

**SANITARY DISTRICT NO. 5 OF MARIN COUNTY**  
**2001 Paradise Drive**  
**Tiburon, California 94920**

**AGENDA**

**Special Finance & Fiscal Oversight Committee Special Meeting**  
**Thursday, February 10<sup>th</sup> 2022, 4:30 p.m.**

**CORONA VIRUS (COVID-19) ADVISORY NOTICE**

Consistent with Executive Orders No. N-25-20 and No. N-29-20 from the Executive Department of the State of California, the Meeting will not be physically open to the public and all Board Members and Staff will be teleconferencing into the meeting.

**How to Submit Public Comments:**

Comments submitted prior to the commencement of the meeting will be presented to the Committee and included in the public record for the meeting.

**Public Comments are to be submitted via email to [rdohrmann@sani5.org](mailto:rdohrmann@sani5.org).**

In addition, members of the public who are calling-in will have the opportunity to provide public comments by following the steps below:

**How to Participate in the Meeting:**

**Join Zoom Meeting by clicking on the following link:**

**<https://us02web.zoom.us/j/6230620778>**

**Meeting ID: 623 062 0778**

**or join by phone:**

**Call in number: (669) 900-9128**

**Participant Code: 623 062 0778**

**I. Roll Call**

**II. Public Comments**

**III. New Business**

- 1. Warrants for January 13<sup>th</sup> 2022 through February 10<sup>th</sup> 2022**
- 2. Financial reports for January 2022**
- 3. Review current standing with GovInvest: Renewal in 2023 – discussion only**
- 4. Review and discuss SD5 Auditor recommendations to pay down SD5 CalPERS' OPEB liability and MPR Loan – discussion only**
- 5. Review Sewer Rate Study Rate Proposals (2)**
- 6. Upcoming District obligations for January 2022 through February 2022**

**IV. Adjournment**

*This Committee may be attended by Board Members who do not serve on this committee. In the event that a quorum of the entire Board is present, this Committee shall act as a Committee of the Whole. In either case, any item acted upon by the Committee or the Committee of the Whole will require consideration and action by the full Board of Directors as a prerequisite to its legal enactment. **Accessible public meetings:** Any member of the public who needs accommodations should email the Office Manager, at [rdohrmann@sani5.org](mailto:rdohrmann@sani5.org), who will use her best efforts to provide as much accessibility as possible while also maintaining public safety.*

**Sanitary Distr. No.5 of Marin Co.**  
**Warrant List Summary**  
**January 13 through February 10, 2022**

02/08/22

Date	Num	Name	Memo	Amount
<b>JP Morgan Chase - Primary 7399</b>				
01/20/22	EFT	CalPERS	EFT Health Premium, February 2022, Cust #4163206459	-18,438.56
02/02/22	EFT	PERS	EFT PERS Retirement, January 2022	-17,377.99
01/20/22	8718	Alhambra	Acct #547945611762129, Water, December - January 2022	-131.82
01/20/22	8719	CWEA	Renewal Fees, J Triola , January 2022	-116.00
01/20/22	8720	Mill Valley Refuse Service, Inc.	Acct #063092, SLUDGE TRANSPORT - December, 2021	-1,080.00
01/20/22	8721	Pacific Gas & Electric	Acct #2908031411-4, Utilities, December 2021	-18,808.54
01/20/22	8722	Staples, Inc.	Acct #60111000714, Office Supplies, December 2021	-124.99
01/20/22	8723	SWRCB FEES	SWRCB Permit (M.P. & P.C. Plants -Threat/Complexity 3C Permi...	-11,967.00
01/20/22	8724	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm, January 2022	-408.81
01/20/22	8725	Waste Management of Redwood ...	Acct #507-0000190-1507-2, Sludge Disposal - December 2021	-1,036.28
01/20/22	8726	Water Components & Building Su...	Acct #454, MP Supplies, January 2022	-236.72
01/20/22	8727	Balf, Abigail	PPE Reimbursement, January 2022	-63.48
02/10/22	8728	AAA Generator Services, Inc.	SD5 Gas Meter Upgrade @ BPS#1, January 2022	-1,100.00
02/10/22	8729	Access Answering Service	Acct #4080C, Answering Service, February 2022	-60.00
02/10/22	8730	APG Neuros, Inc.	M.P Maint. Supplies, February 2022	-709.43
02/10/22	8731	AT&T	Acct #960732-76375559 - January 2022	-815.06
02/10/22	8732	BAAQMD	P.C. Plant Permit, March 2022	-413.00
02/10/22	8733	Banshee Networks, Inc.	Computer/IT Support, E-Media Installations - Dec 21 - January 2...	-3,813.91
02/10/22	8734	Burke, Williams & Sorensen, LLP	Legal Advice, December 2021	-1,134.00
02/10/22	8735	Cain's Tire, Incorporated	Cust ID M1002, Vehicle Maint, January 2022	-38.00
02/10/22	8736	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, December 2021 - January 2022	-5,261.50
02/10/22	8737	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract, January 2022	-129.24
02/10/22	8738	Cassandra Prudhel Consulting, LLC	Consulting, April - Dec 2021	-648.83
02/10/22	8739	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, January 2022	-298.71
02/10/22	8740	Cornely Company	Cust ID: SANDIST, Digester Srvc & Boiler Replcmnt Parts, Dece...	-6,727.00
02/10/22	8741	CWEA	Membership & Cert Renewal Fees, February 2022	-465.00
02/10/22	8742	D&K Auto Service	SD5 Truck Maint., January - February 2022	-1,559.46
02/10/22	8743	DC Frost Associates, Inc.	M.P. Parts & Srvc, December 2021	-1,364.53
02/10/22	8744	DKF Solutions Group, LLC	My Safety Officer Monthly Subscription + OSHA Consult - Februa...	-3,286.25
02/10/22	8745	eNPDES.com & Associates	M.P. & P.C. PaInt, NPDES Permit Software, Aug '22 - July '23 (AJ...	-1,650.00
02/10/22	8746	Goodman Building Supply Co.	Acct #20070, Safety, P.C.+M.P. Supplies, December 2021 + Jan...	-821.07
02/10/22	8747	Harrington Industrial Plastics LLC	Cust #:044227, M.P. Supplies - January 2022	-95.89
02/10/22	8748	Herc Rentals, Inc.	Cust #1580740, M.P Supplies, January 2022	-116.84
02/10/22	8749	JM Integration, LLC	M.P. Parts & Service, January - February 2022	-14,888.18
02/10/22	8750	Ken Grady Company, Inc.	SD5 & SASM Anayzer parts - January 2022	-1,989.52
02/10/22	8752	Lystek Int'l, LTD	Biosolids Transport - January 2022	-760.19
02/10/22	8753	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental, February 2022	-271.09
02/10/22	8754	NSI Lab Solutions, Inc.	Cust#21528, Lab Chemicals - January 2022	-640.00
02/10/22	8755	Perotti & Carrade	Client #1901 - FY20-21 Financial Services (SCO Transaction Re...	-1,750.00
02/10/22	8756	Pumping Solutions, Inc.	Cust #43104, MP Parts & Srvc, December 2021	-5,843.46
02/10/22	8757	Recology Sonoma Marin	Cust #A1810470401, Cust ID: SANI#5, Sludge Disposal - Februa...	-350.00
02/10/22	8758	Roy's Sewer Service, Inc.	P&L , December 2021 - January 2022	-5,336.00
02/10/22	8759	Shape Incorporated	Acct #400M14, BPS#1, P&L - January 2022	-9,601.78
02/10/22	8760	Teledyne Instruments, Inc.	Cust #0019798, M.P. Lab Equipment - January 2022	-7,735.55
02/10/22	8761	Town of Tiburon	Fuel, October - December 2021	-3,698.22
02/10/22	8762	U.S. Bank	Acct#:4246-0441-0158-3635, December 2021 - January 2022	-4,817.40
02/10/22	8764	USA BlueBook	Cust #933682, Safety - December 2021	-51.64
02/10/22	8765	Waste Management of Redwood ...	Acct #507-0000190-1507-2, Sludge Disposal, January 2022	-422.17
02/10/22	8766	Rosser, John	Reimb. for S/B Mileage, December 2021	-49.04
02/10/22	8767	Petty Cash	Petty Cash - February 2022	-500.00
02/10/22	8768	Univar	Cust ID #STDT001, Chemicals - January 2022	-19,072.13
Total JP Morgan Chase - Primary 7399				-178,074.28
<b>TOTAL</b>				<b>-178,074.28</b>

**Sanitary Distr. No.5 of Marin Co.**  
**Warrant List Detail**  
 January 13 through February 10, 2022

02/08/22

Date	Num	Name	Memo	Account	Class	Paid Amount
01/20/22	EFT	CalPERS	<b>EFT Health Premium, February 2022, Cust #4163206459</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Active Employee Health Premium - February 2022	8020.05 · Employee Health	Belvedere	-6,287.26
			Active Employee Health Premium - February 2022	8020.05 · Employee Health	Tiburon:Paradise ...	-510.53
			Active Employee Health Premium - February 2022	8020.05 · Employee Health	Tiburon	-10,686.25
			Retiree Health Premium - February 2022	8022.05 · Reitree Health	Belvedere	-321.48
			Retiree Health Premium - February 2022	8022.05 · Reitree Health	Tiburon:Paradise ...	-26.10
			Retiree Health Premium - February 2022	8022.05 · Reitree Health	Tiburon	-546.42
			Active Employee Health Premium - February 2022 - Admin Fee	8020.05 · Employee Health	Belvedere	-15.72
			Active Employee Health Premium - February 2022 - Admin Fee	8020.05 · Employee Health	Tiburon:Paradise ...	-1.28
			Active Employee Health Premium - February 2022 - Admin Fee	8020.05 · Employee Health	Tiburon	-26.72
			Retiree Health Premium - February 2022 - Admin Fee	8022.05 · Reitree Health	Belvedere	-6.04
			Retiree Health Premium - February 2022 - Admin Fee	8022.05 · Reitree Health	Tiburon:Paradise ...	-0.49
			Retiree Health Premium - February 2022 - Admin Fee	8022.05 · Reitree Health	Tiburon	-10.27
TOTAL						-18,438.56
02/02/22	EFT	PERS	<b>EFT PERS Retirement, January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Retirement January 2022 (Classic 1600 Rate): ER @ 14.194 %; ...	8019.05 · PERS Retirement	Belvedere	-3,878.57
			Retirement January 2022 (Classic 1600 Rate): ER @ 14.194 %; ...	8019.05 · PERS Retirement	Tiburon:Paradise ...	-314.95
			Retirement January 2022 (Classic 1600 Rate): ER @ 14.194 %; ...	8019.05 · PERS Retirement	Tiburon	-6,592.28
			Retirement January 2022 (PEPRA Rates: ER @ 7.732%; EE @ ...	8019.05 · PERS Retirement	Belvedere	-2,370.55
			Retirement January 2022 (PEPRA Rates: ER @ 7.732%; EE @ ...	8019.05 · PERS Retirement	Tiburon:Paradise ...	-192.49
			Retirement January 2022 (PEPRA Rates: ER @ 7.732%; EE @ ...	8019.05 · PERS Retirement	Tiburon	-4,029.15
TOTAL						-17,377.99
01/20/22	8718	Alhambra	<b>Acct #547945611762129, Water, December - January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #12012314 010722, Water, 12.09.2021 - 1.05.2022	7023 · Janitorial Supplies & Servi...	Belvedere	-47.40
			Inv #12012314 010722, Water, 12.09.2021 - 1.05.2022	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-3.85
			Inv #12012314 010722, Water, 12.09.2021 - 1.05.2022	7023 · Janitorial Supplies & Servi...	Tiburon	-80.57
TOTAL						-131.82
01/20/22	8719	CWEA	<b>Renewal Fees, J Triola , January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			J Triola (#63436), CSM Renewal Fees (Fees for FY21-22 Collxn...	6025 · Dues & Subscriptions	Belvedere	-10.43
			J Triola (#63436), CSM Renewal Fees (Fees for FY21-22 Collxn...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-0.85
			J Triola (#63436), CSM Renewal Fees (Fees for FY21-22 Collxn...	6025 · Dues & Subscriptions	Tiburon	-17.72
			J Triola (#63436), CSM Renewal Fees (Fees for FY21-22 Collxn...	6025 · Dues & Subscriptions	Belvedere	-31.29
			J Triola (#63436), CSM Renewal Fees (Fees for FY21-22 Collxn...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-2.54
			J Triola (#63436), CSM Renewal Fees (Fees for FY21-22 Collxn...	6025 · Dues & Subscriptions	Tiburon	-53.17
TOTAL						-116.00

**Sanitary Distr. No.5 of Marin Co.**  
**Warrant List Detail**  
 January 13 through February 10, 2022

02/08/22

Date	Num	Name	Memo	Account	Class	Paid Amount
01/20/22	8720	Mill Valley Refuse Service, I...	<b>Acct #063092, SLUDGE TRANSPORT - December, 2021</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Sludge Transport/Exchange only, 12.17.2021, 12.22.2021, 12.2...	7029 · Main Plant Sludge Disposal	Belvedere	-400.14
			Sludge Transport/Exchange only, 12.17.2021, 12.22.2021, 12.2...	7029 · Main Plant Sludge Disposal	Tiburon	-679.86
TOTAL						-1,080.00
01/20/22	8721	Pacific Gas & Electric	<b>Acct #2908031411-4, Utilities, December 2021</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Acct #2908031411-4, Main Plant Utilities - December 2021	8542 · Main Plant Utilities	Belvedere	-4,554.81
			Acct #2908031411-4, P.C. Plant Utilities - December 2021	8543 · Paradise Cove Utilities	Tiburon:Paradise ...	-2,016.72
			Acct #2908031411-4, Main Plant Utilities - December 2021	8542 · Main Plant Utilities	Tiburon	-7,738.88
			Acct #2908031411-4, Belv Pump St Utilities - December 2021	8544 · Pump Station Utilities	Belvedere	-1,723.22
			Acct #2908031411-4, P.C. Pump St Utilities - December 2021	8544 · Pump Station Utilities	Tiburon:Paradise ...	-317.42
			Acct #2908031411-4, Tib Pump St Utilities - December 2021	8544 · Pump Station Utilities	Tiburon	-2,457.49
TOTAL						-18,808.54
01/20/22	8722	Staples, Inc.	<b>Acct #60111000714, Office Supplies, December 2021</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #2990271011, #29993973341, Office supplies, December 2...	6047 · Office Supplies	Belvedere	-44.95
			Inv #2990271011, #29993973341, Office supplies, December 2...	6047 · Office Supplies	Tiburon:Paradise ...	-3.65
			Inv #2990271011, #29993973341, Office supplies, December 2...	6047 · Office Supplies	Tiburon	-76.39
TOTAL						-124.99
01/20/22	8723	SWRCB FEES	<b>SWRCB Permit (M.P. &amp; P.C. Plants -Threat/Complexity 3C P...</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Facility #: 2 215021001, Inv #WD-0196777, Index No. 471043: ...	7062 · Permits/Fees - General	Belvedere	-3,185.56
			Facility #: 2 215021001, Inv #WD-0196777, Index No. 471043: ...	7062 · Permits/Fees - General	Tiburon	-5,412.44
			Facility #: 2 215021002, Inv #WD-0196761, Index No. 471027, ...	7063 · Paradise Cove Permits/F...	Tiburon:Paradise ...	-3,369.00
TOTAL						-11,967.00
01/20/22	8724	Verizon Wireless	<b>Acct #0342125502-00001: iPhones &amp; BPS Comm, January 2...</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #9896650503: Monthly SD5 EE Cell phone Charges (@ \$17...	8531 · Main Plant Telephones	Belvedere	-118.60
			Inv #9896650503: Monthly SD5 EE Cell phone Charges (@ \$17...	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-9.63
			Inv #9896650503: Monthly SD5 EE Cell phone Charges (@ \$17...	8531 · Main Plant Telephones	Tiburon	-201.58
			Inv #9894409442: Monthly Charges for BPS Telephone lines, Ja...	8533 · Pumps & Lines Telephones	Belvedere	-70.00
			Inv #9894409442: Taxes, Gov't Surcharges & Fees, January 2022	8531 · Main Plant Telephones	Belvedere	-3.24
			Inv #9894409442: Taxes, Gov't Surcharges & Fees, January 2022	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-0.26
			Inv #9894409442: Taxes, Gov't Surcharges & Fees, January 2022	8531 · Main Plant Telephones	Tiburon	-5.50
TOTAL						-408.81

**Sanitary Distr. No.5 of Marin Co.**  
**Warrant List Detail**  
 January 13 through February 10, 2022

Date	Num	Name	Memo	Account	Class	Paid Amount
01/20/22	8725	Waste Management of Red...	<b>Acct #507-0000190-1507-2, Sludge Disposal - December 2021</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #0104242-1507-6, Sludge Disposal - 2 Drop-offs, 51.21 tons...	7029 · Main Plant Sludge Disposal	Belvedere	-383.94
			Inv #0104242-1507-6, Sludge Disposal - 2 Drop-offs, 51.21 tons...	7029 · Main Plant Sludge Disposal	Tiburon	-652.34
TOTAL						-1,036.28
01/20/22	8726	Water Components & Buildi...	<b>Acct #454, MP Supplies, January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #30572841 (PO #286875), M.P. Scrubber supplies - Januar...	7011 · Pumps & Lines Maintena...	Belvedere	-87.70
			Inv #30572841 (PO #286875), M.P. Scrubber supplies - January...	7011 · Pumps & Lines Maintena...	Tiburon	-149.02
TOTAL						-236.72
01/20/22	8727	Balf, Abigail	<b>PPE Reimbursement, January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			PPE Reimbursement (Uniform/Shirts & Sweatshirts, etc.), 1.16.2...	8520 · Personal Protection/Safet...	Belvedere	-22.83
			PPE Reimbursement (Uniform/Shirts & Sweatshirts, etc.), 1.16.2...	8520 · Personal Protection/Safet...	Tiburon:Paradise ...	-1.85
			PPE Reimbursement (Uniform/Shirts & Sweatshirts, etc.), 1.16.2...	8520 · Personal Protection/Safet...	Tiburon	-38.80
TOTAL						-63.48
02/10/22	8728	AAAA Generator Services, I...	<b>SD5 Gas Meter Upgrade @ BPS#1, January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #51754 (PO#160511), BPS#1 meter upgrade - January 2022	7011 · Pumps & Lines Maintena...	Belvedere	-1,100.00
TOTAL						-1,100.00
02/10/22	8729	Access Answering Service	<b>Acct #4080C, Answering Service, February 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #27210, Answering Service, February 2022 - SSO & Alarm ...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-21.58
			Inv #27210, Answering Service, February 2022 - SSO & Alarm ...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-1.75
			Inv #27210, Answering Service, February 2022 - SSO & Alarm ...	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-36.67
TOTAL						-60.00
02/10/22	8730	APG Neuros, Inc.	<b>M.P Maint. Supplies, February 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #14943 (PO#1600518), M.P. Maint. Supplies (Sm. & Lg. Pre...	7021 · Plant Maintenance Supplies	Belvedere	-262.84
			Inv #14943 (PO#1600518), M.P. Maint. Supplies (Sm. & Lg. Pre...	7021 · Plant Maintenance Supplies	Tiburon	-446.59
TOTAL						-709.43

