

Sanitary District No. 5 of Marin County

FY 2015-2016 Final Budget

June 11, 2015

Prepared by:

Michael Lasky, President
Richard Snyder, Vice President
John Carapiet, Secretary
Catharine Benediktsson, Director
Tod Moody, Director
Tony Rubio, District Manager / CPO
Robin Dohrmann, Administrative / Finance Specialist

Sanitary District No. 5 of Marin County

Final Consolidated Budget FY 2015-2016

	2014-2015 Budget	2014-2015	2015-2016 Budget	% Diff.	Tib Zone	Belv Zone
		Est. Income & Expenses				
Income						
Property Taxes	795,900	900,000	901,056	13%	901,056	0
Tib Sewer Service Charge Revenue	2,645,872	2,773,848	2,773,848	5%	2,773,848	0
Belv Sewer Service Charge Revenue	2,304,189	2,332,829	2,332,829	1%	0	2,332,829
Interest	19,873	19,873	19,873	0%	12,882	6,991
Connection Fees	90,100	130,000	130,000	44%	94,820	35,180
Paradise Sewer Extension Fees	44,820	22,365	34,487	-23%	34,487	0
Other Income	100	100	100	0%	62	35
Inspection Fees	7,000	7,000	8,000	14%	5,186	2,814
SASM Expense Reimbursement	72,214	45,000	63,000	-13%	40,302	22,699
Total Budgeted Income	5,980,067	6,231,015	6,263,193	4.73%	3,862,643	2,400,549
Expense						
Operating Expenses	2,865,617	2,627,945	2,942,761	3%	1,936,206	1,006,555
Capital Expenses	2,194,153	1,698,753	2,304,479	5%	1,559,794	744,685
Total Budgeted Expenses	5,059,770	4,326,697	5,247,240	4%	3,496,000	1,751,240
Net Ordinary Income	920,298	1,904,318	1,015,952	10%	366,643	649,309

Sanitary District No. 5 of Marin County

**FY 2015 - 2016
Operating Budget**

Operating Assumptions

Operating Revenue Assumptions

Paradise Cove flow represents 2.36% of total flow for District. This percentage is used to reflect the Paradise Cove share of District-wide revenues.

Tiburon Sewer Service Charge is \$1,034 per EDU (Equivalent Dwelling Unit).

Belvedere Sewer Service Charge is \$1,985 per EDU. 46% 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 0.23% for FY 2015-2016.

Other income includes CAL-Card incentive payments, PG&E refunds 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) fee.

Salary categories include 2.8% COLA increase.

PERS employer contribution retirement rate is 10.958%, Misc. Unfunded Liability rate is 9.680%, and employee contribution rate is 8.64%.

Workers compensation premium based on 4.29% rate, with an 77% experience modification factor.

Paradise Cove operating expense is 2.36% of operating expenses in applicable District-wide categories; this is based on Paradise Cove's average annual percentage of influent flow from the 2014 calendar year.

Belvedere operating expense is 36.03% of main plant-related categories, and 35.18% of expenses that pertain to all three zones; this is based on Belvedere's average annual percentage of influent flow from the 2014 calendar year.

Formulas for Determining Percentage Breakdowns (Operating & Capital)

Belvedere only = 100%

Tiburon only = 100%

Paradise Cove only = 100%

Shared Belvedere & Tiburon = 36.03% / 63.97%

Shared Tiburon & Paradise Cove = 96.36% / 3.64%

Shared Belvedere & Tiburon & Paradise Cove = 35.18% / 62.46% / 2.36%

**Sanitary District No. 5 of Marin County
Operating Budget
FY 2015-2016**

	2014-2015	2014-2015	2015-2016	% Bud. Diff	Breakdown by Zone		
	Amended Budget	Estimated to Close	Operations Budget		Tib Ops	P.C. Ops	Belv Ops
Operating Income							
Tib Property Tax Current Secured - Ops	0	1,403	0	0%		0	0
Tiburon Sewer Service Charge - Ops	1,942,949	2,394,782	2,394,782	23%	2,307,612	87,170	0
Belvedere Sewer Service Charge - Ops	918,689	1,096,430	1,096,430	19%	0	0	1,096,430
Other User Fees	25,963	25,963	25,963	0%	25,963	0	0
Interest Earnings	19,873	19,873	19,873	0%	12,413	469	6,991
Inspection Fees	7,000	7,000	8,000	14%	4,997	189	2,814
SASM Expense Reimbursement	72,214	45,000	63,000	-13%	40,302	0	22,699
Other Income	100	100	100	0%	52	2	35
Total Income	2,986,788	3,590,551	3,608,148	21%	2,391,349	87,830	1,128,969

**Sanitary District No. 5 of Marin County
Operating Budget
FY 2015-2016**

Expense	2014-2015	2014-2015	2015-2016	% Bud. Diff	Breakdown by Zone		
	Amended Budget	Estimated to Close	Operations Budget		Tib Ops	P.C. Ops	Belv Ops
Administrative Expenses							
Advertising	1,000	1,200	1,000	0%	625	24	352
Outreach & Newsletter	2,000	0	1,000	-50%	625	24	352
Audit & Accounting	25,000	40,000	30,000	20%	18,738	708	10,554
Consulting Fees	50,000	50,000	70,000	40%	44,430	944	24,626
Travel & Meetings	12,000	12,000	12,000	0%	7,495	283	4,222
Continuing Education	7,000	5,000	5,000	-29%	3,123	116	1,759
County Fees	16,500	16,500	16,500	0%	10,306	389	5,805
Directors Fees	9,000	9,000	9,000	0%	5,621	212	3,166
Dues & Subscriptions	17,000	15,000	17,000	0%	10,618	401	5,981
Elections	250	0	10,000	3900%	6,246	236	3,518
Insurance Property & Liability	65,000	71,685	75,000	15%	46,845	1,770	26,385
Legal	100,000	120,000	75,000	-25%	46,845	1,770	26,385
Office Supplies	7,500	5,500	6,000	-20%	3,748	142	2,111
Postage	1,300	500	1,000	-23%	625	24	352
Pollution Prevention	4,000	4,000	3,000	-25%	1,874	71	1,055
Miscellaneous Expense	0	0	0	0%	0	0	0
Total Administrative	317,550	350,385	331,500	4%	207,763	7,115	116,622
Ops & Maintenance Expenses							
Pumps & Lines Maintenance							
Pumps & Lines Maintenance	150,000	125,000	200,000	33%	124,920	4,720	70,360
Sewer Line Spot Repair	0	0	0	0%	0	0	0
Inflow & Infiltration Evaluation	0	0	0	0%	0	0	0
Total Pumps & Lines Maintenance	150,000	125,000	200,000	33%	124,920	4,720	70,360
Main Plant Maintenance							
Plant Maintenance Supplies	10,000	7,000	10,000	0%	6,397	0	3,603
Plant Maint. Parts & Service	50,000	50,000	50,000	0%	31,985	0	18,015
Janitorial Supplies & Service	5,000	3,500	5,000	0%	3,199	0	1,802
Main Plant Chemicals	130,000	110,000	100,000	-23%	63,970	0	36,030
Lab Supplies & Chemicals	7,000	5,500	5,500	-21%	3,518	0	1,982
SASM Supplies & Chemicals	40,000	30,000	30,000	-25%	19,191	0	10,809
Electrical & Instrument	2,000	2,000	2,000	0%	1,279	0	721
Grounds Maintenance	3,000	2,000	2,000	-33%	1,279	0	721
Main Plant Sludge Disposal	19,000	23,000	25,000	32%	15,993	0	9,008
Total Main Plant Maintenance	266,000	233,000	229,500	-14%	146,811	0	82,689

