

Sanitary District No. 5 of Marin County

FY 2020 - 2021 Final Budget

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Prepared by:

Catharine Benediktsson, President

Tod Moody, Vice President

Richard Snyder, Secretary

John Carapiet, Director

Michael Lasky, Director

Tony Rubio, District Manager

Robin Dohrmann, Office Manager

Sanitary District No. 5 of Marin County

Consolidated Budget FY 2020-2021

Income	2019-2020 Budget	2019-2020 Actuals *	2020-2021 Budget	% Diff.	Tib Zone	Belv Zone
Property Taxes	981,933	1,170,871	981,933	0%	981,933	0
Tib Sewer Service Charge Revenue	2,710,600	2,577,392	2,669,839	-2%	2,669,839	0
Belv Sewer Service Charge Revenue	2,319,969	2,199,581	2,315,443	0%	0	2,315,443
Interest	25,000	156,402	156,402	100%	98,674	57,728
Treatment & Collection Fees	200,000	383,726	200,000	0%	128,100	71,900
Paradise Sewer Extension Fees	13,365	-	13,806	3%	13,806	0
Other Income	100	-	100	0%	63	37
Connection & Inpsection Permit Fees	20,000	22,124	22,124	0%	13,958	8,166
SASM Expense Reimbursement	65,000	101,680	101,680	56%	64,151	37,529
Total Budgeted Income	6,335,966	6,611,776	6,461,327	158.4%	3,970,524	2,490,803
Expense						
Operating Expenses	3,689,954	3,774,573	3,902,346 ***	6%	2,523,700	1,378,652
Capital Expenses	3,891,700	2,455,580	3,660,460	-6%	1,453,350	1,357,700
Total Budgeted Expenses	7,581,654	6,230,153	7,562,806	0.0%	3,977,050	2,736,352
Net Ordinary Income	-1,245,689	381,623	-1,101,479	-12%	-6,526	-245,549

* Actual numbers are based on estimates, as of 6.15.2020

*** Operating Expenses include Increased CalPERS Reserve Funding

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

Operating Budget

FY 2020- 2021

Operating Assumptions

Operating Revenue Assumptions:

- Paradise Cove flow represents 2.59% of total flow for District. This percentage reflects Paradise Cove's share of the District-wide revenues
- Tiburon Sewer Service (including Paradise Cove) Charge is \$1,034 per EDU (Equivalent Dwelling Unit)
- Belvedere Sewer Service Charge is \$1,985 per EDU. 60.5% 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 2.5% for FY 2020-2021
- "Other Income" account reflects Outstanding A/R, Private Lateral SSO Reimbursements, CAL-Card incentive payments, and CSRMA PLP Dividends

Operating Expense Assumptions:

- "County fees" account reflects Property Tax Collection fees imposed by County (per SB2557) and annual LAFCO (Local Agency Formation Commission) fees
- Salary categories include 3.3% COLA increase
- PERS Classic Members' Employer Contribution Retirement rate is 14.194%, and Employer-paid Employee Contribution rate is 8.64% for FY 2020-2021
- SD5 PERS Classic Members/Employees are scheduled for 3.00% reimbursement to the District for Employer-paid Employee Contribution rate
- Workers compensation premium based on % composite rate, with an 1.32% experience modification factor
- Paradise Cove operating expense is 2.59% of operating expenses in applicable District-wide categories; this is based on Paradise Cove's average annual percentage of influent flow from the 2019 calendar year
- Belvedere operating expense is 36.91% of main plant-related categories, and 35.95% of expenses that pertain to all three zones; this is based on Belvedere's average annual percentage of influent flow from the 2019 calendar year
- CalPERS Reserve Funding set at 3.5% of CalPERS Market Value Assets, as of 6.30.18

Formulas for Determining Percentage Breakdowns (Operating & Capital)

Belvedere only = 100%

Tiburon only = 100%

Paradise Cove only = 100%

Shared Belvedere : Tiburon = 36.91% : 63.05%

Shared Tiburon : Paradise Cove = 95.96% : 4.04%

Shared Belvedere : Tiburon : Paradise Cove = 35.95% : 61.46% : 2.59%

	2019-2020 Operations Budget	2019-2020 Estimated to Close	2020-2021 Operations Budget	Breakdown by Zone		
				Tib Ops	P.C. Ops	Belv Ops
Operating Income						
Tiburon Sewer Service Charge - Ops	2,454,797	2,336,659	2,523,700	2,421,743	101,957	
Belvedere Sewer Service Charge - Ops	1,396,621	1,324,148	1,400,843	0	0	1,400,843
Other User Fees	24,826	24,826	24,826	24,826	0	0
Interest Earnings	25,000	156,402	156,402	96,125	4,051	56,226
Connection & Inspection Permit Fees	20,000	22,124	22,124	13,597	573	7,954
SASM Expense Reimbursement	65,000	101,680	101,680	64,151	0	37,529
Other Income	100	100	100	61	3	36
Total Income	3,986,344	3,965,939	4,229,670	2,620,503	106,584	1,502,588

	2019-2020 Operations Budget	2019-2020 Estimated to Close	2020-2021 Operations Budget	Breakdown by Zone		
				Tib Ops	P.C. Ops	Belv Ops
Expense						
Administrative Expenses						
Advertising	1,000	300	1,000	615	26	360
Outreach & Newsletter	0	0		0	0	0
Audit & Accounting	33,700	33,700	35,000	21,511	907	12,583
Consulting Fees	100,000	110,000	200,000	122,920	5,180	71,900
Travel & Meetings	15,000	15,000	15,000	9,219	389	5,393
Continuing Education	10,000	10,000	10,000	6,146	259	3,595
County Fees	16,500	16,500	16,500	10,141	427	5,932
Directors Fees	9,000	7,000	9,000	5,531	233	3,236
Dues & Subscriptions	25,000	27,000	34,000	20,896	881	12,223
Elections	0	0	9,000	5,531	233	3,236
Insurance PLP General Liability	41,387	37,423	43,291	26,607	1,121	15,563
PLP (GL) Rating Adjustments	0	-771	0			
PLP (GL) Dividends	0	-9,818	0			
Insurance APIP (Real) Property	17,377	16,214	23,301	14,321	603	8,377
Insurance Damage - Auto	1,435	1,227	1,435	882	37	516
Legal	70,000	50,000	50,000	30,730	1,295	17,975
Office Supplies	7,000	5,000	13,000	7,990	337	4,674
Postage	1,000	1,000	1,000	615	26	360
Pollution Prevention	4,000	2,500	5,000	3,073	130	1,798
Miscellaneous Expense	0	0	0	0	0	0
Total Administrative	352,399	322,275	466,527	286,728	12,083	167,716
Ops & Maintenance Expenses						
Pumps & Lines Maintenance						
Pumps & Lines Maintenance	200,000	115,000	50,000	30,730	1,295	17,975
Emergency Line Repairs	50,000	10,000	50,000	25,000	0	25,000
Total Pumps & Lines Maintenance	250,000	125,000	100,000	55,730	1,300	42,980

	2019-2020 Operations Budget	2019-2020 Estimated to Close	2020-2021 Operations Budget		Breakdown by Zone		
					Tib Ops	P.C. Ops	Belv Ops
Main Plant Maintenance							
Plant Maintenance Supplies	10,000	17,000	15,000		9,464	0	5,537
Plant Maint. Parts & Service	50,000	100,000	100,000		63,090	0	36,910
Janitorial Supplies & Service	6,000	6,000	9,000		5,678	0	3,322
Main Plant Chemicals	105,000	105,000	105,000		66,245	0	38,756
Lab Supplies & Chemicals	15,000	15,000	15,000		9,464	0	5,537
Electrical & Instrument	5,000	5,500	5,000		3,155	0	1,846
Grounds Maintenance	8,000	8,500	5,000		3,155	0	1,846
Main Plant Sludge Disposal	30,000	30,000	40,000		25,236	0	14,764
Main Plant Outfall: SASM	0	0	0		0	0	0
Total Main Plant Maintenance	229,000	287,000	294,000		185,485	0	108,515
Paradise Cove Plant Maintenance							
Paradise Parts & Service	10,000	10,000	10,000		0	10,000	0
Paradise Supplies & Chemicals	5,000	5,000	5,000		0	5,000	0
Paradise Sludge Disposal	8,000	8,000	0		0	0	0
Total Paradise Cove Plant Maintenance	23,000	23,000	15,000		0	15,000	0
Monitoring							
Main Plant Lab Monitoring	45,000	45,000	50,000		31,545	0	18,455
Paradise Cove Monitoring	15,000	15,000	15,000		0	15,000	0
Dilution Study	0	20,000	0		0	0	0
Total Monitoring	60,000	80,000	65,000		31,545	15,000	18,455
Permits/Fees							
Main Plant NPDES Renewal	0	7,295	0		0	0	0
Permits/Fees - General	40,000	55,000	41,000		25,867	0	15,133
Paradise Cove Permits/Fees	8,000	7,000	8,000		0	8,000	0
Paradise Cove NPDES Renewal	0	0	40,000		0	40,000	0
Total Permits/Fees	48,000	69,295	89,000		25,867	48,000	15,133

	2019-2020 Operations Budget	2019-2020 Estimated to Close	2020-2021 Operations Budget	Breakdown by Zone		
				Tib Ops	P.C. Ops	Belv Ops
Truck Maintenance						
Fuel	8,000	10,000	8,000	4,917	207	2,876
Truck Maintenance	5,000	5,000	8,000	4,917	207	2,876
Total Truck Maintenance	13,000	15,000	16,000	9,834	414	5,752
Total Ops & Maintenance Expenses	623,000	599,300	579,000	308,460	79,714	190,836
Salaries & Benefits						
Salaries	1,153,504	1,031,274	1,143,549	702,825	29,618	411,106
Overtime	100,000	130,000	100,000	61,460	2,590	35,950
Standby Pay	69,428	70,000	72,450	44,528	1,876	26,046
Employee Incentives	40,000	20,000	45,000	27,657	1,166	16,178
Vacation Buyout	25,000	25,000	25,000	15,365	648	8,988
Payroll Taxes	94,891	94,891	98,212	60,361	2,544	35,307
Payroll/Bank Fees	5,500	5,500	5,500	3,380	142	1,977
Car Allowance	6,000	6,000	6,000	3,688	155	2,157
PERS Retirement						
PERS Monthly Contributions	147,885	147,885	253,061	155,531	6,554	90,975
PERS Replacement Benefit Fund (RLL)	0	0	0	0	0	0
PERS UAL Payment	20,000	132,420	20,000	12,292	518	7,190
SD5 Retirement Trust	286,555	286,555	313,250	192,523	8,113	112,613
Total PERS Retirement	454,440	566,860	586,311	360,347	15,185	210,779
Employee Health, Dental, Vision, Life Ins., & LT	217,176	171,323	200,653	123,322	5,197	72,135
Retiree Health	79,551	75,720	80,994	49,779	2,098	29,117
CERBT/OPEB Current Employee Contri	70,200	70,200	72,400	44,497	1,875	26,028
Workers Comp Insurance	29,365	33,500	50,250	30,884	1,301	18,065
Total Salaries & Benefits	2,345,054	2,300,268	2,486,319	1,528,092	64,396	893,832

