%	4,584	2,223	193
County Fees	12,500	15,000	16,500	32%	11,386	635	479
Directors Fees	9,000	9,000	9,000	0%	5,894	2,858	248
Dues & Subscriptions	17,000	14,000	17,000	0%	11,133	5,398	469
Elections	7,000	250	250	-96%	164	79	7
Insurance Property & Liability	43,000	88,393	65,000	51%	42,569	20,638	1,794
Legal	140,000	316,394	100,000	-29%	65,490	31,750	2,760
Office Supplies	7,500	7,000	7,500	0%	4,912	2,381	207
Data/Alarms/IT Support & Licensing	35,000	50,000	40,000	14%	26,196	12,700	1,104
Postage	1,600	1,000	1,300	-19%	851	413	36
Pollution Prevention	3,500	3,500	4,000	14%	2,620	1,270	110
Safety	20,000	20,000	20,000	0%	13,098	6,350	552
Miscellaneous Expense	0	0	0	0%	0	0	0
Total Administrative	426,600	630,037	377,550	-11%	247,837	115,268	10,444

Sanitary District No. 5 of Marin County
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FY 2014-2015

	2013-2014 Amended Budget	2013-2014 Estimated to Close	2014-2015 Operations Budget	% Bud. Diff	Breakdown by Zone		
					Tib Ops	Belv Ops	P.C. Ops
Maintenance and Repair							
Pumps & Lines Maintenance							
Pumps & Lines Maintenance	200,000	170,000	150,000	-25%	71,970	75,000	3,030
Sewer Line Spot Repair	0	0	0	0%	0	0	0
Inflow & Infiltration Study	10,000	3,923	0	-100%	0	0	0
Total Pumps & Lines Maintenance	210,000	173,923	150,000	-29%	71,970	75,000	3,030
Main Plant Maintenance							
Plant Maintenance Supplies	10,000	8,000	10,000	0%	6,734	3,266	0
Plant Maint. Parts & Service	25,000	40,000	50,000	100%	33,670	16,330	0
Janitorial Supplies & Service	5,000	3,400	5,000	0%	3,367	1,633	0
Main Plant Chemicals	115,000	165,000	130,000	13%	87,542	42,458	0
Lab Supplies & Chemicals	7,000	7,000	7,000	0%	4,714	2,286	0
SASM Supplies & Chemicals	46,800	39,051	40,000	-15%	26,936	13,064	0
Electrical & Instrument	1,000	1,000	2,000	100%	1,347	653	0
Grounds Maintenance	3,000	3,500	3,000	0%	2,020	980	0
Main Plant Sludge Disposal	26,000	18,000	19,000	-27%	12,795	6,205	0
Total Main Plant Maintenance	238,800	284,951	266,000	11%	179,124	86,876	0
Paradise Cove Plant Maintenance							
Paradise Parts & Service	5,000	6,000	5,000	0%	0	0	5,000
Paradise Supplies & Chemicals	2,500	3,500	3,500	40%	0	0	3,500
Paradise Sludge Disposal	7,900	5,000	6,000	-24%	0	0	6,000
Total Paradise Cove Plant Maintenance	15,400	14,500	14,500	-6%	0	0	14,500
Monitoring							
Main Plant Lab Monitoring	55,000	50,000	60,000	9%	40,404	19,596	0
Chronic Toxicity Program Eval	13,000	0	0	-100%	0	0	0
Paradise Cove Monitoring	8,500	7,000	8,500	0%	0	0	8,500
Total Monitoring	76,500	57,000	68,500	-10%	40,404	19,596	8,500

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	2013-2014 Amended Budget	2013-2014 Estimated to Close	2014-2015 Operations Budget	% Bud. Diff	Breakdown by Zone		
					Tib Ops	Belv Ops	P.C. Ops
Permits/Fees							
Paradise Cove NPDES Renewal	0	0	40,000	100%	0	0	40,000
Paradise Cove Permits/Fees	10,000	8,000	10,000	0%	0	0	10,000
Permits/Fees - General	25,000	32,000	35,000	40%	23,569	11,431	0
Total Permits/Fees	35,000	40,000	85,000	143%	23,569	11,431	50,000
Truck Maintenance							
Truck Maintenance	4,000	2,000	4,000	0%	2,620	1,270	110
Fuel	9,500	6,500	8,000	-16%	5,239	2,540	221
Total Truck Maintenance	13,500	8,500	12,000	-11%	7,859	3,810	331
Salaries & Benefits							
Salaries	995,400	865,000	874,021	-12%	572,396	277,502	24,123
Part-Time	0	0	0	0%	0	0	0
Overtime	45,000	110,000	40,000	-11%	26,196	12,700	1,104
Standby Pay	39,680	46,500	44,500	12%	29,143	14,129	1,228
Vacation Buyout	20,000	65,000	20,000	0%	13,098	6,350	552
Car Allowance	12,000	11,000	6,000	-50%	3,929	1,905	166
Payroll Taxes	74,700	110,000	79,800	7%	52,261	25,337	2,202
PERS Retirement	315,800	310,000	282,200	-11%	184,813	89,599	7,789
Employee Health, Dental, Life Ins, Vision	173,000	150,000	188,100	9%	123,187	59,722	5,192
Retiree Health	150,180	145,000	79,900	-47%	52,327	25,368	2,205
Workers Comp Insurance	18,200	14,000	18,300	1%	11,985	5,810	505
Payroll/Bank Fees	4,900	6,000	5,500	12%	3,602	1,746	152
Total Salaries & Benefits	1,848,860	1,832,500	1,638,300	-11%	1,072,936	520,167	45,218

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Final Operating Budget
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	2013-2014 Amended Budget	2013-2014 Estimated to Close	2014-2015 Operations Budget	% Bud. Diff	Breakdown by Zone		
					Tib Ops	Belv Ops	P.C. Ops
Uniforms	11,000	9,500	11,000	0%	7,204	3,493	304
Telephone							
Main Plant Telephones	13,500	14,000	13,500	0%	9,091	4,409	0
Paradise Cove Telephones	3,500	3,200	3,000	-14%	0	0	3,000
Pumps & Lines Telephones	8,000	6,100	7,000	-13%	3,318	0	3,682
Total Telephone	25,000	23,300	23,500	-6%	12,409	4,409	6,682
Utilities							
Water	10,000	15,500	6,000	-40%	3,634	2,366	0
Main Plant Utilities	156,500	154,000	150,000	-4%	101,010	48,990	0
Paradise Cove Utilities	13,500	13,500	13,500	0%	0	0	13,500
Pump Station Utilities	35,000	35,000	35,000	0%	20,461	12,516	2,023
Total Utilities	215,000	218,000	204,500	-5%	125,105	63,872	15,523
Belvedere Loan							
Belvedere Westamerica Loan Interest	23,300	20,469	14,767	-37%	0	14,767	0
Total Belvedere Loan	23,300	20,469	14,767	-37%	0	14,767	0
Total Operating Expense	3,138,960	3,312,680	2,865,617	-9%	1,788,417	918,689	154,532
Net Ordinary Income	(120,760)	44,620	121,171		164,591	29,622	(73,263)
Operating Fund Estimated Beg. Balance			2,865,617		1,788,417	918,689	154,532
Operating Fund Estimated End. Balance			2,986,788		1,953,008	948,311	81,269

Sanitary District No. 5 of Marin County

**FY 2014-2015
Capital Budget**

Capital Assumptions

Capital Revenue Assumptions

Secured property tax is a general revenue of the District (Tiburon zone only) and is subject to state tax shifts.

Supplemental property tax applies as homes are re-valued and sold.

Excess ERAF (Educational Revenue Augmentation Fund) reimbursement will be announced in mid-year.

HOPTR = Home Owner Property Tax Relief.

Belvedere capital income is set at 53% of its sewer service charge revenue to meet reserve/fund policy requirements.

