

**SEWER FUND SUMMARY**  
(Reviewed by Council 06/29/11)

	Expended 2007-08	Expended 2008-09	Expended 2009-10	<b>Original Budget 2010-11</b>	Adjusted Budget 2010-11	Estimate/ Actual 2010-11	<b>Staff Request 2011-12</b>	Council Approve 2011-12	<b>% Change</b>	Projection 2012-13
<b>EXPENDITURE CATEGORIES</b>										
Employee Services	364,578	366,045	367,756	<b>350,600</b>	350,600	372,700	<b>388,800</b>	388,800	<b>10.9%</b>	390,900
Other Current Expenses	2,013,864	2,431,211	2,527,765	<b>2,610,200</b>	2,610,200	2,521,100	<b>2,626,900</b>	2,626,900	<b>0.6%</b>	2,623,900
Capital Equipment & Other	0	0	29,866	<b>0</b>	0	0	<b>0</b>	0	<b>0.0%</b>	0
Capital Projects	840,649	644,889	459,873	<b>4,035,000</b>	4,035,000	3,855,000	<b>3,250,000</b>	3,250,000	<b>N/A</b>	2,681,000
<b>Totals</b>	<b>3,219,091</b>	<b>3,442,145</b>	<b>3,385,260</b>	<b>6,995,800</b>	<b>6,995,800</b>	<b>6,748,800</b>	<b>6,265,700</b>	<b>6,265,700</b>	<b>N/A</b>	<b>5,695,800</b>
<b>SEWER ACTIVITIES</b>										
Administration	380,506	405,084	404,379	<b>392,700</b>	392,700	376,200	<b>420,100</b>	420,100	<b>7.0%</b>	418,200
Maintenance	388,754	475,772	571,961	<b>552,100</b>	552,100	522,000	<b>552,600</b>	552,600	<b>0.1%</b>	553,600
Central Marin Sanitation Agency	1,576,583	1,882,599	1,910,965	<b>1,976,000</b>	1,976,000	1,956,000	<b>2,003,000</b>	2,003,000	<b>1.4%</b>	2,003,000
Property Tax Collection (Page Q6)	32,599	33,801	38,082	<b>40,000</b>	40,000	39,600	<b>40,000</b>	40,000	<b>0.0%</b>	40,000
Capital Projects	840,649	644,889	459,873	<b>4,035,000</b>	4,035,000	3,855,000	<b>3,250,000</b>	3,250,000	<b>N/A</b>	2,681,000
<b>Totals</b>	<b>3,219,091</b>	<b>3,442,145</b>	<b>3,385,260</b>	<b>6,995,800</b>	<b>6,995,800</b>	<b>6,748,800</b>	<b>6,265,700</b>	<b>6,265,700</b>	<b>N/A</b>	<b>5,695,800</b>
Opening Balance July 1st	264,432	1,648,733	3,218,976	<b>4,652,800</b>	4,652,800	5,229,700	<b>3,800,900</b>	3,800,900		2,860,200
Revenues										
Property Taxes	2,246,856	2,283,270	2,328,871	<b>2,352,000</b>	2,352,000	2,311,000	<b>2,311,000</b>	2,311,000		2,311,000
Interest Earnings	4,137	9,637	20,774	<b>20,000</b>	20,000	15,000	<b>15,000</b>	15,000		15,000
Sewer Service Charges	2,324,802	2,697,552	3,029,536	<b>3,034,000</b>	3,034,000	2,984,000	<b>2,984,000</b>	2,984,000		2,984,000
Other	27,597	21,929	16,774	<b>15,000</b>	15,000	10,000	<b>15,000</b>	15,000		15,000
<b>Total Revenues</b>	<b>4,603,392</b>	<b>5,012,388</b>	<b>5,395,955</b>	<b>5,421,000</b>	<b>5,421,000</b>	<b>5,320,000</b>	<b>5,325,000</b>	<b>5,325,000</b>		<b>5,325,000</b>
Expenditures	(3,219,091)	(3,442,145)	(3,385,260)	<b>(6,995,800)</b>	(6,995,800)	(6,748,800)	<b>(6,265,700)</b>	(6,265,700)		(5,695,800)
Closing Balance June 30th	1,648,733	3,218,976	5,229,671	<b>3,078,000</b>	3,078,000	3,800,900	<b>2,860,200</b>	2,860,200		2,489,400
Segregation of Balance										
Capital Maintenance	1,468,659	3,009,910	5,001,630							
Capital Equipment Replacement	180,074	209,066	228,041							
Depreciation Reserve	8,685,005	9,834,102	10,977,872							
Less Unfunded Depreciation	(8,685,005)	(9,834,102)	(10,977,872)							
<b>Total Balance</b>	<b>1,648,733</b>	<b>3,218,976</b>	<b>5,229,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>