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Date	Num	Name	Memo	Account	Class	Paid Amount
02/10/22	8731	AT&T	<b>Acct #960732-76375559 - January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			PC Plant Telephones - January 2022	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-331.52
			PC Pumps & Lines Telephones - January 2022	8533 · Pumps & Lines Telephones	Tiburon:Paradise ...	-175.08
			Tib Pumps & Lines Telephones - January 2022	8533 · Pumps & Lines Telephones	Tiburon	-308.46
TOTAL						-815.06
02/10/22	8732	BAAQMD	<b>P.C. Plant Permit, March 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Cust#:11MN7B3811, Inv #: 4LP84, Plant #:13811, PC Plant - Pe...	7063 · Paradise Cove Permits/F...	Tiburon:Paradise ...	-37.13
			Cust#:11MN7B3811, Inv #: 4LP84, Plant #:13811, PC Plant - Re...	7063 · Paradise Cove Permits/F...	Tiburon:Paradise ...	-3.01
			Cust#:11MN7B3811, Inv #: 4LP84, Plant #:13811, PC Plant - To...	7063 · Paradise Cove Permits/F...	Tiburon:Paradise ...	-63.11
			Cust#:11MN7B3811, Inv #: 4LP84, Plant #:13811, PC Plant - Pe...	7063 · Paradise Cove Permits/F...	Tiburon:Paradise ...	-111.39
			Cust#:11MN7B3811, Inv #: 4LP84, Plant #:13811, PC Plant - Re...	7063 · Paradise Cove Permits/F...	Tiburon:Paradise ...	-9.04
			Cust#:11MN7B3811, Inv #: 4LP84, Plant #:13811, PC Plant - To...	7063 · Paradise Cove Permits/F...	Tiburon:Paradise ...	-189.32
TOTAL						-413.00
02/10/22	8733	Banshee Networks, Inc.	<b>Computer/IT Support, E-Media Installations - Dec 21 - Janua...</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #15256, #15257, #15258 - Software/Mo. Subscription Renew...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-1,371.48
			Inv #15256, #15257, #15258 - Software/Mo. Subscription Renew...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-111.37
			Inv #15256, #15257, #15258 - Software/Mo. Subscription Renew...	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-2,331.06
TOTAL						-3,813.91
02/10/22	8734	Burke, Williams & Sorensen...	<b>Legal Advice, December 2021</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #279967, DCS, December 2021	6039 · Legal	Belvedere	-407.79
			Inv #279967, DCS, December 2021	6039 · Legal	Tiburon:Paradise ...	-33.11
			Inv #279967, DCS, December 2021	6039 · Legal	Tiburon	-693.10
TOTAL						-1,134.00
02/10/22	8735	Cain's Tire, Incorporated	<b>Cust ID M1002, Vehicle Maint, January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #280705, 2 new tires @ Paco Pump, 5.9.19	7072 · Maintenance	Belvedere	-13.66
			Inv #280705, 2 new tires @ Paco Pump, 5.9.19	7072 · Maintenance	Tiburon:Paradise ...	-1.11
			Inv #280705, 2 new tires @ Paco Pump, 5.9.19	7072 · Maintenance	Tiburon	-23.23
TOTAL						-38.00

**Sanitary Distr. No.5 of Marin Co.**  
**Warrant List Detail**  
 January 13 through February 10, 2022

Date	Num	Name	Memo	Account	Class	Paid Amount
02/10/22	8736	Caltest Analytical Laboratory	M.P./P.C. Lab Sampling, December 2021 - January 2022	JP Morgan Chase - Primary 7399		
			M.P. - B: #628480, #742, #961, #962, #963, #992, #629030, #1...	7051 · Main Plant Lab Monitoring	Belvedere	-1,445.36
			P.C.: Inv #628286, #628418, #628479 - January 2022	7052 · Paradise Cove Monitoring	Tiburon:Paradise ...	-1,360.40
			M.P. - B: #628480, #742, #961, #962, #963, #992, #629030, #1...	7051 · Main Plant Lab Monitoring	Tiburon	-2,455.74
TOTAL						-5,261.50
02/10/22	8737	Caltronics Business System...	Acct #SD15, Multi-purpose Copier Contract, January 2022	JP Morgan Chase - Primary 7399		
			Inv #3428348, Konica Multi-purpose copier (C308) contract, Jan...	6047 · Office Supplies	Belvedere	-46.46
			Inv #3428348, Konica Multi-purpose copier (C308) contract, Jan...	6047 · Office Supplies	Tiburon:Paradise ...	-3.78
			Inv #3428348, Konica Multi-purpose copier (C308) contract, Jan...	6047 · Office Supplies	Tiburon	-79.00
TOTAL						-129.24
02/10/22	8738	Cassandra Prudhel Consult...	Consulting, April - Dec 2021	JP Morgan Chase - Primary 7399		
			Inv #2021-1 Belvedere ELAP & Lab Testing Consulting, thru 12...	6017 · Consulting Fees	Belvedere	-408.44
			Inv #2021-1 Tiburon ELAP & Lab Testing Consulting, thru 12.30...	6017 · Consulting Fees	Tiburon	-240.39
TOTAL						-648.83
02/10/22	8739	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear + Service, January 2022	JP Morgan Chase - Primary 7399		
			PPE/Safetywear + Service: Inv ending in #65533, #86844, #5071...	8520 · Personal Protection/Safet...	Belvedere	-97.15
			PPE/Safetywear + Service: Inv ending in #65533, #86844, #5071...	8520 · Personal Protection/Safet...	Tiburon:Paradise ...	-7.89
			PPE/Safetywear + Service: Inv ending in #65533, #86844, #5071...	8520 · Personal Protection/Safet...	Tiburon	-165.11
			PPE/Safetywear + Service: Inv ending in #31643 - January 2022	8520 · Personal Protection/Safet...	Belvedere	-10.27
			PPE/Safetywear + Service: Inv ending in #31643 - January 2022	8520 · Personal Protection/Safet...	Tiburon:Paradise ...	-0.83
			PPE/Safetywear + Service: Inv ending in #31643 - January 2022	8520 · Personal Protection/Safet...	Tiburon	-17.46
TOTAL						-298.71
02/10/22	8740	Cornely Company	Cust ID: SANDIST, Digester Srvc & Boiler Replcmnt Parts, D...	JP Morgan Chase - Primary 7399		
			Inv #INV-24204 (PO #160516), M.P. Boiler tube replacement - J...	9204 · M.P. Boiler Replacement	Belvedere	-2,492.35
			Inv #INV-24204 (PO #160516), M.P. Boiler tube replacement - J...	9204 · M.P. Boiler Replacement	Tiburon	-4,234.65
TOTAL						-6,727.00

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Date	Num	Name	Memo	Account	Class	Paid Amount
02/10/22	8741	CWEA	<b>Membership &amp; Cert Renewal Fees, February 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			J Triola (#63436), CSM Renewal Fees (Fees for FY21-22 Collxn...	6025 · Dues & Subscriptions	Belvedere	-8.18
			J Triola (#63436), CSM Renewal Fees (Fees for FY21-22 Collxn...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-0.66
			J Triola (#63436), CSM Renewal Fees (Fees for FY21-22 Collxn...	6025 · Dues & Subscriptions	Tiburon	-13.90
			J Triola (#63436), CSM Renewal Fees (Fees for FY21-22 Collxn...	6025 · Dues & Subscriptions	Belvedere	-24.54
			J Triola (#63436), CSM Renewal Fees (Fees for FY21-22 Collxn...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-1.99
			J Triola (#63436), CSM Renewal Fees (Fees for FY21-22 Collxn...	6025 · Dues & Subscriptions	Tiburon	-41.72
			J Triola (#63436), Membership Dues, Redwood Empire Section ...	6025 · Dues & Subscriptions	Belvedere	-17.26
			J Triola (#63436), Membership Dues, Redwood Empire Section ...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-1.40
			J Triola (#63436), Membership Dues, Redwood Empire Section ...	6025 · Dues & Subscriptions	Tiburon	-29.34
			J Triola (#63436), Membership Dues, Redwood Empire Section ...	6025 · Dues & Subscriptions	Belvedere	-51.78
			J Triola (#63436), Membership Dues, Redwood Empire Section ...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-4.20
			J Triola (#63436), Membership Dues, Redwood Empire Section ...	6025 · Dues & Subscriptions	Tiburon	-88.03
			T Rubio (#39532), Lab Analyst (G1) Renewal Fees - 4.1.2022 - ...	6025 · Dues & Subscriptions	Belvedere	-8.18
			T Rubio (#39532), Lab Analyst (G1) Renewal Fees - 4.1.2022 - ...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-0.66
			T Rubio (#39532), Lab Analyst (G1) Renewal Fees - 4.1.2022 - ...	6025 · Dues & Subscriptions	Tiburon	-13.91
			T Rubio (#39532), Lab Analyst (G1) Renewal Fees - 7.1.2022 - ...	6025 · Dues & Subscriptions	Belvedere	-24.54
			T Rubio (#39532), Lab Analyst (G1) Renewal Fees - 7.1.2022 - ...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-1.99
			T Rubio (#39532), Lab Analyst (G1) Renewal Fees - 7.1.2022 - ...	6025 · Dues & Subscriptions	Tiburon	-41.72
			R Cottrell (#58912), Lab Analyst (G1) Renewal Fees - 4.1.2022 - ...	6025 · Dues & Subscriptions	Belvedere	-8.18
			R Cottrell (#58912), Lab Analyst (G1) Renewal Fees - 4.1.2022 - ...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-0.66
			R Cottrell (#58912), Lab Analyst (G1) Renewal Fees - 4.1.2022 - ...	6025 · Dues & Subscriptions	Tiburon	-13.91
			R Cottrell (#58912), Lab Analyst (G1) Renewal Fees - 7.1.2022 - ...	6025 · Dues & Subscriptions	Belvedere	-24.54
			R Cottrell (#58912), Lab Analyst (G1) Renewal Fees - 7.1.2022 - ...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-1.99
			R Cottrell (#58912), Lab Analyst (G1) Renewal Fees - 7.1.2022 - ...	6025 · Dues & Subscriptions	Tiburon	-41.72
TOTAL						-465.00
02/10/22	8742	D&K Auto Service	<b>SD5 Truck Maint., January - February 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #66822, PO #70486 -- 2011 Chevy Silverado 1500, Repair/...	7072 · Maintenance	Belvedere	-63.86
			Inv #66822, PO #70486 -- 2011 Chevy Silverado 1500, Repair/...	7072 · Maintenance	Tiburon:Paradise ...	-5.19
			Inv #66822, PO #70486 -- 2011 Chevy Silverado 1500, Repair/...	7072 · Maintenance	Tiburon	-108.54
			Inv #66822, PO #70458 -- 2012 Chevy Silverado 2500 HD, Rep...	7072 · Maintenance	Belvedere	-384.39
			Inv #66822, PO #70458 -- 2012 Chevy Silverado 2500 HD, Rep...	7072 · Maintenance	Tiburon:Paradise ...	-31.21
			Inv #66822, PO #70458 -- 2012 Chevy Silverado 2500 HD, Rep...	7072 · Maintenance	Tiburon	-653.32
			Inv #70458, PO #183618 -- 2011 Ford - F550 Super Duty, Repai...	7072 · Maintenance	Belvedere	-112.54
			Inv #70458, PO #183618 -- 2011 Ford - F550 Super Duty, Repai...	7072 · Maintenance	Tiburon:Paradise ...	-9.14
			Inv #70458, PO #183618 -- 2011 Ford - F550 Super Duty, Repai...	7072 · Maintenance	Tiburon	-191.27
TOTAL						-1,559.46
02/10/22	8743	DC Frost Associates, Inc.	<b>M.P. Parts &amp; Srv, December 2021</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #43023 (PO#387950), M.P. Parts & Service (Plant Processi...	7022 · Plant Maint. Parts & Service	Belvedere	-505.56
			Inv #43023 (PO#387950), M.P. Parts & Service (Plant Processi...	7022 · Plant Maint. Parts & Service	Tiburon	-858.97
TOTAL						-1,364.53



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02/10/22	8744	DKF Solutions Group, LLC	<b>My Safety Officer Monthly Subscription + OSHA Consult - F...</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #20272/OET, My Safety Officer Monthly Subscription Fee, F...	8515 · Safety	Belvedere	-125.86
			Inv #20272/OET, My Safety Officer Monthly Subscription Fee, F...	8515 · Safety	Tiburon:Paradise ...	-10.22
			Inv #20272/OET, My Safety Officer Monthly Subscription Fee, F...	8515 · Safety	Tiburon	-213.92
			Inv #20306, CalOSHA Training Requirements, February 2022	8515 · Safety	Belvedere	-1,055.88
			Inv #20306, CalOSHA Training Requirements, February 2022	8515 · Safety	Tiburon:Paradise ...	-85.74
			Inv #20306, CalOSHA Training Requirements, February 2022	8515 · Safety	Tiburon	-1,794.63
TOTAL						-3,286.25
02/10/22	8745	eNPDES.com & Associates	<b>M.P. &amp; P.C. Palnt, NPDES Permit Software, Aug '22 - July '23...</b>	<b>JP Morgan Chase - Primary 7399</b>		
			M.P. NPDES Permit software, Flat Fee for Tech Support, 8.01.2...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-543.90
			M.P. NPDES Permit software, Flat Fee for Tech Support, 8.01.2...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-44.17
			M.P. NPDES Permit software, Flat Fee for Tech Support, 8.01.2...	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-924.43
			M.P. NPDES Permit software, Flat Fee for Tech Support, 7.1.23 ...	8510 · Data/Alarms/IT Supp & Li...	Belvedere	-49.45
			M.P. NPDES Permit software, Flat Fee for Tech Support, 7.1.23 ...	8510 · Data/Alarms/IT Supp & Li...	Tiburon:Paradise ...	-4.02
			M.P. NPDES Permit software, Flat Fee for Tech Support, 7.1.23 ...	8510 · Data/Alarms/IT Supp & Li...	Tiburon	-84.03
TOTAL						-1,650.00
02/10/22	8746	Goodman Building Supply ...	<b>Acct #20070, Safety, P.C.+M.P. Supplies, December 2021 + J...</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #840332 (PO#160586), Inv #839574 (PO#183609), M.P. Su...	7021 · Plant Maintenance Supplies	Belvedere	-196.45
			Inv #840332 (PO#160586), Inv #839574 (PO#183609), M.P. Su...	7021 · Plant Maintenance Supplies	Tiburon	-333.79
			Inv #837239 (PO#387886), Inv #837198 (PO#387887), M.P. Su...	7021 · Plant Maintenance Supplies	Belvedere	-77.95
			Inv #837239 (PO#387886), Inv #837198 (PO#387887), M.P. Su...	7021 · Plant Maintenance Supplies	Tiburon	-132.44
			Inv #840522 (PO #183616), Inv #840188 (PO#183613), Lab sup...	7025 · Lab Supplies & Chemicals	Belvedere	-29.80
			Inv #840522 (PO #183616), Inv #840188 (PO#183613), Lab sup...	7025 · Lab Supplies & Chemicals	Tiburon	-50.64
TOTAL						-821.07
02/10/22	8747	Harrington Industrial Plasti...	<b>Cust #:044227, M.P. Supplies - January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #006M9309 (PO #183605) M.P. Supplies - January 2022	7021 · Plant Maintenance Supplies	Belvedere	-35.53
			Inv #006M9309 (PO #183605) M.P. Supplies - January 2022	7021 · Plant Maintenance Supplies	Tiburon	-60.36
TOTAL						-95.89
02/10/22	8748	Herc Rentals, Inc.	<b>Cust #1580740, M.P Supplies, January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #32625797-001 (PO#160585), Inv #32631846-001 (PO#160...	7021 · Plant Maintenance Supplies	Belvedere	-43.29
			Inv #32625797-001 (PO#160585), Inv #32631846-001 (PO#160...	7021 · Plant Maintenance Supplies	Tiburon	-73.55
TOTAL						-116.84