**Sanitary District No. 5 of Marin County
Operating Budget
FY 2015-2016**

	2014-2015	2014-2015	2015-2016	% Bud. Diff	Breakdown by Zone		
	Amended Budget	Estimated to Close	Operations Budget		Tib Ops	P.C. Ops	Belv Ops
Paradise Cove Plant Maintenance							
Paradise Parts & Service	5,000	6,000	5,000	0%	0	5,000	0
Paradise Supplies & Chemicals	3,500	4,000	3,500	0%	0	3,500	0
Paradise Sludge Disposal	6,000	7,000	6,000	0%	0	6,000	0
Total Paradise Cove Plant Maintenance	14,500	17,000	14,500	0%	0	14,500	0
Monitoring							
Main Plant Lab Monitoring	60,000	36,000	50,000	-17%	31,985	0	18,015
Chronic Toxicity Program Eval	0	0	15,000	100%	9,596	0	5,405
Paradise Cove Monitoring	8,500	8,500	8,500	0%	0	8,500	0
Total Monitoring	68,500	44,500	73,500	7%	41,581	8,500	23,420
Permits/Fees							
Main Plant NPDES Renewal	0	0	0	0%	0	0	0
Permits/Fees - General	35,000	34,000	30,000	0%	19,191	0	10,809
Paradise Cove Permits/Fees	10,000	6,500	8,000	-20%	0	8,000	0
Paradise Cove NPDES Renewal	40,000	0	40,000	100%	0	40,000	0
Total Permits/Fees	85,000	40,500	78,000	-8%	19,191	48,000	10,809
Truck Maintenance							
Fuel	8,000	8,000	8,000	0%	4,997	189	2,814
Truck Maintenance	4,000	3,000	4,000	0%	2,498	94	1,407
Total Truck Maintenance	12,000	11,000	12,000	0%	7,495	283	4,222
Total Ops & Maintenance Expenses	596,000	471,000	607,500	2%	339,998	76,003	191,499
Salaries & Benefits							
Salaries	874,021	742,265	852,606	-2%	532,538	20,122	299,947
Part-Time	0	0	0	0%	0	0	0
Overtime	40,000	100,000	100,000	150%	62,460	2,360	35,180
Standby Pay	44,500	40,000	40,000	-10%	24,984	944	14,072
Vacation Buyout	20,000	19,350	20,000	0%	12,492	472	7,036
Payroll Taxes	79,800	70,500	80,417	1%	50,228	1,898	28,291
Payroll/Bank Fees	5,500	5,300	5,500	0%	3,435	130	1,935
Car Allowance	6,000	6,000	6,000	0%	3,748	142	2,111
PERS Retirement	282,200	253,565	305,317	8%	190,701	7,205	107,410
Employee Health, Dental, Life Ins, Vision	188,100	132,220	156,846	-17%	97,966	3,702	55,178
Retirees Health	79,900	114,888	121,455	52%	75,861	2,866	42,728
Workers Comp Insurance	18,300	20,505	21,121	15%	13,192	498	7,430
Total Salaries & Benefits	1,638,300	1,504,593	1,709,261	4%	1,067,605	40,339	601,318

**Sanitary District No. 5 of Marin County
Operating Budget
FY 2015-2016**

	2014-2015	2014-2015	2015-2016	% Bud. Diff	Breakdown by Zone		
	Amended Budget	Estimated to Close	Operations Budget		Tib Ops	P.C. Ops	Belv Ops
Other Operating Expenses							
Data/Alarms/IT Support & Licensing	40,000	40,000	40,000	0%	24,984	944	14,072
Safety	20,000	13,000	20,000	0%	12,492	472	7,036
Uniforms	11,000	11,000	11,000	0%	6,871	260	3,870
Telephone							
Main Plant Telephones	13,500	13,500	13,500	0%	8,636	0	4,864
Paradise Cove Telephones	3,000	3,700	4,000	33%	0	4,000	0
Pumps & Lines Telephones	7,000	6,000	6,000	-14%	2,844	3,156	0
Total Telephone	23,500	23,200	23,500	0%	11,480	7,156	4,864
Utilities							
Water	6,000	4,000	5,000	-17%	3,028	0	1,972
Main Plant Utilities	150,000	150,000	150,000	0%	95,955	0	54,045
Paradise Cove Utilities	13,500	13,500	13,000	-4%	0	13,000	0
Pump Station Utilities	35,000	32,500	32,000	-9%	19,987	755	11,258
Total Utilities	204,500	200,000	200,000	-2%	118,970	13,755	67,275
Belvedere Loan							
Belvedere Westamerica Loan Interest	14,767	14,767	0	-100%	0	0	0
Total Belvedere Loan	14,767	14,767	0	-100%	0	0	0
Total Other Operating Expenses	313,767	301,967	294,500	-6%	174,797	22,587	97,118
Total Operating Expense	2,865,617	2,627,945	2,942,761	3%	1,790,162	146,044	1,006,555
Net Ordinary Income	121,171	962,607	665,387	449%	601,187	(58,214)	122,414
Operating Fund Estimated Beg. Balance	2,865,617		2,942,761		1,790,162	146,044	1,006,555
Operating Fund Estimated End. Balance	2,986,788		3,608,148		2,391,349	87,830	1,128,969

Sanitary District No. 5 of Marin County

**FY 2015 - 2016
Capital Budget**

Capital Assumptions

Capital Revenue Assumptions

Secured property tax is a general revenue of the District (Tiburon zone only) and is subject to state tax shifts.

Supplemental property tax applies as homes are re-valued and sold.

Excess ERAF (Educational Revenue Augmentation Fund) reimbursement will be announced in mid-year.

HOPTR = Home Owner Property Tax Relief.

Belvedere capital income is set at 54% of its sewer service charge revenue to meet reserve/fund policy requirements.

Paradise Drive Sewer Line Extension Fee income estimated: 3 homes @ \$11,495.52 (2.8% CPI Increase) each (\$34,486.55 total).

Capital Expense Assumptions

New capital projects are indicated in notes.

Belvedere capital expense is 36.03% of total main plant-related expenditures; this is based on Belvedere's average annual percentage of influent flow from the 2014 calendar year.

Tiburon capital expense is 63.97% of total main plant-related expenditures; this is based on Tiburon's average annual percentage of influent flow from the 2014 calendar year.

Tiburon Main Plant Rehabilitation expense is 64.78% of the total project-related expenditures; this is based on the MPR Bond split.

Belvedere Main Plant Rehabilitation expense is 35.22% of the total project-related expenditures; this is based on the MPR Bond split.

Detailed descriptions of capital projects can be found in the six-year capital improvement program (attached).

**Sanitary District No. 5 of Marin County
Capital Budget
FY 2015-2016**

	2014-2015	2014-2015	2015-2016	% Bud. Diff	Breakdown by Zone		
	Amended Budget	Estimated to Close	Capital Budget		Tib Cap	P.C. Cap	Belv. Cap
Capital Income							
Property Taxes							
Property Tax Current Secured - Capital	550,000	652,697	652,697	19%	628,939	23,758	0
Prop Tax Current Unsecured	12,000	12,000	12,120	1%	11,679	441	0
Supplemental Unsecured	100	100	101	1%	97	4	0
Supplemental Assessment Current	5,100	5,100	5,151	1%	4,964	187	0
Supplemental Assessment Redm	400	400	404	1%	389	15	0
Excess ERAF	225,000	225,000	227,250	1%	218,978	8,272	0
HOPTR	3,300	3,300	3,333	1%	3,212	121	0
Prop Tax Prior Sec Redemption	0	0	0	0%	0	0	0
Prop Tax Prior Unsecured	0	0	0	0%	0	0	0
Total Property Taxes	795,900	898,597	901,056	13%	868,258	32,798	0
Tiburon Sewer Service Charge - Capital	676,960	353,103	353,103	-48%	340,250	12,853	0
Belvedere Sewer Service Charge - Capital	1,385,500	1,236,399	1,236,399	-11%	0	0	1,236,399
Connection Fees							
Collection	19,000	50,000	50,000	163%	42,492	472	7,036
Treatment	71,100	80,000	80,000	13%	49,968	1,888	28,144
Total Connection Fees	90,100	130,000	130,000	44%	92,460	2,360	35,180
Paradise Drive Sewer Line Extension Fees	44,820	22,365	34,487	-23%	0	34,487	0
Total Capital Income	2,993,280	2,640,464	2,655,045	-11%	1,300,968	82,498	1,271,579