Paradise Cove connection fee income estimated: 5 homes @ \$8,000 each (\$40,000 total).

Paradise Drive Sewer Line Extension Fee income estimated: 4 homes @ \$11,205 each (\$44,820 total).

Capital Expense Assumptions

New capital projects are indicated in notes.

Belvedere capital expense is 32.66% of total main plant-related expenditures; this is based on Belvedere's average annual percentage of influent flow from the 2013 calendar year.

Tiburon capital expense is 67.34% of total main plant-related expenditures; this is based on Tiburon's average annual percentage of influent flow from the 2013 calendar year.

Detailed descriptions of capital projects can be found in the six-year capital improvement program (attached).

**Sanitary District No. 5 of Marin County
Final Capital Budget
FY 2014-2015**

	2013-2014 Amended Budget	2013-2014 Estimated to Close	2014-2015 Capital Budget	% Bud. Diff	Breakdown by Zone		
					Tib Cap	Belv. Cap	P.C. Cap
Capital Income (non-MPR Project)							
Property Taxes							
Property Tax Current Secured - Capital	550,000	568,106	550,000	0%	527,780	0	22,220
Prop Tax Current Unsecured	10,000	12,703	12,000	20%	11,515	0	485
Prop Tax Prior Sec Redemption	0	0	0	0%	0	0	0
Prop Tax Prior Unsecured	0	483	0	0%	0	0	0
Supplemental Unsecured	100	304	100	0%	96	0	4
Supplemental Assessment Current	5,100	10,674	5,100	0%	4,894	0	206
Supplemental Assessment Redm	400	1,335	400	0%	384	0	16
Excess ERAF	200,000	252,028	225,000	13%	215,910	0	9,090
HOPTR	3,300	3,326	3,300	0%	3,167	0	133
Total Property Taxes	768,900	848,958	795,900	4%	763,746	0	32,154
Belvedere Sewer Service Charge - Capital	1,126,800	1,191,496	1,385,500	23%	0	1,385,500	0
Tiburon Sewer Service Charge - Capital	280,000	280,020	676,960	142%	649,611	0	27,349
Connection Fees							
Collection	19,000	31,179	19,000	0%	4,000	4,000	11,000
Treatment	71,100	102,151	71,100	0%	21,000	21,000	29,100
Total Connection Fees	90,100	133,330	90,100	0%	25,000	25,000	40,100
Paradise Drive Sewer Line Extension Fees	40,000	54,459	44,820	12%	0	0	44,820
Total Capital Income (non-MPR Project)	2,305,800	2,508,263	2,993,280	30%	1,438,356	1,410,500	144,424

**Sanitary District No. 5 of Marin County
Final Capital Budget
FY 2014-2015**

	2013-2014	2013-2014	2014-2015	% Bud. Diff	Breakdown by Zone		
	Amended Budget	Estimated to Close	Capital Budget		Tib Cap	Belv. Cap	P.C. Cap
Capital Expenditures (non-MPR Project)							
Main Plant Equip Capital Expense (non-MPR)							
Undesignated Cap - Main Plant Related	25,000	22,956	25,000	0%	16,835	8,165	0
Sludge Box Replacement	0	0	15,000	100%	10,238	4,763	0
Restroom Remodels (2)	0	0	75,000	100%	50,505	24,495	0
Total Main Plant Equip Capital Expense	25,000	22,956	115,000	360%	77,578	37,423	0
Pumps & Lines Capital							
Tiburon Sewer Line Rehab	227,000	227,000	100,000	-56%	100,000	0	0
Pump Station Control Panel Upgrade	85,000	30,000	80,000	-6%	40,000	40,000	0
Undesignated Capital Proj - P & L	100,000	0	100,000	0%	50,000	50,000	0
Belvedere Sewer Line Rehab	310,000	310,000	100,000	-68%	0	100,000	0
Valve/Wet Well Lid Cover Replacement	20,000	5,716	0	-100%	0	0	0
Pump Stations - Pump Replacement	85,000	0	50,000	-41%	25,000	25,000	0
Pump Station Generator Replacement	60,000	30,000	0	-100%	0	0	0
Station No. 5 Rebuild/4 Pumps/Generator	350,000	50,000	600,000	71%	600,000	0	0
Stations No. 1 & 4 - Generator/Conduit	175,000	226,731	0	-100%	0	0	0
Station No. 13, 14 Communication Project	0	0	20,000	100%	0	20,000	0
Emergency Power	160,000	0	0	-100%	0	0	0
Cove Rd. Force Main Replacements	100,000	0	30,000	-70%	0	30,000	0
Lagoon Rd - Install Generator/Conduit	200,000	1,000	10,000	-95%	0	10,000	0
Total Pumps & Lines Capital	1,872,000	880,447	1,090,000	-42%	815,000	275,000	0

**Sanitary District No. 5 of Marin County
Final Capital Budget
FY 2014-2015**

	2013-2014 Amended Budget	2013-2014 Estimated to Close	2014-2015 Capital Budget	% Bud. Diff	Breakdown by Zone		
					Tib Cap	Belv. Cap	P.C. Cap
Paradise Cove Capital							
Generator Replacement	0	0	0	0%	0	0	0
Undesignated Cap - P.C. Plant Related	10,000	0	10,000	0%	0	0	10,000
Paint Treatment Plant	20,000	0	0	-100%	0	0	0
UV Disinfection	0	0	50,000	100%	0	0	50,000
Total Paradise Cove Capital	30,000	0	60,000	100%	0	0	60,000
Debt Service							
Debt Service - MPR Bond Principle	575,000	440,000	440,000	-23%	285,032	154,968	0
Debt Service - MPR Bond Interest	412,900	365,353	363,153	-12%	235,250	127,902	0
Belvedere Westamerica Loan Principle	123,000	123,000	126,000	2%	0	126,000	0
Total Debt Service	1,110,900	928,353	929,153	-16%	520,282	408,870	0
Total Capital Expenditures (non-MPR Project)	3,037,900	1,831,756	2,194,153	-28%	1,412,860	721,293	60,000
Net Capital Income	(732,100)	676,506	219,415		141,286	72,129	6,000
Capital Fund Estimated Beg. Balance			2,194,153		1,412,860	721,293	60,000
Capital Fund Estimated End. Balance			2,413,568		1,554,146	793,422	66,000

**Sanitary District No. 5 of Marin County
Final MPR Capital Budget
FY 2014-2015**

	2013-2014	2013-2014	2014-2015	% Bud. Diff	Breakdown by Zone		
	Amended Budget	Estimated to Close	Capital Budget		Tib Cap	Belv. Cap	P.C. Cap
Main Plant Rehab (MPR) Income							
Revenue Bond Proceeds - MPR Project	0	0	0	0%	0	0	0
Interest Earnings - MPR Project Fund	17,500	2,147	0	-100%	0	0	0
MPR SASM Expense Reimbursement	0	254,996	0		0	0	0
Total MPR Income	17,500	257,143	0	-100%	0	0	0

**Sanitary District No. 5 of Marin County
MPR Capital Budget
FY 2014-2015**

	2013-2014	2013-2014	2014-2015	% Bud. Diff	Breakdown by Zone		
	Amended Budget	Estimated to Close	Capital Budget		Tib Cap	Belv. Cap	P.C. Cap
Main Plant Rehab (MPR) Capital Expenditures							
MPR Final Design/Eng Services Bidding	0	0	0	0%	0	0	0
MPR Environmental Study	0	0	0	0%	0	0	0
MPR Consulting Fees - Financing	0	0	0	0%	0	0	0
MPR Legal Fees	5,000	568	0	0%	0	0	0
MPR Project - Temporary Office	20,000	11,893	0	-100%	0	0	0
MPR Bond Financing Costs	0	0	0	0%	0	0	0
MPR Special Consultant	106,603	0	0	-100%	0	0	0
MPR Office Serv/Eng Services Constr	550,288	151,587	0	-100%	0	0	0
MPR Field Services/Resident Engineering	111,539	237,252	0	-100%	0	0	0
MPR Updated Operations Manual	48,000	25,318	0	-100%	0	0	0
MPR Office/Access Improvements	0	68,809	0	0%	0	0	0
MPR Construction	7,401,000	2,657,896	0	-100%	0	0	0
Headworks							
Dry Weather Primary							
Wet Weather Primary							
Aeration Basins / Blowers							
Secondary Clarifiers							
Chlorine Contact Basin							
Chemical Systems							
WAS Thickener							
Digesters							
Support Equipment							
Electrical							
PLC/SCADA/Instrumentation							
Wet Weather Piping							
Bid Alternatives							
Total MPR Construction	8,242,430	2,657,896	0	-100%	0	0	0
Total MPR Capital Expenditures	8,242,430	3,153,321	0	-100%	0	0	0

