

SEWER FUND SUMMARY
(Reviewed by Council 06/25/12)

	Expended 2008-09	Expended 2009-10	Expended 2010-11	Original Budget 2011-12	Adjusted Budget 2011-12	Estimate/ Actual 2011-12	Staff Request 2012-13	Council Approve 2012-13	% Change	Projection 2013-14
EXPENDITURE CATEGORIES										
Employee Services	366,045	367,756	359,506	371,800	371,800	371,800	311,900	311,900	(16.1%)	313,600
Other Current Expenses	2,431,211	2,527,765	2,533,986	2,643,900	2,694,900	2,684,800	2,774,100	2,774,100	4.9%	2,753,100
Capital Equipment & Other	0	29,866	0	0	0	0	0	0	0.0%	0
Capital Projects	644,889	459,873	3,816,881	3,250,000	2,550,000	1,586,000	2,887,000	2,887,000	N/A	3,136,000
Totals	3,442,145	3,385,260	6,710,373	6,265,700	5,616,700	4,642,600	5,973,000	5,973,000	N/A	6,202,700
SEWER ACTIVITIES										
Administration	405,084	404,379	364,897	420,100	420,100	419,800	398,400	398,400	(5.2%)	378,400
Maintenance	475,772	571,961	552,707	552,600	552,600	560,800	554,600	554,600	0.4%	553,300
Central Marin Sanitation Agency	1,882,599	1,910,965	1,936,311	2,003,000	2,062,000	2,044,000	2,099,000	2,099,000	4.8%	2,099,000
Property Tax Collection (Page Q6)	33,801	38,082	39,577	40,000	32,000	32,000	34,000	34,000	(15.0%)	36,000
Capital Projects	644,889	459,873	3,816,881	3,250,000	2,550,000	1,586,000	2,887,000	2,887,000	N/A	3,136,000
Totals	3,442,145	3,385,260	6,710,373	6,265,700	5,616,700	4,642,600	5,973,000	5,973,000	N/A	6,202,700
Opening Balance July 1st	1,648,733	3,218,976	5,229,671	3,800,900	3,804,500	3,804,500	4,507,000	4,507,000	N/A	3,912,000
Revenues										
Property Taxes	2,283,270	2,328,871	2,274,970	2,311,000	2,332,000	2,332,000	2,374,000	2,374,000		2,417,000
Interest Earnings	9,637	20,774	14,657	15,000	15,000	15,000	15,000	15,000		15,000
Sewer Service Charges	2,697,552	3,029,536	2,983,410	2,984,000	2,973,000	2,973,000	2,973,000	2,973,000		2,973,000
Other	21,929	16,774	12,126	15,000	25,000	25,000	16,000	16,000		16,000
Total Revenues	5,012,388	5,395,955	5,285,163	5,325,000	5,345,000	5,345,000	5,378,000	5,378,000	1.0%	5,421,000
Expenditures	(3,442,145)	(3,385,260)	(6,710,373)	(6,265,700)	(5,616,700)	(4,642,600)	(5,973,000)	(5,973,000)	N/A	(6,202,700)
Closing Balance June 30th	3,218,976	5,229,671	3,804,461	2,860,200	3,532,800	4,506,900	3,912,000	3,912,000	N/A	3,130,300
Segregation of Balance										
Capital Maintenance	3,009,910	5,001,630	3,557,445							
Capital Equipment Replacement	209,066	228,041	247,016							
Depreciation Reserve	9,834,102	10,977,872	12,091,140							
Less Unfunded Depreciation	(9,834,102)	(10,977,872)	(12,091,140)							
Total Balance	3,218,976	5,229,671	3,804,461	0	0	0	0	0	N/A	0

SEWER ADMINISTRATION

(Reviewed by Council 06/25/12)