**Sanitary District No. 5 of Marin County
Capital Budget
FY 2015-2016**

	2014-2015	2014-2015	2015-2016	% Bud. Diff	Breakdown by Zone		
	Amended Budget	Estimated to Close	Capital Budget		Tib Cap	P.C. Cap	Belv. Cap
Capital Expenditures							
Main Plant Equip Capital Expense							
Sludge Box Replacement	15,000	12,000	0	-100%	0	0	0
M.P. Restroom Remodels (2)	75,000	50,000	0	-100%	0	0	0
Influent Sumps/RAS cover replacement (NEW)	0	0	80,000	100%	51,176	0	28,824
Total Main Plant Equip Capital Expense	90,000	62,000	80,000	-11%	51,176	0	28,824
Pumps & Lines Capital							
Tiburon Sewer Line Rehab	100,000	100,000	150,000	50%	150,000	0	0
Pump Station Control Panel Upgrade	80,000	80,000	80,000	0%	40,000	0	40,000
Belvedere Sewer Line Rehab	100,000	100,000	100,000	0%	0	0	100,000
Pump Stations - Pump Replacement	50,000	0	50,000	0%	25,000	0	25,000
Pump Station Generator Replacement	0	27,500	100,000	100%	40,000	0	60,000
Tiburon PS#5 Rebuild/4 Pumps/Generator	600,000	200,000	500,000	-17%	500,000	0	0
Belvedere PS#13, 14 Communication Project	20,000	0	0	-100%	0	0	0
Belvedere Cove Rd. Force Main Replacements	30,000	0	0	-100%	0	0	0
Belvedere Lagoon Rd - Install Generator/Conduit	10,000	0	0	-100%	0	0	0
Total Pumps & Lines Capital	990,000	507,500	980,000	-1%	755,000	0	225,000
Paradise Cove Capital							
Generator Replacement	0	0	75,000	100%	0	75,000	0
UV Disinfection	50,000	0	50,000	100%	0	50,000	0
Total Paradise Cove Capital	50,000	0	125,000	150%	0	125,000	0
Undesignated Capital							
Vehicle Replacement - Boom Truck	0	0	50,000	500000%	31,230	1,180	17,590
Undesignated Cap - Main Plant	25,000	15,000	25,000	0%	15,993	0	9,008
Undesignated Cap - Paradise Cove Plant	10,000	0	10,000	0%	0	10,000	0
Undesignated Cap - Tiburon	50,000	15,000	50,000	0%	50,000	0	0
Undesignated Cap - Belvedere	50,000	0	50,000	0%	0	0	50,000
Total Undesignated Capital	135,000	30,000	185,000	37%	97,223	11,180	76,598

**Sanitary District No. 5 of Marin County
Capital Budget
FY 2015-2016**

	2014-2015 Amended Budget	2014-2015 Estimated to Close	2015-2016 Capital Budget	% Bud. Diff	Breakdown by Zone		
					Tib Cap	P.C. Cap	Belv. Cap
Debt Service							
Belvedere Westamerica Loan Principle	126,000	128,000	131,429	4%	0	0	131,429
Debt Service - MPR Bond Principle	440,000	440,000	445,000	1%	288,271	0	156,729
Debt Service - MPR Bond Interest	363,153	363,153	358,050	-1%	231,945	0	126,105
Total Debt Service	929,153	931,153	934,479	1%	520,216	0	414,263
Main Plant Office/ADA Access Project							
Office/Access Design	0	8,100	0	0%	0	0	0
Office/Access - Construction	0	160,000	0	0%	0	0	0
Total Main Plant Office/ADA Access Project	0	168,100	0	0%	0	0	0
Total Capital Expenditures	2,194,153	1,698,753	2,304,479	5%	1,423,614	136,180	744,685
Net Capital Income	799,127	941,712	350,566	-56%	(122,646)	(53,682)	526,894
Capital Fund Estimated Beg. Balance	2,194,153		2,304,479		1,423,614	136,180	744,685
Capital Fund Estimated End. Balance	2,993,280		2,655,045		1,300,968	82,496	1,271,579

Sanitary District No. 5 of Marin County

**FY 2015/2016 - 2020/2021
Capital Improvement Program**

MAIN PLANT CAPITAL IMPROVEMENT PROGRAM

M.P. Project Description	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	TOTAL
Dry Weather Influent Pump		30,000					30,000
Wet Weather Influent Pump		45,000					45,000
Odor Control Upgrades			50,000				50,000
Flare Upgrade				100,000			100,000
Influent Sumps/ RAS sumps cover replacement	80,000						80,000
Vehicle Replacement	50,000						50,000
Underground Pipe and Valve Replacement			100,000				100,000
Undesignated Capital Project	25,000	25,000	25,000	100,000	100,000	100,000	375,000
<i>Treatment Plant Total</i>	155,000	100,000	175,000	200,000	100,000	100,000	830,000

MAIN PLANT CAPITAL IMPROVEMENT PROJECTS

Main Plant Project Name	DESCRIPTION
Odor Control Redundancy	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 in FY 2014/2015 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 in FY 2015/2016 These were not part of the MPR project
Influent/RAS sump cover replacement	These funds will be used to replace rusted out cover and supports for the Influent Box covers and Replace the heavy cover on the RAS sump which requires 3 people to remove.
Vehicle Replacement	These Funds will be used to replace the oldest vehicle the district owns OPS truck has over 150,000 miles on it and travels to PC everyday
Waste Gas Burner Rehabilitation	This project will evaluate current waste gas burner system and will be enhanced or replaced dependent on evaluation report
Underground Pipe and Valve Rehabilitation	These funds will be used for the replacement of non working valves and rusted out pipes in the shipping and receiving area and also next to the secondary clarifiers- identified during MPR
Undesignated Capital Projects	These funds will be used for unforeseen project which may come up before the MPR project is Completed

TIBURON CAPITAL IMPROVEMENT PROGRAM

<i>Tiburon Project Description</i>	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	TOTAL
Sewer Line Rehabilitation Program	150,000	150,000	200,000	150,000	150,000	150,000	950,000
Pump Replacement	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Generator Replacement #6	40,000	40,000					80,000
Pump Station Control Panel - Upgrade	40,000	40,000					80,000
Station No. 5 Rebuild	500,000	400,000					900,000
Undesignated Capital Projects	50,000	50,000	100,000	100,000	100,000	100,000	500,000
<i>Tiburon Total</i>	805,000	705,000	325,000	275,000	275,000	275,000	2,660,000

TIBURON ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

<i>Tiburon Zone Pumps & Line Project Name</i>	<i>Risk</i>	<i>DESCRIPTION</i>
Sewer Line Rehabilitation Program		These fund will be used for the 10 years rehabilitation program that the Board of Director have approved. The rehabilitation program was approved after the completion of the Harris Report
Pump Station Pump Replacement Program		The District has 24 pump stations with either 2 or 3 pumps in each station. The life expectancy for these pumps are between 7 to 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 generator located at many of the Pump Stations, some of the Generators were installed in 1980 - 1983. these generators in most cases are located along the water front. The salt air has raised havoc on some.
Pump Station Control Panel - Upgrade		These Fund will be used for replacement of Control Panel at the District Pump Stations The Control panel are of various ages of which most are extremely old and obsolete
Station No.9 Structure Repair		Station 9 is located along paradise Drive in front of Point Tiburon Condo's. the wet well has shifted and is leaning badly. The earth around the wet well must be removed so that the concrete rings can be adjusted and sealed. Point Tiburon is working on this issue
Station No.5 Replacement		These Monies will be used for Engineering design services to prepare contract documents to replace the curent station, with a new station. Station 5 was built in 1972. the current status is that the station has two 75 hp motors with a drive shafts to a dry pit which houses two paco pumps. For standby pumping there is a right angle drive unit. There is no generator. These pumps are not efficient. My recommendations is to replace the pumps with submersible pumps 2 small, 2 larger pumps similar to what the Belvedere Zone cove Rd. station has. The cost of power would decrease- and a confined space eliminated. The total project cost is estimate to be approximately \$2.0 Million.