**SEWER ADMINISTRATION**

(Reviewed by Council 06/29/11)

	Expended 2007-08	Expended 2008-09	Expended 2009-10	Original Budget 2010-11	Adjusted Budget 2010-11	Estimate/ Actual 2010-11	Staff Request 2011-12	Council Approve 2011-12	% Change	Projection 2012-13
<b>PERSONNEL</b>										
Salaries	206,849	197,321	191,066	<b>180,900</b>	180,900	180,900	<b>191,500</b>	191,500		191,500
FICA	2,415	2,266	2,220	<b>2,100</b>	2,100	2,100	<b>2,200</b>	2,200		2,200
PERS	30,671	38,542	26,486	<b>24,900</b>	24,900	24,900	<b>31,100</b>	31,100		31,100
Fringe Benefits	24,870	27,402	21,250	<b>23,400</b>	23,400	23,400	<b>22,000</b>	22,000		23,100
<b>Total Employee Services</b>	<b>264,805</b>	<b>265,531</b>	<b>241,022</b>	<b>231,300</b>	231,300	231,300	<b>246,800</b>	246,800	<b>6.7%</b>	247,900
<b>OTHER CURRENT EXPENSES</b>										
(1) Office & Other Expenses	7,024	5,811	6,846	<b>6,500</b>	6,500	3,000	<b>6,500</b>	6,500		6,500
Data Processing Equipment Maint.	17,825	24,433	29,628	<b>20,000</b>	20,000	30,000	<b>30,000</b>	30,000		30,000
Info System Technology Support	2,262	0	5,500	<b>11,500</b>	11,500	6,200	<b>11,500</b>	11,500		11,500
Engineering Services	9,708	11,980	11,675	<b>14,000</b>	14,000	8,000	<b>14,000</b>	14,000		14,000
Annual Audit	3,425	3,425	3,425	<b>4,000</b>	4,000	5,000	<b>5,000</b>	5,000		5,000
Billing Services	7,834	7,834	7,830	<b>8,000</b>	8,000	8,500	<b>8,500</b>	8,500		8,500
Accounting Services	40,922	50,388	48,877	<b>50,000</b>	50,000	50,000	<b>50,000</b>	50,000		50,000
Legal Services	3,927	3,428	17,877	<b>10,000</b>	10,000	5,000	<b>10,000</b>	10,000		10,000
Building Rentals	20,524	19,396	19,157	<b>19,600</b>	19,600	19,600	<b>20,000</b>	20,000		21,000
25% Marin Map Info System	2,250	2,250	2,250	<b>2,300</b>	2,300	2,300	<b>2,300</b>	2,300		2,300
Update Connection Charges	0	0	0	<b>4,000</b>	4,000	0	<b>4,000</b>	4,000		0
Conferences & Conventions	0	3,116	3,062	<b>4,000</b>	4,000	2,600	<b>4,000</b>	4,000		4,000
Meetings	0	1,699	1,080	<b>1,500</b>	1,500	700	<b>1,500</b>	1,500		1,500
Memberships & Subscriptions	0	5,793	6,150	<b>6,000</b>	6,000	4,000	<b>6,000</b>	6,000		6,000
<b>Total Other Current Expenses</b>	<b>115,701</b>	<b>139,553</b>	<b>163,357</b>	<b>161,400</b>	161,400	144,900	<b>173,300</b>	173,300	<b>7.4%</b>	170,300
<b>EQUIPMENT &amp; OTHER</b>										
<b>Total Equipment &amp; Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	0	<b>0</b>	0		0
<b>GRAND TOTALS</b>	<b>380,506</b>	<b>405,084</b>	<b>404,379</b>	<b>392,700</b>	<b>392,700</b>	<b>376,200</b>	<b>420,100</b>	<b>420,100</b>	<b>7.0%</b>	<b>418,200</b>

(1) Objects 3430, 4181, 4500, 5050, 5270, 6300, 6351

**SEWER ADMINISTRATION**

Continued

(Reviewed by Council 06/29/11)

Expended 2007-08	Expended 2008-09	Expended 2009-10	<b>Original Budget 2010-11</b>	Adjusted Budget 2010-11	Estimate/ Actual 2010-11	<b>Staff Request 2011-12</b>	Council Approve 2011-12	<b>% Change</b>	Projection 2012-13
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<b>FINANCING SOURCE</b>										
Sewer Revenues	380,506	405,084	404,379	<b>392,700</b>	392,700	376,200	<b>420,100</b>	420,100	<b>7.0%</b>	418,200

**COMMENTARY**

The Sanitary District maintains approximately 235,000 lineal feet of gravity sewer mains and 23,000 lineal feet of force mains. Nineteen (19) pump stations are used to pump approximately one million gallons (average dry weather flow) of wastewater per day to the Central Marin Sanitation Agency (CMSA) treatment plant, which provides primary and secondary treatment. There are 5,665 laterals connected to the District's collection system.