Sanitary District No. 5 of Marin County

**FY 2014/2015 - 2019/2020
Capital Improvement Program**

MAIN PLANT CAPITAL IMPROVEMENT PROGRAM

M.P. Project Description	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	TOTAL
MPR Project							0
Dry Weather Influent Pump			30,000				30,000
Wet Weather Influent Pump			40,000				40,000
Sludge Box Replacement	15,000						15,000
Undesignated Capital Project	25,000	25,000	25,000	25,000	100,000	100,000	300,000
Influent Sumps/ RAS sumps cover replacement		80,000					80,000
Vehicle Replacement			50,000				50,000
Restroom Remodel	75,000						75,000
* Underground Pipe and Valve Replacement				100,000			100,000
Treatment Plant Total	115,000	105,000	145,000	125,000	100,000	100,000	690,000

*Note of explanation/Doug Wing

MAIN PLANT CAPITAL IMPROVEMENT PROJECTS

<i>Main Plant Project Name</i>		<i>DESCRIPTION</i>
Main Plant Rehabilitation Project		The Main Plant Rehabilitation Project will replace nearly every Mechanical piece of equipment within the Facility, along with all Motor Control Centers. A full SCADA system will also be installed
Dry Weather Influent Pump		These funds will be used to purchase one new dry weather influent pump in FY 2014/2015 These were not part of the MPR project
Wet Weather Influent Pump		These funds will be used to purchase one new Wet Weather Influent Pump in FY 2015/2016 These were not part of the MPR project
Influent/RAS sump cover replacement		These funds will be used to replace rusted out cover and supports for the Influent Box covers and Replace the heavy cover on the RAS sump which requires 3 people to remove.
Vehicle Replacement		These Funds will be used to replace the oldest vehicle the district owns OPS truck has over 150,000 miles on it and travels to PC everyday
Restroom Remodel		These funds will be used for the remodel of the main plant restrooms- in bad shape Completed
Underground Pipe and Valve Rehabilitation		These funds will be used for the replacement of non working valves and rusted out pipes in the shipping and receiving area and also next to the secondary clarifiers- identified during MPR
Undesignated Capital Projects		These funds will be used for unforeseen project which may come up before the MPR project is Completed

TIBURON CAPITAL IMPROVEMENT PROGRAM

<i>Tiburon Project Description</i>	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	TOTAL
* Sewer Line Rehabilitation Program	100,000	150,000	150,000	200,000	150,000	150,000	900,000
Pump Replacement	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Generator Replacement #6		40,000	40,000				80,000
Pump Station Control Panel - Upgrade	40,000	45,000	20,000				105,000
Station No.9 Structure Repair							0
Station No. 5 Rebuild	600,000		300,000				900,000
Station 1&4 - Generator Conduit							0
Station No. 9 VFD/Controller Replacement							0
Undesignated Capital Projects	50,000	50,000	50,000	100,000	100,000	100,000	450,000
<i>Tiburon Total</i>	815,000	310,000	585,000	325,000	275,000	275,000	2,585,000

TIBURON ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

<i>Tiburon Zone Pumps & Line Project Name</i>	<i>Risk</i>	<i>DESCRIPTION</i>
Sewer Line Rehabilitation Program		These fund will be used for the 10 years rehabilitation program that the Board of Director have approved. The rehabilitation program was approved after the completion of the Harris Report
Pump Station Pump Replacement Program		The District has 24 pump stations with either 2 or 3 pumps in each station. The life expectancy for these pumps are between 7 to 10 years. Therefore the District has a program to replace pumps over a period of time instead of replacing them all at once.
Pump Station Generator Replacement		The District has standby generator located at many of the Pump Stations, some of the Generators were installed in 1980 - 1983. these generators in most cases are located along the water front. The salt air has raised havoc on some.
Pump Station Control Panel - Upgrade		These Fund will be used for replacement of Control Panel at the District Pump Stations The Control panel are of various ages of which most are extremely old and obsolete
Station No.9 Structure Repair		Station 9 is located along paradise Drive in front of Point Tiburon Condo's. the wet well has shifted and is leaning badly. The earth around the wet well must be removed so that the concrete rings can be adjusted and sealed. Point Tiburon is working on this issue
Station No.5 Replacement		These Monies will be used for Engineering design services to prepare contract documents to replace the curent station, with a new station. Station 5 was built in 1972. the current status is that the station has two 75 hp motors with a drive shafts to a dry pit which houses two paco pumps. For standby pumping there is a right angle drive unit. There is no generator. These pumps are not efficient. My recommendations is to replace the pumps with submersible pumps 2 small, 2 larger pumps similar to what the Belvedere Zone cove Rd. station has. The cost of power would decrease- and a confined space eliminated. The total project cost is estimate to be approximately \$2.0 Million.

Outfall Condition Assessment & Planning Study		This study will assess the condition fo the existing shared use of outfall. The cost of the study would split with SASM, based on a 80/20 percent split.
Station No. 1 & 4 - Generator Conduit		<p>These monies will be used for engineering and installation of conduits for powering station.</p> <p>Currently station No.2 has a generator which could also feed station No.1</p> <p>Currently station No.3 has a generator which could also feed station No.4</p> <p>These two pump station in the Tiburon Zone are the only two without Generator Backup and are very close to the water- one is actually right on the beach- improved contingency</p>
Station No.9 VFD/Controller Replacement		Currently Point Tiburon is working on these Issues
Undesignated Capital Projects		these monies are for unforeseen problems within the collection system

BELVEDERE CAPITAL IMPROVEMENT PROGRAM

<i>Belvedere Project Description</i>	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	TOTAL
* Sewer Line Rehabilitation Program	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Pump Replacement	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Pump Station Control Panel - Upgrade	40,000	40,000	40,000	40,000	40,000	40,000	240,000
Pump Station -Generator Replacement			60,000	60,000			120,000
Station 13, 14 Communication Project	20,000						20,000
Cove Rd. Force Main Replacement	30,000	500,000					530,000
Lagoon Rd. install Generator/conduit	10000		200,000				210,000
Cove Rd. Generator replacement			150,000				150,000
Undesignated Cap Projects	50,000	50,000	50,000	100,000	150,000	50,000	450,000
<i>Belvedere Total</i>	275,000	715,000	625,000	325,000	315,000	215,000	2,470,000