Outfall Condition Assessment & Planning Study	This study will assess the condition fo the existing shared use of outfall. The cost of the study would split with SASM, based on a 80/20 percent split.
Odor Control Enhancements	This project will evaluate current odor control system in place and will determine what additions if any are needed or the installation or application of new equipment or technologies
Station No.9 VFD/Controller Replacement	Currently Point Tiburon is working on these Issues
Undesignated Capital Projects	these monies are for unforeseen problems within the collection system

BELVEDERE CAPITAL IMPROVEMENT PROGRAM

Belvedere Project Description	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	TOTAL
Sewer Line Rehabilitation Program	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Pump Replacement	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Pump Station Control Panel - Upgrade	40,000	40,000	40,000	40,000	40,000	40,000	240,000
Pump Station -Generator Replacement	60,000		60,000				120,000
Station 13, 14 Communication Project							0
Cove Rd. Force Main Replacement		500,000					500,000
Lagoon Rd. install Generator/conduit					200,000		200,000
Cove Rd. Generator replacement		150,000					150,000
Undesignated Cap Projects	50,000	50,000	100,000	150,000	50,000	50,000	450,000
Belvedere Total	275,000	865,000	325,000	315,000	415,000	215,000	2,410,000

BELVEDERE ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

<i>Belvedere Zone Pumps & Line Project Name</i>	<i>Risk</i>	<i>DESCRIPTION</i>
Sewer Line Rehabilitation Program		These fund will be used for the 10 years rehabilitation program that the Board of Director have approved. The rehabilitation program was approved after the completion of the Harris Report
Pump Station Pump Replacement Program		The District has 24 pump stations with either 2 or 3 pumps in each station. The life extensity for these pumps are between 7 to 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 station with single phase power with capacitor installed in the control panel to generate three phase power. The district is converting these stations to VFD. The VFD convert to single phase power to three Phase.
Pump Station Generator Replacement		The Standby Generators at the Pump station were installed in the early 1980 therefore it time to consider replacing them or at less setting aside monies for replacement
Pump Station #13 and #14 Communications Project		These funds will be used to provide alarming at both of these stations and communication back to station #1 belvedere and back to the plant SCADA system- currently this station has no alarming
Cove Rd. Force Main Replacement		These fund will be used to replace 2107 feet of 10 inch force main The force main has blown out on two occasions - when making the repair it was difficult to find good pipe material to connect to.
Lagoon Rd. Install Generator/Conduit		Lagoon Rd. has 3 pump station which pump sewage to one another. These station have no back up power. These funds would be available to purchase a generator and connect all three stations up. Improved contingency -SSMP compliance
Undesignated Capital Projects		These monies are for unforeseen problems within the collection system

PARADISE COVE PLANT CAPITAL IMPROVEMENT PROGRAM

Project Description	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	TOTAL
Generator Replacement	75,000						75,000
UV Disinfection	50,000						50,000
Undesignated Cap Projects	10,000	20,000	20,000	10,000	10,000	10,000	80,000
Paint Treatment Plant							0
<i>Paradise Cove Total</i>	135,000	20,000	20,000	10,000	10,000	10,000	205,000

PARADISE COVE CAPITAL IMPROVEMENT PROJECTS

<i>Paradise Cove Project Name</i>	<i>Risk</i>	<i>DESCRIPTION</i>
Generator Replacement		The Generator at the Paradise cove Plant will need to be replaced within the next several years and sized properly for future UV disinfection.
UV Disinfection		Possible Installation of UV disinfection- Eliminates the transportation of chemicals to the PC plant Will need a feasibility study and permit assistance- visit during NPDES renewal 15-16'
Undesignated Capital Projects		These Funds will be used for unforeseen Projects

SUMMARY OF CAPITAL IMPROVEMENT PROGRAM

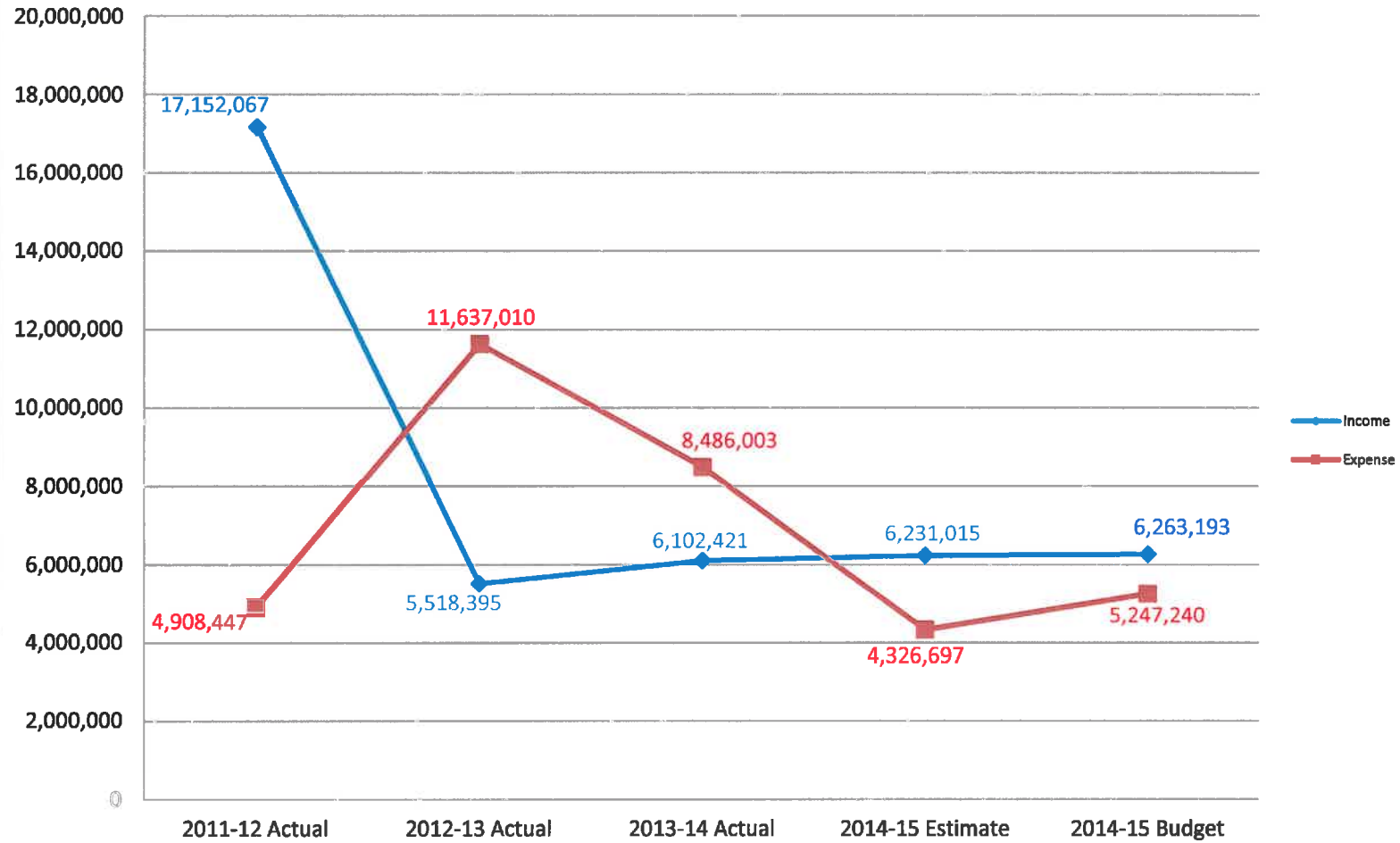
Project Descriptions	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	TOTAL
Main Plant	155,000	100,000	175,000	200,000	100,000	100,000	830,000
Tiburon Pumps & Lines	805,000	705,000	325,000	275,000	275,000	275,000	2,660,000
Belvedere Pumps & Lines	275,000	865,000	325,000	315,000	415,000	215,000	2,410,000
Paradise Cove	135,000	20,000	20,000	10,000	10,000	10,000	205,000
TOTAL	1,370,000	1,690,000	845,000	800,000	800,000	600,000	6,105,000

Sanitary District No. 5 of Marin County

**Five-Year Total Comparison
FY 2011/2012 - 2015/2016**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget
Income	17,152,067	5,518,395	6,102,421	6,231,015	6,263,193
Expense	4,908,447	11,637,010	8,486,003	4,326,697	5,247,240