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02/10/22	8749	JM Integration, LLC	<b>M.P. Parts &amp; Service, January - February 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #22113 (PO#160530), Inv # 22102 (PO#160529): M.P. Parts...	7022 · Plant Maint. Parts & Service	Belvedere	-5,516.07
			Inv #22113 (PO#160530), Inv # 22102 (PO#160529): M.P. Parts...	7022 · Plant Maint. Parts & Service	Tiburon	-9,372.11
TOTAL						-14,888.18
02/10/22	8750	Ken Grady Company, Inc.	<b>SD5 &amp; SASM Anayzer parts - January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			SASM: Inv #5103 (P.O. #160519) , Analyzer spare parts - Janua...	7022 · Plant Maint. Parts & Service	Belvedere	-126.12
			SASM: Inv #5103 (P.O. #160519) , Analyzer spare parts - Janua...	7022 · Plant Maint. Parts & Service	Tiburon	-214.29
			SD5: Inv #5102 (P.O. #160520) , Analyzer spare parts - January...	7022 · Plant Maint. Parts & Service	Belvedere	-611.00
			SD5: Inv #5102 (P.O. #160520) , Analyzer spare parts - January...	7022 · Plant Maint. Parts & Service	Tiburon	-1,038.11
TOTAL						-1,989.52
02/10/22	8752	Lystek Int'l, LTD	<b>Biosolids Transport - January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #153-492, Biosolids Transport to Lystek Facility - January 20...	7029 · Main Plant Sludge Disposal	Belvedere	-281.65
			Inv #153-492, Biosolids Transport to Lystek Facility - January 20...	7029 · Main Plant Sludge Disposal	Tiburon	-478.54
TOTAL						-760.19
02/10/22	8753	Mill Valley Refuse Service, I...	<b>Acct #032945, Garbage Service + 1 yd rental, February 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental - ...	7023 · Janitorial Supplies & Servi...	Belvedere	-100.44
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental - ...	7023 · Janitorial Supplies & Servi...	Tiburon	-170.65
TOTAL						-271.09
02/10/22	8754	NSI Lab Solutions, Inc.	<b>Cust#21528, Lab Chemicals - January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #401024 (PO#160523), Lab Chemicals, 8 cases @ 24 Ampu...	7025 · Lab Supplies & Chemicals	Belvedere	-237.12
			Inv #401024 (PO#160523), Lab Chemicals, 8 cases @ 24 Ampu...	7025 · Lab Supplies & Chemicals	Tiburon	-402.88
TOTAL						-640.00
02/10/22	8755	Perotti & Carrade	<b>Client #1901 - FY20-21 Financial Services (SCO Transaction...</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #98092, SCO Financial Transaction Reporting for SD5 + Tib...	6008 · Audit & Accounting	Belvedere	-629.30
			Inv #98092, SCO Financial Transaction Reporting for SD5 + Tib...	6008 · Audit & Accounting	Tiburon:Paradise ...	-51.10
			Inv #98092, SCO Financial Transaction Reporting for SD5 + Tib...	6008 · Audit & Accounting	Tiburon	-1,069.60
TOTAL						-1,750.00

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02/10/22	8756	Pumping Solutions, Inc.	<b>Cust #43104, MP Parts &amp; Srv, December 2021</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #3066608, M.P. Parts & Service - Equipment Replacement r...	7022 · Plant Maint. Parts & Service	Belvedere	-2,165.00
			Inv #3066608, M.P. Parts & Service - Equipment Replacement r...	7022 · Plant Maint. Parts & Service	Tiburon	-3,678.46
TOTAL						-5,843.46
02/10/22	8757	Recology Sonoma Marin	<b>Cust #A1810470401, Cust ID: SANI#5, Sludge Disposal - Feb...</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #17283, RSM W/O #46917, 2019 A/R - February 2022	7029 · Main Plant Sludge Disposal	Belvedere	-125.86
			Inv #17283, RSM W/O #46917, 2019 A/R - February 2022	7043 · Paradise Sludge Disposal	Tiburon:Paradise ...	-10.22
			Inv #17283, RSM W/O #46917, 2019 A/R - February 2022	7029 · Main Plant Sludge Disposal	Tiburon	-213.92
TOTAL						-350.00
02/10/22	8758	Roy's Sewer Service, Inc.	<b>P&amp;L , December 2021 - January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #215778, Removed Sludge from P.C. Plant, as directed, 1.1...	7043 · Paradise Sludge Disposal	Tiburon:Paradise ...	-1,020.00
			Inv #215206, Cleared Sewer Line from Cleanout (ran 75' to tank...	7011 · Pumps & Lines Maintena...	Belvedere	-155.61
			Inv #215206, Cleared Sewer Line from Cleanout (ran 75' to tank...	7011 · Pumps & Lines Maintena...	Tiburon	-264.39
			Inv #215452, Cleared 3 c/o's at restrooms: pipe broken at Head...	7011 · Pumps & Lines Maintena...	Belvedere	-311.22
			Inv #215452, Cleared 3 c/o's at restrooms: pipe broken at Head...	7011 · Pumps & Lines Maintena...	Tiburon	-528.78
			Inv #215922, Cleared 4" lateral, Cleanout to Lab - unknown bloc...	7011 · Pumps & Lines Maintena...	Belvedere	-116.71
			Inv #215922, Cleared 4" lateral, Cleanout to Lab - unknown bloc...	7011 · Pumps & Lines Maintena...	Tiburon	-198.29
			Inv #215982, Cleared 4" lateral, removed rocks & debris, line is ...	7011 · Pumps & Lines Maintena...	Belvedere	-240.83
			Inv #215982, Cleared 4" lateral, removed rocks & debris, line is ...	7011 · Pumps & Lines Maintena...	Tiburon	-409.17
			Inv #214663, 97 Roundhill Blvd., Cleared line as directed, 1.28.21	7011 · Pumps & Lines Maintena...	Tiburon	-796.00
			Inv #215760, 35 Rolling Hills Rd., Cleared major roots, as direct...	7011 · Pumps & Lines Maintena...	Tiburon	-1,295.00
TOTAL						-5,336.00
02/10/22	8759	Shape Incorporated	<b>Acct #400M14, BPS#1, P&amp;L - January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #129199 (PO#161180) 10HP Flygt Pump @ BPS#1	9306 · PS Pump & Valve Replac...	Belvedere	-9,601.78
TOTAL						-9,601.78
02/10/22	8760	Teledyne Instruments, Inc.	<b>Cust #0019798, M.P. Lab Equipment - January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #S00557517-1 (PO#387917) - M.P. Lab Equipment - Replac...	7025 · Lab Supplies & Chemicals	Belvedere	-2,866.02
			Inv #S00557517-1 (PO#387917) - M.P. Lab Equipment - Replac...	7025 · Lab Supplies & Chemicals	Tiburon	-4,869.53
TOTAL						-7,735.55

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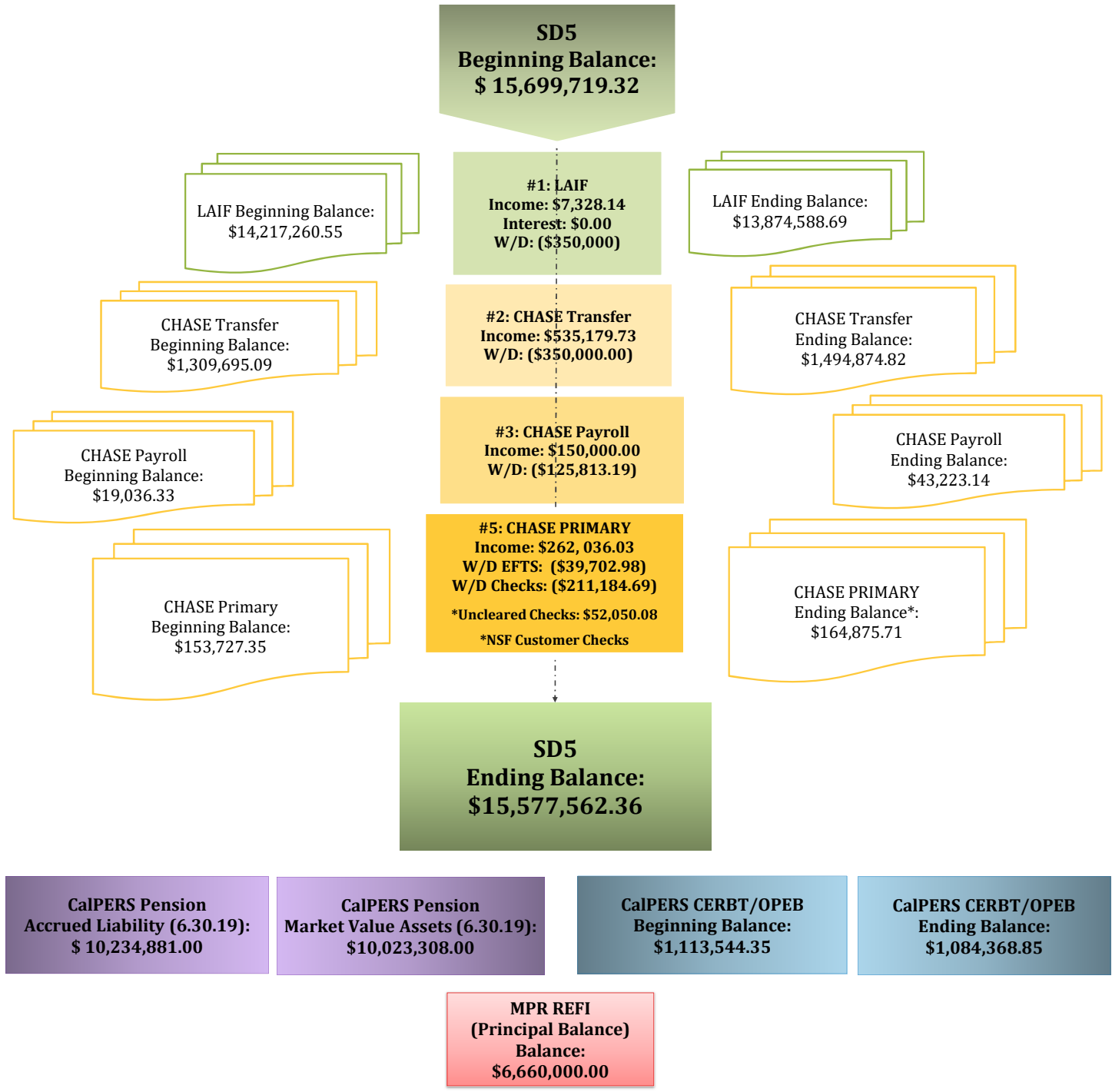
Date	Num	Name	Memo	Account	Class	Paid Amount
02/10/22	8761	Town of Tiburon	<b>Fuel, October - December 2021</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Fuel, October 2021	7071 · Fuel	Belvedere	-506.04
			Fuel, October 2021	7071 · Fuel	Tiburon:Paradise ...	-41.09
			Fuel, October 2021	7071 · Fuel	Tiburon	-860.11
			Fuel, November 2021	7071 · Fuel	Belvedere	-389.86
			Fuel, November 2021	7071 · Fuel	Tiburon:Paradise ...	-31.66
			Fuel, November 2021	7071 · Fuel	Tiburon	-662.63
			Fuel, December 2021	7071 · Fuel	Belvedere	-433.98
			Fuel, December 2021	7071 · Fuel	Tiburon:Paradise ...	-35.24
			Fuel, December 2021	7071 · Fuel	Tiburon	-737.61
TOTAL						-3,698.22
02/10/22	8762	U.S. Bank	<b>Acct#:4246-0441-0158-3635, December 2021 - January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Zoom Meeting Platform + S Driscoll's Retirement party - Decem...	6018.1 · Meetings & Travel	Belvedere	-68.77
			Zoom Meeting Platform + S Driscoll's Retirement party - Decem...	6018.1 · Meetings & Travel	Tiburon:Paradise ...	-5.58
			Zoom Meeting Platform + S Driscoll's Retirement party - Decem...	6018.1 · Meetings & Travel	Tiburon	-116.88
			TR WEF Registration + Hotel - January 2022	6018.1 · Meetings & Travel	Belvedere	-408.24
			TR WEF Registration + Hotel - January 2022	6018.1 · Meetings & Travel	Tiburon:Paradise ...	-33.15
			TR WEF Registration + Hotel - January 2022	6018.1 · Meetings & Travel	Tiburon	-693.86
			Fastrack	6025 · Dues & Subscriptions	Belvedere	-8.99
			Fastrack	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-0.73
			Fastrack	6025 · Dues & Subscriptions	Tiburon	-15.28
			Legal postings/poster/notifications	6039 · Legal	Belvedere	-20.19
			Legal postings/poster/notifications	6039 · Legal	Tiburon:Paradise ...	-1.64
			Legal postings/poster/notifications	6039 · Legal	Tiburon	-34.32
			Office Supplies: Amazon & Staples	6047 · Office Supplies	Belvedere	-163.24
			Office Supplies: Amazon & Staples	6047 · Office Supplies	Tiburon:Paradise ...	-13.26
			Office Supplies: Amazon & Staples	6047 · Office Supplies	Tiburon	-277.46
			Postage & Mail: USPO Stamps + Certified Mail + UPS/FedEx Si...	6056 · Postage	Belvedere	-13.96
			Postage & Mail: USPO Stamps + Certified Mail + UPS/FedEx Si...	6056 · Postage	Tiburon:Paradise ...	-1.13
			Postage & Mail: USPO Stamps + Certified Mail + UPS/FedEx Si...	6056 · Postage	Tiburon	-23.73
			M.P. Maintenance Supplies	7021 · Plant Maintenance Supplies	Belvedere	-221.12
			M.P. Maintenance Supplies	7021 · Plant Maintenance Supplies	Tiburon	-375.70
			Truck Maintenance	7072 · Maintenance	Belvedere	-19.07
			Truck Maintenance	7072 · Maintenance	Tiburon:Paradise ...	-1.55
			Truck Maintenance	7072 · Maintenance	Tiburon	-32.40
			Safety Supplies	8515 · Safety	Belvedere	-766.18
			Safety Supplies	8515 · Safety	Tiburon:Paradise ...	-62.21
			Safety Supplies	8515 · Safety	Tiburon	-1,302.26
			SD5 Shop Rplcmnt /Ops Control	9217 · SD5 Shop Rplcmnt /Ops ...	Belvedere	-49.09
			SD5 Shop Rplcmnt /Ops Control	9217 · SD5 Shop Rplcmnt /Ops ...	Tiburon:Paradise ...	-3.99
			SD5 Shop Rplcmnt /Ops Control	9217 · SD5 Shop Rplcmnt /Ops ...	Tiburon	-83.42
TOTAL						-4,817.40

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02/10/22	8764	USA BlueBook	<b>Cust #933682, Safety - December 2021</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #831401 (PO#387989) - Gloves (Med) - December 2021	8515 · Safety	Belvedere	-28.79
			Inv #831401 (PO#387989) - Gloves (Med) - December 2021	8515 · Safety	Tiburon:Paradise ...	-1.83
			Inv #831401 (PO#387989) - Gloves (Med) - December 2021	8515 · Safety	Tiburon	-48.93
			Credit /Inv #832778 (PO#387898) - Return/refund - December 2...	8515 · Safety	Belvedere	10.10
			Credit /Inv #832778 (PO#387898) - Return/refund - December 2...	8515 · Safety	Tiburon:Paradise ...	0.64
			Credit /Inv #832778 (PO#387898) - Return/refund - December 2...	8515 · Safety	Tiburon	17.17
TOTAL						-51.64
02/10/22	8765	Waste Management of Red...	<b>Acct #507-0000190-1507-2, Sludge Disposal, January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #0104416-1507-6 Sludge Disposal - 1 Drop-off + Reg-waste ...	7029 · Main Plant Sludge Disposal	Belvedere	-156.41
			Inv #0104416-1507-6 Sludge Disposal - 1 Drop-off + Reg-waste ...	7029 · Main Plant Sludge Disposal	Tiburon	-265.76
TOTAL						-422.17
02/10/22	8766	Rosser, John	<b>Reimb. for S/B Mileage, December 2021</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Reimb. for M.P. S/B Mileage, Tiburon, thru 12.13.2021	6018.2 · Standby Mileage Expen...	Tiburon	-49.04
TOTAL						-49.04
02/10/22	8767	Petty Cash	<b>Petty Cash - February 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Petty Cash - February 2022	6065 · Miscellaneous Expense	Belvedere	-179.80
			Petty Cash - February 2022	6065 · Miscellaneous Expense	Tiburon:Paradise ...	-14.60
			Petty Cash - February 2022	6065 · Miscellaneous Expense	Tiburon	-305.60
TOTAL						-500.00
02/10/22	8768	Univar	<b>Cust ID #STDT001, Chemicals - January 2022</b>	<b>JP Morgan Chase - Primary 7399</b>		
			Inv #49756742 (PO #183601) Sodium Bisulfite 25% (\$1.300/Gal...	7024 · Main Plant Chemicals	Belvedere	-2,422.10
			Inv #49756742 (PO #183601) Sodium Bisulfite 25% (\$1.300/Gal...	7025 · Lab Supplies & Chemicals	Tiburon:Paradise ...	-196.68
			Inv #49756742 (PO #183601) Sodium Bisulfite 25% (\$1.300/Gal...	7024 · Main Plant Chemicals	Tiburon	-4,116.78
			Inv #49806394 (PO #183610), Sodium Bisulfite 25% (\$1.300/Ga...	7024 · Main Plant Chemicals	Belvedere	-2,412.92
			Inv #49806394 (PO #183610), Sodium Bisulfite 25% (\$1.300/Ga...	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-195.93
			Inv #49806394 (PO #183610), Sodium Bisulfite 25% (\$1.300/Ga...	7024 · Main Plant Chemicals	Tiburon	-4,101.16
			Inv #49698588 (PO #387891), Sodium Hypochlorite 12.5% (\$0....	7024 · Main Plant Chemicals	Belvedere	-680.34
			Inv #49698588 (PO #387891), Sodium Hypochlorite 12.5% (\$0....	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-55.24
			Inv #49698588 (PO #387891), Sodium Hypochlorite 12.5% (\$0....	7024 · Main Plant Chemicals	Tiburon	-1,156.35
			Inv #49803973 (PO#183611), Sodium Bicarbonate (\$0.69/#), Ja...	7024 · Main Plant Chemicals	Belvedere	-1,342.97
			Inv #49803973 (PO#183611), Sodium Bicarbonate (\$0.69/#), Ja...	7042 · Paradise Supplies & Che...	Tiburon:Paradise ...	-109.05
			Inv #49803973 (PO#183611), Sodium Bicarbonate (\$0.69/#), Ja...	7024 · Main Plant Chemicals	Tiburon	-2,282.61
TOTAL						-19,072.13