	2019-2020 Operations Budget	2019-2020 Estimated to Close	2020-2021 Operations Budget		Breakdown by Zone		
					Tib Ops	P.C. Ops	Belv Ops
Other Operating Expenses							
Data/Alarms/IT Support & Licensing	80,000	85,000	80,000		49,168	2,072	28,760
Safety	20,000	20,000	20,000		12,292	518	7,190
Personal Protection Equipment/Uniforms	15,000	10,000	15,000		9,219	389	5,393
Telephone							
Main Plant Telephones	11,000	11,000	11,000		6,940	0	4,060
Paradise Cove Telephones	4,000	4,000	4,000		0	4,000	0
Pumps & Lines Telephones	7,000	7,000	7,000		6,717	283	0
Total Telephone	22,000	22,000	22,000		13,657	4,283	4,060
Utilities							
Water	4,000	5,200	5,000		3,155	0	1,846
Main Plant Utilities	180,000	180,000	180,000		113,562	0	66,438
Paradise Cove Utilities	13,500	13,500	13,500		0	13,500	0
Pump Station Utilities	35,000	35,000	35,000		21,511	907	12,583
Total Utilities	232,500	233,700	233,500		138,228	14,407	80,866
Total Other Operating Expenses	369,500	370,700	370,500		222,564	21,668	126,269
Total Operating Expense	3,689,954	3,592,543	3,902,346		2,345,840	177,860	1,378,652

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

Capital Budget

FY 2020- 2021

Capital Assumptions

Capital Revenue Assumptions:

- Secured Property Tax (TEETER) is a general revenue of the District (Tiburon zone only) and is subject to CA State tax shifts
- Supplemental property tax applies (Tiburon zone only) as homes are re-valued and sold
- Excess ERAF (Educational Revenue Augmentation Fund) reimbursement is announced mid-year
- HOPTR = Home Owner Property Tax Relief
- Belvedere capital income is set at 60.6% of its sewer service charge revenue to meet reserve/fund policy requirements
- Paradise Drive Sewer Line Extension Fee income estimated: 1 homes @ \$12,838.01 (3.0% CPI Increase) each

Capital Expense Assumptions:

- New capital projects are indicated in notes
- Supplemental property tax applies (Tiburon zone only) as homes are re-valued and sold
- Excess ERAF (Educational Revenue Augmentation Fund) reimbursement is announced mid-year
- HOPTR = Home Owner Property Tax Relief
- Belvedere capital income is set at 39.5% of its sewer service charge revenue to meet reserve/fund policy requirements
- Paradise Drive Sewer Line Extension Fee income estimated: 1 home @ \$13,805.63 (3.3% CPI Increase) each; Vogt Extended Sewer Line Fee estimate is \$3,2060.25 (5.0% Negotiated annual increase) each
- Belvedere capital expense is 36.85% of total main plant-related expenditures, based on Belvedere's average annual percentage of influent flow from the 2018 calendar year
- Tiburon capital expense is 63.15% of total main plant-related expenditures, based on Tiburon's average annual percentage of influent flow from the 2018 calendar year
- The remaining (bond payments only) Tiburon Main Plant Rehabilitation (MPR) expense is 64.78% of the total project-related expenditures, based on the MPR Bond split
- The remaining (bond payments only) Belvedere Main Plant Rehabilitation expense is 35.22% of the total project-related expenditures, based on the MPR Bond split

2019-2020 Capital Budget	2018-2019* Estimated to Close	2020-2021 Capital Budget		Breakdown by Zone		
				Tib Cap	P.C. Cap	Belv. Cap

Capital Income

Property Taxes

Property Tax Current Secured - Capital

Prop Tax Current Unsecured

Supplemental Assessment Current

Supplemental Assessment Redm

Supplemental Unsecured

Prop Tax Prior Unsecured

Excess ERAF

HOPTR

Other Tax (Unitary, RR, Misc.)

Total Property Taxes

700,000	783,922	700,000		671,720	28,280	0
13,000	15,490	13,000		12,475	525	0
15,000	13,149	15,000		14,394	606	0
500	620	500		480	20	0
100	100	100		96	4	0
0	624	0		0	0	0
250,000	347,087	250,000		239,900	10,100	0
3,333	3,169	3,333		3,198	135	0
0	6,710	0		0	0	0
981,933	1,170,871	981,933	0%	942,263	39,670	0

Tiburon Sewer Service Charge - Capital

Belvedere Sewer Service Charge - Capital

Connection Fees

Collection

Treatment

Total Connection Fees

Paradise Drive Sewer Line Extension Fees

Total Capital Income

230,977	215,907	121,313	75%	116,412	4,901	0
923,348	875,433	914,600	3%	0	0	914,600
100,000	174,088	100,000	22%	61,460	2,590	35,950
100,000	209,638	100,000	22%	61,460	2,590	35,950
200,000	383,726	200,000	22.2%	122,920	5,180	71,900
13,365	0	13,806	4%	0	13,806	0
2,349,622	2,645,937	2,231,652	10.6%	1,181,595	63,557	986,500

2019-2020 Capital Budget	2019-2020 Estimated to Close	2020-2021 Capital Budget		Breakdown by Zone		
				Tib Cap	P.C. Cap	Belv. Cap

Capital Expenditures

Main Plant Equip Capital Expense

LED Lighting Upgrades	0	0	0	0	0	0
Boiler Replacement	0	2,100	0	0	0	0
Screw Press Poly Blend Redundancy	0	0	15,000	9,464	0	5,537
Odor Control Upgrades	0	0	0	0	0	0
Headworks Grinder Replacement	15,000	19,500	15,000	9,464	0	5,537
SCADA Upgrade & Replacement	0	1,977	0	0	0	0
Flare Rehabilitation	50,000	0	0	0	0	0
Underground Pipe & Valve Replacement	200,000	12,308	0	0	0	0
Maintenance Shop Replacement/Ops Control	0	0	0	0	0	0
Generator Control Panel	0	0	35,000	22,082	0	12,919
Cl2 Flash Mixer	0	0	15,000	9,464	0	5,537
Office, Bath & Breakroom Floor Replacement	0	0	15,000	9,464	0	5,537
Portable Fuel Storage Tank	0	0	15,000	9,464	0	5,537
Total Main Plant Equip Capital Expense	265,000	35,884	110,000	69,400	0	40,600

	2019-2020 Capital Budget	2019-2020 Estimated to Close	2020-2021 Capital Budget	Breakdown by Zone		
				Tib Cap	P.C. Cap	Belv. Cap
Pumps & Lines Capital				⤴ Relevant Splits ⤵		
Tiburon Sewer Line Rehab	600,000	725,149	0	0	0	0
Pump Station Control Panel Upgrades	40,000	37,178	0	0	0	0
Lateral Camera	0	196	0	0	0	0
Belvedere Sewer Line Rehab	600,000	891,909	0	0	0	0
PS Pump & Valve Replacement Program	50,000	52,248	50,000	25,000	0	25,000
PS Generator Replacement	20,000	16,123	0	0	0	0
Tiburon (Mar West) PS#5, Phase I	0		0	0	0	0
Mar West PS#5, Phase II Construction	0		0	0	0	0
Force Main Rehab - Multiple Sites	400,000	0	700,000	700,000	0	0
Belvedere Pump Station #13 & #14, Communication Project	0	9,200	0	0	0	0
Cove Rd. Force Main Replacement - Engineering	0	14,250	0	0	0	0
Cove Rd. Force Main Replacement - Construction, Ph. I	600,000	0	1,200,000	0	0	1,200,000
Man Hole Rehabilitation	0	997	70,000	50,000	0	20,000
100kw Portable Generator Replacement	0	0	75,000	37,500	0	37,500
Vactor Truck	300,000	0	0	0	0	0
Tiburon Pump Station Communications (Radio) Upgrade Project	0	1,240	0	0	0	0
Total Pumps & Lines Capital	2,610,000	1,748,489	2,095,000	812,500	0	1,282,500
Paradise Cove Capital						
P.C. Communications Upgrade	20,000	0	0	0	0	0
P.C. Sewer Line Rehab Project	0	0	500,000	0	500,000	0
P.C. Influent Wet Well Access Replacement	25,000	0	0	0	0	0
P.C. Plant Grading Replacement - Fiberglass	0	0	20,000	0	20,000	0
P.C. Flow Meter Replacement	10,000	0	0	0	0	0
P.C. Painting at Plant	75,000	0	0	0	0	0
P.C. UV Disinfection	0	0	0	0	0	0
Total Paradise Cove Capital	130,000	0	520,000	0	520,000	0

	2019-2020 Capital Budget	2019-2020 Estimated to Close	2020-2021 Capital Budget		Breakdown by Zone		
					Tib Cap	P.C. Cap	Belv. Cap
Undesignated Capital							
Undesignated Cap - Main Plant	25,000	0	25,000		15,773	0	9,228
Undesignated Cap - Paradise Cove Plant	10,000	0	10,000		0	10,000	0
Undesignated Cap - P&L	50,000	32,480	50,000		25,000	0	25,000
Total Undesignated Capital	85,000	32,480	85,000	0%	40,773	10,000	34,228
Debt Service							
Debt Service - MPR Bond Principal	470,000	470,000	0	2%	0	0	0
Debt Service - MPR Bond Interest	330,650	167,675	0	-3%	0	0	0
Debt Service - MPR Bond REFI Principal	0	0	660,000	2%	427,548	0	232,452
Debt Service - MPR Bond REFI Interest	0	0	190,457	-3%	123,378	0	67,079
Total Debt Service	801,700	638,725	850,457	0.9%	680	0	370
Total Capital Expenditures	3,891,700	2,455,580	3,660,460	36.7%	923,350	530,000	1,357,700

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

Capital Improvement Program

FY 2020- 2021 – FY2029/2030

SUMMARY OF CAPITAL IMPROVEMENT PROGRAM

Project Descriptions	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	TOTAL
Main Plant	290,000	135,000	90,000	75,000	300,000	540,000	540,000	240,000	40,000	210,000	2,460,000
Tiburon Pumps & Lines	1,239,450	837,500	375,000	625,000	625,000	775,000	1,125,000	425,000	375,000	425,000	6,826,950
Belvedere Pumps & Lines	1,420,550	1,307,500	700,000	320,000	300,000	535,000	550,000	535,000	1,050,000	315,000	7,033,050
Paradise Cove	140,000	530,000	35,000	60,000	10,000	70,000	35,000	10,000	110,000	10,000	1,010,000
MPR Debt Service + 2020 Refi	638,675	850,457	752,360	752,790	752,848	752,534	751,848	750,790	749,360	752,496	7,504,158
TOTAL	3,728,675	3,660,457	1,952,360	1,832,790	1,987,848	2,672,534	3,001,848	1,960,790	2,324,360	1,712,496	24,834,158