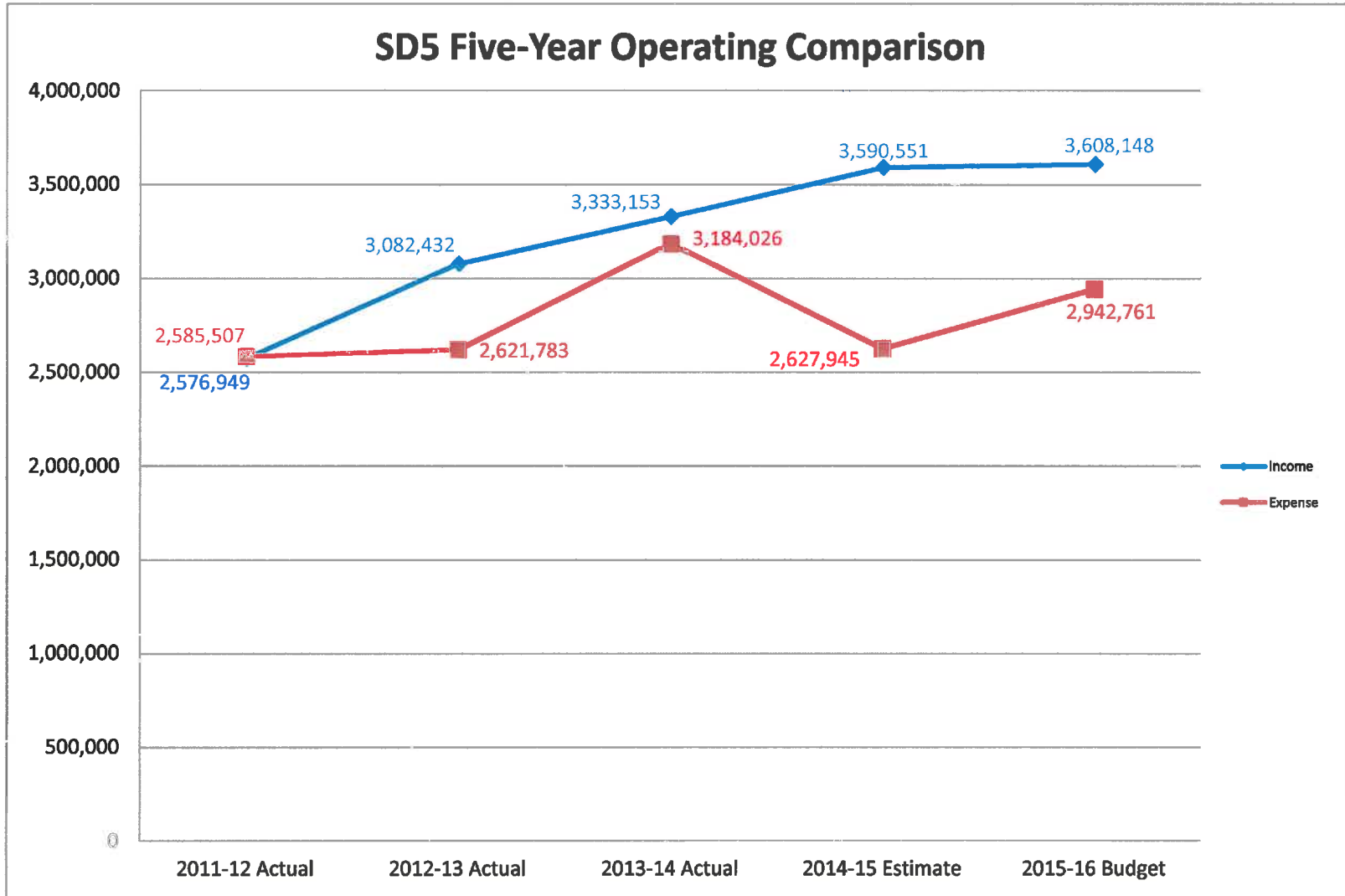
SD5 Five-Year Total Comparison (Includes MPR)



Sanitary District No. 5 of Marin County

**Five-Year Operating Comparison
FY 2011/2012 - 2015/2016**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2015-16 Budget
Income	2,576,949	3,082,432	3,333,153	3,590,551	3,608,148
Expense	2,585,507	2,621,783	3,184,026	2,627,945	2,942,761



**Sanitary District No. 5 of Marin County
Five-Year Operating Comparison**

	2011-12 Actual	% Diff fr Prior Yr	2012-13 Actual	% Diff fr Prior Yr	2013-2014 Actual	% Diff fr Prior Yr	2014-15 Estimate	% Diff fr Prior Yr	2015-2016 Budget	% Diff fr Prior Yr	Total
Income											
Tib Prop Tax Current Secured - Ops							1,403				88,944
Sewer Service Charge											
Sewer Service - Tiburon	1,574,112	-1%	1,926,247	22%	2,152,814	12%	2,394,782	11%	2,394,782	0%	10,442,737
Sewer Service - Belv Ops	846,079	-2%	1,016,372	20%	1,054,691	4%	1,096,430	4%	1,096,430	0%	5,110,001
Other User Fees	20,284	-6%	23,323	15%	25,964	100%	25,963	0%	25,963	0%	121,497
Total Sewer Service Charge	2,440,475	-2%	2,965,941	22%	3,233,468	9%	3,517,175	9%	3,517,175	0%	15,674,234
Interest Earnings	39,500	103%	3,560	-91%	19,751	455%	19,873	1%	19,873	0%	102,557
Inspection Fees	4,805	33%	8,515	77%	7,765	-9%	7,000	-10%	8,000	14%	36,085
SASM Expense Reimbursement	62,886	124%	41,574	-34%	42,687	3%	45,000	5%	63,000	40%	255,148
Nextel Lease	29,037	6%	30,199	4%	20,836	-31%	0	-100%	0	0%	80,072
Other Income	246	19%	32,643	13194%	8,645	-74%	100	-99%	100	0%	41,734
Total Income	2,576,949	-2%	3,082,432	20%	3,333,153	8%	3,590,551	8%	3,608,148	0%	16,191,233
Expense											
Administrative											
Advertising	1,670	260%	1,854	11%	1,030	-44%	1,200	17%	1,000	-17%	6,754
Outreach & Newsletter	3,183	-81%	3,897	22%	0	-100%	0	100%	1,000	100%	8,080
Audit & Accounting	16,000	14%	1,500	-91%	17,248	1050%	40,000	132%	30,000	-25%	104,748
Consulting Fees	1,331	-91%	15,548	1069%	88,901	472%	50,000	-44%	70,000	40%	225,780
Travel & Meetings	14,919	-8%	12,479	-16%	9,822	-21%	12,000	22%	12,000	0%	61,220
Continuing Education	8,517	-1%	2,992	-65%	3,962	32%	5,000	26%	5,000	0%	25,471
County Fees	10,193	-18%	11,233	10%	14,697	31%	16,500	12%	16,500	0%	69,123
Directors Fees	9,300	-2%	8,600	-8%	9,500	10%	9,000	-5%	9,000	0%	45,400
Dues & Subscriptions	8,894	41%	9,891	11%	10,568	7%	15,000	42%	17,000	13%	61,353
Elections	250			-100%	0	0%	0	0%	10,000	0%	10,250
Insurance Property & Liability	62,171	-31%	23,391	-62%	70,911	203%	71,685	1%	75,000	5%	303,158
Legal	56,357	46%	124,012	120%	348,034	181%	120,000	-66%	75,000	-38%	723,403
Office/Computer (now Office Supplies)	4,981	-35%	6,221	25%	7,029	13%	5,500	-22%	6,000	9%	29,731
Postage	1,047	-23%	1,254	20%	963	-23%	500	-48%	1,000	100%	4,764
Pollution Prevention	2,738	-9%	3,547	30%	2,719	-23%	4,000	47%	3,000	-25%	16,004
Miscellaneous Expense	0		0		0		0		0		0
Total Administrative Expenses	201,550		226,419	12%	585,384	159%	350,385	-40%	331,500	-5%	1,695,238
Pump Maintenance											
Line Maintenance											
(Pumps &) Lines Maintenance	95,237	-42%	144,746	52%	205,162	42%	125,000	-39%	200,000	60%	770,144
Sewer Line Spot Repair											
Emergency Line Cleaning											
Televising/Sewer Line Assm											0
Inflow & Infiltration Study	7,437	-54%	0	-100%	3,923						11,360
Total Line Maintenance	102,674	-64%	144,746	41%	209,085	44%	125,000	-40%	200,000	60%	781,505