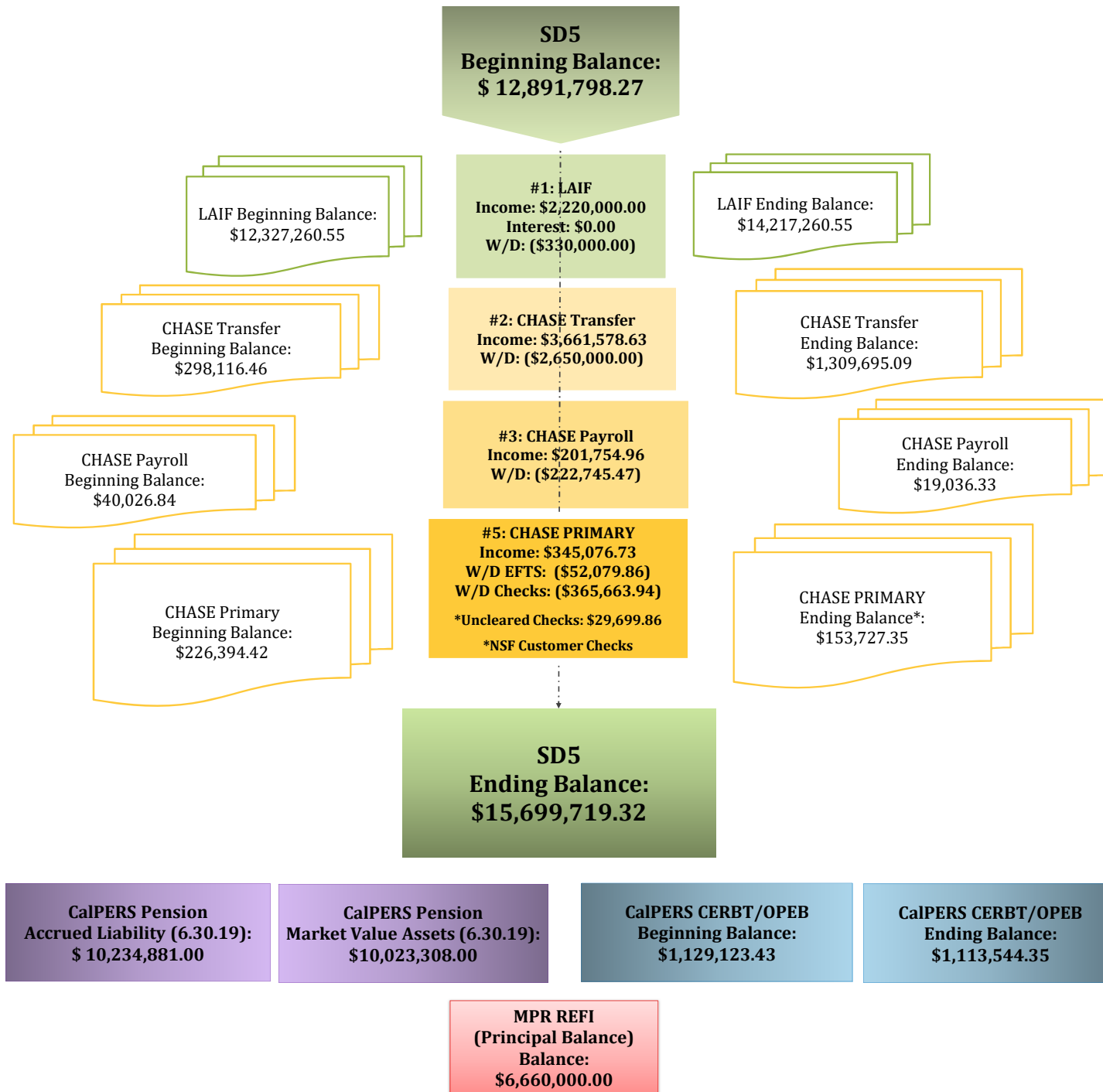
# CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: January 2022



# CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: December 2021



# NOTICE OF AUTOMATIC PAYMENT

**PAYCHEX**

Paychex of New York LLC  
 1535 Scenic Avenue Suite 100  
 Costa Mesa CA 92626

Client # 0082 Y400-2116  
 Invoice # 2022011201

**AUTOMATIC PAYMENT \$426.28**

This amount will be deducted from the following bank account at or after 12:01 A.M on 1/14/22.

**ADDRESS SERVICE REQUESTED**

0082 Y400-2116  
 SANITARY DISTRICT NO 5  
 2001 Paradise Dr  
 Tiburon, California 94920-1937

XXXXXXXXXXXXXXXXX506

For questions regarding your account, please call (844) 729-9247

Page 1 of 1

ACCOUNT SUMMARY				AMOUNT
Previous Balance on Invoice#2021122801 Due 12/29/21				251.48
Payment Received - Thank You				-251.48
Balance Forward				0.00
Total New Charges				426.28
<b>Account Balance</b> (Includes Balance Forward, New Charges, and Pending Automatic Payments)				<b>426.28</b>

CHECK DATE	DESCRIPTION OF SERVICE	PROCESSING DATE	# TRANSACTIONS	AMOUNT
NEW CHARGES				
01/14/22	Paychex Productivity	01/12/22	11	305.96
	W-2 Processing		13	162.75
	Quarter End Delivery			4.00
	Year-end Handling			23.50
	Delivery		1	15.75
	Client Discount		1	-85.68
	Total New Charges			426.28
<b>Automatic Payment</b> (Includes New Charges and applicable credits from Balance Forward above)				<b>426.28</b>

ds  
2

A 426.28

**Thank you for choosing Paychex.**



# CASH REQUIREMENTS

**CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 01/14/22: \$61,643.12**

**IMPORTANT COVID-19 INFORMATION:** If you filed IRS Form 7200, please notify your Paychex representative to avoid owing a balance at the end of the quarter and ensure your Form 941 is accurate.

**TRANSACTION SUMMARY**

<b>SUMMARY BY TRANSACTION TYPE -</b>	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	61,643.12
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	<b>61,643.12</b>
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	6,016.89
	CASH REQUIRED FOR CHECK DATE 01/14/22	<u>67,660.01</u>

**TRANSACTION DETAIL**

**ELECTRONIC FUNDS TRANSFER** - Your financial institution will initiate transfer to Paychex at or after 12:01 A.M. on transaction date.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>BANK DRAFT AMOUNTS &amp; OTHER TOTALS</u>	
01/13/22	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	34,040.09	
					<b>EFT FOR 01/13/22</b>	
01/14/22	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Taxpay®	Employee Withholdings	<div style="border: 2px solid green; border-radius: 15px; padding: 5px; display: inline-block; background-color: #e0ffe0;"> <span style="font-size: 2em; color: green; margin-right: 5px;">C</span> 34,040.09                 </div>	
				Social Security		3,678.55
				Medicare		860.30
				Fed Income Tax		10,573.66
				CA Income Tax		4,258.39
				<b>Total Withholdings</b>		<b>19,370.90</b>
				Employer Liabilities		
				Social Security		3,678.55
				Medicare		860.30
				Fed Unemploy		335.75
				CA Unemploy	3,301.58	
				CA Emp Train	55.95	
				<b>Total Liabilities</b>	<b>8,232.13</b>	
					<b>EFT FOR 01/14/22</b>	
					<b>TOTAL EFT</b>	
					<div style="border: 2px solid yellow; border-radius: 15px; padding: 5px; display: inline-block; background-color: #ffffe0;"> <span style="font-size: 2em; color: yellow; margin-right: 5px;">B</span> 27,603.03                 </div>	
					<b>61,643.12</b>	

**REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES** - Paychex does not remit these funds. You must ensure accurate and timely payment of applicable items.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
01/14/22	Refer to your records for account	Information	Payroll	Employee Deductions	
				401A Member Contribu	2,540.57
				Calpers 457B	400.00
				Calpers 457B Roth	1,224.92
				Med 125	96.44

# NOTICE OF AUTOMATIC PAYMENT



Paychex of New York LLC  
 1535 Scenic Avenue Suite 100  
 Costa Mesa CA 92626

Client # 0082 Y400-2116  
 Invoice # 2022012701

## AUTOMATIC PAYMENT \$236.03

This amount will be deducted from the following bank account at or after 12:01 A.M. on 1/31/22.

XXXXXXXXXXXXXXXXX506

### ADDRESS SERVICE REQUESTED

0082 Y400-2116  
 SANITARY DISTRICT NO 5  
 2001 Paradise Dr  
 Tiburon, California 94920-1937

PR: 1-16-2022 - 1-31-2022  
 SICK + S/B  
 VACO Hrs 1-1-2022 - 1-15-2022  
 -----  
 BEG. BAL: \$105,542.01  
 END. BAL: \$ 43,223.14  
 -----  
 TOTAL PR: \$ 62,318.87  
 PR FEES - 236.03  
 PR TAXES -24,758.18  
 P.R. -37,324.66  
 -----  
 = 0.00

For questions regarding your account, please call (844) 729-9247

ACCOUNT SUMMARY				AMOUNT
Previous Balance on Invoice#2022011201 Due 01/14/22				426.28
Payment Received - Thank You				-426.28
Balance Forward				0.00
Total New Charges				236.03
<b>Account Balance</b> (Includes Balance Forward, New Charges, and Pending Automatic Payments)				<b>236.03</b>

CHECK DATE	DESCRIPTION OF SERVICE	PROCESSING DATE	# TRANSACTIONS	AMOUNT
<b>NEW CHARGES</b>				
01/31/22	Paychex Productivity	01/27/22	11	305.96
	Delivery		1	15.75
	Client Discount		1	-85.68
	Total New Charges			236.03
<b>Automatic Payment</b> (Includes New Charges and applicable credits from Balance Forward above)				<b>236.03</b>

Thank you for choosing Paychex.

# CASH REQUIREMENTS

**CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 01/31/22: \$62,082.84**

**IMPORTANT COVID-19 INFORMATION:** If you filed IRS Form 7200, please notify your Paychex representative to avoid owing a balance at the end of the quarter and ensure your Form 941 is accurate.

**TRANSACTION SUMMARY**

<b>SUMMARY BY TRANSACTION TYPE -</b>	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	62,082.84
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	<b>62,082.84</b>
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	3,489.80
	CASH REQUIRED FOR CHECK DATE 01/31/22	65,572.64

**TRANSACTION DETAIL**

**ELECTRONIC FUNDS TRANSFER** - Your financial institution will initiate transfer to Paychex at or after 12:01 A.M. on transaction date.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>BANK DRAFT AMOUNTS &amp; OTHER TOTALS</u>
01/28/22	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	37,324.66
					<b>EFT FOR 01/28/22</b>
01/31/22	JPMORGAN CHASE BANK,	xxxxxxxxxxxxx506	Taxpay@	Employee Withholdings	<b>37,324.66</b>
					3,702.95
					866.02
					10,225.47
					4,212.71
					<b>19,007.15</b>
					3,702.95
					866.01
					107.46
					1,056.70
					17.91
					<b>5,751.03</b>
					<b>EFT FOR 01/31/22</b>
					<b>24,758.18</b>
					<b>62,082.84</b>

**24,758.18**

**REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES** - Paychex does not remit these funds. You must ensure accurate and timely payment of applicable items.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
01/31/22	Refer to your records for account Information		Payroll	Employee Deductions	
					2,493.36
					750.00

**Sanitary Distr. No.5 of Marin Co.**  
**Comparative Balance Sheet**  
As of January 31, 2022

	Jan 31, 22	Dec 31, 21	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Local Agency Investment Fund</b>			
<b>Belvedere</b>			
Belvedere Operating	3,503,173.60	3,503,173.60	0.00
Belvedere Operating Reserve	516,923.05	516,923.05	0.00
Belvedere Capital & CIP Reserve	2,368,546.91	2,368,546.91	0.00
Belvedere PERS Retirement Trust	356,250.00	356,250.00	0.00
Belvedere Disaster Recovery Fnd	356,250.00	356,250.00	0.00
<b>Total Belvedere</b>	7,101,143.56	7,101,143.56	0.00
<b>Tiburon</b>			
Tiburon Operating	783,456.46	1,126,128.32	-342,671.86
Tiburon Operating Reserve	683,930.00	683,930.00	0.00
Tiburon Capital & CIP Reserve	4,018,558.67	4,018,558.67	0.00
Tiburon PERS Retirement Trust	643,750.00	643,750.00	0.00
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
<b>Total Tiburon</b>	6,773,445.13	7,116,116.99	-342,671.86
<b>Total Local Agency Investment Fund</b>	13,874,588.69	14,217,260.55	-342,671.86
JP Morgan Chase - Primary 7399	112,825.63	127,715.49	-14,889.86
JP Morgan Chase - Payroll 7506	43,223.14	19,036.33	24,186.81
JP Morgan Chase - Transfer 7522	1,494,874.82	1,309,695.09	185,179.73
<b>Total Checking/Savings</b>	15,525,512.28	15,673,707.46	-148,195.18
<b>Accounts Receivable</b>			
Accounts Receivable	3,688.00	3,688.00	0.00
<b>Total Accounts Receivable</b>	3,688.00	3,688.00	0.00
<b>Other Current Assets</b>			
Petty Cash	881.92	881.92	0.00
<b>Total Other Current Assets</b>	881.92	881.92	0.00
<b>Total Current Assets</b>	15,530,082.20	15,678,277.38	-148,195.18
<b>Fixed Assets</b>	20,408,185.19	20,408,185.19	0.00
<b>TOTAL ASSETS</b>	<b>35,938,267.39</b>	<b>36,086,462.57</b>	<b>-148,195.18</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
Deferred Income for Permits	154,698.75	154,698.75	0.00
Compensated Absences Current	118,844.52	118,844.52	0.00
MPR Rev Bond Interest Payable	44,888.00	44,888.00	0.00
MPR Rev Bonds Payable Current	580,000.00	580,000.00	0.00
<b>Total Other Current Liabilities</b>	898,431.27	898,431.27	0.00
<b>Total Current Liabilities</b>	898,431.27	898,431.27	0.00
<b>Long Term Liabilities</b>			
2960 · Deferred Debt Refinancing Costs	120,837.60	120,837.60	0.00
2061 · OPEB Related Liability	691,796.00	691,796.00	0.00
Pension-related Liabilities	-375,847.00	-375,847.00	0.00
MPR Revenue Bonds Payable	6,660,000.00	6,660,000.00	0.00
<b>Total Long Term Liabilities</b>	7,096,786.60	7,096,786.60	0.00
<b>Total Liabilities</b>	7,995,217.87	7,995,217.87	0.00
<b>Equity</b>			
3900 · Net Assets	27,341,540.03	27,341,540.03	0.00
Net Income	601,509.49	749,704.67	-148,195.18
<b>Total Equity</b>	27,943,049.52	28,091,244.70	-148,195.18
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>35,938,267.39</b>	<b>36,086,462.57</b>	<b>-148,195.18</b>

**Sanitary Distr. No.5 of Marin Co.**  
**Annual Budget vs Actual Expenses**  
**July 2021 through January 2022**

	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Bud...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>5000 · Property Taxes</b>				
5001.2 · TEETER	500,691.10	825,000.00	-324,308.90	60.7%
5002 · UNSEC	16,343.29	15,000.00	1,343.29	109.0%
5003 · PUNS / PRIOR UNSECURED	953.72	500.00	453.72	190.7%
5004 · REDEMPTION / RDMPT	354.51	0.00	354.51	100.0%
5006 · SPLU	659.77	300.00	359.77	219.9%
5041 · SUPSEC	14,679.29	12,000.00	2,679.29	122.3%
5043 · SECU	346.98	0.00	346.98	100.0%
5046 · Excess ERAF	272,557.16	300,000.00	-27,442.84	90.9%
5280 · HOPTR	1,837.66	3,333.00	-1,495.34	55.1%
5483 · Other tax	4,380.78	0.00	4,380.78	100.0%
<b>Total 5000 · Property Taxes</b>	812,804.26	1,156,133.00	-343,328.74	70.3%
<b>5007 · Sewer Service Charge</b>				
5007.1 · Sewer Service - Tiburon Ops	1,498,309.45	2,283,000.00	-784,690.55	65.6%
5007.5 · Sewer Service - Tiburon Cap	0.00	12,000.00	-12,000.00	0.0%
5007.2 · Sewer Service-Belv Ops	817,619.49	1,300,000.00	-482,380.51	62.9%
5007.3 · Sewer Service-Belv Cap	508,737.47	866,300.00	-357,562.53	58.7%
5007.4 · Other User Fees	0.00	38,700.00	-38,700.00	0.0%
<b>Total 5007 · Sewer Service Charge</b>	2,824,666.41	4,500,000.00	-1,675,333.59	62.8%
<b>5201 · Interest</b>				
5201.1 · Interest County of Marin	119.96			
5201.2 · Interest LAIF	7,328.14	100,000.00	-92,671.86	7.3%
<b>Total 5201 · Interest</b>	7,448.10	100,000.00	-92,551.90	7.4%
<b>5900.3 · Connection Fees</b>				
5900.30 · Connection Permit Fees	6,400.00	10,000.00	-3,600.00	64.0%
5900.31 · Collection	141,404.78	100,000.00	41,404.78	141.4%
5900.34 · Treatment	161,320.12	100,000.00	61,320.12	161.3%
<b>Total 5900.3 · Connection Fees</b>	309,124.90	210,000.00	99,124.90	147.2%
<b>5900.4 · Inspection Permit Fees</b>	5,450.00	17,000.00	-11,550.00	32.1%
<b>5900.5 · SASM Expense Reimb.</b>	19,913.11	100,000.00	-80,086.89	19.9%
<b>5900.9 · Other Income</b>	0.00	100.00	-100.00	0.0%
<b>5900.10 · Paradise Sewer Line Ext. Fees</b>	0.00	14,040.00	-14,040.00	0.0%
<b>Total Income</b>	3,979,406.78	6,097,273.00	-2,117,866.22	65.3%
<b>Gross Profit</b>	3,979,406.78	6,097,273.00	-2,117,866.22	65.3%
<b>Expense</b>				
<b>6000 · Administrative Expenses</b>				
6001 · Advertising	417.00	1,000.00	-583.00	41.7%
6008 · Audit & Accounting	26,500.00	40,000.00	-13,500.00	66.3%
6017 · Consulting Fees	556.63	150,000.00	-149,443.37	0.4%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	6,648.06	6,000.00	648.06	110.8%
6018.2 · Standby Mileage Expense Reimb	6,217.75	9,000.00	-2,782.25	69.1%
<b>Total 6018 · Travel &amp; Meetings</b>	12,865.81	15,000.00	-2,134.19	85.8%
6020 · Continuing Education	381.03	10,000.00	-9,618.97	3.8%
6021 · County Fees	10,268.65	16,590.00	-6,321.35	61.9%
6024 · Director Fees	3,300.00	9,000.00	-5,700.00	36.7%
6025 · Dues & Subscriptions	16,665.76	31,000.00	-14,334.24	53.8%
6033 · Insurance Property & Liability				
6033.1 · PLP Public Entity Phys Damage	0.00	25,000.00	-25,000.00	0.0%
6033.2 · General Liability	86,246.71	45,000.00	41,246.71	191.7%
6033.3 · Physical Property Damage - Auto	4,174.00	4,000.00	174.00	104.4%
<b>Total 6033 · Insurance Property &amp; Liability</b>	90,420.71	74,000.00	16,420.71	122.2%
6039 · Legal	12,480.00	50,000.00	-37,520.00	25.0%
6047 · Office Supplies	2,732.73	10,000.00	-7,267.27	27.3%
6056 · Postage	316.83	1,000.00	-683.17	31.7%
6059 · Pollution Prevention/Public Edu	2,274.42	5,000.00	-2,725.58	45.5%
<b>Total 6000 · Administrative Expenses</b>	179,179.57	412,590.00	-233,410.43	43.4%

