

Corinne W. Wiley, President
Catharine Benediktsson, Vice President
V. William Brady, Secretary

Casey Kawamoto, Director
Claire McAuliffe, Director

**Sanitary District No. 5 of Marin County
Finance & Fiscal Oversight Committee Meeting
at Sanitary District No. 5 of Marin County Meeting Room
2001 Paradise Drive, Tiburon, California
Friday, May 22, 2009 9:00 a.m.**

CALL TO ORDER at 9:15 a.m.

- I. ROLL CALL:** Directors present: Catharine Benediktsson, Vice President
Claire McAuliffe
- Staff present: Robert L. Lynch, District Manager
Samantha Miller, Office/Finance Manager

II. PUBLIC COMMENTS: None

III. NEW BUSINESS:

a. Electronic Banking

Mgr. Lynch reviewed the District's electronic banking procedures with the Committee. The Committee had a few questions that Mgr. Lynch will research and follow up on. The Committee has confidence that the procedures are sufficient.

b. Process for Amending Budget

The Committee discussed with Mgr. Lynch and Mgr. Miller potential processes for amending the District's budget. The Committee discussed the idea of doing the budget amendment either one time at the end of the year, or two times – once halfway through the year, and a second time at the end of the year. This amendment would include adding a column to the budget titled "Budget Amendments," which would include certain items that were originally unbudgeted expenses that the Board then approved during the year (thus amending the budget). The original budgeted amount for these line items would still be listed under the original "Budget" column, and the "Budget Amendments" would be listed in the column next to it, followed by the "Actual" column. The Committee agreed this would be an appropriate procedure for

amending the District's budget every year. The Committee said they would like to discuss this matter with Mr. David Perotti, the District's auditing consultant, as well.

c. Annual Sewer Service Charge Calculations

The Committee discussed the way the commercial sewer service charges are currently calculated, based on Ordinance No. 2005-01 and 2007-01. The Committee maintained that the District should continue to use the current formulas to calculate the commercial sewer service charges, with clarification given to the denominator of the formula, "Annual Residential Flow." The Committee recommends that the average residential flow figure provided by the Marin Municipal Water District be used to determine the denominator. The average residential flow figure provided by MMWD (available on their website) is currently 180 gallons per day, which is 87.83 ccfs per year. The Committee will discuss their recommendation with the Board at the June 9, 2009 Board Meeting.

IV. ADJOURNMENT at 10:42 a.m.

Recorded by Samantha Miller