BELVEDERE ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

<i>Belvedere Zone Pumps & Line Project Name</i>	<i>Risk</i>	<i>DESCRIPTION</i>
Sewer Line Rehabilitation Program		These fund will be used for the 10 years rehabilitation program that the Board of Director have approved. The rehabilitation program was approved after the completion of the Harris Report
Pump Station Pump Replacement Program		The District has 24 pump stations with either 2 or 3 pumps in each station. The life extensity for these pumps are between 7 to 10 years. Therefore the District has a program to replace pumps over a period of time instead of replacing them all at once.
Pump Station Control Panel Replacement		Within the Belvedere Zone there are many pump station with single phase power with capacitor installed in the control panel to generate three phase power. The district is converting these stations to VFD. The VFD convert to single phase power to three Phase.
Pump Station Generator Replacement		The Standby Generators at the Pump station were installed in the early 1980 therefore it time to consider replacing them or at less setting aside monies for replacement
Pump Station #13 and #14 Communications Project		These funds will be used to provide alarming at both of these stations and communication back to station #1 belvedere and back to the plant SCADA system- currently this station has no alarming
Cove Rd. Force Main Replacement		These fund will be used to replace 2107 feet of 10 inch force main The force main has blown out on two occasions - when making the repair it was difficult to find good pipe material to connect to.
Lagoon Rd. Install Generator/Conduit		Lagoon Rd. has 3 pump station which pump sewage to one another. These station have no back up power. These funds would be available to purchase a generator and connect all three stations up. Improved contingency -SSMP compliance
Undesignated Capital Projects		These monies are for unforeseen problems within the collection system

PARADISE COVE PLANT CAPITAL IMPROVEMENT PROGRAM

Project Description	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	TOTAL
Generator Replacement		75,000					75,000
UV Disinfection	50,000						50,000
Undesignated Cap Projects	10,000	10,000	20,000	20,000	10,000	10,000	80,000
Paint Treatment Plant							0
<i>Paradise Cove Total</i>	60,000	85,000	20,000	20,000	10,000	10,000	205,000

PARADISE COVE CAPITAL IMPROVEMENT PROJECTS

<i>Paradise Cove Project Name</i>	<i>Risk</i>	<i>DESCRIPTION</i>
Generator Replacement		The Generator at the Paradise cove Plant will need to be replaced within the next several years and sized properly for future UV disinfection.
UV Disinfection		Possible Installation of UV disinfection- Eliminates the transportation of chemicals to the PC plant Will need a feasibility study and permit assistance- visit during NPDES renewal 15-16'
Undesignated Capital Projects		These Funds will be used for unforeseen Projects

SUMMARY OF CAPITAL IMPROVEMENT PROGRAM

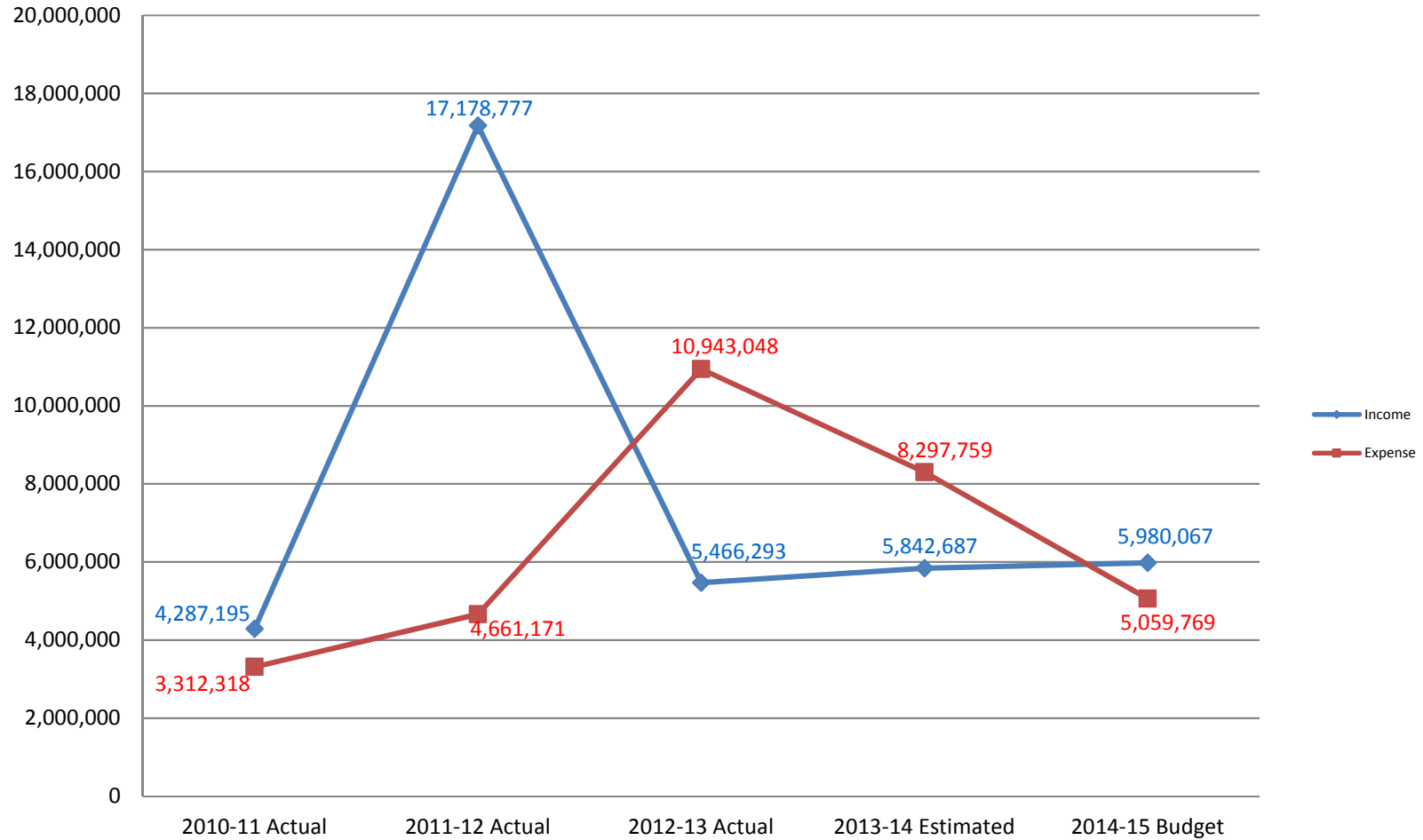
Project Descriptions	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	TOTAL
Main Plant	115,000	105,000	145,000	125,000	100,000	100,000	690,000
Tiburon Pumps & Lines	815,000	310,000	585,000	325,000	275,000	275,000	2,585,000
Belvedere Pumps & Lines	275,000	715,000	625,000	325,000	315,000	215,000	2,470,000
Paradise Cove	60,000	85,000	20,000	20,000	10,000	10,000	205,000
TOTAL	1,265,000	1,215,000	1,375,000	795,000	700,000	600,000	5,950,000

Sanitary District No. 5 of Marin County

**Five-Year Total Comparison
FY 2010/2011 - 2014/2015**

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Budget
Income	4,287,195	17,178,777	5,466,293	5,842,687	5,980,067
Expense	3,312,318	4,661,171	10,943,048	8,297,759	5,059,769

