

SEWER FUND SUMMARY
(Reviewed by Council 05/19/15)

	Expended 2013-14	Original Budget 2014-15	Adjusted Budget 2014-15	Estimate/ Actual 2014-15	Staff Request 2015-16	Staff Request 2016-17	Council Approve 2015-16	Council Approve 2016-17
EXPENDITURE CATEGORIES								
Employee Services	306,624	349,500	349,500	331,100	273,400	280,800	273,400	280,800
Other Current Expenses	2,586,114	2,781,800	2,780,800	2,586,100	2,576,900	2,577,900	2,576,900	2,577,900
Capital Equipment & Other	34,453	0	132,000	9,000	558,000	0	558,000	0
Capital Projects	4,265,106	3,840,000	3,840,000	1,234,000	960,000	2,889,000	960,000	2,889,000
Totals	7,192,297	6,971,300	7,102,300	4,160,200	4,368,300	5,747,700	4,368,300	5,747,700
Employee Services -	% Change	--	--	--	(21.8%)	(19.7%)	(21.8%)	(19.7%)
	\$ Change	--	--	--	(76,100)	(68,700)	(76,100)	(68,700)
Other Current Expenses -	% Change	--	--	--	(7.4%)	(7.3%)	(7.4%)	(7.3%)
	\$ Change	--	--	--	(204,900)	(203,900)	(204,900)	(203,900)
Equipment & Other -	% Change	--	--	--	100.0%	0.0%	100.0%	0.0%
	\$ Change	--	--	--	558,000	0	558,000	0
Capital Projects -	% Change	--	--	--	(75.0%)	(24.8%)	(75.0%)	(24.8%)
	\$ Change	--	--	--	(2,880,000)	(951,000)	(2,880,000)	(951,000)
Totals -	% Change	--	--	--	(37.3%)	(17.6%)	(37.3%)	(17.6%)
	\$ Change	--	--	--	(2,603,000)	(1,223,600)	(2,603,000)	(1,223,600)
SEWER ACTIVITIES								
Administration	387,113	402,900	534,900	400,900	386,800	269,000	386,800	269,000
Maintenance	687,427	675,400	675,400	699,300	1,198,500	765,700	1,198,500	765,700
Central Marin Sanitation Agency	1,818,720	2,015,000	2,015,000	1,789,000	1,785,000	1,785,000	1,785,000	1,785,000
Property Tax Collection (Page Q6)	33,931	38,000	37,000	37,000	38,000	39,000	38,000	39,000
Capital Projects	4,265,106	3,840,000	3,840,000	1,234,000	960,000	2,889,000	960,000	2,889,000
Totals	7,192,297	6,971,300	7,102,300	4,160,200	4,368,300	5,747,700	4,368,300	5,747,700
Administration -	% Change	--	--	--	(4.0%)	(33.2%)	(4.0%)	(33.2%)
	\$ Change	--	--	--	(16,100)	(133,900)	(16,100)	(133,900)
Maintenance -	% Change	--	--	--	77.5%	13.4%	77.5%	13.4%
	\$ Change	--	--	--	523,100	90,300	523,100	90,300
Central Marin Sanitation -	% Change	--	--	--	(11.4%)	(11.4%)	(11.4%)	(11.4%)
	\$ Change	--	--	--	(230,000)	(230,000)	(230,000)	(230,000)
Property Tax Collection -	% Change	--	--	--	0.0%	2.6%	0.0%	2.6%
	\$ Change	--	--	--	0	1,000	0	1,000
Capital Projects -	% Change	--	--	--	(75.0%)	(24.8%)	(75.0%)	(24.8%)
	\$ Change	--	--	--	(2,880,000)	(951,000)	(2,880,000)	(951,000)
Totals -	% Change	--	--	--	(37.3%)	(17.6%)	(37.3%)	(17.6%)
	\$ Change	--	--	--	(2,603,000)	(1,223,600)	(2,603,000)	(1,223,600)
Opening Balance July 1st	4,845,268	3,302,000	3,197,400	3,197,400	4,820,000	6,360,000	4,820,000	6,360,000
Revenues								
Property Taxes	2,483,723	2,497,000	2,630,000	2,631,000	2,768,000	2,919,000	2,768,000	2,919,000
Interest Earnings	9,785	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Sewer Service Charges	2,983,568	3,052,000	3,060,000	3,104,000	3,104,000	3,104,000	3,104,000	3,104,000
Other	67,380	20,000	28,000	33,000	21,000	21,000	21,000	21,000
Total Revenues	5,544,456	5,584,000	5,733,000	5,783,000	5,908,000	6,059,000	5,908,000	6,059,000
Expenditures	(7,192,297)	(6,971,300)	(7,102,300)	(4,160,200)	(4,368,300)	(5,747,700)	(4,368,300)	(5,747,700)
Closing Balance June 30th	3,197,427	1,914,700	1,828,100	4,820,200	6,359,700	6,671,300	6,359,700	6,671,300