**Sanitary District No. 5 of Marin County
Five-Year Operating Comparison**

	2011-12 Actual	% Diff fr Prior Yr	2012-13 Actual	% Diff fr Prior Yr	2013-2014 Actual	% Diff fr Prior Yr	2014-15 Estimate	% Diff fr Prior Yr	2015-2016 Budget	% Diff fr Prior Yr	Total
Main Plant Maintenance											
Plant Maintenance Supplies	5,721	-47%	4,915	-14%	6,670	36%	7,000	5%	10,000	43%	34,306
Plant Maint. Parts & Service	13,711	-12%	28,254	106%	35,034	24%	50,000	43%	50,000	0%	176,999
Janitorial Supplies & Service	4,644	44%	4,968	7%	3,226	-35%	3,500	8%	5,000	43%	21,337
Main Plant Chemicals	98,284	4%	125,680	28%	162,627	29%	110,000	-32%	100,000	-9%	596,591
Lab Supplies & Chemicals	2,636	-60%	6,100	131%	5,084	-17%	5,500	8%	5,500	0%	24,821
SASM Supplies & Chemicals	62,886	17%	41,574	-34%	36,558	-12%	30,000	-18%	30,000	0%	201,019
Electrical & Instrument	7,252	-32%	13,934	92%	681	-95%	2,000	194%	2,000	0%	25,867
Grounds Maintenance	780	-81%	964	24%	4,029	318%	2,000	-50%	2,000	0%	9,773
Main Plant Sludge Disposal	20,320	0%	21,314	5%	19,469	-9%	23,000	18%	25,000	9%	109,103
Total Main Plant Maintenance	216,234	-2%	247,703	15%	273,378	10%	233,000	-15%	229,500	-2%	1,199,815
Paradise Cove Plant Maintenance											
Paradise Parts & Service	8,279	29%	5,256	-37%	5,827	11%	6,000	3%	5,000	-17%	30,362
Paradise Supplies & Chemicals	2,550	30%	4,448	74%	3,338	-25%	4,000	20%	3,500	-13%	17,836
Paradise Sludge Disposal	7,305	35%	5,005	-31%	4,246	-15%	7,000	65%	6,000	-14%	29,556
Total Paradise Cove Plant Maintenance	18,134	32%	14,708	-19%	13,411	-9%	17,000	27%	14,500	-15%	77,754
Monitoring											
Main Plant Lab Monitoring	41,700	10%	53,484	28%	51,048	-5%	36,000	-29%	50,000	39%	234,824
Paradise Cove Monitoring	5,788	-42%	15,122	161%	8,347	-45%	8,500	2%	15,000	76%	52,820
Chronic Toxicity Program Eval	12,081	218%	0		0		0		8,500		20,581
Total Monitoring	59,569	15%	68,606	15%	59,395	-13%	44,500	-25%	73,500	65%	305,571
Permits/Fees											
Main Plant NPDES Renewal			45,529	100%							45,529
Paradise Cove NPDES Renewal	0	-100%					0	0%	30,000	100%	30,000
Permits/Fees-General	24,957	11%	25,090	1%	27,264	9%	34,000	25%	8,000	-76%	119,312
Paradise Cove Permits/Fees	4,076	40%	6,949	70%	6,197	-11%	6,500	5%	40,000	515%	63,722
Total Permits/Fees	29,034	-59%	77,569	167%	33,461	-57%	40,500	21%	78,000	93%	258,563
Truck Maintenance											
Fuel	10,265	-12%	8,718	-15%	7,449	-15%	8,000	7%	8,000	0%	42,431
Truck Maintenance	2,195	-51%	3,459	58%	1,216	-65%	3,000	147%	4,000	33%	13,871
Total Truck Maintenance	12,461	-23%	12,177	-2%	8,665	-29%	11,000	27%	12,000	9%	56,302
Salaries & Benefits											
Salaries	856,272	5%	783,320	-9%	804,228	3%	742,265	-8%	852,606	15%	4,038,692
Part-Time		-100%									0
Overtime	78,564	36%	93,940	20%	107,404	14%	100,000	-7%	100,000	0%	479,908
Standby Pay	24,649	43%	38,195	55%	47,120	23%	40,000	-15%	40,000	0%	189,964
Vacation Buyout	23,249	-43%	7,147	-69%	68,398	857%	19,350	-72%	20,000	3%	138,144
Payroll Taxes	75,609	7%	79,081	5%	89,742	13%	70,500	-21%	80,417	14%	395,349
Payroll/Bank Fees	4,611	0%	5,797	26%	5,574	-4%	5,300	-5%	5,500	4%	26,782
Car Allowance	4,750	-21%	6,167	30%	11,000	78%	6,000	-45%	6,000	0%	33,917
PERS Retirement	348,295	18%	257,396	-26%	255,199	-1%	253,565	-1%	305,317	20%	1,419,772
Employee Health/Dental/Life Ins.	125,936	2%	137,052	9%	146,702	7%	132,220	-10%	156,846	19%	698,756
Retiree Health	88,134	125%	88,238	0%	144,346	64%	114,888	-20%	121,455	6%	557,060
Workers Comp Insurance	11,648	-53%	14,127	21%	5,622	-60%	20,505	265%	21,121	3%	73,023
COBRA Health	0		0		0				0		0
Total Salaries & Benefits	1,641,718	9%	1,510,460	-8%	1,685,334	12%	1,504,593	-11%	1,709,261	14%	8,051,366