Public Works personnel provide both routine and emergency cleaning and maintenance of the sewer system. Contractual services are used for some special vacuum cleaning of sewer lines and for some emergency response activities. Major repair work of sewer lines is provided by private contract. The pump stations are maintained through a contract with CMSA.

The major objectives of Sanitary District #2 are the reduction of inflow and infiltration (I&I) of ground water into the sewer system, the replacement of aging gravity mains, and the improvement of the level of maintenance by Public Works personnel and private contractual services to reduce the number of sewer stoppages per year. Use of the Infrastructure Management Geographic Information System (GIS) will assist in this

The District updated its Sewer Master Plan in September, 2009. The Master Plan provides guidance for fiscal planning on system upgrades and refurbishments over the next forty years. The Plan has identified 50% of the sanitary sewer system as being over 40 years old. Using this plan as a guide, Sanitary District #2 will continue an aggressive program of repair and replacement of the sanitary infrastructure. To finance this effort, the Sewer User Service Charge has been increased from \$188 per sewer user unit to \$498 per sewer user unit over a 5 year period and will continue at that level until it is revised by the Board of Directors.

Fiscal Year <u>July 1 - June 30</u>	Charge per <u>Sewer User Unit</u>	Collection Charge <u>Per Parcel Billing</u>
FY 1992-1993 through		
FY 2004-2005	\$188.00	\$2.00
FY 2005-2006	\$250.00	\$2.00
FY 2006-2007	\$312.00	\$2.00
FY 2007-2008	\$374.00	\$2.00
FY 2008-2009	\$436.00	\$2.00
FY 2009-2010	\$498.00	\$2.00
FY 2010-2011	\$498.00	\$2.00
FY 2011-2012	\$498.00	\$2.00
FY 2012-2013	\$498.00	\$2.00

**SEWER MAINTENANCE**  
(Reviewed by Council 06/29/11)

	Expended 2007-08	Expended 2008-09	Expended 2009-10	<b>Original Budget 2010-11</b>	Adjusted Budget 2010-11	Estimate/ Actual 2010-11	<b>Staff Request 2011-12</b>	Council Approve 2011-12	<b>% Change</b>	Projection 2012-13
<b>PERSONNEL</b>										
Salaries	56,242	52,323	71,327	<b>66,100</b>	66,100	76,000	<b>76,900</b>	76,900		76,900
Overtime	9,038	13,449	13,165	<b>14,000</b>	14,000	14,000	<b>14,000</b>	14,000		14,000
Standby Time	13,839	13,893	14,073	<b>14,000</b>	14,000	14,000	<b>14,000</b>	14,000		14,000
FICA	1,129	881	1,385	<b>1,300</b>	1,300	1,400	<b>1,500</b>	1,500		1,500
PERS	8,139	7,804	11,103	<b>11,000</b>	11,000	13,000	<b>15,100</b>	15,100		15,100
Fringe Benefits	11,386	12,164	15,681	<b>12,900</b>	12,900	23,000	<b>20,500</b>	20,500		21,500
<b>Total Employee Services</b>	<b>99,773</b>	<b>100,514</b>	<b>126,734</b>	<b>119,300</b>	<b>119,300</b>	<b>141,400</b>	<b>142,000</b>	<b>142,000</b>	<b>19.0%</b>	<b>143,000</b>
<b>OTHER CURRENT EXPENSES</b>										
(1) Equip. & Vehicle Expenses	27,009	33,805	27,025	<b>35,000</b>	35,000	34,000	<b>34,000</b>	34,000		34,000
(2) Other Expenses	17,370	15,359	19,951	<b>27,000</b>	27,000	26,800	<b>26,800</b>	26,800		26,800
(3) Sewer Main Services	117,899	212,734	207,111	<b>255,000</b>	255,000	205,000	<b>240,000</b>	240,000		240,000
Self Insurance Allocation	24,000	38,000	38,000	<b>34,000</b>	34,000	34,000	<b>29,000</b>	29,000		29,000
Janitorial Service	3,900	975								
Education & Training	350	0	0	<b>500</b>	500	0	<b>0</b>	0		0
Conferences & Conventions	2,810									
Meetings	1,209									
Memberships & Subscriptions	3,322									
(4) Utilities - Pump Stations	65,889	68,958	84,838	<b>74,500</b>	74,500	75,000	<b>75,000</b>	75,000		75,000
Utilities - Corp Yard	5,076	5,427	5,326	<b>5,800</b>	5,800	5,800	<b>5,800</b>	5,800		5,800
Building Maint-Corp Yard	6,700	0	33,110	<b>0</b>	0	0				
Landscape Maintenance Charges	13,447	0	0	<b>1,000</b>	1,000	0				
<b>Total Other Current Expenses</b>	<b>288,981</b>	<b>375,258</b>	<b>415,361</b>	<b>432,800</b>	<b>432,800</b>	<b>380,600</b>	<b>410,600</b>	<b>410,600</b>	<b>(5.1%)</b>	<b>410,600</b>