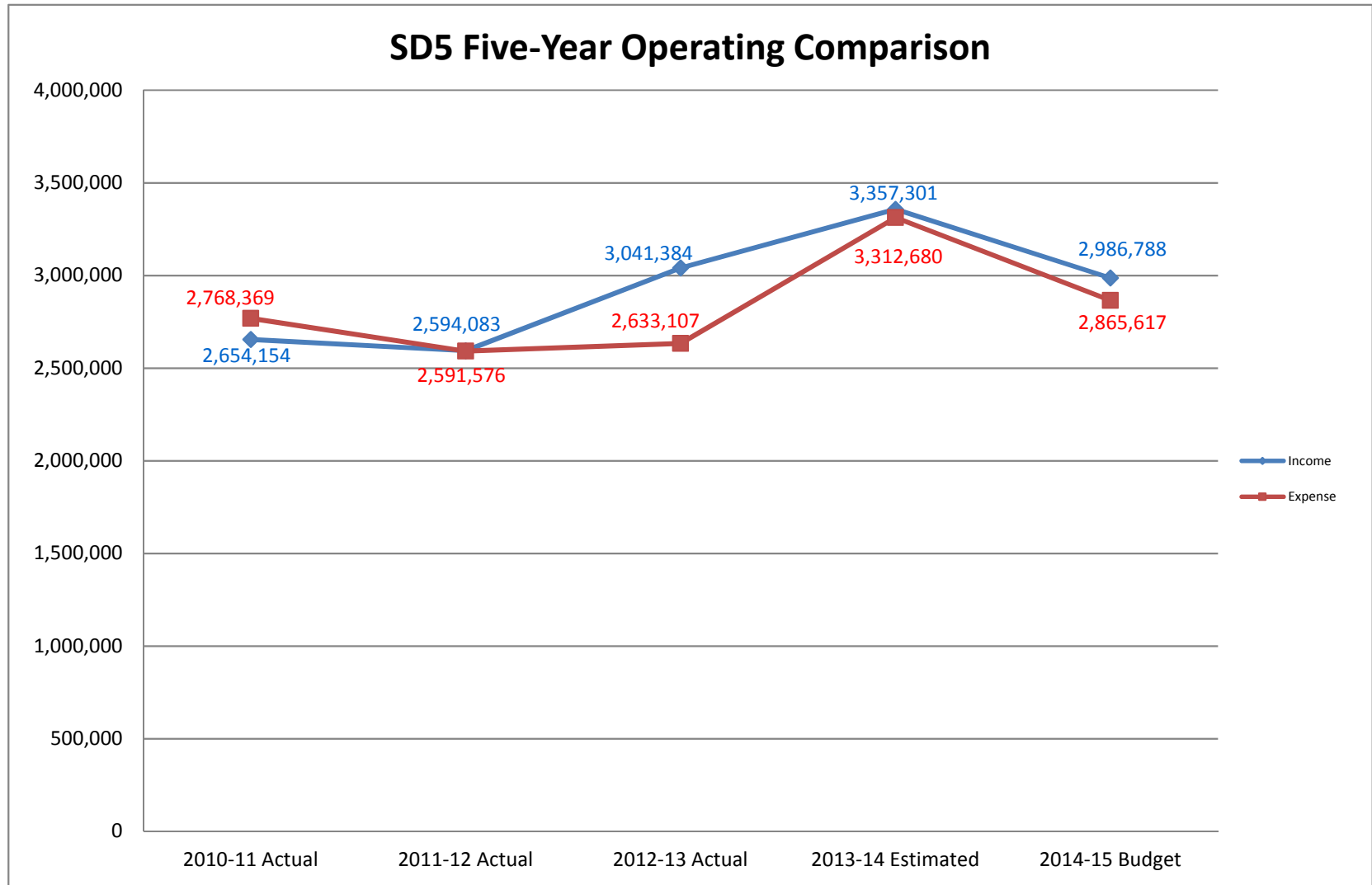
SD5 Five-Year Total Comparison (Includes MPR)



Sanitary District No. 5 of Marin County

**Five-Year Operating Comparison
FY 2010/2011 - 2014/2015**

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Budget
Income	2,654,154	2,594,083	3,041,384	3,357,301	2,986,788
Expense	2,768,369	2,591,576	2,633,107	3,312,680	2,865,617



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

	2010-11	% Diff fr	2011-12	% Diff fr	2012-13	% Diff fr	2013-2014	% Diff fr	2014-15	% Diff fr	Total
	Actual	Prior Yr	Actual	Prior Yr	Actual	Prior Yr	Estimated	Prior Yr	Budget	Prior Yr	
Income											
Tib Prop Tax Current Secured - Ops	88,944										88,944
Sewer Service Charge											
Sewer Service - Tiburon	1,595,109		1,574,112	-1%	1,926,247	22%	1,056,147	-45%	1,942,949	84%	8,094,564
Sewer Service - Belv Ops	861,753		846,079	-2%	1,016,372	20%	2,163,003	113%	918,689	-58%	5,805,896
Other User Fees	21,534		20,284	-6%	0	-100%	29,296	100%	25,963	-11%	97,077
Total Sewer Service Charge	2,478,396		2,440,475	-2%	2,942,619	21%	3,248,446	10%	2,887,601	-11%	13,997,537
Interest Earnings	19,300		39,231	103%	4,197	-89%	19,873	374%	19,873	0%	102,474
Inspection Fees	4,228		5,605	33%	6,745	20%	7,000	4%	7,000	0%	30,578
SASM Expense Reimbursement	35,452		79,319	124%	25,502	-68%	52,500	106%	72,214	38%	264,988
Nextel Lease	27,484		29,037	6%	30,199	4%	20,836	-31%	0	-100%	107,557
Other Income	349		415	19%	32,123	7639%	8,645	-73%	100	-99%	41,633
Total Income	2,654,154		2,594,083	-2%	3,041,384	17%	3,357,301	10%	2,986,788	-11%	14,633,710
Expense											
Advertising	464		1,670	260%	1,854	11%	1,000	-46%	1,000	0%	5,988
Outreach & Newsletter	16,549		3,183	-81%	1,919	-40%	0	-100%	2,000	100%	23,651
Audit & Accounting	14,000		16,000	14%	12,000	-25%	15,000	25%	25,000	67%	82,000
Consulting Fees	17,539		1,646	-91%	14,373	773%	75,000	422%	50,000	-33%	158,558
Travel & Meetings	15,144		13,907	-8%	13,135	-6%	10,000	-24%	12,000	20%	64,187
Contributions	0		0	0%	0	0%	0	0%	0	0%	0
Continuing Education	8,868		8,821	-1%	3,263	-63%	4,500	38%	7,000	56%	32,452
County Fees	12,396		10,193	-18%	11,233	10%	15,000	34%	16,500	10%	65,322
Directors Fees	9,500		9,300	-2%	8,600	-8%	9,000	5%	9,000	0%	45,400
Dues & Subscriptions	6,310		8,897	41%	9,892	11%	14,000	42%	17,000	21%	56,099
Elections			250			-100%	250	0%		0%	500
Insurance Property & Liability	62,609		42,950	-31%	36,648	-15%	88,393	141%	65,000	-26%	295,599
Legal	34,317		50,117	46%	113,786	127%	316,394	178%	100,000	-68%	614,613
Miscellaneous Expense											
Pump Maintenance											
Line Maintenance											
(Pumps &) Lines Maintenance	164,061		95,858	-42%	142,533	49%	170,000	19%	150,000	-12%	722,452
Sewer Line Spot Repair											
Emergency Line Cleaning											
Televising/Sewer Line Assm	118,476										118,476
Inflow & Infiltration Study	45,988		21,162	-54%	0	-100%	3,923				71,073
Total Line Maintenance	328,524		117,020	-64%	142,533	22%	173,923	22%	150,000	-14%	912,000