**Sanitary District No. 5 of Marin County
Five-Year Operating Comparison**

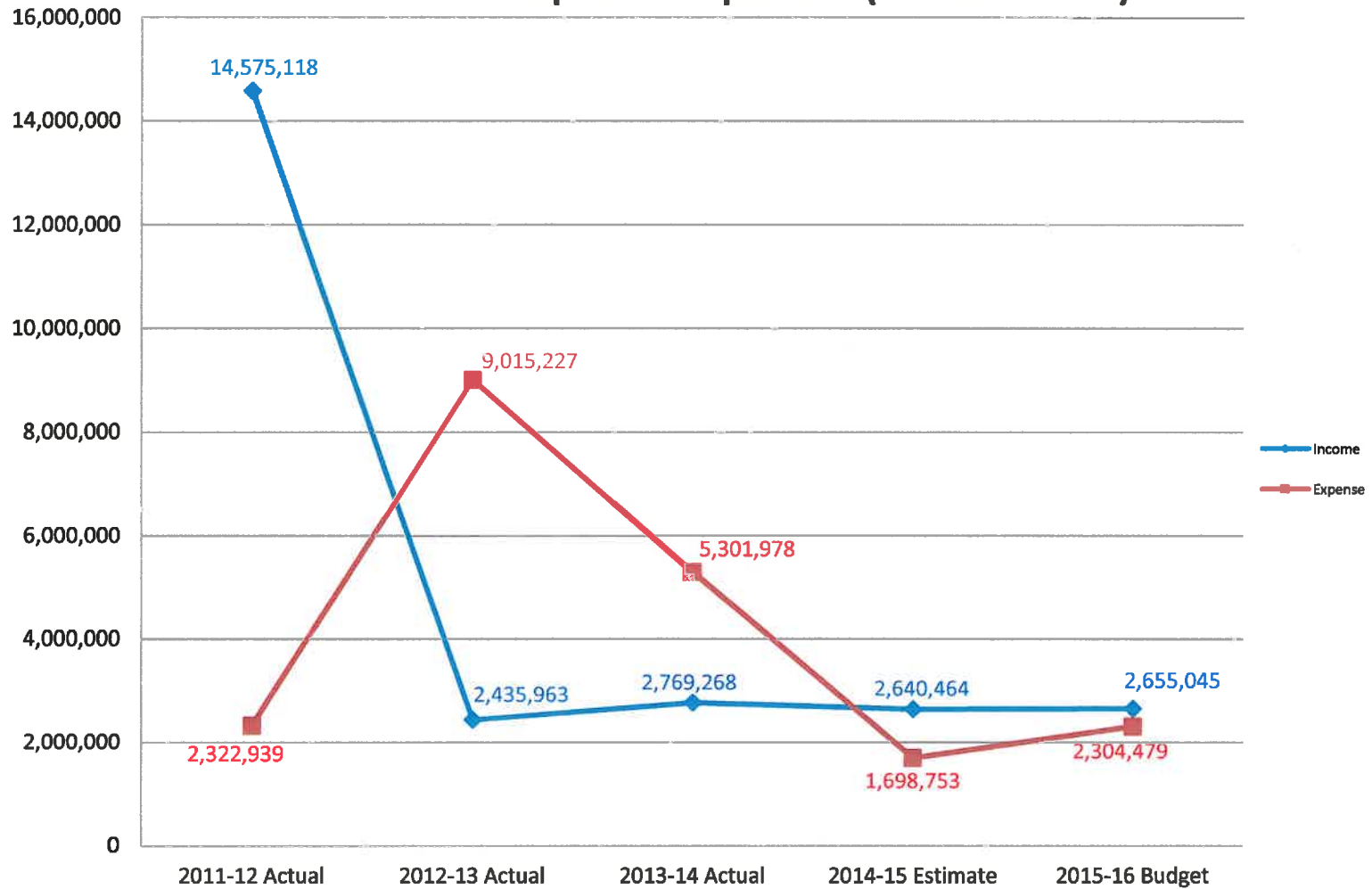
	2011-12	% Diff fr	2012-13	% Diff fr	2013-2014	% Diff fr	2014-15	% Diff fr	2015-2016	% Diff fr	Total
	Actual	Prior Yr	Actual	Prior Yr	Actual	Prior Yr	Estimate	Prior Yr	Budget	Prior Yr	
Other Operating Expenses											
Data/Alarms/IT Support & Licensing	18,879	51%	28,168	49%	54,468	93%	40,000	-27%	40,000	0%	181,505
Safety	8,469	-30%	11,791	39%	18,486	57%	13,000	-30%	20,000	54%	71,746
Uniforms	9,263	-5%	10,914	18%	9,931	-9%	11,000	11%	11,000	0%	52,108
Telephone											
Main Plant Telephones	11,202	-8%	14,312	28%	12,561	-12%	13,500	7%	13,500	0%	65,075
Paradise Cove Telephones	1,280	-6%	3,356	162%	3,275	-2%	3,700	13%	4,000	8%	15,611
Pumps & Lines Telephones	6,722	-10%	5,453	-19%	5,548	2%	6,000	8%	6,000	0%	29,723
Total Telephone	19,204	-9%	23,121	20%	21,384	-8%	23,200	8%	23,500	1%	110,409
Utilities											
Water	2,736	-45%	11,187	309%	10,468	-6%	4,000	-62%	5,000	25%	33,391
Main Plant Utilities	176,120	-11%	163,741	-7%	134,378	-18%	150,000	12%	150,000	0%	774,239
Paradise Cove Utilities	11,807	-14%	11,066	-6%	12,784	16%	13,500	6%	13,000	-4%	62,157
Pump Station Utilities	28,919	-9%	36,132	25%	36,361	1%	32,500	-11%	32,000	-2%	165,912
Total Utilities	219,582	-12%	222,126	1%	193,992	-13%	200,000	3%	200,000	0%	1,035,699
Belvedere Loan											
Belv Westamerica Loan Interest	28,736	-15%	23,286	-19%	17,653	-24%	14,767	-16%	0	-100%	84,442
Total Belvedere Loan	28,736	-15%	23,286	-19%	17,653	-24%	14,767	-16%	0	-100%	84,442
Total Expense	2,585,507	-6%	2,621,783	1%	3,184,026	21%	2,627,945	-17%	2,942,761	12%	13,962,022
Change in Working Capital	-8,558		460,649		149,127		962,607		665,387		2,229,211

Sanitary District No. 5 of Marin County

**Five-Year Capital Comparison
FY 2011/2012 - 2015/2016**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2015-16 Budget
Income	14,575,118	2,435,963	2,769,268	2,640,464	2,655,045
Expense	2,322,939	9,015,227	5,301,978	1,698,753	2,304,479

SD5 Five-Year Capital Comparison (Includes MPR)



**Sanitary District No. 5 of Marin County
Five-Year Capital Comparison**

	2011-12 Actual	% Diff fr Prior Yr	2012-13 Actual	% Diff fr Prior Yr	2013-14 Actual	% Diff fr Prior Yr	2014-15 Estimated	% Diff fr Prior Yr	2015-2016 Budget	% Diff fr Prior Yr	Total
Income											
Property Taxes											
Prop Tax Current Secured - Capital	554,935	22%	572,380	3%	596,240	4%	652,697	9%	652,697	0%	3,028,949
Prop Tax Current Unsec	12,435	2%	12,548	1%	12,703	1%	12,000	-6%	12,120	1%	61,806
Prop Tax Prior Sec Redemption											
Prop Tax Prior Unsecured	729	600%	571	-22%	483	-15%	0	-100%	0	0%	1,784
Supplemental Unsecured	86	-90%	44	-49%	304	593%	100	0%	101	1%	635
Supplemental Assessment Current	5,864	-28%	8,147	39%	12,294	51%	5,100	-59%	5,151	1%	36,556
Supplemental Assessment Redm	516	5%	457	-11%	1,361	198%	400	-71%	404	1%	3,139
Excess ERAF	252,679	-4%	243,555	-4%	318,812	31%	225,000	-29%	227,250	1%	1,267,296
HOPTR	3,964	1%	3,961	0%	3,912	-1%	3,300	-16%	3,333	1%	18,470
Other Tax											
Redevelopment											
Total Property Taxes	831,209	12%	841,664	1%	946,109	12%	898,597	-5%	901,056	0%	4,418,635
Belvedere Sewer Service Charge - Capital	1,192,666	44%	1,146,122	-4%	1,189,829	4%	1,236,399	4%	1,236,399	0%	6,001,415
Tiburon Sewer Service Charge - Capital	326,760	100%	284,019	-13%	310,526	9%	353,103	14%	353,103	0%	1,627,511
Connection Fees											
Collection	20,185	101%	22,816	13%	32,187	41%	50,000	55%	50,000	0%	175,188
Treatment	84,592	97%	85,817	1%	106,513	24%	80,000	-25%	80,000	0%	436,922
Total Connection Fees	104,777	98%	108,633	4%	138,700	28%	130,000	-6%	130,000	0%	612,110
Paradise Sewer Line Extension Fees	0		32,031	100%	54,459	70%	22,365	-59%	34,487	54%	143,341
Revenue Bond Proceeds - MPR Project	12,011,031	100%		-100%							12,011,031
Interest Earnings - MPR Construction Fund	14,955	100%	23,494	57%	2,147	-91%	0	-100%	0	0%	40,596
MPR SASM Expense Reimbursement	93,715	100%		-100%	127,498	100%	0	0%	0	0%	221,213
Total Income	14,575,118	793%	2,435,963	-83%	2,769,268	14%	2,640,464	-5%	2,655,045	1%	25,075,858
Expense											
Main Plant Equip Capital Expense											
Main Plant Office/ADA Access Proj.					324,956	100%	168,100	-48%			493,056
Restroom Remodels							50,000	100%			50,000
Influent Sump/RAS Cover Replacement							0		80,000	100%	80,000
Undesignated Cap - M.P.							15,000	100%	25,000	67%	40,000
Sludge Box Replacement							12,000	100%			12,000
SCADA Upgrade & Replacement					773	100%	0	-100%			773
Refrigerated Lab Sampler	5,459										5,459