**Sanitary Distr. No.5 of Marin Co.**  
**Annual Budget vs Actual Expenses**  
**July 2021 through January 2022**

	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Bud...
<b>7000 · Ops &amp; Maintenance Expenses</b>				
<b>7010 · Pumps &amp; Lines Maintenance</b>				
7011 · Pumps & Lines Maintenance	186,387.13	75,000.00	111,387.13	248.5%
7013 · Emergency Line Repair	7,763.16	50,000.00	-42,236.84	15.5%
<b>Total 7010 · Pumps &amp; Lines Maintenance</b>	194,150.29	125,000.00	69,150.29	155.3%
<b>7020 · Main Plant Maintenance</b>				
7021 · Plant Maintenance Supplies	17,179.55	25,000.00	-7,820.45	68.7%
7022 · Plant Maint. Parts & Service	173,379.99	130,000.00	43,379.99	133.4%
7023 · Janitorial Supplies & Service	3,503.56	9,000.00	-5,496.44	38.9%
7024 · Main Plant Chemicals	84,070.83	111,000.00	-26,929.17	75.7%
7025 · Lab Supplies & Chemicals	2,246.41	20,000.00	-17,753.59	11.2%
7027 · Electrical & Instrument	116.84	15,000.00	-14,883.16	0.8%
7028 · Grounds Maintenance	357.73	6,000.00	-5,642.27	6.0%
7029 · Main Plant Sludge Disposal	17,317.46	41,000.00	-23,682.54	42.2%
7030 · Main Plant Outfall	5,925.00	6,500.00	-575.00	91.2%
<b>Total 7020 · Main Plant Maintenance</b>	304,097.37	363,500.00	-59,402.63	83.7%
<b>7040 · Paradise Cove Plant Maint</b>				
7041 · Paradise Parts & Service	15,872.10	10,000.00	5,872.10	158.7%
7042 · Paradise Supplies & Chemicals	4,672.58	5,000.00	-327.42	93.5%
<b>Total 7040 · Paradise Cove Plant Maint</b>	20,544.68	15,000.00	5,544.68	137.0%
<b>7050 · Monitoring</b>				
7051 · Main Plant Lab Monitoring	25,341.33	45,000.00	-19,658.67	56.3%
7052 · Paradise Cove Monitoring	4,653.70	15,000.00	-10,346.30	31.0%
7053 · Chronic Toxicity	1,974.50			
<b>Total 7050 · Monitoring</b>	31,969.53	60,000.00	-28,030.47	53.3%
<b>7060 · Permits/Fees</b>				
7061 · Main Plant NPDES Renewal	852.50			
7062 · Permits/Fees - General	14,935.37	50,000.00	-35,064.63	29.9%
7063 · Paradise Cove Permits/Fees	4,205.27	9,000.00	-4,794.73	46.7%
7064 · Paradise Cove NPDES Renewal	0.00			
<b>Total 7060 · Permits/Fees</b>	19,993.14	59,000.00	-39,006.86	33.9%
<b>7070 · Truck Maintenance</b>				
7071 · Fuel	3,012.05	15,000.00	-11,987.95	20.1%
7072 · Maintenance	15,162.47	10,000.00	5,162.47	151.6%
<b>Total 7070 · Truck Maintenance</b>	18,174.52	25,000.00	-6,825.48	72.7%
<b>Total 7000 · Ops &amp; Maintenance Expenses</b>	588,929.53	647,500.00	-58,570.47	91.0%
<b>8000 · Salaries and Benefits Expenses</b>				
8001 · Salaries	725,193.14	1,353,783.00	-628,589.86	53.6%
8003 · Overtime	145,326.78	100,000.00	45,326.78	145.3%
8004 · Standby Pay	47,117.09	76,043.00	-28,925.91	62.0%
8005 · Employee Incentives	45,460.04	70,000.00	-24,539.96	64.9%
8006 · Vacation Buyout	43,667.05	30,000.00	13,667.05	145.6%
8013 · Payroll Taxes	63,134.18	101,047.00	-37,912.82	62.5%
8015 · Payroll/Bank Fees	4,311.23	6,250.00	-1,938.77	69.0%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	63,764.22	304,705.00	-240,940.78	20.9%
8019.06 · PERS Retirement - RBP	0.00	350.00	-350.00	0.0%
8019.08 · PERS Retirement - CalPERS UAL	0.00	20,000.00	-20,000.00	0.0%
<b>Total 8019 · PERS Retirement</b>	63,764.22	325,055.00	-261,290.78	19.6%
8020 · Employee Health				
8020.05 · Employee Health	133,266.00	223,418.00	-90,152.00	59.6%
8021 · Employee Health Deductions	-1,384.46			
<b>Total 8020 · Employee Health</b>	131,881.54	223,418.00	-91,536.46	59.0%

**Sanitary Distr. No.5 of Marin Co.**  
**Annual Budget vs Actual Expenses**  
**July 2021 through January 2022**

	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Bud...
<b>8022 · Retiree Health</b>				
8022.05 · Retiree Health	67,022.14	77,127.00	-10,104.86	86.9%
8022.06 · OPEB Adjustment	0.00	0.00	0.00	0.0%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	118,400.00	-118,400.00	0.0%
<b>Total 8022 · Retiree Health</b>	67,022.14	195,527.00	-128,504.86	34.3%
<b>8023 · Workers Comp Insurance</b>	39,211.30	55,000.00	-15,788.70	71.3%
<b>Total 8000 · Salaries and Benefits Expenses</b>	1,382,088.71	2,542,123.00	-1,160,034.29	54.4%
<b>8500 · Other Operating Expenses</b>				
8510 · Data/Alarms/IT Supp & Licensing	48,161.91	100,000.00	-51,838.09	48.2%
8515 · Safety	25,481.88	40,000.00	-14,518.12	63.7%
8520 · Personal Protection/Safety Wear	6,007.28	15,000.00	-8,992.72	40.0%
8530 · Telephone				
8531 · Main Plant Telephones	4,147.80	11,000.00	-6,852.20	37.7%
8532 · Paradise Cove Telephones	2,157.27	4,000.00	-1,842.73	53.9%
8533 · Pumps & Lines Telephones	4,080.82	7,000.00	-2,919.18	58.3%
<b>Total 8530 · Telephone</b>	10,385.89	22,000.00	-11,614.11	47.2%
8540 · Utilities				
8541 · Water	4,618.64	8,000.00	-3,381.36	57.7%
8542 · Main Plant Utilities	102,428.30	200,000.00	-97,571.70	51.2%
8543 · Paradise Cove Utilities	11,147.73	18,000.00	-6,852.27	61.9%
8544 · Pump Station Utilities	22,704.90	45,000.00	-22,295.10	50.5%
<b>Total 8540 · Utilities</b>	140,899.57	271,000.00	-130,100.43	52.0%
<b>Total 8500 · Other Operating Expenses</b>	230,936.53	448,000.00	-217,063.47	51.5%
<b>Total Expense</b>	2,381,134.34	4,050,213.00	-1,669,078.66	58.8%
<b>Net Ordinary Income</b>	1,598,272.44	2,047,060.00	-448,787.56	78.1%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
<b>9100 · Capital Expenditures</b>				
<b>9200 · Main Plant Equipment Capital</b>				
9203 · M.P. Flare Rehabilitation	0.00	30,000.00	-30,000.00	0.0%
9204 · M.P. Boiler Replacement	30,938.12			
9209 · ScrewPress PolyBlend Redundancy	-722.34	35,000.00	-35,722.34	-2.1%
9212 · M.P. Headworks Grinder Rplcmnt				
9212.1 · Explosion Proof Electric Hoist	0.00	10,000.00	-10,000.00	0.0%
9212 · M.P. Headworks Grinder Rplcmnt - O...	0.00	25,000.00	-25,000.00	0.0%
<b>Total 9212 · M.P. Headworks Grinder Rplcmnt</b>	0.00	35,000.00	-35,000.00	0.0%
9217 · SD5 Shop Rplcmnt /Ops Control	764.47			
9218 · Generator Control Panel	1,435.44			
9219 · C12 Flash Mixer	0.00	15,000.00	-15,000.00	0.0%
<b>Total 9200 · Main Plant Equipment Capital</b>	32,415.69	115,000.00	-82,584.31	28.2%
<b>9300 · Pumps &amp; Lines Capital</b>				
9301 · Tiburon Sewer Line Rehab Prog	0.00	1,000,000.00	-1,000,000.00	0.0%
9302 · PS Control Panel Upgrades	0.00			
9304 · Belvedere Sewer Line Rehab Prog	0.00	100,000.00	-100,000.00	0.0%
9306 · PS Pump & Valve Replacements	75,354.13	50,000.00	25,354.13	150.7%
9307 · PS Generator Replacement	3,751.00	100,000.00	-96,249.00	3.8%
9310 · BPS Communication Project	2,923.07			
9313 · Manholes/Rodholes	14,842.24	75,000.00	-60,157.76	19.8%
9315 · TPS Communication Project	946.43			
<b>Total 9300 · Pumps &amp; Lines Capital</b>	97,816.87	1,325,000.00	-1,227,183.13	7.4%

**Sanitary Distr. No.5 of Marin Co.**  
**Annual Budget vs Actual Expenses**  
 July 2021 through January 2022

	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Bud...
<b>9500 · Undesignated Capital</b>				
9510 · Undesignated Cap - M.P.	8,582.00	25,000.00	-16,418.00	34.3%
9520 · Undesignated Cap - P.C. Plant	0.00	10,000.00	-10,000.00	0.0%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
<b>Total 9500 · Undesignated Capital</b>	<b>8,582.00</b>	<b>85,000.00</b>	<b>-76,418.00</b>	<b>10.1%</b>
<b>Total 9100 · Capital Expenditures</b>	<b>138,814.56</b>	<b>1,525,000.00</b>	<b>-1,386,185.44</b>	<b>9.1%</b>
<b>Total Other Expense</b>	<b>138,814.56</b>	<b>1,525,000.00</b>	<b>-1,386,185.44</b>	<b>9.1%</b>
<b>Net Other Income</b>	<b>-138,814.56</b>	<b>-1,525,000.00</b>	<b>1,386,185.44</b>	<b>9.1%</b>
<b>Net Income</b>	<b><u>1,459,457.88</u></b>	<b><u>522,060.00</u></b>	<b><u>937,397.88</u></b>	<b><u>279.6%</u></b>



**Sanitary Distr. No.5 of Marin Co.**  
**Zone Report**  
**January 2022**

02/08/22

	Paradise C... (Tiburon)	Tiburon - ... (Tiburon)	Total Tiburon	Belvedere	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>5000 · Property Taxes</b>					
5002 · UNSEC	81.37	1,699.16	1,780.53	0.00	1,780.53
5003 · PUNS / PRIOR UNSECURED	8.33	174.05	182.38	0.00	182.38
5004 · REDEMPTION / RDMP	0.63	13.18	13.81	0.00	13.81
5006 · SPLU	16.83	351.47	368.30	0.00	368.30
5041 · SUPSEC	435.03	9,084.16	9,519.19	0.00	9,519.19
5043 · SECU	10.76	224.65	235.41	0.00	235.41
5280 · HOPTR	58.79	1,227.58	1,286.37	0.00	1,286.37
5483 · Other tax	5,087.49	106,479.00	111,566.49	60,227.25	171,793.74
<b>Total 5000 · Property Taxes</b>	<b>5,699.23</b>	<b>119,253.25</b>	<b>124,952.48</b>	<b>60,227.25</b>	<b>185,179.73</b>
<b>5201 · Interest</b>					
5201.2 · Interest LAIF	0.00	3,467.44	3,467.44	3,860.70	7,328.14
<b>Total 5201 · Interest</b>	<b>0.00</b>	<b>3,467.44</b>	<b>3,467.44</b>	<b>3,860.70</b>	<b>7,328.14</b>
<b>5900.3 · Connection Fees</b>					
5900.30 · Connection Permit Fees	0.00	500.00	500.00	500.00	1,000.00
5900.31 · Collection	0.00	0.00	0.00	18,190.00	18,190.00
5900.34 · Treatment	0.00	0.00	0.00	25,262.00	25,262.00
<b>Total 5900.3 · Connection Fees</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>43,952.00</b>	<b>44,452.00</b>
<b>5900.4 · Inspection Permit Fees</b>					
	0.00	200.00	200.00	400.00	600.00
<b>Total Income</b>	<b>5,699.23</b>	<b>123,420.69</b>	<b>129,119.92</b>	<b>108,439.95</b>	<b>237,559.87</b>
<b>Gross Profit</b>	<b>5,699.23</b>	<b>123,420.69</b>	<b>129,119.92</b>	<b>108,439.95</b>	<b>237,559.87</b>
<b>Expense</b>					
<b>6000 · Administrative Expenses</b>					
6001 · Advertising	4.06	84.96	89.02	49.98	139.00
6008 · Audit & Accounting	189.80	3,972.80	4,162.60	2,337.40	6,500.00
6017 · Consulting Fees	2.56	53.65	56.21	31.57	87.78
<b>6018 · Travel &amp; Meetings</b>					
6018.1 · Meetings & Travel	2.06	43.13	45.19	25.38	70.57
6018.2 · Standby Mileage Expense Re...	0.00	952.86	952.86	878.63	1,831.49
<b>Total 6018 · Travel &amp; Meetings</b>	<b>2.06</b>	<b>995.99</b>	<b>998.05</b>	<b>904.01</b>	<b>1,902.06</b>
6020 · Continuing Education	0.00	0.00	0.00	0.00	0.00
6021 · County Fees	6.26	130.74	137.00	0.00	137.00
6024 · Director Fees	96.36	2,016.96	2,113.32	1,186.68	3,300.00
6025 · Dues & Subscriptions	13.81	289.09	302.90	170.10	473.00
<b>6033 · Insurance Property &amp; Liability</b>					
6033.2 · General Liability	1,432.94	29,993.40	31,426.34	17,646.66	49,073.00
<b>Total 6033 · Insurance Property &amp; Liability</b>	<b>1,432.94</b>	<b>29,993.40</b>	<b>31,426.34</b>	<b>17,646.66</b>	<b>49,073.00</b>
6039 · Legal	24.84	519.82	544.66	305.84	850.50
6047 · Office Supplies	12.09	253.04	265.13	148.88	414.01
6056 · Postage	0.00	0.00	0.00	0.00	0.00
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
<b>Total 6000 · Administrative Expenses</b>	<b>1,784.78</b>	<b>38,310.45</b>	<b>40,095.23</b>	<b>22,781.12</b>	<b>62,876.35</b>
<b>7000 · Ops &amp; Maintenance Expenses</b>					
<b>7010 · Pumps &amp; Lines Maintenance</b>					
7011 · Pumps & Lines Maintenance	-1,805.17	9,025.01	7,219.84	9,835.78	17,055.62
<b>Total 7010 · Pumps &amp; Lines Maintenance</b>	<b>-1,805.17</b>	<b>9,025.01</b>	<b>7,219.84</b>	<b>9,835.78</b>	<b>17,055.62</b>
<b>7020 · Main Plant Maintenance</b>					
7021 · Plant Maintenance Supplies	0.00	949.56	949.56	558.90	1,508.46
7022 · Plant Maint. Parts & Service	4,598.50	19,432.10	24,030.60	13,573.18	37,603.78
7023 · Janitorial Supplies & Service	0.00	168.47	168.47	99.11	267.58
7024 · Main Plant Chemicals	0.00	13,413.57	13,413.57	7,891.88	21,305.45
7025 · Lab Supplies & Chemicals	200.32	226.46	426.78	133.28	560.06
7027 · Electrical & Instrument	0.00	0.00	0.00	0.00	0.00
7029 · Main Plant Sludge Disposal	0.00	1,774.71	1,774.71	1,044.52	2,819.23
<b>Total 7020 · Main Plant Maintenance</b>	<b>4,798.82</b>	<b>35,964.87</b>	<b>40,763.69</b>	<b>23,300.87</b>	<b>64,064.56</b>