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

	2010-11	% Diff fr	2011-12	% Diff fr	2012-13	% Diff fr	2013-2014	% Diff fr	2014-15	% Diff fr	Total
	Actual	Prior Yr	Actual	Prior Yr	Actual	Prior Yr	Estimated	Prior Yr	Budget	Prior Yr	
Main Plant Maintenance											
Plant Maintenance Supplies	11,102		5,913	-47%	4,467	-24%	8,000	79%	10,000	25%	39,482
Plant Maint. Parts & Service	20,830		18,279	-12%	28,211	54%	40,000	42%	50,000	25%	157,320
Janitorial Supplies & Service	3,167		4,556	44%	4,987	9%	3,400	-32%	5,000	47%	21,109
Main Plant Chemicals	94,559		98,284	4%	125,680	28%	165,000	31%	130,000	-21%	613,523
Lab Supplies & Chemicals	6,563		2,636	-60%	6,100	131%	7,000	15%	7,000	0%	29,300
SASM Supplies & Chemicals	53,863		62,886	17%	41,574	-34%	39,051	-6%	40,000	2%	237,374
Electrical & Instrument	10,717		7,252	-32%	13,934	92%	1,000	-93%	2,000	100%	34,904
Grounds Maintenance	3,983		715	-82%	964	35%	3,500	263%	3,000	-14%	12,162
Main Plant Sludge Disposal	19,154		19,087	0%	21,774	14%	18,000	-17%	19,000	6%	97,015
Total Main Plant Maintenance	223,938		219,608	-2%	247,692	13%	284,951	15%	266,000	-7%	1,242,189
Paradise Cove Plant Maintenance											
Paradise Parts & Service	6,404		8,279	29%	5,256	-37%	6,000	14%	5,000	-17%	30,939
Paradise Supplies & Chemicals	1,961		2,548	30%	4,308	69%	3,500	-19%	3,500	0%	15,816
Paradise Sludge Disposal	5,408		7,278	35%	5,013	-31%	5,000	0%	6,000	20%	28,699
Total Paradise Cove Plant Maintenance	13,773		18,105	31%	14,577	-19%	14,500	-1%	14,500	0%	75,455
Monitoring											
Main Plant Lab Monitoring	38,557		42,286	10%	51,390	22%	50,000	-3%	60,000	20%	242,233
Paradise Cove Monitoring	9,749		5,673	-42%	14,435	154%	7,000	-52%	8,500	21%	45,357
Chronic Toxicity Program Eval	3,800		12,081	218%	0		0		0		15,881
Total Monitoring	52,106		60,040	15%	65,825	10%	57,000	-13%	68,500	20%	303,471
Office/Computer (now Office Supplies)	7,022		4,532	-35%	6,383	41%	7,000	10%	7,500	7%	32,436
Data/Alarms/IT Support & Licensing	26,904		40,734	51%	22,994	-44%	50,000	117%	40,000	-20%	180,631
Postage	1,348		1,037	-23%	1,126	9%	1,000	-11%	1,300	30%	5,811
Permits/Fees							58,000				
Main Plant NPDES Renewal					42,817	100%					42,817
Paradise Cove NPDES Renewal	44,748		0	-100%					40,000		84,748
Permits/Fees-General	22,415		24,957	11%	25,090	1%	32,000	28%	35,000	9%	139,462
Paradise Cove Permits/Fees	2,906		4,076	40%	6,949	70%	8,000	15%	10,000	25%	31,931
Total Permits/Fees	70,068		29,034	-59%	74,856	158%	40,000	-47%	85,000	113%	298,958
Pollution Prevention	3,682		3,343	-9%	3,442	3%	3,500	2%	4,000	14%	17,967
Truck Maintenance											
Fuel	10,844		9,583	-12%	8,528	-11%	6,500	-24%	8,000	23%	43,455
Truck Maintenance	4,531		2,211	-51%	3,303	49%	2,000	-39%	4,000	100%	16,044
Total Truck Maintenance	15,375		11,794	-23%	11,831	0%	8,500	-28%	12,000	41%	59,500
Safety	15,204		10,639	-30%	13,366	26%	20,000	50%	20,000	0%	79,210

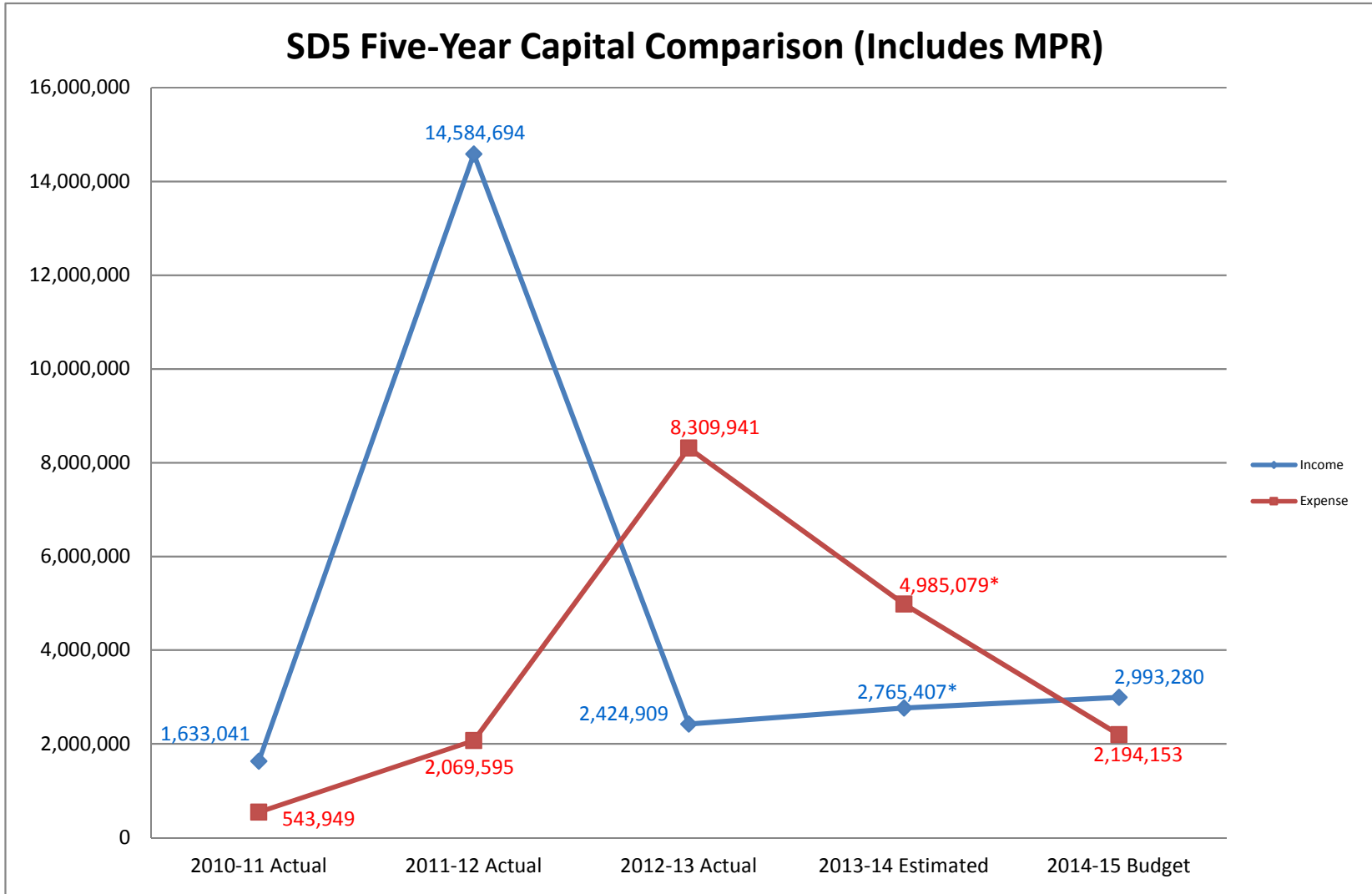
**Sanitary District No. 5 of Marin County
Five-Year Operating Comparison**