MAIN PLANT CAPITAL IMPROVEMENT PROGRAM

M.P. Project Description	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	TOTAL
Screw Press Poly Blend Redundancy		15,000									15,000
Dry Weather Influent Pump				35,000						35,000	70,000
Wet Weather Influent Pump					60,000					60,000	120,000
Flare Rehabilitation	50,000										50,000
Headworks Grinder Replacement	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	150,000
Maintenance Shop Replacement/Ops Control						500,000	500,000				1,000,000
Underground Pipe and Valve Replacement	200,000										200,000
(Utility) Truck Purchase			50,000							75,000	125,000
Emergency Outfall Replacement											0
Aeration Basin Diffuser Upgrade					200,000						200,000
Emergency Generator Replacement								200,000			200,000
Generator Control Panel		35,000									35,000
Cl2 Flash Mixer		15,000									15,000
Office + Bath Room Floor Replacement		15,000									15,000
Portable Fuel Storage Tank		15,000									15,000
MPR Bond Refi		850,457	752,360	752,790	752,848	752,534	751,848	750,790	749,360	752,496	6,865,483
MPR Bond Payment	638,675										638,675
Undesignated Capital Projects	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Treatment Plant Total	928,675	985,457	842,360	827,790	1,052,848	1,292,534	1,291,848	990,790	789,360	962,496	9,964,158

MAIN PLANT CAPITAL IMPROVEMENT PROJECTS

Main Plant Project Name	DESCRIPTION
Odor Control Upgrade	This Project will evaluate current odor control system and vulnerabilities and also provide for options to replace, add to or enhance the current system.
Dry Weather Influent Pump	These funds will be used to purchase one new dry weather influent pump. 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. These were not part of the MPR project.
Headworks Grinder Replacement	These funds will be used to replace grinders that have a usefule life of 5-10 years. Grinders were not replaced during MPR Project only the cutting cartridges were replaced.
Truck Purchase	These funds will be used to replace the Utility truck from the current fleet of vehicles.
Emergency Outfall Rehabilitation	This project will consist of rehabilitating the abandoned effluent outfall pipe in order to have it available for use during emergency situations. Emergency Preparedeness
Waste Gas Burner Rehabilitation	Tiger mag flow meters with Krohne flow meters. These were not part of the MPR project. This project will evaluate current waste gas burner system and will be enhanced or replaced, dependent on evaluation report.
Aeration Basin Diffuser Upgrade	This project consists of replacing the current diffusers in the off line aeration basin with new style diaphragm type diffusers like the online aeration basin this did not get upgraded during the MPR project
Underground Pipe & Valve Rehabilitation	These funds will be used for the replacement of non-working valves and rusted-out pipes in the shipping/receiving area, as well as next to the secondary clarifiers, as identified during the MPR Project.
Maint Shop/Replacement/Ops Control Room	This project will consist of replacing a 35+ y.o. corrugated metal maintenance shop, not rehabbed during the MPR Project. Consideration will be given to making the building 2 stories for a a new operator/maintenance control room.
Sludge Box Replacement	Replacement of Biosolids container, used for hauling bio-solids to Redwood landfill.
Emergency Generator Replacement	This project will consist of replacing the Main Plant Emergency Generator. These were not part of the MPR project. Generator is currently serviceable but planning and budgeting needs to be in line for 2024/25.
Outfall Difuser Upgrades	Current condition of outfall is serviceable. Outfall is inspected every 5 years and must budget a reasonable amount for repairs or upgrades, as determined by future reports.
Undesignated Capital Projects	These funds will be used for unforeseen projects, which may come up after the MPR project is complete.
MPR Bond	Main Plant Rehabilitation Completed in 2014 - Bond Payments to show true annual CIP projections.

TIBURON CAPITAL IMPROVEMENT PROGRAM

<i>Tiburon Project Description</i>	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	TOTAL
Sewer Line Rehabilitation Program	600,000		325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	3,200,000
Pump and Valve Replacement Program	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Communications Upgrade Project											0
Force Main Rehabilitation- Multiple Sites	400,000	700,000		200,000	200,000	350,000	700,000				2,550,000
Man Hole Rehabilitation		50,000		50,000		50,000		50,000		50,000	250,000
Flow Meter Upgrade Project					50,000		50,000				100,000
Vactor Truck	189,450										189,450
100kw Portable Genset		37,500									37,500
Undesignated Capital Projects	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
<i>Tiburon Total</i>	1,239,450	837,500	375,000	625,000	625,000	775,000	1,125,000	425,000	375,000	425,000	6,826,950

TIBURON ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

Tiburon Zone Pumps & Line Project Name	DESCRIPTION
Sewer Line Rehabilitation Program	These funds will be used for the ongoing Board approved 10 year sewer rehabilitation program. 10,137 lf of pipe remain to be rehabbed/replaced from the Harris Report.
Pump Station Pump and Valve Replacement Program	The District has 24 pump stations with 2-3 pumps in each station. The life expectancy for these pumps are 7-10 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 generators located at many of the Pump Stations. Some generators were installed between 1980 - 1983. These generators (in most cases) are located along the waterfront. The salt air has wreaked havoc on some of these generators; All have been replaced as of 7/1/2018
Pump Station Control Panel - Upgrade	These funds will be used for replacement of control panels at the District Pump Stations. The control panels are of various ages, of which most are extremely old/obsolete. / With the exception of stations #6 & #7, which are furthest away from marine conditions, all SD5 tiburon control panels have been replaced as of 7/1/2018
Man Hole Rehabilitation	This project will consist of rehabilitating or replacing man holes in the Tiburon area that have have defeciencias due to hydrogen sulfide deterioration.
CCTV Sewer System New PACP Data	This project will consist of retelevising the entire collection system in order to provide updated information regarding the condition of the system and to assist in establishing a new CIP project regarding sewer line rehabilitation
Station No.5 Replacement	<p>This is a phased project of upgrading the main pump station in the Tiburon Zone:</p> <p><i>Phase I</i> has been completed, which replaced the motor control center/electrical controls and the installation of a diesel powered standby emergency generator.</p> <p><i>Phase II</i> has also been completed, which converted the dry-pit configuration into a wet-pit configuration, thus eliminating the need for dry-pit centrifugal pumps (which are now obsolete). The old pumps were replaced with 2 new submersible flygt pumps for standarization with District requirements. This also eliminated a confined-space entry situation.</p> <p><i>Phase III</i> consists of rehabilitating the force main servicing this site. It is the last phase of this project anticipated around 2024</p>
Flow Meter Installation Project	This project will consist of installing flow meters at certain corresponding pump stations to record flows from each site. This will assist with flow monitoring and assist in the District's continued effort to reduce I&I.
Vactor Truck Purchase	This purchase will allow the District to clean sewer lines more frequently at typical "hot spot" areas (e.g., downtown area, Pt. Tiburon, Tiburon Blvd., Peninsula, San Rafael Ave., etc.). SD5 will also to perform more frequent cleaning at the Main Plant grit chamber, headworks and split box, as well as pump and transport solids from Paradise Cove back to the Main Plant. Recycle Water will be used for sewer cleaning activities
Force Main Rehabilitation Project	This project will consist of rehabilitating several force mains in the Tiburon Zone. Station #2, #3, #6 & #7
Pump Station Communications Project	Phase I completed. Master radio at the Main Plant has been upgraded, as well as the radio at Station #5. As new control panels come on-line in the Tiburon Zone, funds will be needed to bring the remaining 8 sites into the Main Plant communication network.
Undesignated Capital Projects	These funds are for unforeseen problems within the collection system.

BELVEDERE CAPITAL IMPROVEMENT PROGRAM

Belvedere Project Description	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	TOTAL
Sewer Line Rehabilitation Program	600,000		250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,600,000
Pump and Valve Replacement Program	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Pump Station Control Panel - Upgrade	40,000						150,000				190,000
Pump Station - Generator Replacement #1 & #2	20,000		100,000								120,000
Cove Rd. Force Main Rehabilitation Project	600,000	1,200,000									1,800,000
Force Main Replacement (multiple sites)						200,000		200,000	750,000		1,150,000
Power Feed Improvement Project (BPS #9, #10, #11)			300,000								300,000
Vactor Truck	110,550										110,550
San Rafael Ave Diverter Line Install							100,000				100,000
Flow Meter Install Project						15,000		15,000		15,000	45,000
100kw Portable Genset		37,500									37,500
Man Hole Rehabilitation		20,000		20,000		20,000		20,000			80,000
Undesignated Capital Projects	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Belvedere Total	1,420,550	1,307,500	700,000	320,000	300,000	535,000	550,000	535,000	1,050,000	315,000	7,033,050

BELVEDERE ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

Belvedere Zone Pumps & Line Project Name	DESCRIPTION
Sewer Line Rehabilitation Program	These funds will be used for the ongoing Board approved 10-year sewer rehabilitation program. 7,644 lf of pipe remain to be rehabbed/replaced from the Harris Reports.
Program	The District has 24 pump stations with 2-3 pumps in each station. The life expectancy for these pumps are 7-10 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 stations with single-phase power with capacitors installed in the panel to generate three-phase power. The District is replacing the generators to new standardized control panels. To date - station #15, 14,13,12,5 & 3 control panels have been replaced. Need to purchase panels for #2 & #7
Pump Station Generator Replacement	Standby generators at the Belvedere pump stations were installed in the early 1980. Station #3 Generator recently replaced need to replace station #1 & #2 Generators
Pump Station Comm. Upgrade Project	These funds will be used to provide alarming and communication back to the Main Plant SCADA system, The new communication equipment will be standardized
Cove Rd. Force Main Replacement	These fund will be used to replace 2107 lf of 10' force main. The force main has blown out on two occasions prior to 2005. According to previous Staff, it was difficult to find good pipe material to connect to, when making the repair. Recently the forcemain was compromised as a result of a 3rd party. Same issue was encountered when repairing. The current pipe size also lacks capacity during major wet weather events.
Lagoon Rd. Power Feed Improvement Project	Lagoon Rd. has 3 pump stations which pump sewage to one another. These station have no back-up power. These funds would be available to purchase a generator and install power conduits to connect all three stations in order to provide immediate back up power to these sites and it also reduce staff overtime. Emergency preparedness
Flow Meter Installation Project	This project will consist of installing flow meters at certain corresponding pump stations to record flows from each site. This will assist with flow monitoring and assist District's continued effort to reduce I&I.
San Rafael Ave. Diverter Project	This project will consist of evaluating current flows and collection system capacity at the intersection of Westshore and San Rafael Ave., feeding into TPS #3.
Manhole Rehabilitation Project	This Project will consist of rehabilitating or replacing man holes in the Tiburon area that have have defeciencies due to hydrogen sulfide deterioration.
CCTV Sewer System	This project will consist of retelivziing the belvedere collection system in order to get an updated condition of the sewer system and to assist in establishing an updated CIP program for sewer rehabilitation projects.
Undesignated Capital Projects	These monies are for unforeseen problems within the collection system.