SEWER ADMINISTRATION
(Reviewed by Council 05/19/15)

	Expended 2013-14	Original Budget 2014-15	Adjusted Budget 2014-15	Estimate/ Actual 2014-15	Staff Request 2015-16	Staff Request 2016-17	Council Approve 2015-16	Council Approve 2016-17
PERSONNEL								
Salaries	155,194	183,100	183,100	170,600	72,000	75,000	72,000	75,000
FICA	2,125	2,600	2,600	2,600	1,000	1,000	1,000	1,000
PERS	29,616	37,600	37,600	36,000	0	0	0	0
PERS - Normal	0	0	0	0	6,600	6,800	6,600	6,800
PERS - Unfunded Liability	0	0	0	0	16,400	17,400	16,400	17,400
Fringe Benefits	20,929	28,300	28,300	24,000	16,000	17,000	16,000	17,000
Total Employee Services	207,864	251,600	251,600	233,200	112,000	117,200	112,000	117,200
% Change	--	--	--	--	(55.5%)	(53.4%)	(55.5%)	(53.4%)
\$ Change	--	--	--	--	(139,600)	(134,400)	(139,600)	(134,400)
OTHER CURRENT EXPENSES								
(1) Office & Other Expenses	1,940	6,500	6,500	6,800	6,000	6,000	6,000	6,000
Data Processing Equipment Maint.	29,995	30,000	30,000	30,000	30,000	30,000	30,000	30,000
(2) Info System Technology Support	4,640	11,500	11,500	11,500	11,500	11,500	11,500	11,500
Engineering Services	13,250	15,000	15,000	8,000	8,000	8,000	8,000	8,000
Contract Personnel	34,871	0	0	28,000	9,000	9,000	9,000	9,000
Annual Audit	7,375	6,000	6,000	8,000	8,000	8,000	8,000	8,000
Billing Services	7,826	8,500	8,500	8,000	8,000	8,000	8,000	8,000
Accounting Services	53,421	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Legal Services	2,247	10,000	10,000	3,000	10,000	10,000	10,000	10,000
25% Marin Map Info System	2,250	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Conferences & Conventions	0	4,000	4,000	0	4,000	4,000	4,000	4,000
Meetings	505	1,500	1,500	100	1,000	1,000	1,000	1,000
Memberships & Subscriptions	2,693	6,000	6,000	3,000	4,000	4,000	4,000	4,000
Total Other Current Expenses	161,013	151,300	151,300	158,700	151,800	151,800	151,800	151,800
% Change	--	--	--	--	0.3%	0.3%	0.3%	0.3%
\$ Change	--	--	--	--	500	500	500	500
EQUIPMENT & OTHER								
Relocation Expenses	18,236	0	132,000	9,000	123,000	0	123,000	0
Total Equipment & Other	18,236	0	132,000	9,000	123,000	0	123,000	0
% Change	--	--	--	--	100.0%	0.0%	100.0%	0.0%
\$ Change	--	--	--	--	123,000	0	123,000	0
GRAND TOTALS	387,113	402,900	534,900	400,900	386,800	269,000	386,800	269,000
% Change	--	--	--	--	(4.0%)	(33.2%)	(4.0%)	(33.2%)
\$ Change	--	--	--	--	(16,100)	(133,900)	(16,100)	(133,900)

(1) Objects 3430, 4181, 4500, 5050, 5270, 6351
(2) Objects 3403, 3404, 3405

SEWER ADMINISTRATION

Continued

(Reviewed by Council 05/19/15)

Expended 2013-14	Original Budget 2014-15	Adjusted Budget 2014-15	Estimate/ Actual 2014-15	Staff Request 2015-16	Staff Request 2016-17	Council Approve 2015-16	Council Approve 2016-17
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FINANCING SOURCE								
Sewer Revenues	387,113	402,900	534,900	400,900	386,800	269,000	386,800	269,000

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.

<u>Fiscal Year July 1 - June 30</u>	<u>Charge per Sewer User Unit</u>	<u>Collection Charge 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
FY 2013-2014	\$498.00	\$2.00
FY 2014-2015	\$498.00	\$2.00
FY 2015-2016	\$498.00	\$2.00
FY 2016-2017	\$498.00	\$2.00

SEWER MAINTENANCE
(Reviewed by Council 05/19/15)