	Expended 2008-09	Expended 2009-10	Expended 2010-11	Original Budget 2011-12	Adjusted Budget 2011-12	Estimate/ Actual 2011-12	Staff Request 2012-13	Council Approve 2012-13	% Change	Projection 2013-14
PERSONNEL										
Salaries	197,321	191,066	168,903	174,500	174,500	174,500	148,200	148,200		148,200
FICA	2,266	2,220	2,176	2,200	2,200	2,200	2,200	2,200		2,200
PERS	38,542	26,486	26,947	31,100	31,100	31,100	30,000	30,000		30,000
Fringe Benefits	27,402	21,250	22,067	22,000	22,000	22,000	19,700	19,700		20,700
Total Employee Services	265,531	241,022	220,093	229,800	229,800	229,800	200,100	200,100	(12.9%)	201,100
OTHER CURRENT EXPENSES										
(1) Office & Other Expenses	5,811	6,846	2,701	6,500	6,500	6,500	6,500	6,500		6,500
Data Processing Equipment Maint.	24,433	29,628	29,765	30,000	30,000	30,000	30,000	30,000		30,000
(2) Info System Technology Support	0	5,500	3,025	11,500	11,500	11,500	11,500	11,500		11,500
Engineering Services	11,980	11,675	9,850	14,000	14,000	14,000	14,000	14,000		14,000
Contract Personnel	0	0	8,945	17,000	17,000	22,000	27,000	27,000		27,000
Annual Audit	3,425	3,425	4,925	5,000	5,000	6,000	6,000	6,000		6,000
Billing Services	7,834	7,830	8,322	8,500	8,500	8,500	8,500	8,500		8,500
Accounting Services	50,388	48,877	45,087	50,000	50,000	50,000	50,000	50,000		50,000
Legal Services	3,428	17,877	3,572	10,000	10,000	10,000	10,000	10,000		10,000
Building Rentals	19,396	19,157	19,198	20,000	20,000	20,000	21,000	21,000		0
25% Marin Map Info System	2,250	2,250	2,250	2,300	2,300	0	2,300	2,300		2,300
Update Connection Charges	0	0	0	4,000	4,000	0	0	0		0
Conferences & Conventions	3,116	3,062	2,594	4,000	4,000	4,000	4,000	4,000		4,000
Meetings	1,699	1,080	727	1,500	1,500	1,500	1,500	1,500		1,500
Memberships & Subscriptions	5,793	6,150	3,843	6,000	6,000	6,000	6,000	6,000		6,000
Total Other Current Expenses	139,553	163,357	144,804	190,300	190,300	190,000	198,300	198,300	4.2%	177,300
EQUIPMENT & OTHER										
Total Equipment & Other	0	0	0	0	0	0	0	0		0
GRAND TOTALS	405,084	404,379	364,897	420,100	420,100	419,800	398,400	398,400	(5.2%)	378,400

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

(2) Objects 3403, 3404, 3405

SEWER ADMINISTRATION

Continued

(Reviewed by Council 06/25/12)

	Expended 2008-09	Expended 2009-10	Expended 2010-11	Original Budget 2011-12	Adjusted Budget 2011-12	Estimate/ Actual 2011-12	Staff Request 2012-13	Council Approve 2012-13	% Change	Projection 2013-14
FINANCING SOURCE										
Sewer Revenues	405,084	404,379	364,897	420,100	420,100	419,800	398,400	398,400	(5.2%)	378,400

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 July 1 - June 30	Charge per Sewer User Unit	Collection Charge Per Parcel Billing
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
FY 2013-2014	\$498.00	\$2.00

SEWER MAINTENANCE
(Reviewed by Council 06/25/12)