PARADISE COVE PLANT CAPITAL IMPROVEMENT PROGRAM

Paradise Cove Project Description	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	TOTAL
Paradise Sewer Line Rehab Project		500,000									500,000
Grit Removal Project				50,000							50,000
Plant Grating Replacement- Fiberglass		20,000									20,000
Communications Upgrade	20,000										20,000
Influent Wet Well Access Replacement	25,000										25,000
Flow Meter Replacement	10,000										10,000
UV Disinfection						60,000					60,000
Pump Replacement Program			25,000				25,000				50,000
Paint Treatment Plant	75,000								100,000		175,000
Undesignated Capital Projects	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
Paradise Cove Total	140,000	530,000	35,000	60,000	10,000	70,000	35,000	10,000	110,000	10,000	1,010,000

PARADISE COVE ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

<i>Paradise Cove Project Name</i>	<i>DESCRIPTION</i>
Influent Pump Replacement Program	Currently there are 6 grinder-style pumps in service at ParadiseCove. Each has a usefule life of 7-10 years. This program is established to replace pumps as needed; not all at once.
Package Plant Coating	Due to its close proximty to the bay, the metal package-plants require marine coatings every 7-10 years.
Influent Well Access Cover Replacement	This project consists of replacing the current access covers with fixed, mounted, flush-to-the-ground, traffic-rated, as there is limited space at the Paradise Cove Plant.
Blower Replacement	The current blowers were installed as part of the 2009 start-up of the upgraded plant. They have a useful life of 7-15 years. SD5 must begin to replace them soon.
Plant Grating Replacement	This project will consist of replacing the current grating with non-rusting fiberglass grating.
Grit Removal Project	This project will consist of evaluating the Paradise Cove Plant for possible grit removal systems in order to prolong the life of the pumps.
UV Disinfection	Possible installation of UV disinfection, which would eliminate the transportation of chemicals to the Paradise Cove plant. Will need a feasibility study. Language included in current permit for future installation date, if feasible.
Undesignated Capital Projects	These funds will be used for unforeseen projects.

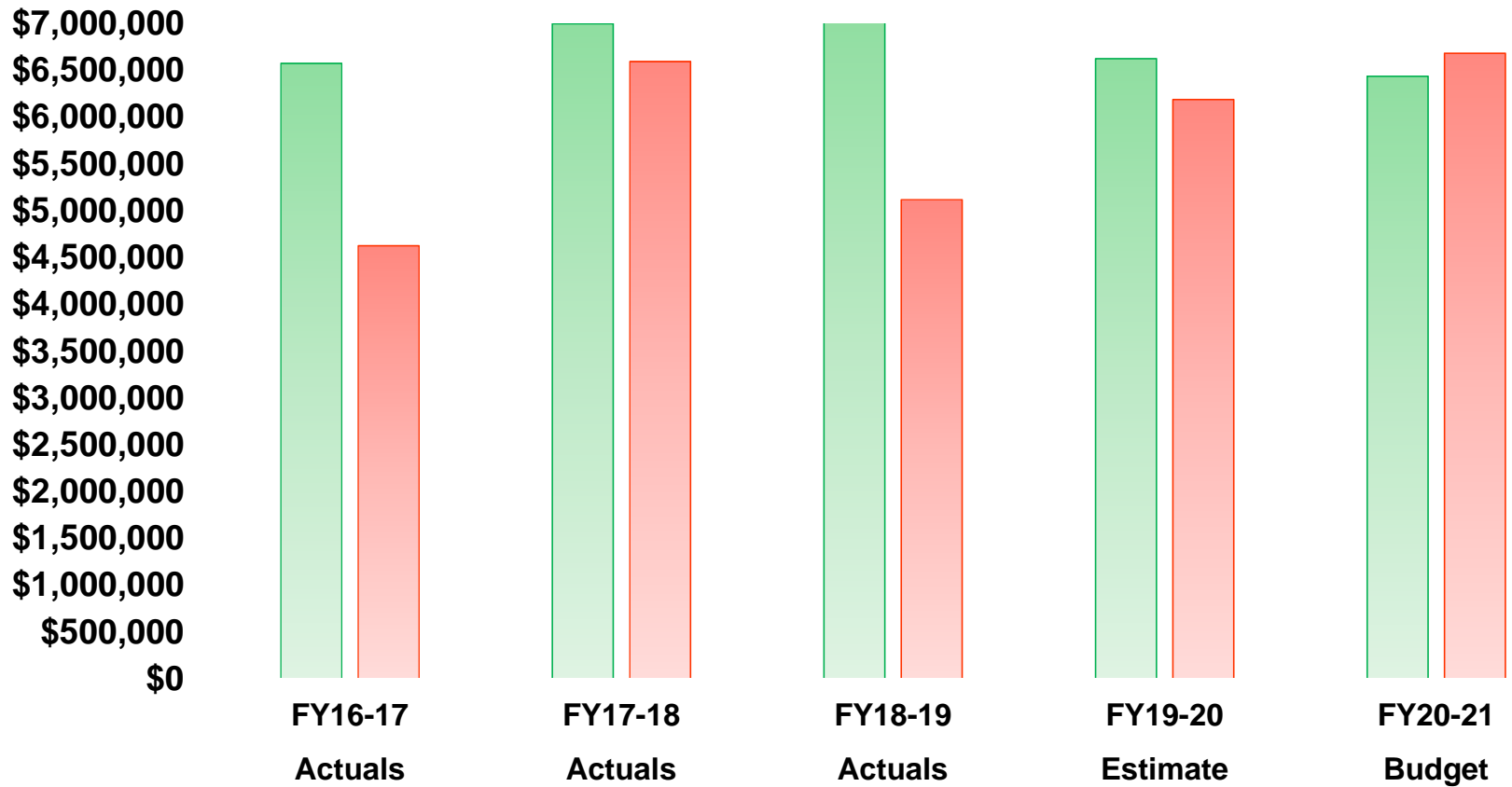
Sanitary District No. 5 of Marin County

Five-Year History: Detailed Comparison

FY 2016/2017 – FY2020/2021

	Actuals FY16-17	Actuals FY17-18	Actuals FY18-19	Estimate FY19-20	Budget FY20-21
Total Income	\$6,574,936	\$6,997,488	\$7,175,660	\$6,625,240	\$6,437,218
Total Expenses	\$4,625,826	\$6,594,287	\$5,119,156	\$6,187,349	\$6,683,790

SD5 Five-Year Total Comparison



	Actuals FY15-16	Actuals FY16-17	Actuals FY17-18	Actuals FY18-19	Estimate FY19-20	Budget FY20-21
Ordinary Income/Expense						
Income						
5000 · Property Taxes						
5001.2 · Prop Tax Current Secured - Cap	703,836.84	692,382.26	747,671.64	802,789.43	783,922.38	700,000.00
5002 · Prop Tax Current Unsecured	13,588.06	13,791.23	13,400.78	14,602.17	15,490.09	13,000.00
5003 · Prop Tax Prior Unsecured	506.72	557.01	790.81	577.23	623.98	0.00
5006 · Suppl Unsecured	215.73	226.61	914.69	153.53	100.00	100.00
5041 · Suppl Assessment - Current	836.53	15,480.13	18,450.91	17,833.96	13,148.76	15,000.00
5043 · Suppl Assessment - Redemption	-554.64	3,757.96	0.00	576.94	620.44	500.00
5046 · Excess ERAF	260,418.38	317,953.45	322,493.70	368,831.93	347,087.15	250,000.00
5280 · HOPTR	3,886.46	3,802.18	3,773.58	3,748.37	3,168.64	3,333.00
5483 · Other Tax (Unitary, RR, Misc.)			5,970.54	6,809.63	6,709.84	
Total 5000 · Property Taxes	982,734.08	1,047,950.83	1,113,114.03	1,215,923.19	1,170,871.28	981,933.00
5007 · Sewer Service Charge						
5007.1 · Sewer Service - Tiburon Ops	2,370,931.70	2,130,009.00	1,782,023.48	2,013,740.49	2,336,658.78	2,523,700.00
5007.5 · Sewer Service - Tiburon Cap	343,327.50	674,081.48	945,393.11	461,737.65	215,906.77	121,313.36
5007.2 · Sewer Service-Belv Ops	1,073,486.00	997,893.32	1,102,361.07	1,359,848.48	1,324,147.92	1,400,842.98
5007.3 · Sewer Service-Belv Cap	1,260,179.00	1,344,579.28	1,258,777.49	960,118.22	875,433.35	914,599.97
5007.4 · Other User Fees	25,022.80	26,067.14	24,826.00	228,464.88	24,826.00	42,021.76
Total 5007 · Sewer Service Charge	5,072,947.00	5,172,630.22	5,113,381.15	5,023,909.72	4,776,972.82	5,002,478.07
5201 · Interest						
5201.1 · Interest County of Marin	0.00	65.95	323.86	1,778.65	0.00	0.00
5201.2 · Interest LAIF	34,201.85	74,341.81	156,338.13	303,511.86	156,401.78	156,401.78
Total 5201 · Interest	34,201.85	74,407.76	156,661.99	305,290.51	156,401.78	156,401.78
5900.3 · Connection Fees						
5900.30 · Connection Permit Fees	2,400.00	4,400.00	9,500.00	5,250.00	7,750.00	7,500.00
5900.31 · Collection	35,293.00	68,448.00	248,652.00	196,705.00	174,088.00	100,000.00
5900.34 · Treatment	47,623.00	86,682.00	257,826.00	320,389.00	209,638.00	100,000.00
Total 5900.3 · Connection Fees	85,316.00	159,530.00	515,978.00	522,344.00	391,476.00	207,500.00
5900.4 · Inspection Permit Fees	8,520.00	17,150.00	16,700.00	22,990.00	14,374.00	10,000.00
5900.5 · SASM Expense Reimb.	78,280.00	102,988.24	83,300.61	85,202.00	101,680.12	65,000.00
5900.7 · Nextel Lease	0.00	0.00	0.00	0.00	0.00	0.00
5900.9 · Other Income	241,038.00	279.17	0.00	0.00	100.00	100.00
5900.10 · Paradise Sewer Line Ext. Fees	22,678.00	0.00	0.00	0.00	13,364.59	13,805.62
Total Ops & Capital Income	6,525,715.00	6,574,936.00	6,997,488.00	7,175,660.00	6,625,240.00	6,437,218.09