(1) Objects 3250, 325A, 3280, 3360, 5110, 5120, 5130, 5140, 5160

(2) Objects 3160, 3161, 3260, 3840, 4410, 4420, 4430, 5050, 5330, 5360, 5365, 5420, 5500

(3) Objects 3100, 3102, 3110

(4) Objects 3900, 3910, 3970, 4590

**SEWER MAINTENANCE**

Continued

(Reviewed by Council 06/29/11)

	Expended 2007-08	Expended 2008-09	Expended 2009-10	<b>Original Budget 2010-11</b>	Adjusted Budget 2010-11	Estimate/ Actual 2010-11	<b>Staff Request 2011-12</b>	Council Approve 2011-12	% <b>Change</b>	Projection 2012-13
EQUIPMENT & OTHER										
Replace Portable Engine Generator	0	0	29,866							
Total Equipment	0	0	29,866	<b>0</b>	0					
<b>GRAND TOTALS</b>	<b>388,754</b>	<b>475,772</b>	<b>571,961</b>	<b>552,100</b>	<b>552,100</b>	<b>522,000</b>	<b>552,600</b>	<b>552,600</b>	<b>0.1%</b>	<b>553,600</b>

FINANCING SOURCE										
Sewer Revenues	388,754	475,772	571,961	<b>552,100</b>	552,100	522,000	<b>552,600</b>	552,600	<b>0.1%</b>	553,600

**CENTRAL MARIN SANITATION AGENCY**

(Reviewed by Council 06/29/11)

	Expended 2007-08	Expended 2008-09	Expended 2009-10	<b>Original Budget 2010-11</b>	Adjusted Budget 2010-11	Estimate/ Actual 2010-11	<b>Staff Request 2011-12</b>	Council Approve 2011-12	<b>% Change</b>	Projection 2012-13
<b>OTHER CURRENT EXPENSES</b>										
Pump Station Maintenance	332,317	315,960	325,970	<b>328,000</b>	328,000	328,000	<b>342,000</b>	342,000		342,000
Sewage Treatment & Disposal	881,053	925,249	953,030	<b>1,004,000</b>	1,004,000	984,000	<b>1,014,000</b>	1,014,000		1,014,000
WWIP Debt Service	363,213	641,390	631,965	<b>634,000</b>	634,000	634,000	<b>634,000</b>	634,000		634,000
"FOG" Source Control Program	0	0	0	<b>10,000</b>	10,000	10,000	<b>13,000</b>	13,000		13,000
<b>Totals</b>	<b>1,576,583</b>	<b>1,882,599</b>	<b>1,910,965</b>	<b>1,976,000</b>	<b>1,976,000</b>	<b>1,956,000</b>	<b>2,003,000</b>	<b>2,003,000</b>	<b>1.4%</b>	<b>2,003,000</b>

**FINANCING SOURCE**

Sewer Revenues	1,576,583	1,882,599	1,910,965	<b>1,976,000</b>	1,976,000	1,956,000	<b>2,003,000</b>	2,003,000	1.4%	2,003,000
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**COMMENTARY**

The Central Marin Sanitation Agency (CMSA) was formed in 1979 to meet the future sewer treatment needs of four sewer service agencies: Sanitary District No. 1 (Ross Valley and now the City of Larkspur), Sanitary District No. 2 (Town of Corte Madera), the San Rafael Sanitation District (City of San Rafael), and the City of Larkspur (since de-annexed sewer system to Sanitary District No. 1). In 1995, the City of Larkspur de-annexed the sewer system it maintained in approximately one-half of the City of Larkspur to Sanitary District No. 1. Sanitary District No. 1 had always provided sewer service to approximately one-half of the City of Larkspur in the Greenbrae area which originally was unincorporated.

The CMSA wastewater treatment plant was completed in January 1985. The plant provides advanced secondary treatment of up to 125 million gallons per day. It serves a population of 115,000 which equates to 55,975 equivalent dwelling units (EDU's) for the combined member agencies. Based on an estimated 6,100 EDU's, Sanitary District No. 2 will pay CMSA an estimated \$1,648,000 for treatment of wastewater and capital debt service in FY 2011-2012. CMSA also maintains the District's 19 pump stations by contract at an estimated cost of \$342,000 in FY 2011-2012. The "Fats, Oil & Grease" (FOG) Source Control Program began in FY 2010-2011 through a contract with CMSA and will continue an estimated cost of \$13,000 in FY 2011-2012.