Sanitary District No. 5 of Marin County

Five-Year Capital Comparison

	2011-12	% Diff fr	2012-13	% Diff fr	2013-14	% Diff fr	2014-15	% Diff fr	2015-2016	% Diff fr	Total
	Actual	Prior Yr	Actual	Prior Yr	Actual	Prior Yr	Estimated	Prior Yr	Budget	Prior Yr	
Main Plant Rehabilitation (MPR) Project											0
Asset Condition Assessment		-100%	140								140
MPR Preliminary Design	1,007	46%		-100%							1,007
MPR Final Design	964,681			-100%							964,681
MPR Environmental Study	59,137			-100%							59,137
MPR Consulting Fees - Financing	1,500	-75%		-100%							1,500
MPR Consulting Fees - Legal	12,833	347%	9,213	-28%	568	-94%					22,614
MPR Project - Temporary Office	10,642		16,004	50%	11,893	-28%					38,539
MPR Bond Financing Costs	205,031		-2,767	-101%							202,265
MPR Special Consultant to the Board	28,399		7,114	-75%							35,513
MPR Office Serv/Eng Services Constr	77,394		530,095	585%	151,587	-71%					759,075
MPR Field Services/Resident Engineering			221,061	100%	237,252	7%					458,313
MPR Updated Operations Manual	16,848		14,976	100%	15,334	2%					47,158
MPR Construction	267,883		6,810,358	2442%	2,657,896	-61%					9,736,136
MPR Operations Assistance			11,232	100%	9,984	-11%					21,216
MPR Office/Access Improvements			68,159	100%	68,809	1%					136,968
MPR Public Outreach			1,025	100%							1,025
MPR Other Inspections			15,752	100%							15,752
Total Main Plant Rehab (MPR) Project	1,645,355	918%	7,702,361	368%	3,153,323	-59%	0		0		12,501,040
Total Main Plant Equip Capital Expense	1,650,814	894%	7,702,361	367%	3,478,279	-55%	245,100	-93%	105,000	-57%	13,181,554
Pumps & Lines Capital											
Tiburon Sewer Line Rehab	114,282	468%	3,218	-97%	246,046	7546%	100,000	-59%	150,000	50%	613,546
Pump Station Control Panel Upgrade					29,946		80,000	167%	80,000	0%	189,946
Undesignated Cap Projects - P & L	12,898	77%	6,463	-50%	0	-100%					19,362
Belvedere Sewer Line Rehab	281,803	817%	2,799	-99%	217,774	7681%	100,000	-54%	100,000	0%	702,376
Valve/Wet Well Lid Cover Replacement			18,424		5,716	100%	0	-100%			24,140
Undesignated Cap - Tiburon	6,266				22,956		15,000		50,000	100%	94,222
Undesignated Cap - Belvedere									50,000	100%	50,000
Cove Rd. - Force Main Replacements									0	100%	0
Pump Stations - Pump Replacement			29,323	100%	0	-100%	0	100%	50,000	100%	79,323
Pump Station Generator Replacement					1,172	100%	27,500	-100%	100,000	-100%	128,672
Station No. 5 Rebuild/4 Pumps/Generator			11,635	100%	37,452	222%	200,000	434%	500,000	150%	749,087
Stations No. 1 & 4 - Generator/Conduit			31,388	100%	226,731	622%	0	-100%			258,118
Lagoon Rd - Install Generator/Conduit			8,838	100%	902	-90%	0	-100%			9,740
Total Pumps & Lines Capital	415,249	42%	112,087	-73%	788,696	604%	522,500	-34%	1,080,000	107%	2,918,532
Paradise Cove Capital											
UV Disinfection							0		50,000	100%	50,000
Generator Replacement									75,000		75,000
Undesignated Cap - PC Plant Related							0		10,000	100%	10,000
Total Paradise Cove Capital							0		135,000		135,000

Sanitary District No. 5 of Marin County

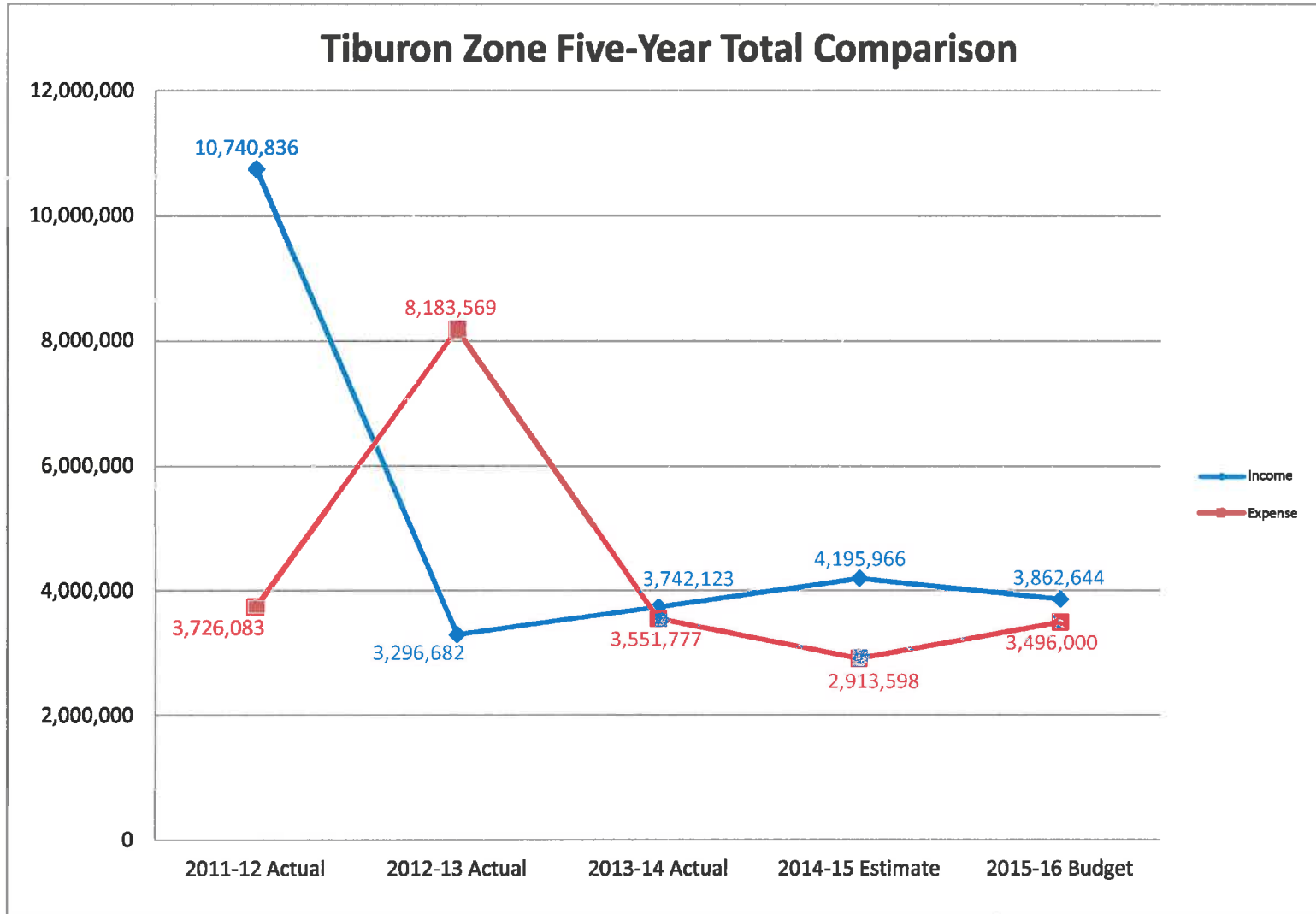
Five-Year Capital Comparison

	2011-12 Actual	% Diff fr Prior Yr	2012-13 Actual	% Diff fr Prior Yr	2013-14 Actual	% Diff fr Prior Yr	2014-15 Estimated	% Diff fr Prior Yr	2015-2016 Budget	% Diff fr Prior Yr	Total
Vehicle Replacement					29,312	100%	0	-100%	50,000	100%	79,312
Debt Service											
Debt Service - MPR Bond Principle			575,000	100%	440,000	-23%	440,000	0%	445,000	1%	1,900,000
Debt Service - MPR Bond Interest	137,876		502,779	265%	439,691	-13%	363,153	-17%	358,050	-1%	1,801,549
Belvedere WestAmerica Loan Principle	119,000	3%	123,000	3%	126,000	2%	128,000	2%	131,429	3%	627,429
Total Debt Service	256,876	123%	1,200,779	367%	1,005,691	-16%	931,153	-7%	934,479	0%	4,328,978
Total Expense	2,322,939	280%	9,015,227	288%	5,301,978	-41%	1,698,753	-68%	2,304,479	36%	20,643,376
											0
Change in Working Capital	12,252,178		-6,579,265		-2,532,710		941,712		350,566		4,432,482

Sanitary District No. 5 of Marin County

**Five-Year Zone Comparison
FY 2011/2012 - 2015/2016**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2015-16 Budget
Income	10,740,836	3,296,682	3,742,123	4,195,966	3,862,644
Expense	3,726,083	8,183,569	3,551,777	2,913,598	3,496,000



	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2015-16 Budget
Income	6,411,227	2,221,713	2,360,298	2,035,049	2,400,549
Expense	1,978,409	4,226,139	1,406,277	1,413,099	1,751,240