Expense	Actuals FY15-16	Actuals FY16-17	Estimate FY17-18	Estimate FY18-19	Budget FY18-19	Budget FY18-19
6000 · Administrative Expenses						
6001 · Advertising	625.00	65.00	171.24	1,428.77	300.00	1,000.00
6002 · Outreach & Newsletter	0.00	0.00	0.00	0.00	0.00	1,000.00
6008 · Audit & Accounting	27,745.00	30,548.58	25,666.11	25,052.03	33,700.00	35,000.00
6017 · Consulting Fees	75,529.55	94,145.84	130,145.58	101,260.61	110,000.00	200,000.00
6018 · Travel & Meetings						
6018.1 Travel & Meetings - Other	5,221.14	5,113.36	6,905.03	6,133.68	8,000.00	8,000.00
6018.2 · Standby Mileage Expense Reimb	6,447.30	6,786.64	6,377.62	7,765.05	7,000.00	7,000.00
Total 6018 · Travel & Meetings	11,668.44	11,900.00	13,282.65	13,898.73	15,000.00	15,000.00
6020 · Continuing Education	8,060.27	3,744.23	5,282.98	4,772.91	10,000.00	10,000.00
6021 · County Fees	12,460.94	15,690.49	16,702.69	17,230.26	16,500.00	16,500.00
6024 · Director Fees	6,800.00	6,700.00	6,500.00	5,700.00	7,000.00	9,000.00
6025 · Dues & Subscriptions	7,622.67	10,993.46	10,521.21	10,611.10	27,500.00	30,000.00
6026 · Elections	8,253.75	230.24	0.00	2,199.28	0.00	9,000.00
6033 · 2 PLP General Liability	33,805.12	23,352.91	11,453.45	29,353.50	37,423.00	43,291.09
PLP (GL) Rating Adjustments	8,389.00	-4,233.00	-4,240.00	-4,235.00	-771.00	0.00
PLP (GL) Dividends	-10,383.00	-7,977.00	-8,962.00	-8,567.00	-9,818.00	0.00
6033 · 1 Alliant Public Entity Phys Damage (Realty)	9,592.00	12,406.00	10,745.00	12,984.00	16,214.00	23,301.00
6033 · 3 (APD) Physical Property - Auto	973.00	1,248.00	1,231.00	1,342.00	1,227.00	1,435.00
6039 · Legal	65,300.99	75,666.07	54,668.73	40,527.88	50,000.00	50,000.00
6047 · Office Supplies	6,989.46	6,015.77	10,667.61	3,596.03	5,000.00	13,000.00
6056 · Postage	587.30	863.93	386.56	646.67	1,000.00	1,000.00
6059 · Pollution Prevention/Public Edu	3,374.18	2,863.31	2,346.80	4,141.94	2,500.00	5,000.00
6065 · Miscellaneous Expense	0.00	1,554.05	0.00	151.00	31.34	0.00
Total 6000 · Administrative Expenses	277,393.67	285,777.88	286,569.53	262,094.71	322,806.77	463,527.52
7000 · Ops & Maintenance Expenses						
7010 · Pumps & Lines Maintenance						
7011 · Pumps & Lines Maintenance	190,845.79	248,143.93	184,139.63	167,193.31	115,000.00	50,000.00
7013 · Emergency Line Cleaning	0.00	50,644.22	84,393.61	46,160.51	10,000.00	50,000.00
7015 · Inflow & Infiltration Study	0.00	0.00	0.00	0.00	0.00	0.00
Total 7010 · Pumps & Lines Maintenance	190,845.79	298,788.15	268,533.24	213,353.82	125,000.00	100,000.00
7020 · Main Plant Maintenance						
7021 · Plant Maintenance Supplies	8,182.08	5,718.58	9,408.58	7,971.94	17,000.00	15,000.00
7022 · Plant Maint. Parts & Service	49,162.51	40,448.84	58,224.01	47,313.85	100,000.00	100,000.00
7023 · Janitorial Supplies & Service	6,782.15	5,430.65	4,218.03	7,440.41	6,000.00	9,000.00
7024 · Main Plant Chemicals	94,877.34	75,920.48	102,771.14	97,497.63	105,000.00	105,000.00
7025 · Lab Supplies & Chemicals	44,137.12	65,830.16	56,438.21	18,902.70	15,000.00	15,000.00
7027 · Electrical & Instrument	1,883.75	88.24	1,373.17	4,620.27	5,500.00	5,000.00
7028 · Grounds Maintenance	3,344.55	2,919.87	2,162.32	3,037.58	8,500.00	5,000.00
7029 · Main Plant Sludge Disposal	30,433.07	24,122.52	26,949.06	22,334.68	30,000.00	40,000.00
7030 · Main Plant Outfall	12,512.44	0.00	0.00	0.00	0.00	0.00
Total 7020 · Main Plant Maintenance	251,315.01	220,479.34	261,544.52	209,119.06	287,000.00	294,000.00

	Actuals FY15-16	Actuals FY16-17	Estimate FY17-18	Budget FY18-19	Budget FY18-19	Budget FY18-19
7040 · Paradise Cove Plant Maint						
7041 · Paradise Parts & Service	3,653.52	11,209.84	6,468.21	3,072.15	10,000.00	10,000.00
7042 · Paradise Supplies & Chemicals	4,369.49	10,982.53	3,464.33	2,837.11	5,000.00	5,000.00
7043 · Paradise Sludge Disposal	9,490.22	8,104.67	5,520.35	8,320.56	8,000.00	0.00
Total 7040 · Paradise Cove Plant Maint	17,513.23	30,297.04	15,452.89	14,229.82	23,000.00	15,000.00
7050 · Monitoring						
7051 · Main Plant Lab Monitoring	42,281.40	43,484.06	39,245.25	49,644.92	45,000.00	50,000.00
7052 · Paradise Cove Monitoring	11,669.35	12,783.00	9,755.86	17,617.00	15,000.00	15,000.00
7053 · Chronic Toxicity Program Eval	0.00	0.00	1,845.00	1,845.00	0.00	0.00
7065 · Dilution Study				0.00	20,000.00	0.00
Total 7050 · Monitoring	53,950.75	56,267.06	50,846.11	69,106.92	80,000.00	65,000.00
7060 · Permits/Fees						
7061 · Main Plant NPDES Renewal	-293.75	0.00	21,628.75	4,320.50	7,295.00	0.00
7062 · Permits/Fees - General	32,230.40	44,287.15	31,705.63	38,165.51	55,000.00	41,000.00
7063 · Paradise Cove Permits/Fees	9,166.42	4,085.47	5,913.63	5,672.48	7,000.00	8,000.00
7064 · Paradise Cove NPDES Renewal	6,743.75	7,994.50	0.00	0.00	0.00	40,000.00
Total 7060 · Permits/Fees	47,846.82	56,367.12	59,248.01	47,758.49	69,295.00	89,000.00
7070 · Truck Maintenance						
7071 · Fuel	7,479.25	6,519.78	6,947.07	6,599.36	10,000.00	8,000.00
7072 · Truck Maintenance	4,347.29	4,090.32	9,344.39	6,675.22	5,000.00	8,000.00
Total 7070 · Truck Maintenance	11,826.54	10,610.10	16,291.46	13,274.58	15,000.00	16,000.00
Total 7000 · Ops & Maintenance Expenses	573,300.00	672,810.00	671,920.00	566,840.00	599,300.00	579,000.00
8000 · Salaries and Benefits Expenses						
8001 · Salaries	703,144.51	876,077.32	969,329.98	918,999.39	1,031,273.99	1,143,548.59
8003 · Overtime	100,582.04	138,034.13	77,636.89	145,295.17	130,000.00	100,000.00
8004 · Standby Pay	44,877.45	46,537.03	66,746.35	70,268.42	70,000.00	72,450.00
8005 · Employee Incentives	0.00	0.00	0.00	5,000.00	20,000.00	45,000.00
8006 · Vacation Buyout	18,316.25	22,318.11	20,199.25	41,125.19	25,000.00	25,000.00
8013 · Payroll Taxes	85,291.68	92,848.33	90,835.07	87,995.01	94,891.00	98,212.19
8015 · Payroll/Bank Fees	5,527.56	5,110.12	7,990.68	3,178.18	5,500.00	5,500.00
8016 · Car Allowance	5,500.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
8019 · PERS Retirement						
PERS Monthly Contributions	203,682.63	143,748.80	157,286.99	156,446.70	147,885.00	253,061.02
PERS Replacement Benefit Fund (RLL)	6,581.55	2,617.41	20,370.72	4,279.08	0.00	0.00
PERS Side Fund/UAL Payment	1,708,377.00	254,448.00	740,733.00	0.00	132,420.00	20,000.00
PERS UAL (SD5) Trust Fund	0.00	40,195.00	93,955.00	294,400.00	286,554.77	313,250.00
Total 8019 · PERS Retirement	1,918,641.18	441,009.21	1,012,345.71	455,125.78	566,859.77	586,311.02
8020 · Employee Health						
8020.05 · Employee Health	147,498.75	153,584.98	165,321.18	177,013.30	174,323.41	204,153.48
8021 · Employee Health Deductions	-3,762.24	-8,943.46	-9,380.02	-4,490.17	-3,000.00	-3,500.00
Total 8020 · Employee Health	143,736.51	144,641.52	155,941.16	172,523.13	171,323.41	200,653.48
8022 · Retiree Health						
CERBT/OPEB Retiree Annual Arc Contribution	64,314.95	56,322.48	53,670.16	54,508.84	75,720.21	80,993.60
Total 8022 · Retiree Health	27,662.00	37,096.83	65,700.00	66,644.28	70,200.00	72,400.00
Total 8022 · Retiree Health	91,976.95	93,419.31	119,370.16	121,153.12	145,920.21	153,393.60
8023 · Workers Comp Insurance						
W.C. Rating Adjustments	19,407.00	18,474.00	18,905.00	19,055.00	33,500.00	50,250.00
W.C. Dividend +/-or Rebate	8,819.00	1,763.00	-6,551.00	880.00		0.00
Total 8023 · Workers Comp Insurance	-3,185.00	-2,000.00	-2,322.00	-2,000.00	-2,000.00	-2,000.00
Total 8023 · Workers Comp Insurance	25,041.00	18,237.00	10,032.00	17,935.00	31,500.00	48,250.00
Total 8000 · Salaries and Benefits Expenses	3,228,978.08	1,977,888.39	2,664,670.41	2,045,718.39	2,446,188.75	2,639,712.65

	Actuals FY15-16	Actuals FY16-17	Estimate FY17-18	Budget FY18-19	Budget FY18-19	Budget FY18-19
8500 · Other Operating Expenses						
8510 · Data/Alarms/IT Supp & Licensing	34,494.85	43,893.01	75,105.92	92,264.32	85,000.00	80,000.00
8515 · Safety	13,245.60	13,619.19	11,283.79	7,595.41	20,000.00	20,000.00
8520 · Personal Protection/Safety Wear	7,557.24	10,965.86	8,539.90	15,922.60	10,000.00	15,000.00
8530 · Telephone						
8531 · Main Plant Telephones	13,979.71	8,806.47	8,004.61	8,161.57	11,000.00	11,000.00
8532 · Paradise Cove Telephones	3,593.77	2,496.15	3,663.92	4,064.58	4,000.00	4,000.00
8533 · Pumps & Lines Telephones	6,136.59	3,677.57	6,533.07	6,216.14	7,000.00	7,000.00
Total 8530 · Telephone	23,710.07	14,980.19	18,201.60	18,442.29	22,000.00	22,000.00
8540 · Utilities						
8541 · Water	2,815.10	3,618.35	3,699.49	4,971.70	6,500.00	5,000.00
8542 · Main Plant Utilities	158,504.14	179,694.22	168,332.98	174,652.34	180,000.00	180,000.00
8543 · Paradise Cove Utilities	13,782.11	13,814.41	14,027.27	13,935.20	13,500.00	13,500.00
8544 · Pump Station Utilities	32,630.06	42,120.85	33,210.82	35,171.49	35,000.00	35,000.00
Total 8540 · Utilities	207,731.41	239,247.83	219,270.56	228,730.73	235,000.00	233,500.00
8570 · Belvedere WestAm Loan Int	0.00	0.00	0.00	0.00	0.00	0.00
Total 8500 · Other Operating Expenses	286,739.00	322,706.08	332,401.77	362,955.35	372,000.00	370,500.00
Total OPERATING Expenses	4,366,740.00	3,259,182.35	3,955,560.00	3,237,610.00	3,740,300.00	4,052,740.00