**Sanitary Distr. No.5 of Marin Co.**  
**Zone Report**  
**January 2022**

	Paradise C... (Tiburon)	Tiburon - ... (Tiburon)	Total Tiburon	Belvedere	TOTAL
<b>7040 · Paradise Cove Plant Maint</b>					
7041 · Paradise Parts & Service	2,870.22	-969.00	1,901.22	0.00	1,901.22
7042 · Paradise Supplies & Chemicals	502.33	0.00	502.33	0.00	502.33
<b>Total 7040 · Paradise Cove Plant Maint</b>	3,372.55	-969.00	2,403.55	0.00	2,403.55
<b>7050 · Monitoring</b>					
7051 · Main Plant Lab Monitoring	0.00	3,036.63	3,036.63	1,787.25	4,823.88
7052 · Paradise Cove Monitoring	342.05	0.00	342.05	0.00	342.05
<b>Total 7050 · Monitoring</b>	342.05	3,036.63	3,378.68	1,787.25	5,165.93
<b>7060 · Permits/Fees</b>					
7061 · Main Plant NPDES Renewal	0.00	97.57	97.57	57.43	155.00
7062 · Permits/Fees - General	0.00	7,506.16	7,506.16	4,685.84	12,192.00
7063 · Paradise Cove Permits/Fees	6,695.00	0.00	6,695.00	110.00	6,805.00
<b>Total 7060 · Permits/Fees</b>	6,695.00	7,603.73	14,298.73	4,853.27	19,152.00
<b>7070 · Truck Maintenance</b>					
7071 · Fuel	0.00	0.00	0.00	0.00	0.00
7072 · Maintenance	454.71	0.00	454.71	267.63	722.34
<b>Total 7070 · Truck Maintenance</b>	454.71	0.00	454.71	267.63	722.34
<b>Total 7000 · Ops &amp; Maintenance Expenses</b>	13,857.96	54,661.24	68,519.20	40,044.80	108,564.00
<b>8000 · Salaries and Benefits Expenses</b>					
8001 · Salaries	2,832.84	59,295.76	62,128.60	34,886.70	97,015.30
8003 · Overtime	422.58	8,845.22	9,267.80	5,204.09	14,471.89
8004 · Standby Pay	175.42	3,671.68	3,847.10	2,160.24	6,007.34
8007 · Voluntary Deductions	0.00	0.00	0.00	0.00	0.00
8008 · Deferred Comp 457	0.00	-1,100.00	-1,100.00	0.00	-1,100.00
8013 · Payroll Taxes	408.31	8,546.51	8,954.82	5,028.34	13,983.16
8015 · Payroll/Bank Fees	19.34	404.80	424.14	238.17	662.31
8019 · PERS Retirement					
8019.05 · PERS Retirement	473.93	9,920.07	10,394.00	5,836.49	16,230.49
<b>Total 8019 · PERS Retirement</b>	473.93	9,920.07	10,394.00	5,836.49	16,230.49
<b>8020 · Employee Health</b>					
8020.05 · Employee Health	570.90	11,949.77	12,520.67	7,030.66	19,551.33
8021 · Employee Health Deductions	-5.64	-117.88	-123.52	-69.36	-192.88
<b>Total 8020 · Employee Health</b>	565.26	11,831.89	12,397.15	6,961.30	19,358.45
<b>8022 · Retiree Health</b>					
8022.05 · Retiree Health	26.59	556.69	583.28	327.52	910.80
<b>Total 8022 · Retiree Health</b>	26.59	556.69	583.28	327.52	910.80
8023 · Workers Comp Insurance	-60.68	-1,270.07	-1,330.75	-747.25	-2,078.00
<b>Total 8000 · Salaries and Benefits Expenses...</b>	4,863.59	100,702.55	105,566.14	59,895.60	165,461.74
<b>8500 · Other Operating Expenses</b>					
8510 · Data/Alarms/IT Supp & Licensing	37.70	789.45	827.15	545.64	1,372.79
8515 · Safety	63.91	1,337.83	1,401.74	787.11	2,188.85
8520 · Personal Protection/Safety Wear	21.99	469.70	491.69	588.87	1,080.56
8530 · Telephone					
8531 · Main Plant Telephones	0.00	608.04	608.04	357.76	965.80
8532 · Paradise Cove Telephones	360.56	0.00	360.56	0.00	360.56
8533 · Pumps & Lines Telephones	175.08	308.46	483.54	70.00	553.54
<b>Total 8530 · Telephone</b>	535.64	916.50	1,452.14	427.76	1,879.90

**Sanitary Distr. No.5 of Marin Co.**  
**Zone Report**  
**January 2022**

	Paradise C... (Tiburon)	Tiburon - ... (Tiburon)	Total Tiburon	Belvedere	TOTAL
<b>8540 · Utilities</b>					
8541 · Water	0.00	830.00	830.00	686.75	1,516.75
8542 · Main Plant Utilities	0.00	7,738.88	7,738.88	4,554.81	12,293.69
8543 · Paradise Cove Utilities	2,016.72	0.00	2,016.72	0.00	2,016.72
8544 · Pump Station Utilities	317.42	2,457.49	2,774.91	1,723.22	4,498.13
<b>Total 8540 · Utilities</b>	<u>2,334.14</u>	<u>11,026.37</u>	<u>13,360.51</u>	<u>6,964.78</u>	<u>20,325.29</u>
<b>Total 8500 · Other Operating Expenses</b>	<u>2,993.38</u>	<u>14,539.85</u>	<u>17,533.23</u>	<u>9,314.16</u>	<u>26,847.39</u>
<b>Total Expense</b>	<u>23,499.71</u>	<u>208,214.09</u>	<u>231,713.80</u>	<u>132,035.68</u>	<u>363,749.48</u>
<b>Net Ordinary Income</b>	-17,800.48	-84,793.40	-102,593.88	-23,595.73	-126,189.61
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
9100 · Capital Expenditures					
9200 · Main Plant Equipment Capital					
9204 · M.P. Boiler Replacement	0.00	0.00	0.00	0.00	0.00
9208 · M.P. Chemical Feed Pump Rplcmnt	0.00	6,539.08	6,539.08	3,848.66	10,387.74
9218 · Generator Control Panel	0.00	0.00	0.00	0.00	0.00
<b>Total 9200 · Main Plant Equipment Capital</b>	<u>0.00</u>	<u>6,539.08</u>	<u>6,539.08</u>	<u>3,848.66</u>	<u>10,387.74</u>
9300 · Pumps & Lines Capital					
9306 · PS Pump & Valve Replacements	0.00	-9,383.35	-9,383.35	-5,522.68	-14,906.03
9307 · PS Generator Replacement	0.00	0.00	0.00	3,751.00	3,751.00
9314 · Portable Emergency Generators	0.00	0.00	0.00	0.00	0.00
9315 · TPS Communication Project	0.00	946.43	946.43	0.00	946.43
<b>Total 9300 · Pumps &amp; Lines Capital</b>	<u>0.00</u>	<u>-8,436.92</u>	<u>-8,436.92</u>	<u>-1,771.68</u>	<u>-10,208.60</u>
9400 · Paradise Cove Capital					
9403 · P.C. Communication Upgrades					
9403.1 · Cellular	21,826.43	0.00	21,826.43	0.00	21,826.43
<b>Total 9403 · P.C. Communication Upgra...</b>	<u>21,826.43</u>	<u>0.00</u>	<u>21,826.43</u>	<u>0.00</u>	<u>21,826.43</u>
<b>Total 9400 · Paradise Cove Capital</b>	<u>21,826.43</u>	<u>0.00</u>	<u>21,826.43</u>	<u>0.00</u>	<u>21,826.43</u>
<b>Total 9100 · Capital Expenditures</b>	<u>21,826.43</u>	<u>-1,897.84</u>	<u>19,928.59</u>	<u>2,076.98</u>	<u>22,005.57</u>
<b>Total Other Expense</b>	<u>21,826.43</u>	<u>-1,897.84</u>	<u>19,928.59</u>	<u>2,076.98</u>	<u>22,005.57</u>
<b>Net Other Income</b>	-21,826.43	1,897.84	-19,928.59	-2,076.98	-22,005.57
<b>Net Income</b>	<u><u>-39,626.91</u></u>	<u><u>-82,895.56</u></u>	<u><u>-122,522.47</u></u>	<u><u>-25,672.71</u></u>	<u><u>-148,195.18</u></u>

**Sanitary Distr. No.5 of Marin Co.**  
**Monthly O.T. Report**  
**January 2022**

02/08/22

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
<b>Alvarez, Joel</b>						
Check	01/14/22	44	Alvarez, Joel	1.0 Hrs. O.T. @ 1.5x	57.48	57.48
Check	01/31/22	55	Alvarez, Joel	1.0 Hrs. O.T. @ 1.5x	114.96	172.44
Check	01/31/22	55	Alvarez, Joel	0.0 Hrs. O.T. @ 2.0x	38.32	210.76
Total Alvarez, Joel					210.76	210.76
<b>Bilsborough, Chad</b>						
Check	01/14/22	46	Bilsborough, Chad	15.0 Hrs O.T. @ 1.5x	950.63	950.63
Check	01/14/22	46	Bilsborough, Chad	4.0 Hrs. O.T. @ 2.0x	338.00	1,288.63
Check	01/31/22	57	Bilsborough, Chad	15.0 Hrs O.T. @ 1.5x	1,552.69	2,841.32
Total Bilsborough, Chad					2,841.32	2,841.32
<b>Cottrell, Rulon</b>						
Check	01/14/22	48	Cottrell, Rulon	12.0 Hrs. O.T. @ 1.5x	1,070.10	1,070.10
Check	01/14/22	48	Cottrell, Rulon	4.0 Hrs. O.T. @ 2.0x	475.60	1,545.70
Check	01/31/22	59	Cottrell, Rulon	11.0 Hrs. O.T. @ 2.0x	980.93	2,526.63
Total Cottrell, Rulon					2,526.63	2,526.63
<b>Dohrmann, Robin</b>						
Check	01/31/22	60	Dohrmann, Robin	4.50 Hrs. O.T. @ 1.5x	401.29	401.29
Total Dohrmann, Robin					401.29	401.29
<b>La Torre, Daniel P.</b>						
Check	01/14/22	50	La Torre, Daniel ...	20.5 Hrs. O.T. @ 1.5x	1,741.07	1,741.07
Check	01/31/22	61	La Torre, Daniel ...	6.0 Hrs. O.T. @ 1.5x	509.58	2,250.65
Total La Torre, Daniel P.					2,250.65	2,250.65
<b>Rosser, John</b>						
Check	01/14/22	52	Rosser, John	18.0 Hrs. @ 1.5x	1,455.84	1,455.84
Check	01/14/22	52	Rosser, John	4.5 Hrs. O.T. @ 2.0x	485.28	1,941.12
Check	01/31/22	63	Rosser, John	3.0 Hrs. @ 1.5x	242.64	2,183.76
Check	01/31/22	63	Rosser, John	3.5 Hrs. O.T. @ 2.0x	377.44	2,561.20
Total Rosser, John					2,561.20	2,561.20
<b>Triola, Joseph</b>						
Check	01/14/22	54	Triola, Joseph	11.0 Hrs. O.T. @ 1.5x	889.68	889.68
Check	01/14/22	54	Triola, Joseph	1.0 Hrs. O.T. @ 2.0x	107.84	997.52
Check	01/31/22	65	Triola, Joseph	16.5 Hrs. O.T. @ 1.5x	1,334.52	2,332.04
Check	01/31/22	65	Triola, Joseph	1.0 Hrs. O.T. @ 2.0x	1,348.00	3,680.04
Total Triola, Joseph					3,680.04	3,680.04
<b>TOTAL</b>					<b>14,471.89</b>	<b>14,471.89</b>



**Sanitary District n°5**   
Tiburon & Belvedere, California

**Proposal for a Comprehensive  
Sewer Rate Study**

*February 4, 2022*



**BARTLE WELLS ASSOCIATES**  
INDEPENDENT PUBLIC FINANCE ADVISORS



**BARTLE WELLS ASSOCIATES**  
INDEPENDENT PUBLIC FINANCE ADVISORS

2625 Alcatraz Ave, #602  
Berkeley, CA 94705  
Tel 510 653 3399  
www.bartlewells.com

February 4, 2022

Sanitary District No.5 of Marin County  
PO Box 227  
Tiburon CA 94920

Attn: Tony Rubio, District Manager

Re: Comprehensive Sewer Rate Study

Bartle Wells Associates (BWA) is pleased to submit this proposal to develop a comprehensive sewer rate study for the Sanitary District No.5 of Marin County (District). For more than 50 years, our firm has specialized in providing independent financial and utility rate consulting services to California water and wastewater agencies. We offer an unmatched level of financial planning expertise and are the only firm in California to provide both financial advisory services for project financing as well as utility rate consulting services.

In addition to working for the District in the past, Bartle Wells Associates is located in the Bay Area and has extensive experience providing rate and fee studies for local agencies including: Sonoma County Water Agency, Novato Sanitary District, Alameda County Water District, Sausalito-Marín City Sanitary District, East Bay Municipal Utilities District, and the Cities of Benicia, Petaluma, San Carlos, Redwood City, San Mateo Berkeley, Vacaville, San Bruno, Millbrae, Mountain View, and Yountville. We will bring our knowledge gained from working on these local projects to our work for the District.

We have helped a number of agencies develop strategic financial plans to address escalating costs related to operating and long-term infrastructure needs. We have also assisted many agencies in modifying their existing rate structures to provide a better balance of revenue stability, customer equity, and to compliance with the evolving interpretations of Proposition 218. Our rate studies are based on a comprehensive analysis of each agency's costs, customer base characteristics, and demands to ensure rate structure recommendations reflect local needs and objectives.

We are very interested in working with the District on this project and hope this proposal provides a suitable basis for our selection.

Sincerely,

Douglas Dove, PE, CIPMA  
Principal/ President

Erik Helgeson, MBA  
Assistant Vice President

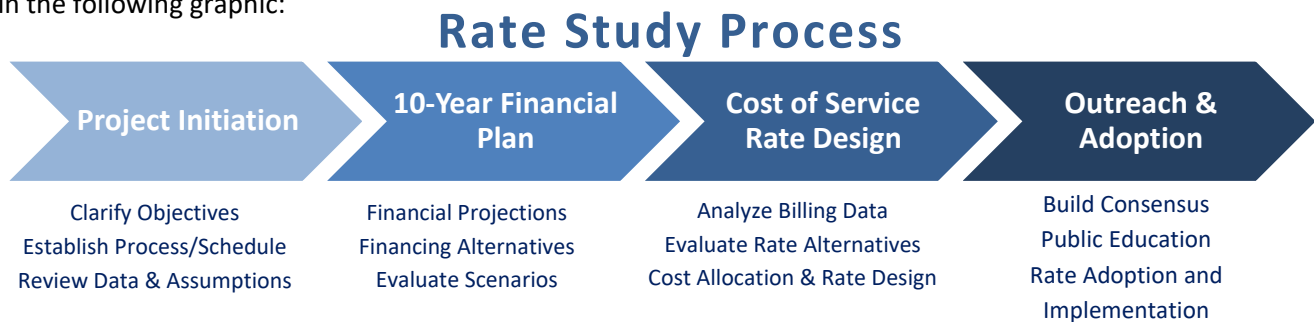
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## Statements and Disclosures

- BWA has the ability and is willing to sign the District’s Professional Services agreement without exceptions.
- BWA is not aware of past or present litigation that would affect its performance under a contract with the District.
- BWA or any principal of the firm has not been and is not the subject of any investigation.

## Project Process & Objectives

BWA will develop a comprehensive, cost of service based sewer rate study with the goal of helping the District implement a series of rates for upcoming years that a) fund the District’s projected costs of providing service, b) maintain financial stability, and c) are fair to all customers. Our general rate study process is summarized in the following graphic:



Key tasks of our study will include:

- **10-year Financial Plan:** Develop comprehensive 10-year financial plan for the District. The plan will facilitate evaluation of a range of scenarios and assumptions, and serve as financial roadmaps for funding projected operating, maintenance and capital programs while maintaining long-term financial stability. The financial plan will include evaluation of financing alternatives for capital projects, recommendation of fund reserve targets, and development of a strategy for funding long-term repairs, replacements, and other capital needs.
- **Cost of Service Rate Analysis:** Develop an updated cost-of-service analysis to support proposed sewer rates. The goal will be to recommend rates that a) reflect the underlying costs of providing service, b) are fair and equitable to all customers, c) are easy to understand and administer, d) provide a prudent balance of conservation incentive and revenue stability, and e) comply with the substantive legal requirements

**Build Consensus for Final Recommendations:** BWA has a strong track record of building consensus and public acceptance for final recommendations. Rate and fee adjustments can be controversial. We have found that ratepayers are more accepting of rate increases when they both understand the need for the increases and believe they are being treated fairly. BWA will present a summary of recommendations at Board meetings and can assist with public outreach efforts. Our goal will be to build consensus and public acceptance for final recommendations.



# Section 1: Detailed Work Plan



This section presents our methodology and proposed scope of services that we believe will form a sound basis for completing this assignment as well as a schedule to complete the scope. We will work with the District to finalize a scope of services that meets the objectives and schedule desired. Our completed study will provide a set of legally defensible documents that outline a comprehensive, reasonable financial plan attainable through sound, industry-standard recommendations for the District. Our proposal takes into account variable and fixed charges, different assumptions regarding future capital investments, recent court rulings, and Proposition 218 compliance. Assistance from the project team will be required to gather data and to provide feedback on rate recommendations at regularly scheduled progress calls.

## TASK A. PROJECT INITIATION & DATA COLLECTION

### 1. Project Team Orientation

To initiate our work, hold a kickoff meeting with District staff and others as appropriate, to accomplish the following:

- Identify members of District staff, District Board members/subcommittees, engineering consultants, and other consultants/advisors who will participate in the project
- Determine the roles and responsibilities of all project participants
- Identify other parties who may have a significant interest in the project, such as community groups, business organizations, and large customers
- Establish project schedule and key milestone dates
- Confirm the key goals and expectations of the project team

### 2. Investigation and Data Collection

Assemble the information necessary to understand the wastewater system, finances, customers and usage, rate and fee structures, and legal agreements with other agencies. Assistance and cooperation of staff will be needed to assemble the relevant background information. The objectives of investigation and data collection are to develop a complete understanding of each utility and its costs, and to reach an agreement on basic assumptions to be used in the study. Information to be reviewed includes the following:

- Cost information: budgets, audits, financial statements, internal finance projections, capital improvement plans, and engineering master plans
- Revenue sources: schedule of fees and rates, interest earnings, grants and/or debt proceeds

#### Task A Deliverables Include:

- Project team contact list
- Information needs list
- Provide fee and charge recommendations
- Kickoff call



## TASK B. LONG-RANGE FINANCIAL PLAN

### 1. Develop Forecasts and Projections

Based on evaluation of the data assembled and input provided by staff and other members of the project team, prepare forecasts and projections to be used in the development of financial projections for the District's enterprises. Develop projections for the following areas (and others as appropriate):

**Capital Improvement Funding Needs:** Identify latest capital improvement plan costs by year. Work with staff to identify key alternatives for financial evaluation. Based on input from District staff, determine a reasonable amount to include for future, ongoing capital repairs and replacements. BWA often recommends that agencies phase in funding for long-term system rehabilitation as rates are gradually increased.

**Growth and Development/Redevelopment:** Evaluate historical growth trends and develop appropriate and conservative assumption for future development and redevelopment that can be incorporated into the financial plan/rate model. Evaluate impact of faster and slower growth rates.

**Cost Escalation Factors:** Review historical cost trends and work with project team to develop reasonable cost escalation factors for both operating and capital expenditures. Work with staff to estimate potential new operating costs, such as new staffing projections and O&M costs related to planned capital improvements, or costs for complying with future permit requirements.

Review projections with District staff for agreements on assumptions, interpretation of data, and completeness of approach.