	Expended 2013-14	Original Budget 2014-15	Adjusted Budget 2014-15	Estimate/ Actual 2014-15	Staff Request 2015-16	Staff Request 2016-17	Council Approve 2015-16	Council Approve 2016-17
PERSONNEL								
Salaries	44,887	46,800	46,800	46,800	88,200	89,000	88,200	89,000
Overtime	13,262	14,000	14,000	14,000	15,000	15,000	15,000	15,000
Standby Time	15,723	14,000	14,000	14,000	16,000	16,000	16,000	16,000
FICA	732	1,500	1,500	1,500	1,500	1,500	1,500	1,500
PERS	10,102	9,800	9,800	9,800				
PERS - Normal	0	0	0	0	6,300	6,500	6,300	6,500
PERS - Unfunded Liability	0	0	0	0	15,600	16,700	15,600	16,700
Fringe Benefits	14,054	11,800	11,800	11,800	18,800	18,900	18,800	18,900
Total Employee Services	98,760	97,900	97,900	97,900	161,400	163,600	161,400	163,600
% Change	--	--	--	--	64.9%	67.1%	64.9%	67.1%
\$ Change	--	--	--	--	63,500	65,700	63,500	65,700
OTHER CURRENT EXPENSES								
(1) Equip. & Vehicle Expenses	32,988	37,000	37,000	57,000	38,000	38,000	38,000	38,000
(2) Other Expenses	28,258	35,700	35,700	35,300	39,300	39,300	39,300	39,300
(3) Sewer Main Services	297,567	295,000	295,000	302,300	313,000	313,000	313,000	313,000
Self Insurance Allocation	29,000	29,000	29,000	29,000	34,000	34,000	34,000	34,000
Contract Labor	106,925	100,000	100,000	100,000	100,000	100,000	100,000	100,000
(4) Utilities - Pump Stations	71,465	75,000	75,000	72,000	72,000	72,000	72,000	72,000
Utilities - Corp Yard	6,247	5,800	5,800	5,800	5,800	5,800	5,800	5,800
Total Other Current Expenses	572,450	577,500	577,500	601,400	602,100	602,100	602,100	602,100
% Change	--	--	--	--	4.3%	4.3%	4.3%	4.3%
\$ Change	--	--	--	--	24,600	24,600	24,600	24,600

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

(2) Objects 3101, 310V, 3160, 3161, 3260, 3490, 3840, 4410, 4420, 4430, 5050, 5330, 5360, 5365, 5420, 5500, 5560, 6300

(3) Objects 3100, 3102, 3110, 3120

(4) Objects 3900, 3910, 3970, 4590

SEWER MAINTENANCE
Continued
(Reviewed by Council 05/19/15)

	Expended 2013-14	Original Budget 2014-15	Adjusted Budget 2014-15	Estimate/ Actual 2014-15	Staff Request 2015-16	Staff Request 2016-17	Council Approve 2015-16	Council Approve 2016-17
EQUIPMENT & OTHER								
Replace Wash Rack	16,217	0	0	0				
Replace 1997 Ford Vactor - S74	0	0	0	0	350,000		350,000	
Replace 2002 Chevy 1-Ton - S1	0	0	0	0	45,000		45,000	
Replace 1998 GMC 1/2 Ton - S19	0	0	0	0	40,000		40,000	
Total Equipment	16,217	0	0	0	435,000	0	435,000	0
% Change	--	--	--	--	100.0%	0.0%	100.0%	0.0%
\$ Change	--	--	--	--	435,000	0	435,000	0
GRAND TOTALS	687,427	675,400	675,400	699,300	1,198,500	765,700	1,198,500	765,700
% Change	--	--	--	--	77.5%	13.4%	77.5%	13.4%
\$ Change	--	--	--	--	523,100	90,300	523,100	90,300

FINANCING SOURCE								
Sewer Revenues	687,427	675,400	675,400	699,300	1,198,500	765,700	1,198,500	765,700

CENTRAL MARIN SANITATION AGENCY
(Reviewed by Council 05/19/15)

Expended 2013-14	Original Budget 2014-15	Adjusted Budget 2014-15	Estimate/ Actual 2014-15	Staff Request 2015-16	Staff Request 2016-17	Council Approve 2015-16	Council Approve 2016-17
OTHER CURRENT EXPENSES							
Pump Station Maintenance	279,198	400,000	400,000	300,000	300,000	300,000	300,000
Sewage Treatment & Disposal	861,697	900,000	900,000	815,000	825,000	825,000	825,000
WWIP Debt Service	670,160	700,000	700,000	666,000	650,000	650,000	650,000
"FOG" Source Control Program	7,665	15,000	15,000	8,000	10,000	10,000	10,000
Totals	1,818,720	2,015,000	2,015,000	1,789,000	1,785,000	1,785,000	1,785,000
% Change	--	--	--	--	(11.4%)	(11.4%)	(11.4%)
\$ Change	--	--	--	--	(230,000)	(230,000)	(230,000)

FINANCING SOURCE

Sewer Revenues	1,818,720	2,015,000	2,015,000	1,789,000	1,785,000	1,785,000	1,785,000	1,785,000
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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. CMSA also maintains the District's 19 pump stations by contract. The "Fats, Oil & Grease" (FOG) Source Control Program began in FY 2010-2011 through a contract with CMSA.