	Actuals FY15-16	Actuals FY16-17	Estimate FY17-18	Estimate FY18-19	Budget FY18-19	Budget FY18-19
9100 · Capital Expenditures						
9200 · Main Plant Equipment Capital						
9201 · LED Lighting Upgrade	0.00	0.00	25,066.15	25,571.38	0.00	0.00
9204 · M.P. Boiler Replacement	0.00	0.00	62,855.00	5,550.75	2,100.00	0.00
9205 · Influent Sumps/RAS Cover Rplcmt	26,744.58	0.00	0.00	0.00	0.00	0.00
9206 · Infl Dry Weather Pump Rplcmt	0.00	32,163.94	0.00	0.00	0.00	0.00
9207 · Infl Wet Weather Pump Rplcmt	0.00	56,927.58	0.00	0.00	0.00	0.00
9208 · Sodium Hypochlorite Feed Pump Rplcmt	0.00	8,643.46	0.00	0.00	0.00	0.00
9209 · Screw Press Blend Redundancy	0.00	0.00	0.00	15,733.84	0.00	15,000.00
9210 · Sludge Box Replacement	13,621.09	0.00	15,442.00	0.00	0.00	0.00
9212 · Headworks Grinder Replacement	0.00	0.00	0.00	18,829.83	19,500.00	15,000.00
9213 · Flare Rehabilitation				0.00	0.00	0.00
9214 · Underground Pipe & Valve Replacement				0.00	12,307.96	
9215 · M.P. Restroom Remodels (2)	360.50	0.00	0.00	0.00	0.00	0.00
9218 · M.P. Generator Control Panel						35,000.00
9219 · M.P. Cl2 Flash Mixer						15,000.00
9220 · M.P. Office & Bath Floor Replacement						15,000.00
9221 · M.P. Portable Fuel Storage						15,000.00
9225.95 · SCADA Upgrade				0.00	1,976.50	
Total 9200 · Main Plant Equipment Capital	40,726.17	97,734.98	103,363.15	65,685.80	35,884.46	110,000.00
9300 · Pumps & Lines Capital						
9301 · Tiburon Sewer Line Rehab Prog	5,922.00	120,306.13	440,376.23	439,893.30	725,148.50	0.00
9302 · Pump Station Control Panel Upgr	2,849.95	62,832.36	85,524.81	60,247.88	37,178.11	0.00
9303 · Lateral Camera	0.00	0.00	0.00	13,750.48	196.03	0.00
9304 · Belvedere Sewer Line Rehab Prog	37,247.19	78,578.93	195,439.87	344,441.80	891,908.50	0.00
9306 · PS Pump & Valve Replacement	26,847.24	50,938.12	48,660.54	0.00	52,247.95	50,000.00
9307 · PS Generator Replacement	0.00	24,529.79	60,284.50	0.00	16,123.19	0.00
9308 · Station #5 Rebuild/4 Pumps/Gen			0.00	0.00	0.00	0.00
9308.1 · Mar West PS#5, Phase I-Design	0.00	0.00	0.00	0.00	0.00	0.00
9308 · Station #5 Rebuild/4 Pumps/Gen - Other	0.00	0.00	0.00	0.00	0.00	0.00
9308.11 · Mar West PS#5, Phase I-Constr	546,311.76	0.00	0.00	0.00	0.00	0.00
9308.2 · Mar West PS#5, Phase II-Constr	0.00	0.00	790,046.72	0.00	0.00	0.00
Total 9308 · Station #5 Rebuild	546,311.76	0.00	790,046.72	0.00	0.00	0.00
9309 · Cove Rd. BPS #1 Generator Replacement	0.00	0.00	0.00	0.00	0.00	0.00
9310 · Belv Pump Station Comm. Project	5,134.90	0.00	0.00	46,640.69	9,200.00	0.00
9311.1 · Cove Rd Force Main Rplcmnt - Engineerin	27,972.25	0.00	0.00	19,260.00	14,250.00	0.00
9311.2 · Cove Rd Force Main Rplcmnt - Constr., Ph I		0.00	0.00	0.00	0.00	1,200,000.00
9312 · Force Main Rehab - Multiple Sites				0.00	0.00	700,000.00
9313 · Man Hole Rehabilitation	0.00	0.00	0.00	0.00	0.00	70,000.00
9314 · Portable Emergency Generators	0.00	0.00	34,462.47	0.00	997.14	75,000.00
9227.8 · Vactor Truck	44,044.40	0.00	21,785.00	0.00	0.00	320,000.00
9315 · TPS Comm/Radio Upgrade Project	0.00	33,465.60	0.00	41,747.19	1,239.97	0.00
Total 9300 · Pumps & Lines Capital	696,329.69	370,650.93	1,676,580.14	965,981.34	1,748,489.39	2,415,000.00
9400 · Paradise Cove Capital						
9401 · P.C. Sewer Line Rehab Prog				0.00	0.00	500,000.00
9405 · P.C. Generator Replacement	9,090.07	49,903.24	899.22	0.00	0.00	0.00
· P.C. Painting at Plant	0.00	0.00	0.00	0.00	0.00	0.00
9406 · P.C. Plant Grating Rplcmnt - Fiberglass				0.00	0.00	20,000.00
9410 · P.C. U.V. Disinfection	5,935.88	0.00	0.00	0.00	0.00	0.00
Total 9400 · Paradise Cove Capital	15,025.95	49,903.24	899.22	0.00	0.00	20,000.00

	Actuals FY15-16	Actuals FY16-17	Estimate FY17-18	Estimate FY18-19	Estimate FY18-19	Budget FY18-19
9500 · Undesignated Capital						
9510 · Undesignated Cap - M.P.	15,204.52	0.00	33,817.00	0.00	25,000.00	25,000.00
9520 · Undesignated Cap - P.C. Plant	11,827.00	6,357.50	0.00	0.00	0.00	10,000.00
9530 · Undesignated Cap - P&L	13,167.82	0.00	0.00	32,479.97	0.00	50,000.00
Total 9500 · Undesignated Capital	40,199.34	6,357.50	33,817.00	32,479.97	25,000.00	85,000.00
0224 · MPR Project	0.00	0.00	0.00	0.00	0.00	0.00
9612 · Office/Access - Construction	0.00	0.00	0.00	0.00	0.00	0.00
Total 9600 · Main Plant Other Capital	0.00	0.00	0.00	0.00	0.00	0.00
Total 9100 · Capital Expenditures	792,281.00	524,646.65	1,814,659.51	1,064,147.11	1,809,373.85	2,630,000.00
9700 · Debt Service						
9720 · Belvedere Loan						
9723 · Belvedere WestAm Loan Prin	131,429.26	0.00	0.00	0.00	0.00	0.00
Total 9720 · Belvedere Loan	131,429.26	0.00	0.00	0.00	0.00	0.00
9730 · Debt Service - MPR Project						
9731 · Debt Service MPR Bond Principal	445,000.00	450,000.00	450,000.00	460,000.00	470,000.00	
9732 · Debt Service MPR Bond Interest	409,479.10	391,996.84	374,067.94	356,348.79	167,675.00	
9734 · Debt Service MPR REFI Principal						660,000.00
9735 · Debt Service MPR REFI Interest						190,457.11
Total 9730 · Debt Service - MPR Project	854,479.10	841,996.84	824,067.94	817,398.79	637,675.00	1,050.00
Total 9700 · Debt Service	985,908.00	841,996.84	824,067.94	817,398.79	637,675.00	1,050.00
Total CAPITAL Expense	1,778,190.00	1,366,643.49	2,638,727.45	1,881,545.90	2,447,048.85	2,631,050.00
Total Ops & Capital Expense	6,144,930.00	4,625,825.84	6,594,287.45	5,119,155.99	6,187,348.85	6,683,790.00
Total Ops & Capital Net Income	380,785.00	1,949,110.16	403,200.55	2,056,504.01	437,891.15	-246,571.91

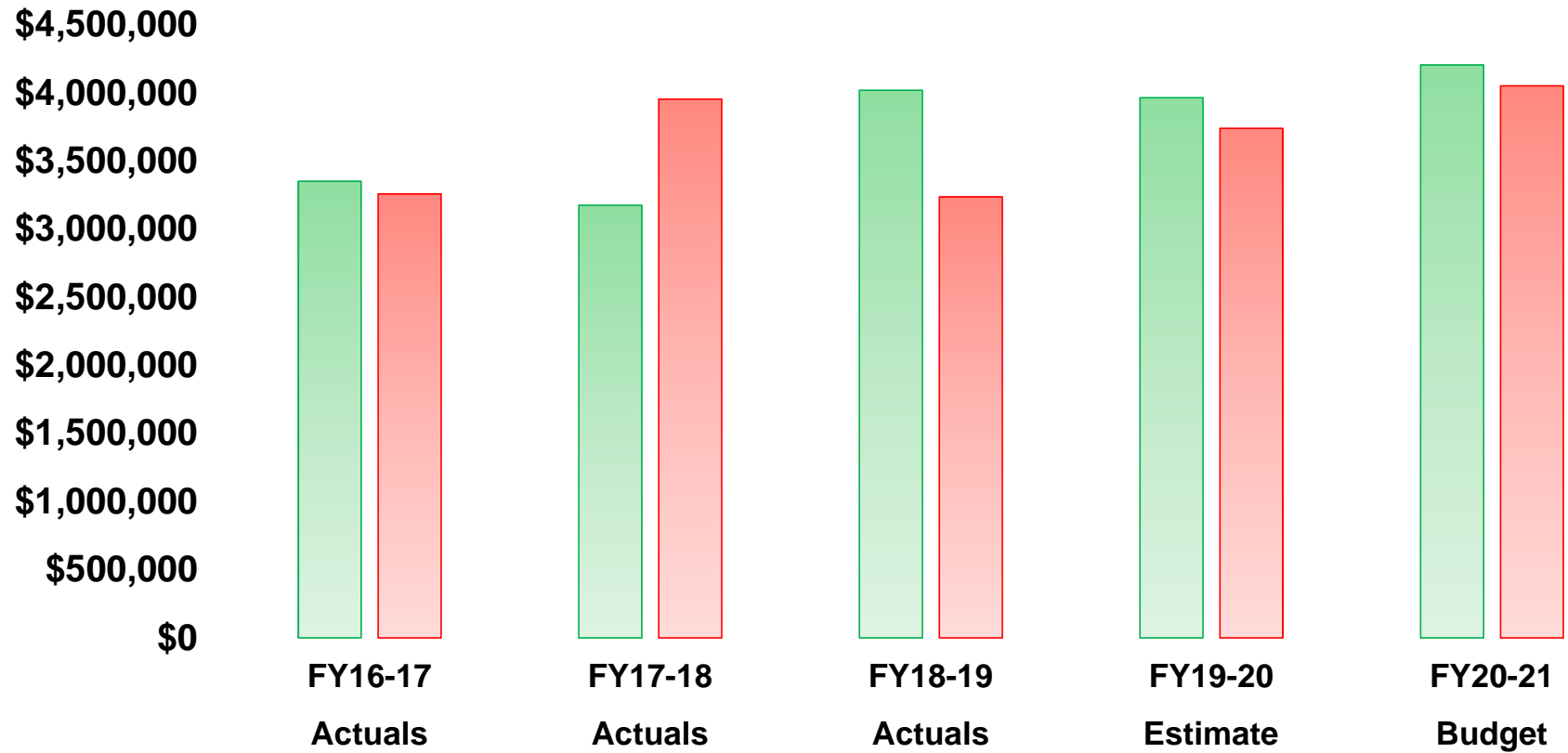
Sanitary District No. 5 of Marin County

Five-Year History: Operating Comparison

FY 2016/2017 – FY2020/2021

	Actuals FY16-17	Actuals FY17-18	Actuals FY18-19	Estimate FY19-20	Budget FY20-21
Total Ops Income	\$3,353,195	\$3,175,373	\$4,020,786	\$3,965,939	\$4,205,567
Total Ops Expenses	\$3,259,182	\$3,955,560	\$3,237,610	\$3,740,300	\$4,052,740