	2010-11	% Diff fr	2011-12	% Diff fr	2012-13	% Diff fr	2013-2014	% Diff fr	2014-15	% Diff fr	Total
	Actual	Prior Yr	Actual	Prior Yr	Actual	Prior Yr	Estimated	Prior Yr	Budget	Prior Yr	
Salaries & Benefits											
Salaries	814,030		856,272	5%	783,320	-9%	865,000	10%	874,021	1%	4,192,643
Part-Time	25,964			-100%							25,964
Overtime	57,738		78,564	36%	93,940	20%	110,000	17%	40,000	-64%	380,242
Standby Pay	17,198		24,649	43%	38,195	55%	46,500	22%	44,500	-4%	171,043
Vacation Buyout	40,669		23,249	-43%	7,147	-69%	65,000	809%	20,000	-69%	156,066
Payroll Taxes	70,866		75,609	7%	79,081	5%	110,000	39%	79,800	-27%	415,356
Payroll/Bank Fees	4,615		4,611	0%	5,797	26%	6,000	4%	5,500	-8%	26,523
Car Allowance	6,000		4,750	-21%	6,167	30%	11,000	78%	6,000	-45%	33,917
PERS Retirement	295,499		349,168	18%	250,139	-28%	310,000	24%	282,200	-9%	1,487,005
Employee Health/Dental/Life Ins.	123,962		125,936	2%	137,052	9%	150,000	9%	188,100	25%	725,050
Retiree Health	40,820		91,704	125%	113,795	24%	145,000	27%	79,900	-45%	471,220
Workers Comp Insurance	18,072		8,577	-53%	16,036	87%	14,000	-13%	18,300	31%	74,985
COBRA Health	-440	0%	3,396		-3,396		0				-440
Total Salaries & Benefits	1,514,994		1,646,486	9%	1,527,273	-7%	1,832,500	20%	1,638,321	-11%	8,159,573
Uniforms	9,701		9,199	-5%	10,493	14%	9,500	-9%	11,000	16%	49,894
Telephone											
Main Plant Telephones	11,943		10,981	-8%	14,360	31%	14,000	-3%	13,500	-4%	64,784
Paradise Cove Telephones	1,351		1,275	-6%	3,357	163%	3,200	-5%	3,000	-6%	12,182
Pumps & Lines Telephones	7,471		6,722	-10%	5,453	-19%	6,100	12%	7,000	15%	32,746
Total Telephone	20,765		18,978	-9%	23,169	22%	23,300	1%	23,500	1%	109,712
Utilities											
Water	4,616		2,538	-45%	11,538	355%	15,500	34%	6,000	-61%	40,192
Main Plant Utilities	180,398		159,843	-11%	165,916	4%	154,000	-7%	150,000	-3%	810,157
Paradise Cove Utilities	14,182		12,130	-14%	9,676	-20%	13,500	40%	13,500	0%	62,987
Pump Station Utilities	34,071		30,848	-9%	30,429	-1%	35,000	15%	35,000	0%	165,348
Total Utilities	233,267		205,359	-12%	217,559	6%	218,000	0%	204,500	-6%	1,078,684
Belvedere Loan											
Belv Westamerica Loan Interest	34,003		28,736	-15%	23,286	-19%	20,469	-12%	14,767	-28%	121,262
Total Belvedere Loan	34,003		28,736	-15%	23,286	-19%	20,469	-12%	14,767	-28%	121,262
Total Expense	2,768,369		2,591,576	-6%	2,633,107	2%	3,312,680	26%	2,865,388	-14%	14,171,120
Change in Working Capital	-114,215		2,507		408,277		44,620		121,400		462,590

Sanitary District No. 5 of Marin County

**Five-Year Capital Comparison
FY 2014/2015 - 2019/2020**

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Budget
Income	1,633,041	14,584,694	2,424,909	2,765,407	2,993,280
Expense	543,949	2,069,595	8,309,941	4,985,079	2,194,153



* Amounts updated to reflect current estimates

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

	2010-11	% Diff fr	2011-12	% Diff fr	2012-13	% Diff fr	2013-14	% Diff fr	2014-15	% Diff fr	Total
	Actual	Prior Yr	Actual	Prior Yr	Actual	Prior Yr	Estimated	Prior Yr	Budget	Prior Yr	
Income											
Property Taxes											
Prop Tax Current Secured - Capital	454,260		554,935	22%	572,380	3%	568,106	-1%	550,000	-3%	2,699,681
Prop Tax Current Unsec	12,197		12,435	2%	12,548	1%	12,703	1%	12,000	-6%	61,883
Prop Tax Prior Sec Redemption											
Prop Tax Prior Unsecured	104		729	600%	571	-22%	483	-15%	0	-100%	1,888
Supplemental Unsecured	868		86	-90%	44	-49%	304	593%	100	-67%	1,402
Supplemental Assessment Current	8,178		5,864	-28%	8,147	39%	10,674	31%	5,100	-52%	37,964
Supplemental Assessment Redm	492		516	5%	457	-11%	1,335	192%	400	-70%	3,201
Excess ERAF	262,522		252,679	-4%	243,555	-4%	252,028	3%	225,000	-11%	1,235,784
HOPTR	3,912		3,964	1%	3,961	0%	3,326	-16%	3,300	-1%	18,463
Other Tax											
Redevelopment											
Total Property Taxes	742,533		831,209	12%	841,664	1%	848,959	1%	795,900	-6%	4,060,264
Belvedere Sewer Service Charge - Capital	827,959		1,192,666	44%	1,146,122	-4%	1,191,496	4%	1,385,500	16%	5,743,742
Tiburon Sewer Service Charge - Capital			326,760	100%	284,019	-13%	280,020	-1%	676,960	142%	1,567,759
Connection Fees											
Collection	11,730		23,630	101%	19,076	-19%	31,179	63%	19,000	-39%	104,615
Treatment	50,814		99,998	97%	71,384	-29%	102,151	43%	71,100	-30%	395,447
Total Connection Fees	62,544		123,628	98%	90,460	-27%	133,330	47%	90,100	-32%	500,062
Paradise Sewer Line Extension Fees	0		0		32,031	100%	54,459	70%	44,820	-18%	131,310
Revenue Bond Proceeds - MPR Project			12,011,031	100%		-100%					12,011,031
Interest Earnings - MPR Construction Fund			5,680	100%	30,613	439%	2,147	-93%	0	-100%	38,440
MPR SASM Expense Reimbursement			93,715	100%		-100%	254,996				348,711
Total Income	1,633,041		14,584,694	793%	2,424,909	-83%	2,765,407	14%	2,993,280	8%	24,401,319
Expense											
Main Plant Equip Capital Expense											
Main Plant Office/ADA Access Proj.											0
Restroom Remodels									75,000		75,000
Dry Weather Primary Influent Pump											
Dry Weather Primary Clarifier											
Influent Grinder											
Undesignated Cap - Plant Related	3,936		6,266		0	-100%	22,956	100%	25,000	9%	58,158
Digester Cover No. 1 Rehab											
Digester Cover No. 2 Rehab											
Digester Cover No. 1 Seismic Retrofit			Deferred								

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

	2010-11	% Diff fr	2011-12	% Diff fr	2012-13	% Diff fr	2013-14	% Diff fr	2014-15	% Diff fr	Total
	Actual	Prior Yr	Actual	Prior Yr	Actual	Prior Yr	Estimated	Prior Yr	Budget	Prior Yr	
Sludge Box Replacement									15,000		15,000
Dissolved Air Flotation Refurbish	Deferred										
SCADA Upgrade & Replacement	Deferred										0
Headworks Concrete Project	Deferred										
Refrigerated Lab Sampler			5,459								5,459
Secondary Clarifier Refurbish											
Plant Water Piping											
Chemical Storage Tanks Replacement											
Gate Valve Replacement Program											
SCADA Master Plan	Deferred										
Aeration Blower Replacement	Deferred										
Main Plant Rehabilitation (MPR) Project											
Asset Condition Assessment	72,134			-100%	140						72,274
MPR Preliminary Design	50,915		74,144	46%				-100%			125,059
MPR Final Design			964,681					-100%			964,681
MPR Environmental Study			59,137					-100%			59,137
MPR Consulting Fees - Financing	14,690		3,660	-75%				-100%			18,350
MPR Consulting Fees - Legal	2,874		12,833	347%	9,213		568	-28%		-94%	25,487
MPR Project - Temporary Office			10,565		16,007		11,893	52%		-26%	38,465
MPR Bond Financing Costs			205,031		-2,767			-101%			202,265
MPR Special Consultant to the Board			28,399		7,114			-75%			35,513
MPR Office Serv/Eng Services Constr			31,288		503,638		151,587	1510%		-70%	686,513
MPR Field Services/Resident Engineering					165,126		237,252	100%		44%	402,378
MPR Updated Operations Manual					31,824		25,318	100%		-20%	57,142
MPR Construction			41,421		6,271,695		2,657,896	15041%		-58%	8,971,012
MPR Operations Assistance					9,984			100%		-100%	9,984
MPR Office/Access Improvements					54,971		68,809	100%		25%	123,780
MPR Public Outreach					43,829			100%			43,829
MPR Other Inspections					11,142			100%			11,142
Total Main Plant Rehab (MPR) Project	140,613		1,431,160	918%	7,121,916		3,153,323	398%		-56%	11,847,011
Total Main Plant Equip Capital Expense	144,548		1,437,426	894%	7,121,916		3,176,279	395%	115,000	-96%	11,995,169
Pumps & Lines Capital											
Tiburon Sewer Line Rehab	20,116		109,240	443%	8,260		227,000	2648%	100,000	-56%	464,616
Pump Station Control Panel Upgrade	Deferred						30,000		80,000	167%	110,000
Undesignated Cap Projects - P & L	7,300		12,898	77%	6,463		0	-100%	100,000	100%	126,662
Belvedere Sewer Line Rehab	27,593		253,155	817%	35,981		310,000	762%	100,000	-68%	726,730
Valve/Wet Well Lid Cover Replacement					18,424		5,716	100%	0	-100%	24,140
Force Main Replacement Program	Deferred								30,000		30,000