### 2. Evaluate Financing Alternatives for Capital Improvements

Evaluate options for financing proposed capital improvement projects. Our evaluation will:

- Estimate the amount and timing of any debt, if needed, to finance capital projects.
- Evaluate the alternative borrowing methods available including bonds, COPs, state and federal funding programs, bank loans and lines of credit, and other options.
- Recommend the appropriate type of debt and its term and structure (for financial planning purposes).
- Evaluate possible combinations of financing methods, such as prudent use of pay-as-you-go cash funding supplemented by debt financing, when appropriate

### 3. Review and Update Fund Reserve Targets

Evaluate the adequacy of the District's current fund reserves. As warranted, identify alternatives and update minimum fund reserve targets based on updated operating and capital funding projections. Develop an implementation plan for achieving and maintaining the recommended reserve fund levels.

### 4. Develop Long-Range Cash Flow Projections

BWA will develop cash flow projections showing the financial position of the District over the next ten years. The cash flows will project fund balances, revenues, expenses, and debt service coverage, and will incorporate the forecasts developed with staff input, including funding needs for future repairs and replacements. After developing a base-case cash flow scenario, we can develop alternatives for additional evaluation such as capital project



*The 10-Year Financial Plan will serve as a financial roadmap for funding future operating and capital programs while supporting long-term financial stability.*


alternatives, project financing alternatives and the impacts of different levels of growth etc. During this phase, BWA will work closely with the project team to develop financial and rate projections under alternative scenarios. BWA typically recommends that rate increases be phased in over time to minimize the annual impact on ratepayers.

### 5. Evaluate Financial Scenarios & Rate Increase Options

Based on the cash flow projections, determine the annual revenue requirements and project overall required rate increases. Evaluate the financial impact of various financial and rate adjustment alternatives, such as phasing in required rate increases over a number of years. If appropriate, develop a reduced rate alternative and evaluate impacts on the District’s ability to fund capital projects.

**Task B Deliverables Include:**

- Evaluation of financing alternatives for capital improvements
- Recommendation for minimum fund reserve targets
- Development of ten-year financial projections and alternatives
- Identification of alternative rate increase scenarios
- Progress call



## TASK C. COST-OF-SERVICE ALLOCATION

Task C is the “meat” of the rate study that will provide the legal justification for the rates and charges of the District. BWA will allocate costs based on industry standard practice, guidance from recent court cases, and ease of implementation/practicality.

BWA will provide a detailed, functional cost allocation for operating, capital, debt service, fixed and variable costs. Functionalized cost categories may include collection, treatment, and customer costs. BWA will determine the units of service and assign costs to each unit of service. Typical units of service for the wastewater utilities are sewer flow and pollutant loading (BOD and TSS). We may want to include nitrogen, phosphorous, and ammonia in order to accurately allocate costs.

**Task C Deliverables Include:**

- Determine units of service
- Cost allocation analysis
- Progress call



## TASK D. RATE DESIGN

### 1. Review of the Existing Utility Rate Structures and Rate Models

Perform a review of the existing utility rate structures and discuss advantages and disadvantages compared to other rate approaches. Summarize and discuss finding with the project team. Review the existing rate models and most recent rate update. Evaluate the cost allocation and rate design included in the model for compatibility with BWA recommendations.

### 2. Conduct Rate Fee Survey of Comparable Utility Agencies

Review and summarize other regional and/or comparable agencies. Summarize results in easily understandable tables and/or charts.

### 3. Analyze Utility Consumption Data

Evaluate current and historical water usage, winter water consumption for sewer billed flow, utility billing data, and production data to determine reasonable and conservative estimates of demand to use in developing rate options. Ideally, we would prefer to analyze three years of utility billing data in order to determine slightly conservative demand projections.

### 4. Identify Utility Rate Structure Modifications and Alternatives

Identify alternative rate structures or modifications to the District's existing rates designed to improve equity and/or better achieve your objectives. Discuss pros and cons of different rate structure options and their general impacts on different types of customers. Rate structure options will be refined as the study progresses based on input from the study project team and will be evaluated to ensure that any modifications can be accommodated within the District's billing systems. Some potential rate structure modifications may include the following:

- Redesigning how much of the revenue is collected from fixed vs. variable charges.
- Establishing different wastewater rates for different customer classes with different effluent strength characteristics.

### 5. Evaluate Customer Equity

Review the fairness of each rate and charge across all customer groups. Confirm that all customers are charged for service proportional to how they use the utility systems. If desired, review options to aid in affordability for disadvantaged customers. Compare typical/sample bills from each customer class to the bills of other local public utilities. As needed, seek input from vocal customers such as business groups and developers.

### 6. Develop Preliminary and Final Rate Recommendations

Based on the rate analysis and the financial plan update, develop draft rate recommendations. The recommendations include a multi-year phase in of both overall rate increases and proposed rate structure



*Rates will be developed based on a cost-of-service approach designed to equitably recover the cost of providing service to all customers.*

adjustments. Review preliminary recommendations and key alternatives with the project team and Board. Based on input received, develop final draft utility rate recommendations.

Final rate recommendations will be designed to a) fund the long-term costs of providing service, b) be fair and equitable to all customers, c) provide a prudent balance of fixed and variable rates, and d) comply with the substantive requirements of Proposition 218 and recent court cases. Based on input from staff, develop a plan for implementing any rate structure modifications and/or rate adjustments.

## 7. Evaluate Rate Impacts on Customers

Calculate the rate impacts of each rate alternative on a range of utility customers (e.g. different customer classes, customers with different levels of use, seasonal impacts etc.). Work with the project team to identify customer and usage profiles to use for calculating the rate impacts. Discuss additional rate structure adjustments that may reduce the impact on certain customers if warranted and/or requested by the project team.

### Task D Deliverables Include:

- Rate survey
- Analysis of billing data
- Propose up to three (3) rate alternatives and impacts on customers
- Progress call



## TASK E. PRESENTATIONS & PUBLIC OUTREACH

### 1. Meetings

Meet with the project team to present findings, discuss alternatives and their impacts, gain ongoing input, and develop and hone recommendations. Meet with and present findings to District Board. Our proposal includes a total of six (6) trips to the District. The final schedule and number of meetings will be determined with input from the project team. A preliminary meeting/presentation schedule could include: two community meeting, three workshop/presentation with the District Board/ public, and the Proposition 218 hearing. The meetings can be determined as needed by the District (e.g., a Board workshop could be substituted for a project meeting). BWA will participate in conference calls as needed. Additional project meetings, meetings/workshops with committees and citizens groups, may also be included if warranted by staff. Meetings can also be combined, e.g. progress meetings can be scheduled on the same day as Board meetings, to reduce costs.

Presentations will provide brief background and study objectives, make a clear case why rate increases are needed, describe the rate structure (and potentially key alternatives) approved by the project team, show rate impacts on various customer profiles, present findings of the rate survey, and discuss related financial

and policy recommendations. We have substantial experience in presenting our findings to both technical and governing boards and to audiences without a background in utility rates or finances.

## 2. Prepare Draft and Final Reports

Submit a draft summary report for project team review and feedback. The report will summarize key findings and recommendations and discuss key alternatives when applicable. Receive input on draft report from the project team and Board. Prepare final reports incorporating feedback received. We will provide copies of both the draft and final reports and electronic versions to the entities.

## 3. Compliance with Proposition 218

Proposition 218 establishes requirements for adopting or increasing property-related fees and charges. In July 2006, the California Supreme Court ruled that rates are subject to Proposition 218 (Articles XIII C and XIII D of the State constitution). Proposition 218 requires that the District: 1) mail notification of proposed rate increases and the date, time, and place of public hearing to all affected property owners (and potentially ratepayers who are renters that pay utility bills); 2) hold a public hearing not less than 45 days after the notices are mailed; and 3) subject the rate increases to majority protest; if more than 50% of property owners submit written protests, the proposed rate increases cannot be adopted.

BWA remains available to assist staff with drafting the Proposition 218 rate notice. BWA recommends the notice go beyond the minimum legal requirements and provide clear and concise explanation of the reasons for any rate adjustments. We have found that ratepayers are generally much more accepting of rate increases when they understand why they are being implemented.

## 4. Public Education and Consensus-Building

Rate and fee adjustments are often controversial. BWA has extensive experience developing clear presentations that facilitate public understanding of the need for rate increases. We understand the importance of building consensus and public acceptance for our recommendations and can assist staff in developing public education materials. Holding community workshops or open houses are effective tools to help to help the community understand the needs of the agency. BWA is always willing to support and attend additional community outreach meetings on a time and expense basis.

### Task E Deliverables Include:

- Draft and Final Reports and Rate Model
- Proposition 218 public hearing notice
- Rate Workshops with Board/ Community
- Proposition 218 Public Hearing



**Outreach &  
Adoption**



### **BARTLE WELLS ASSOCIATES**

#### **Leaders in Water, Wastewater & Stormwater Rates and Finance**

Bartle Wells Associates (BWA) is an independent financial advisory firm with expertise in the areas of water, wastewater, and solid waste finance. BWA was established in 1964 and has over 50 years of experience advising cities, special districts, and other agencies on the complexities and challenges in public finance. We have advised over 600 public agency clients throughout California and the western United States. We have a diversity of abilities and experience to evaluate all types of financial issues faced by local governments and to recommend the best and most-practical solutions.

Bartle Wells Associates has a highly qualified professional team of five consultants. Our educational backgrounds include finance, civil engineering, business, public administration, public policy, and economics.

BWA specializes in three professional services: utility cost-of-service rate and fee studies, financial plans, and project financing. We are one of the few independent financial advisors providing *all three* of these interrelated services to public agencies.

#### BWA Key Services

- *Rate & Fee Studies*
- *Financial Plans*
- *Project Financing*

**RATE AND FEE STUDIES** Our rate studies employ a cost-of-service approach and are designed to maintain the long-term financial health of a utility enterprise while being fair to all customers. We develop practical recommendations that are easy to implement and often phase in rate adjustments over time to minimize the impact on ratepayers. We also have extensive experience developing impact fees that equitably recover the costs of infrastructure required to serve new development. BWA has completed hundreds of utility rate and fee studies. We have helped communities implement a wide range of rate structures and are knowledgeable about the legal requirements governing rates and impact fees. We develop clear, effective presentations and have represented public agencies at hundreds of public hearings to build consensus for our recommendations.

**FINANCIAL PLANS** Our financial plans provide agencies with a flexible roadmap for funding long-term operating and capital needs. We evaluate the wide range of financing options available, develop a plan that recommends the best financing approach, and clearly identify the sources of revenue for funding projects and repaying any debt. We also help agencies develop prudent financial policies, such as fund reserve targets, to support sound financial management. BWA has developed over 2,000 utility enterprise financial plans to help public agencies fund their operating and capital programs, meet debt service requirements, and maintain long-term financial health.

**PROJECT FINANCING** Our project financing experience includes over 300 bond sales and numerous bank loans, lines of credit, and a range of state and federal grant and loan programs. We generally recommend issuing debt via a competitive sale process to achieve the lowest cost financing possible. To date, we have helped California agencies obtain over \$5 billion of financing via bonds, bank loans/private



placements, lines of credit, low-rate State Revolving Fund Loans, and other funding programs. We work only for public agencies; we are independent financial advisors and do not buy, trade, or resell bonds. Our work is concentrated on providing independent advice that enables our clients to finance their projects on the most favorable terms—lowest interest rates, smallest issue size, and greatest flexibility.

Bartle Wells Associates is a charter member of the **National Association of Municipal Advisors** (NAMA), which establishes strict criteria for independent advisory firms. All of our lead consultants are *Certified Independent Professional Municipal Advisors* and are Registered Municipal Advisors.



***BWA has served over 550 public agencies throughout California and the western United States.***

Bartle Wells Associates is committed to providing value and the best advice to our clients. Our strength is *quality*—the quality of advice, service, and work we do for all our clients.

**EXPERIENCE** BWA has extensive experience developing long-term financial plans, utility rates, and capacity fees for public agencies from all areas of California and the western U.S. In recent years, we have completed assignments for many agencies including:

Sample Water/Sewer/ Stormwater Districts

- San Miguel Community Services District
- Union Sanitary District
- Monterey One Water
- Alameda County Water District
- Cambria Community Services District
- Sonoma County Water Agency
- Mid-Peninsula Water District
- Silicon Valley Clean Water
- Napa Sanitation District
- East Bay Municipal Utility District
- Sausalito-Marín City Sanitary District
- Union Sanitary District
- Novato Sanitary District
- Montara Water & Sanitary District
- West Valley Sanitation District
- Joshua Basin Water District
- Ramona Municipal Water District
- South San Luis Obispo County San District
- San Francisco Public Utilities Commission

Sample Cities

- City of Modesto
- City of Petaluma
- City of Fresno
- City of Davis
- City of Benicia
- City of Solvang
- City of Morro Bay
- City of Berkeley
- City of San Carlos
- City of Monterey
- City of Sunnyvale
- City of Millbrae
- City of Vacaville
- City of Santa Clara
- City of Glendale
- Town of Woodside
- City of Calistoga
- City of San Mateo
- City of Mountain View



## PROJECT TEAM

BWA uses a **team approach** for most projects, typically assigning two consultants to each assignment, including at least one principal consultant. Our general project approach is to work closely with staff and other members of the project team to: identify objectives, set milestones, have frequent communication, and remain flexible to resolve unanticipated issues.

Bartle Wells Associates has a highly qualified professional team. Our education and backgrounds include finance, civil engineering, business, public administration, public policy, and economics. Bartle Wells Associates has a long track record of completing projects on time and on or under budget.

Our consulting staff is available to assist on this project as needed to ensure all project work and deliverables are completed on schedule.

**Sanitary District n°5**  
Tiburon & Belvedere, California



**Principal in Charge**  
Doug Dove, PE, CIPMA

**Project Manager**  
Erik Helgeson

**Analytical Support**  
Additional BWA Staff  
Available as Needed

### Doug Dove, Principal in Charge

Doug Dove is President of BWA and one of BWA's principal consultants. He has more than 30 years of professional experience, specializing in all areas of public finance, including utility rate setting, capacity fee implementation, strategic financial planning, and infrastructure financing. He has extensive experience developing strategic financial plans and utility rate studies and has consulted for more than 150 California agencies. Doug has substantial experience working with public agency staff and governing bodies to build understanding and consensus for recommendations.



### Erik Helgeson, Senior Project Manager

Erik Helgeson is an Assistant Vice President of BWA with 11 years of experience. He specializes in developing long-term financial models and utility rates based on a cost of service approach. His experience includes working as a senior finance analyst for Denver Water in the rates and charges group and as a utility rate consultant in Colorado and California. His prior experience working for a utility gives him a unique perspective on the internal challenges a utility faces when implementing a study's recommendations. He currently serves on American Water Works Association's Rates and Charges Committee.



## RESUMES

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### DOUGLAS R. DOVE

#### Principal Consultant



Douglas R. Dove is President of Bartle Wells Associates and directs the operation of the firm while maintaining a principal consultant's role. With over 30 years of consulting experience, he specializes in utility rate analysis, strategic financial planning, and project financing. Mr. Dove has developed utility rate structures and financing plans for a wide variety of public infrastructure programs. He has managed the procurement of over \$1 billion in municipal debt and over \$300 million in state and federal grants and low-interest loans. Mr. Dove frequently shares his expertise and has given presentations at conferences including the Association of California Water Agencies (ACWA), the American Water Works Association (AWWA), the California Association of Sanitation Agencies (CASA), the California Municipal Rates Group (CMRG), the California Special District's Association (CSDA), the California Municipal Treasurers Association (CMTA), the California Water Environment Association (CWEA) and Water Reuse. By special request in July 2015, Mr. Dove made a presentation to the California Water Resources Control Board regarding water conservation pricing. Mr. Dove is also a published author of a water rate paper in the Journal of the American Water Works Association (*Implementing Consumption-Based Fixed Rates in Davis, Calif.*). Mr. Dove's expertise also includes assisting agencies in securing state and federal grants and loans and in issuing certificates of participation (COPs), revenue bonds, general obligation bonds, assessment district bonds, Marks-Roos revenue bonds, CFD (Mello-Roos) bonds, private placement loans and other types of debt. Mr. Dove recently finished his term on the board of directors of the National Association of Municipal Advisors (NAMA).

#### Education

M.S., Civil Engineering - University of California, Berkeley  
B.S., Civil Engineering – Drexel University, Philadelphia, PA

#### Representative Projects

- **City of Modesto:** Provided rate expert litigation support in wastewater rate litigation. Developed water and wastewater cost-of-service and capacity fee studies.
- **Modesto Irrigation District:** Developed cost allocation methodology between the district's domestic water, irrigation, and electric enterprises.
- **City of Davis:** Comprehensive water rate study developed with a 15-member Water Advisory Committee. Completed a water capacity fee study for the City as well.
- **Big Bear City CSD, CA:** Water, sewer and solid waste cost-of-service rate studies
- **Pico Water District, CA:** Water financial plan and cost-of-service rate study
- **City of Placerville:** Wastewater rate study and capacity fees
- **Napa-Berryessa Resort Improvement District:** Developed financing plan for water and wastewater public-private partnership (P3). Prepared assessment engineers report. Formed an assessment district and secured \$11.1 million in federal funding from US Department of Agriculture.
- **City of American Canyon:** Comprehensive, multi-year water and wastewater rate study.
- **Madera County, CA:** Rate studies for twenty-three of the county's water and sewer special service districts
- **City of Patterson:** Water and wastewater rate studies and five-year financing plans.
- **City of San Juan Bautista:** Water and Wastewater rate and capacity fee studies, DIF study, Revenue bonds for water and wastewater projects, continuing disclosure services.
- **Del Paso Manor Water District:** Comprehensive water financial plan and rate study.