SD5 Five-Year Operating Comparison



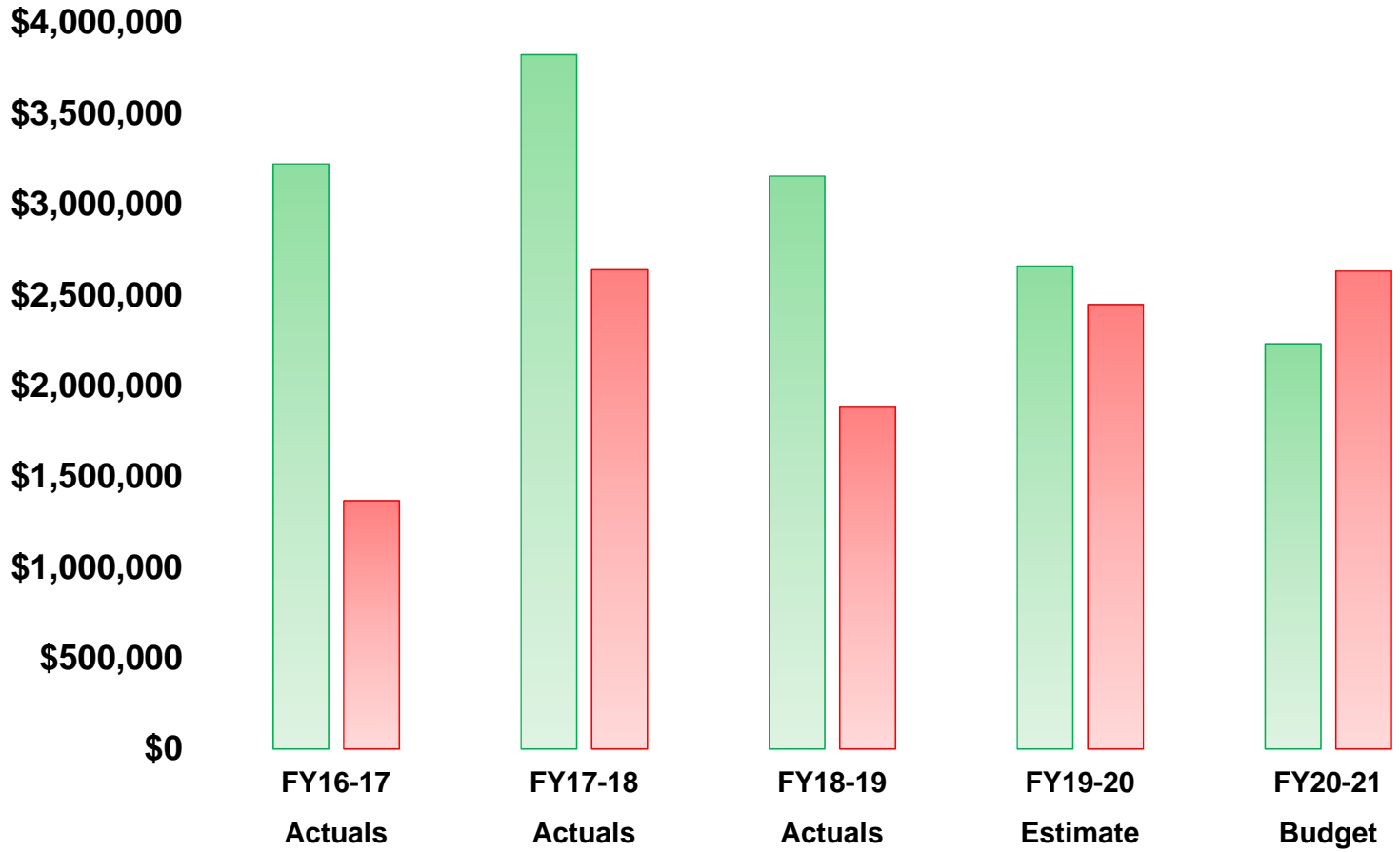
Sanitary District No. 5 of Marin County

Five-Year History: Capital Comparison

FY 2016/2017 – FY2020/2021

	Actuals FY16-17	Actuals FY17-18	Actuals FY18-19	Estimate FY19-20	Budget FY20-21
Total Capital Income	\$3,221,742	\$3,823,763	\$3,154,873	\$2,659,302	\$2,231,652
Total Capital Expenses	\$1,366,643	\$2,638,727	\$1,881,546	\$2,447,049	\$2,631,050

SD5 Five-Year Capital Comparison



Sanitary District No. 5 of Marin County

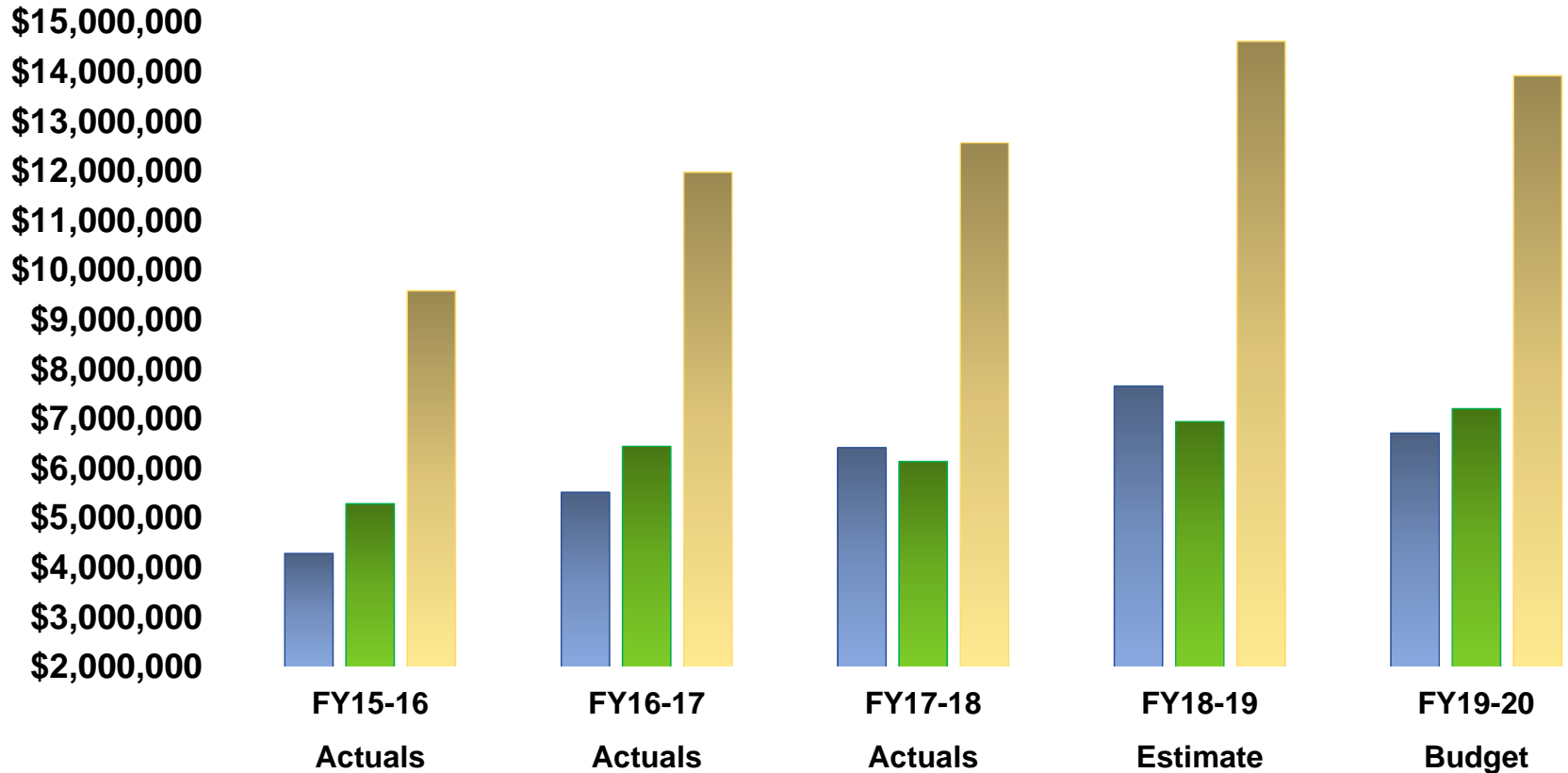
Five-Year History:

Local Agency Investment Fund (LAIF) Comparison

FY 2016/2017 – FY2020/2021

	Actuals FY15-16	Actuals FY16-17	Actuals FY17-18	Estimate FY18-19	Budget FY19-20
Total LAIF - Belvedere	\$4,293,018	\$5,525,448	\$6,424,672	\$7,667,192	\$6,716,729
Total LAIF - Tiburon	\$5,296,367	\$6,453,225	\$6,147,834	\$6,951,789	\$7,208,570
SD5 LAIF Balance	\$9,589,385	\$11,978,673	\$12,572,505	\$14,618,981	\$13,925,299

SD5 LAIF Five-Year History



SD5 LAIF BALANCE HISTORY

	<u>Jun 30, 16</u>	<u>Jun 30, 17</u>	<u>Jun 30, 18</u>	<u>Jun 30, 19</u>	<u>June 30, 2020</u> <i>(Estimates)</i>
Local Agency Investment Fund					
Belvedere					
Belvedere Operating	1,737,685.91	1,106,322.19	3,269,832.33	3,754,866.97	3,497,699.73
Belvedere Operating Reserve	1,504,396.07	1,649,484.76	192,560.00	284,923.05	400,923.05
Belvedere Capital & CIP Reserve	1,050,936.21	2,756,461.71	2,558,239.36	3,118,622.35	2,057,240.94
Belvedere PERS Retirement Trust	0.00	13,179.61	47,790.00	152,530.00	254,615.00
Belvedere Disaster Recovery Fnd	0.00	0.00	356,250.00	356,250.00	356,250.00
Total Belvedere	4,293,018.19	5,525,448.27	6,424,671.69	7,667,192.37	6,566,728.72
Tiburon					
Tiburon Operating	3,261,572.44	906,018.99	2,640,032.40	2,055,164.01	1,749,807.69
Tiburon Operating Reserve	1,951,877.89	3,994,211.29	322,400.00	414,430.00	548,730.00
Tiburon Capital & CIP Reserve	82,916.47	1,525,684.02	2,455,291.37	3,562,824.80	3,656,192.60
Tiburon PERS Retirement Trust	0.00	27,310.20	86,360.00	275,620.00	460,090.00
Tiburon Disaster Recovery Fund	0.00	0.00	643,750.00	643,750.00	643,750.00
Total Tiburon	5,296,366.80	6,453,224.50	6,147,833.77	6,951,788.81	7,058,570.29
Total Local Agency Investment Fund	9,589,384.99	11,978,672.77	12,572,505.46	14,618,981.18	13,625,299.01