	Expended 2008-09	Expended 2009-10	Expended 2010-11	Original Budget 2011-12	Adjusted Budget 2011-12	Estimate/ Actual 2011-12	Staff Request 2012-13	Council Approve 2012-13	% Change	Projection 2013-14
PERSONNEL										
Salaries	52,323	71,327	73,752	76,900	76,900	76,900	56,600	56,600		56,600
Overtime	13,449	13,165	14,009	14,000	14,000	14,000	14,000	14,000		14,000
Standby Time	13,893	14,073	14,143	14,000	14,000	14,000	14,000	14,000		14,000
FICA	881	1,385	1,213	1,500	1,500	1,500	1,500	1,500		1,500
PERS	7,804	11,103	12,476	15,100	15,100	15,100	11,500	11,500		11,500
Fringe Benefits	12,164	15,681	23,820	20,500	20,500	20,500	14,200	14,200		14,900
Total Employee Services	100,514	126,734	139,413	142,000	142,000	142,000	111,800	111,800	(21.3%)	112,500
OTHER CURRENT EXPENSES										
(1) Equip. & Vehicle Expenses	33,805	27,025	26,767	34,000	34,000	33,000	35,000	35,000		33,000
(2) Other Expenses	15,359	19,951	28,299	26,800	26,800	36,000	33,000	33,000		33,000
(3) Sewer Main Services	212,734	207,111	232,585	240,000	240,000	215,000	240,000	240,000		240,000
Self Insurance Allocation	38,000	38,000	34,000	29,000	29,000	29,000	29,000	29,000		29,000
Contract Labor	0	0	0	0	0	25,000	25,000	25,000		25,000
Janitorial Service	975									
Education & Training	0	0	60	0	0					
(4) Utilities - Pump Stations	68,958	84,838	83,759	75,000	75,000	75,000	75,000	75,000		75,000
Utilities - Corp Yard	5,427	5,326	4,907	5,800	5,800	5,800	5,800	5,800		5,800
Building Maint-Corp Yard	0	33,110	2,917							
Landscape Maintenance Charges	0	0	0							
Total Other Current Expenses	375,258	415,361	413,294	410,600	410,600	418,800	442,800	442,800	7.8%	440,800

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

(2) Objects 3101, 310V, 3160, 3161, 3260, 3840, 4410, 4420, 4430, 5050, 5330, 5360, 5365, 5420, 5500, 6300

(3) Objects 3100, 3102, 3110, 3120

(4) Objects 3900, 3910, 3970, 4590

SEWER MAINTENANCE
Continued
(Reviewed by Council 06/25/12)

	Expended 2008-09	Expended 2009-10	Expended 2010-11	Original Budget 2011-12	Adjusted Budget 2011-12	Estimate/ Actual 2011-12	Staff Request 2012-13	Council Approve 2012-13	% Change	Projection 2013-14
EQUIPMENT & OTHER										
Replace Portable Engine Generator	0	29,866								
Total Equipment	0	29,866	0	0	0					
GRAND TOTALS	475,772	571,961	552,707	552,600	552,600	560,800	554,600	554,600	0.4%	553,300

FINANCING SOURCE										
Sewer Revenues	475,772	571,961	552,707	552,600	552,600	560,800	554,600	554,600	0.4%	553,300

CENTRAL MARIN SANITATION AGENCY

(Reviewed by Council 06/25/12)

	Expended 2008-09	Expended 2009-10	Expended 2010-11	Original Budget 2011-12	Adjusted Budget 2011-12	Estimate/ Actual 2011-12	Staff Request 2012-13	Council Approve 2012-13	% Change	Projection 2013-14
OTHER CURRENT EXPENSES										
Pump Station Maintenance	315,960	325,970	314,917	342,000	342,000	330,000	370,000	370,000		370,000
Sewage Treatment & Disposal	925,249	953,030	983,724	1,014,000	1,014,000	1,011,000	1,043,000	1,043,000		1,043,000
WWIP Debt Service	641,390	631,965	633,655	634,000	693,000	693,000	676,000	676,000		676,000
"FOG" Source Control Program	0	0	4,015	13,000	13,000	10,000	10,000	10,000		10,000
Totals	1,882,599	1,910,965	1,936,311	2,003,000	2,062,000	2,044,000	2,099,000	2,099,000	4.8%	2,099,000

FINANCING SOURCE

Sewer Revenues	1,882,599	1,910,965	1,936,311	2,003,000	2,062,000	2,044,000	2,099,000	2,099,000	4.8%	2,099,000
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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.