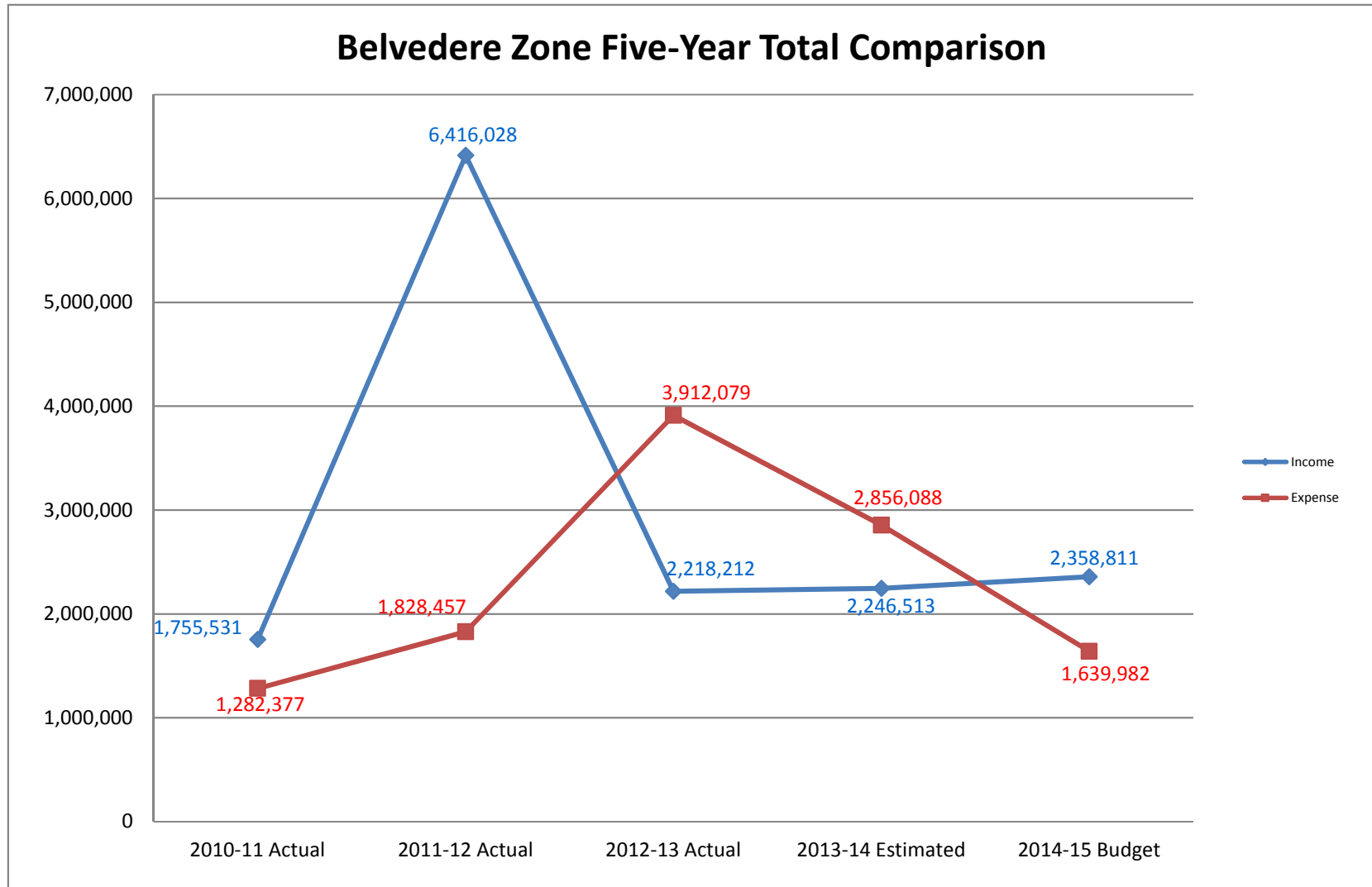
**Sanitary District No. 5 of Marin County
Five-Year Capital Comparison**

	2010-11	% Diff fr	2011-12	% Diff fr	2012-13	% Diff fr	2013-14	% Diff fr	2014-15	% Diff fr	Total
	Actual	Prior Yr	Actual	Prior Yr	Actual	Prior Yr	Estimated	Prior Yr	Budget	Prior Yr	
Install Manholes/Rodholes	23,733			-100%							23,733
Rodder Truck	165,078			-100%							165,078
Lateral Camera	11,805			-100%							11,805
Pump Station Replacement	7,762			-100%							7,762
Pump Stations - Pump Replacement					4,800	100%	0	-100%	50,000	100%	54,800
Pump Station Generator Replacement							30,000	100%	0	-100%	30,000
Station No. 13, 14, Communication									20,000		20,000
Station No. 5 Rebuild/4 Pumps/Generator					11,635	100%	50,000	330%	600,000	1100%	661,635
Stations No. 1 & 4 - Generator/Conduit					30,721	100%	226,731	638%	0	-100%	257,452
Lagood Rd - Install Generator/Conduit					8,838	100%	1,000	-89%	10,000	900%	19,838
Total Pumps & Lines Capital	263,388		375,293	42%	125,122	-67%	880,447	604%	1,090,000	24%	2,734,250
Paradise Cove Capital											
Capital Expansion (Paradise Cove)											
UV Disinfection									50,000		50,000
Generator Replacement	Deferred										
Undesignated Cap - PC Plant Related									10,000		10,000
Total Paradise Cove Capital									60,000		
Vehicle Replacement	21,013			-100%							21,013
Debt Service											
Debt Service - MPR Bond Principle					575,000		440,000		440,000		1,455,000
Debt Service - MPR Bond Interest			137,876		364,903		365,353		363,153		1,231,285
Belvedere WestAmerica Loan Principle	115,000		119,000	3%	123,000	3%	123,000	0%	126,000	2%	606,000
Total Debt Service	115,000		256,876	123%	1,062,903	314%	928,353	-13%	929,153	0%	3,292,285
Total Expense	543,949		2,069,595	280%	8,309,941	302%	4,985,079	-40%	2,194,153	-56%	18,102,716
											0
Change in Working Capital	1,089,092		12,515,098		-5,885,033		-2,219,672		799,127		6,298,613

Sanitary District No. 5 of Marin County

**Five-Year Zone Comparison
FY 2014/2015 - 2019/2020**

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Budget
Income	1,755,531	6,416,028	2,218,212	2,246,513	2,358,811
Expense	1,282,377	1,828,457	3,912,079	2,856,088	1,639,982



	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimated	2014-15 Budget
Income	2,531,658	10,762,743	3,248,600	3,596,174	3,621,256
Expense	2,029,941	2,838,174	6,993,441	5,441,670	3,415,809