Sanitary District No. 5 of Marin County

Five -Year Projection:

Local Agency Investment Fund (LAIF) Comparison

FY 2019/2020 – FY2024/2025

SD5 CASH BALANCE PROJECTIONS

	Estimate FY2019-2020	Budget FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
Belvedere Property Tax Income	0.00	0.00	0.00	0.00	0.00	0.00
Tiburon Property Tax Income	1,169,466.55	1,192,855.88	1,216,713.00	1,241,047.26	1,265,868.20	1,291,185.57
Belvedere Sewer Service Charge Income	2,312,310.05	2,312,310.05	2,312,310.05	2,312,310.05	2,312,310.05	2,312,310.05
Tiburon Sewer Service Charge Income	2,691,531.07	2,691,531.07	2,691,531.07	2,691,531.07	2,691,531.07	2,691,531.07
Belvedere Operating Expense	1,378,786.97	1,492,773.28	1,537,556.47	1,583,683.17	1,631,193.66	1,680,129.47
Tiburon Operating Expense	2,362,833.03	2,551,586.72	2,628,134.33	2,706,978.36	2,788,187.71	2,871,833.34
Belvedere Capital Expense	982,130.88	1,307,500.00	700,000.00	320,000.00	300,000.00	535,000.00
Tiburon Capital Expense	766,336.57	837,500.00	375,000.00	625,000.00	625,000.00	775,000.00
Paradise Cove Capital Expense	0.00	530,000.00	35,000.00	60,000.00	10,000.00	70,000.00
Main Plant Capital Expense	50,744.08	135,000.00	90,000.00	75,000.00	300,000.00	540,000.00
Belvedere MPR DEBT CIP	224,589.14	0.00	0.00	0.00	0.00	0.00
Tiburon MPR DEBT CIP	413,085.86	0.00	0.00	0.00	0.00	0.00
Belvedere MPR REFI Debt (CIP)	0.00	299,530.99	264,981.19	265,132.64	265,153.07	265,042.47
Tiburon MPR REFI Debt (CIP)	0.00	550,926.12	487,378.81	487,657.36	487,694.93	487,491.53
Belvedere Total Income	2,312,310.05	2,312,310.05	2,312,310.05	2,312,310.05	2,312,310.05	2,312,310.05
Belvedere Total Expense	2,604,206.18	3,149,632.77	2,535,756.67	2,196,498.31	2,307,076.73	2,679,485.95
Belvedere Net Income	(291,896.13)	(837,322.72)	(223,446.62)	115,811.74	5,233.32	(367,175.90)
Belvedere LAIF (Cash) + Net Income	6,274,832.59	5,437,509.87	5,214,063.25	5,329,874.99	5,335,108.31	4,967,932.42
Tiburon Total Income	3,860,997.62	3,884,386.95	3,908,244.07	3,932,578.33	3,957,399.27	3,982,716.64
Tiburon Total Expense	3,574,300.35	4,555,265.34	3,582,348.13	3,926,998.22	4,100,332.64	4,545,334.86
Tiburon Net Income	286,697.27	(670,878.39)	325,895.93	5,580.11	(142,933.37)	(562,618.22)
Tiburon LAIF (Cash) + Net Income	7,345,267.56	6,674,389.17	7,000,285.11	7,005,865.22	6,862,931.85	6,300,313.63
SD5 TOTAL CASH BALANCE	13,620,100.15	12,111,899.04	12,214,348.36	12,335,740.21	12,198,040.17	11,268,246.05

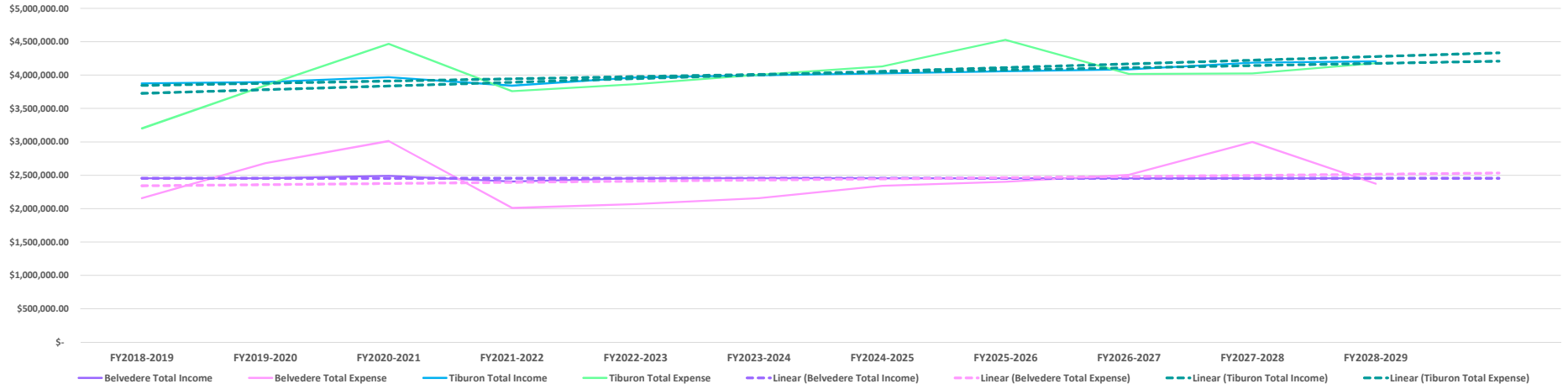
Sanitary District No. 5 of Marin County

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

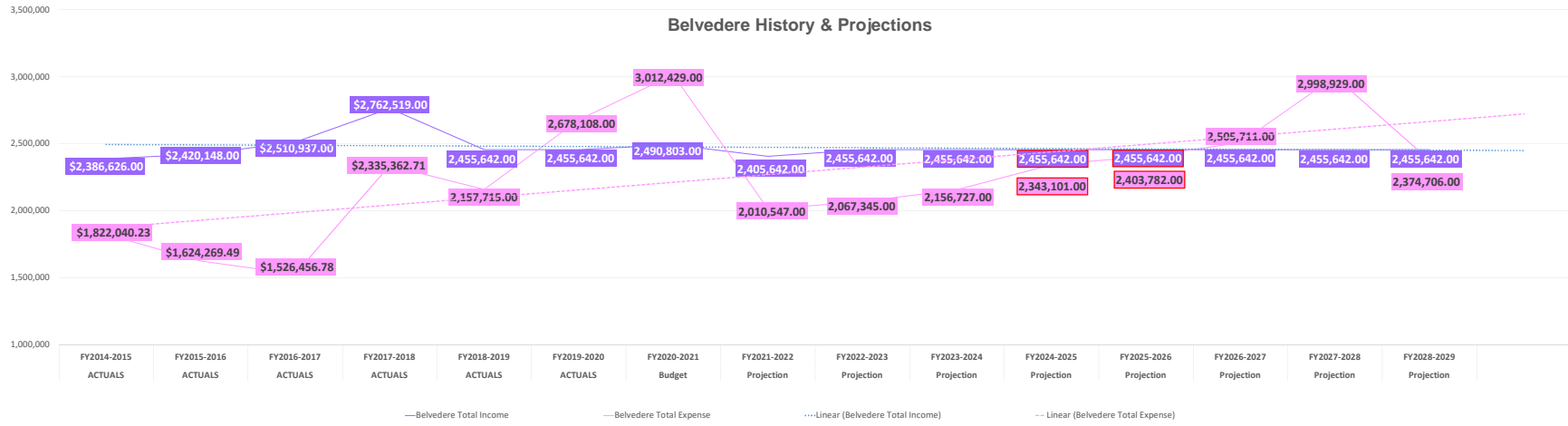
FY 2018/2019 – FY2028/2029

	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
Belvedere Total Inc. \$	2,455,642.00	2,455,642.00	2,490,803.00	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
Belvedere Total Exp \$	2,157,715.00	2,678,108.00	3,012,429.00	2,010,547.00	2,067,345.00	2,156,727.00	2,343,101.00	2,403,782.00	2,505,711.00	2,998,929.00	2,374,706.00
Tiburon Total Incon \$	3,875,864.00	3,897,729.00	3,970,524.00	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
Tiburon Total Exper \$	3,201,131.00	3,842,710.00	4,469,089.00	3,757,936.00	3,865,493.00	4,006,498.00	4,130,071.00	4,527,723.00	4,017,625.00	4,024,854.00	4,178,196.00

20-21 Budget Projections



	ACTUALS FY2014-2015	ACTUALS FY2015-2016	ACTUALS FY2016-2017	ACTUALS FY2017-2018	ACTUALS FY2018-2019	ACTUALS FY2019-2020	Budget FY2020-2021	Projection FY2021-2022	Projection FY2022-2023	Projection FY2023-2024	Projection FY2024-2025	Projection FY2025-2026	Projection FY2026-2027	Projection FY2027-2028	Projection FY2028-2029
Belvedere Total Income	\$ 2,386,626.00	\$ 2,420,148.00	\$ 2,510,937.00	\$ 2,762,519.00	2,455,642.00	2,455,642.00	2,490,803.00	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
Belvedere Total Expense	\$ 1,822,040.23	\$ 1,624,269.49	\$ 1,526,456.78	\$ 2,335,362.71	2,157,715.00	2,678,108.00	3,012,429.00	2,010,547.00	2,067,345.00	2,156,727.00	2,343,101.00	2,403,782.00	2,505,711.00	2,998,929.00	2,374,706.00



	ACTUALS FY2014-2015	ACTUALS FY2015-2016	ACTUALS FY2016-2017	ACTUALS FY2017-2018	ACTUALS FY2018-2019	ACTUALS FY2019-2020	Budget FY2020-2021	Projection FY2021-2022	Projection FY2022-2023	Projection FY2023-2024	Projection FY2024-2025	Projection FY2025-2026	Projection FY2026-2027	Projection FY2027-2028	Projection FY2028-2029
Tiburon Total Income	\$ 3,941,003.90	\$ 4,105,566.41	\$ 4,063,999.16	\$ 4,234,617.09	3,875,864.00	3,897,729.00	3,970,524.00	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
Tiburon Total Expense	\$ 3,729,568.91	\$ 2,955,461.36	\$ 3,196,138.69	\$ 4,989,067.86	\$ 3,201,131.00	\$ 3,842,710.00	\$ 4,469,089.00	\$ 3,757,936.00	\$ 3,865,493.00	\$ 4,006,498.00	\$ 4,130,071.00	\$ 4,527,723.00	\$ 4,017,625.00	\$ 4,024,854.00	\$ 4,178,196.00

Tiburon History & Projections