- **Browns Valley ID:** Water rate study
- **Rio Linda/ Elverta Community Water District:** Comprehensive water financial plan, connection fee and rate study.
- **City of Imperial, CA:** Water and wastewater financial plans and rate studies.
- **East Bay Municipal Utility District:** Comprehensive water rate study and AB 1600 capacity fee review, Wastewater cost-of-service review and capacity fee review, various other financial studies
- **City of Santa Barbara:** Comprehensive water rate and capacity fee study.
- **Newhall County Water District:** Provided rate expert litigation support in water rate litigation.
- **City of Monterey:** Developed financing plan and rate study for \$20 million wastewater pipeline rehabilitation project.
- **San Miguel Community Services District, CA:** Water and wastewater financial plans and rate studies.
- **City of Santa Clara:** Wastewater rate and capacity fee study.
- **City of Gilroy:** Water and wastewater rate studies.
- **West Valley Sanitation District (Campbell, CA):** Wastewater rate study, financing plan and bond issuance.
- **City of Calistoga:** Long range utility financial plan, water and wastewater rates, secured financing for WW treatment plant upgrade (\$6 million SRF loan, \$3 million Small Community Grant, \$3.5 million revenue bonds).
- **El Dorado Irrigation District:** Water and wastewater rate studies.
- **Lake Arrowhead Community Services District:** Financial master plan, \$28 million revenue bond refinancing and water and wastewater rate studies.
- **California Statewide Communities Development Authority:** Financial advisor for statewide pooled revenue bond program (over \$250 million issued for over 32 borrowers).
- **South Bay Water Recycling Program, Phases 1 & 2:** Financial plan and rate study for \$200+ million regional (San Jose area) wastewater recycling program.
- **City of Tulare:** Financial advisor to the city, sale of \$63 million in bonds (3 issues), water and wastewater rate studies.
- **Big Bear Area Regional Wastewater Agency:** Regional wastewater rate study, sale of bonds (2 issues) and bank loans (2 loans).

### Professional Memberships

- National Association of Municipal Advisors (former Board Member)
- League of California Cities
- American Water Works Association
- Association of California Water Agencies
- California Water Environment Association
- California Association of Sanitation Agencies
- California Special Districts Association
- Water Reuse Association

### Certifications

Certified Independent Professional Municipal Advisor (CIPMA), Registered Professional Engineer (PE) in California (PE# 45642) and MSRB -Registered Municipal Advisor – Series 50

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## ERIK W. HELGESON

### Senior Project Manager



Erik Helgeson is an assistant vice president of Bartle Wells and Associates. His areas of expertise include the development of financial plans, ratemaking, and policy solutions for water, stormwater and wastewater utilities. He has eleven years of utility finance experience as a finance analyst at Denver Water and now as a utility rate consultant. Erik has extensive expertise in working with executive level staff and assisting in strategic decisions. He serves on the American Water Works Association (AWWA) Rates and Charges Committee and has presented at the Utility Management Conference.

### Education

M.B.A., Entrepreneurship – University of Colorado, Denver

B.A., Business Administration – Gonzaga University

### Representative Projects

- **City of Modesto, CA:** Analytical support for water and wastewater financial plans and rate studies
- **Modesto Irrigation District:** Designed an allocation methodology between the district's domestic water, irrigation, and electric enterprises.
- **City of Placerville, CA:** Analytical support for water financial plans and rate studies.
- **Big Bear City CSD, CA:** Water, sewer and solid waste cost-of-service rate studies
- **Pico Water District, CA:** Water financial plan and cost-of-service rate study
- **City of Hemet, CA:** Water budget rate design and cost of service study
- **City of Vacaville, CA:** Water and wastewater capacity fee studies
- **Union Sanitary District, CA:** Wastewater capacity fee study
- **San Luis Water District, CA:** Prop. 218 Assessment Election
- **City of Imperial, CA:** Lead consultant providing water and wastewater financial plans and rate studies
- **Madera County, CA:** Lead consultant providing rate studies for twenty-three of the county's water and sewer special service districts
- **San Miguel Community Services District, CA:** Lead consultant providing water and wastewater financial plans and rate studies. The District was nearing insolvency and large rate increases were needed to save the District.
- **Alameda County, CA:** Reviewed proposed wheeling charges on behalf of the local agency partners working on the Los Vaqueros Dam expansion project.
- **King City, CA:** Wastewater financial plan and rate study
- **Castle Pines North Metropolitan District, CO:** Lead consultant providing annual water and wastewater financial plans and rate study updates
- **Arapahoe Parks and Recreation District, CO:** Reviewed water rates for fairness
- **Las Gallinas Valley Sanitary District, CA:** Support for annual budget process
- **Leland Meadows CSD, CA:** Project manager for water and sewer rate studies
- **City of Willits, CA:** Lead consultant providing water and wastewater financial plans and rate studies

- **The Cities of Pinole and Hercules, CA:** Assisted the cities with the co-financing of a wastewater project with SRF loans. This included the design of the payment and reimbursement process, the administration of the process, and navigating the State requirements.
- **Humboldt Bay Municipal Water District, CA:** Lead consultant providing 10-year financial plan update
- **Marin Municipal Water District, Marin, CA:** Analyst supporting the financial plan and rate study update in 2016.
- **Carlsbad, CA:** Played a key role in completing the 2016 water cost of service study. Created a supply-based cost allocation and supply layered, tiered, water rate design
- **Sacramento County Water Authority, Sacramento, CA:** Lead analyst supporting water financial plan and rate study

### Public Utility Experience

#### **Denver Water, Denver, CO:**

*Senior Finance Analyst-* Assisted with the annual cost of service study and financial plan, provided regular revenue reports, and oversaw the gathering and reporting of metrics to support Denver Water's organizational improvement initiatives. As the lead analyst on the initiative to change the rate design he facilitated research (customer survey and affordability study), performed rate design analysis, and assisted with stakeholder outreach (municipalities, customers, business representatives, non-profits, and Denver Water executives and Board) which led to the adoption of new rate structures. He coordinated the implementation efforts between various business units to ensure a successful rollout of the new rates and rate structures.

### Professional Memberships

American Water Works Association – Member of Rates and Charges Committee

### Certifications

MSRB-Registered Municipal Advisor (Series 50)



### West Valley Sanitation District, CA

WVSD provides wastewater collection and disposal services for the cities of Campbell, Monte Sereno, Los Gatos, much of Saratoga and unincorporated areas of the county, serving a population of approximately 109,000. The District's pipeline collection system consists of 414 miles of trunk and main sewer lines and 209 miles of sewer laterals spanning a total of 29.8 square miles.

In 2015, West Valley Sanitation District (WVSD) faced the need to fund over \$150 million of infrastructure projects over the next ten years related to a) its share of the rehabilitation of the San Jose-Santa Clara Regional Wastewater Facility (RWF) and b) the ongoing rehabilitation of its own sewer collection system. WVSD retained Bartle Wells Associates to develop a financial plan to fund this extraordinary level of infrastructure improvements, while maintaining its financial strength and minimizing impacts to ratepayers.

BWA performed a wastewater rate study for the District in 2018. A critical component of this study was ensuring rates would continue to be sufficient to fund the necessary level of infrastructure improvements. A significant component of the infrastructure cost was WVSD's share of San Jose-Santa Clara Regional Wastewater Facility costs which had deviated from significantly from the original projection in 2013.

#### Agency Contact:

John Newby, District Manager  
(408) 378-2407

[jnewby@westvalleysan.org](mailto:jnewby@westvalleysan.org)





## City of Modesto, CA

In 2015, BWA was retained to work with the City and the Industrial customers to develop a new wastewater rate structure based on the 2014 Tolling Agreement. Working closely with an accountant hired by the City's large industrial customers, BWA developed a separate large industrial wastewater rate structure and capacity fee schedule for cannery customers. BWA also developed new rates reflecting the City's tertiary treatment stream and secondary treatment "scalping." We met with stakeholder groups, the wastewater master planning engineering team, Finance Committee, and City Council on many occasions to vet our recommendations and gain consensus. Our rate study was implemented by City Council April 2016.

In 2015, the City retained BWA to conduct a comprehensive water rate study. The City had not raised rates since 2013 and experienced reduced revenue due to drought conditions. BWA developed drought surcharges and analyzed individualized rate structures for each of the City's outlying service areas. A Proposition 218 hearing to adopt proposed rates was successfully completed in Fall 2016.

In 2021 BWA was retained again to perform water and sewer rate studies. BWA is in the process of completing these studies.

### Agency Contact:

William Wong, P.E., Sr. Engineer  
(209) 571-5801  
wwong@modestogov.com





## Big Bear City Community Services District, CA

Bartle Wells Associates first assisted the District in 1967. BWA developed the district's early financing and revenue programs to build sewers and finance wastewater improvements. BWA assisted the district with the authorization and sale of three series of general obligation bonds and supervised the sale of five assessment bond issues in the Sugarloaf and Pinewood areas.

In 2015, BWA assisted the district in developing water, wastewater and solid waste 5-yr financing plans and rate studies.

Most recently, in 2019, BWA performed comprehensive water, wastewater and solid waste cost-of-service rate studies. BWA recommended a series of rate increases designed to meet each utility's operating and capital funding needs. BWA also reviewed the water and solid waste rate structures and customers classes and recommended modifications designed to equitably recover the costs of providing service, comply with Proposition 218, and achieve the District's objectives.

BWA assisted the District with the Proposition 218 noticing and the rate adoption process which ultimately resulted in Board's adoption of recommended rate increases and cost-of-service based rate structure modifications.

**Contact:**

Shari Strain  
Finance Officer  
909-585-6525  
[sstrain@bbccsd.org](mailto:sstrain@bbccsd.org)



*Additional References are Available Upon Request*



## Section 4: Study Schedule



Provided below is a draft timeframe for completion of the Project based on the RFP. This is an achievable but very aggressive schedule. Completing the project according to this schedule will require the District to provide requested data in a timely manner and in usable formats e.g. budget information in Excel, provide prompt responses to question, and limit the number of financial plan and rate scenarios to review. BWA will work with the District to develop a final schedule designed to meet the District’s objectives.

### Proposed Project Schedule

PROJECT TASK	FEB/MAR	APR/MAY	JUN/JUL
<b>Data Collection</b>	■ ■ ■ ■ ■		
<b>10-Year Financial Plans</b>		■ ■ ■ ■ ■	
<b>Cost of Service Rate Analysis</b>		■ ■ ■ ■ ■	
<b>Draft, Revised, &amp; Final Reports</b>		■ ■ ■ ■ ■	
<b>Public Meetings and 218 Process</b>		■ ■ ■ ■ ■	■ ■ ■ ■ ■

*Note: Individual project milestones will be established based on consultation with the project team.*

## Section 5: Cost Proposal



Provided below is a draft breakdown of our budget by task. The budget is set to be a maximum not-to-exceed amount which reflects the scope in the RFP, including six in person meetings. We remain available to work with the District to refine the scope and budget to meet the District's objectives and expectations.

<b>Sewer Rate Study</b>	<b>Estimated Hours</b>	<b>D. Dove @ \$265/hr</b>	<b>E. Helgeson @ \$225/hr</b>	<b>Total Cost</b>
<b>DATA COLLECTION and REVIEW</b>	<b>15</b>	<b>5</b>	<b>10</b>	<b>\$3,575</b>
<b>LONG-RANGE FINANCIAL PLAN</b>	<b>48</b>	<b>8</b>	<b>40</b>	<b>\$11,120</b>
<b>COST OF SERVICE RATE ANALYSIS</b>	<b>58</b>	<b>8</b>	<b>50</b>	<b>\$13,370</b>
<b>PRESENTATIONS and REPORTS</b>	<b>75</b>	<b>15</b>	<b>60</b>	<b>\$17,475</b>
<b>SUBTOTAL HOURS</b>	<b>196</b>	<b>36</b>	<b>160</b>	<b>\$45,540</b>
<b>ESTIMATED NOT-TO-EXCEED EXPENSES</b>				<b>\$2,000</b>
<b>TOTAL PROJECT COSTS</b>				<b>\$47,540</b>

1. Bartle Wells Associates is prepared to begin work upon authorization to proceed.
2. During the project development period, Bartle Wells Associates will be available at all reasonable times and on reasonable notice for meetings and for consultation with staff, attorneys, consulting engineers, and others as necessary.
3. Bartle Wells Associates will perform all work related to the assignment. Douglas Dove, a firm principal, will be assigned as project manager on this assignment. He will serve as the lead contact person for BWA and will be involved with the project a day-to-day basis. Doug will be assisted by Erik Helgeson, project consultant. This project team may be assisted by other BWA analysts as needed.
4. The fees for services outlined in this proposal will not exceed \$45,540 plus direct expenses estimated not to exceed \$2,000. The total project cost for the sewer rate study will not exceed \$47,540. The fee is based on the following assumptions:
  - a. All necessary information will be provided by the client agency in a timely manner.
  - b. Development of a draft, final draft, and final versions of tables, presentations, and reports. Time and expenses involved in revising tables and assumptions or developing additional versions of documents may constitute additional services if not achievable within the budget.
  - c. Up to 6 trips to the District for meetings and/or presentations. Additional meetings or presentations may constitute additional services if not achievable within the budget.
5. In addition to the services provided under this proposal, Bartle Wells Associates may be authorized to perform additional services for which we will be compensated on a time and materials basis according to our Billing Rate Schedule. Additional services may include, but are not limited to additional meetings or presentations, substantial changes in project scope, and other services.
6. For the services in this proposal, Bartle Wells Associates is serving as a utility rate and finance consultant, but is not serving in the capacity as a Municipal Advisor regarding the issuance of debt. Any regulated Municipal Advisory activity would need to be authorized via a separate agreement.
7. Progress payments and direct expenses are payable on a time and materials basis as the work proceeds as provided in our Billing Rate Schedule 2022, which will remain in effect through the duration of this assignment.
8. Bartle Wells Associates will maintain in force, during the full term of the assignment, insurance as provided in the Certificate of Insurance attached.
9. If the project is terminated for any reason, Bartle Wells Associates is to be reimbursed for professional services and direct expenses incurred up to the time we receive notification of such termination.
10. We will not require a formal contract of employment and will consider a letter or email from an appropriate official as sufficient authority to proceed.
11. This proposal may be withdrawn or amended if not accepted within 90 days of its date.



**BARTLE WELLS ASSOCIATES**  
**BILLING RATE SCHEDULE 2022**  
 Rates Effective 1/1/2022

**Professional Services**

Financial Analyst I .....	\$110 per hour
Financial Analyst II .....	\$135 per hour
Consultant .....	\$165 per hour
Senior Consultant.....	\$195 per hour
Senior Project Manager .....	\$225 per hour
Principal Consultant .....	\$265 per hour

The hourly rates for professional services include all overhead and indirect expenses. Bartle Wells Associates does not charge for administrative support services. Expert witness, legal testimony, or other special limited assignments will be billed at one and one-half times the consultant’s hourly rate.

The above rates will be in effect through December 31, 2022 at which time they will be subject to change.

**Direct Expenses**

Subconsultants will be billed at cost plus ten percent. Word processing and computer-assisted services related to official statement production are charged as direct expenses at \$75 per hour. Other reimbursable direct expenses incurred on behalf of the agency will be billed at cost plus ten percent. These reimbursable costs include, but are not limited to:

- Travel, meals, lodging
- Printing and photocopying
- Special statistical analysis
- Outside computer services
- Bond ratings
- Automobile mileage
- Messenger services and mailing costs
- Graphic design and photography
- Special legal services
- Legal advertisements

**Insurance**

Bartle Wells Associates maintains insurance in the amounts and coverage as provided in the attached schedule of insurance. Additional or special insurance, licensing, or permit requirements beyond what is shown on the schedule of insurance are billed in addition to the contract amount.

**Payment**

Fees are typically billed monthly for the preceding month and will be payable within 30 days of the date of the invoice. A late charge of 1.0 percent per month may be applied to balances unpaid after 60 days.

# SCHEDULE OF INSURANCE



## SCHEDULE OF INSURANCE

Insured: BARTLE WELLS ASSOCIATES

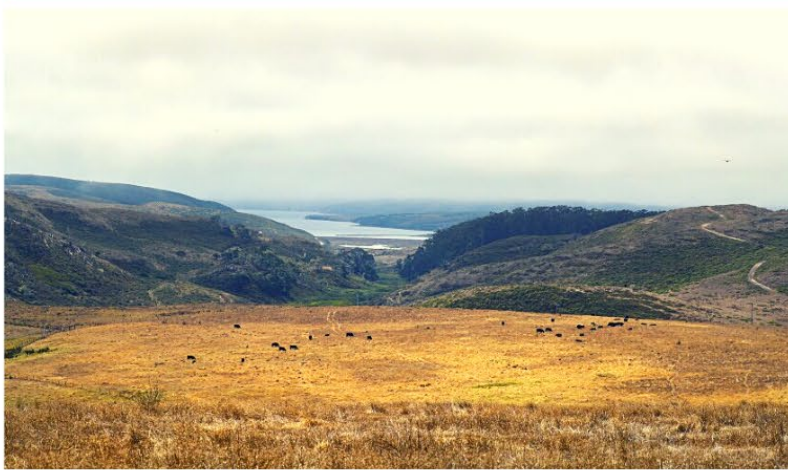
*Bartle Wells Associates will maintain in force, during the full term of the assignment, insurance in the amounts and coverage as provided in this schedule. If additional insurance is required, and the insurer increases the premium as a result, then the amount of the increase will be added to the contract price.*

TYPE OF INSURANCE	COMPANY POLICY NUMBER	COVERAGES AND LIMITS	EXP. DATE
Commercial General Liability	Hartford Insurance Company Policy #35-SBA PA6857	<ul style="list-style-type: none"> <li>▪ \$2,000,000 General Aggregate</li> <li>▪ \$2,000,000 Products Comp/Op Aggregate</li> <li>▪ \$2,000,000 Personal &amp; Advertising Injury</li> <li>▪ \$1,000,000 Each Occurrence</li> </ul>	6/1/22
Excess/Umbrella Liability	Hartford Insurance Company Policy #35-SBA PA6857	<ul style="list-style-type: none"> <li>▪ \$1,000,000 Aggregate</li> <li>▪ \$1,000,000 Each Occurrence</li> </ul>	6/1/22
Automobile Liability	Hartford Insurance Company Policy #35-UEC VU2842	<ul style="list-style-type: none"> <li>▪ \$1,000,000 Combined Single Limit</li> </ul>	6/1/22
Workers Compensation & Employers' Liability	Hartford Underwriters Insurance Company Policy #35-WEC FG7858	<p>Workers' Compensation: Statutory Limits for the State of California. Employers' Liability:</p> <ul style="list-style-type: none"> <li>▪ Bodily Injury by Accident - \$1,000,000 each accident</li> <li>▪ Bodily Injury by Disease - \$1,000,000 each employee</li> <li>▪ Bodily Injury by Disease - \$1,000,000 policy limit</li> </ul>	6/1/22
Professional Liability	Chubb & Son, Inc. BINDO94045	<p>Solely in the performance of services as municipal financing consultants for others for a fee.</p> <p>Limit: \$2,000,000 Per Occurrence &amp; Aggregate (including defense costs, charges, and expenses)</p>	6/1/22



# Sanitary District No. 5 of Marin County

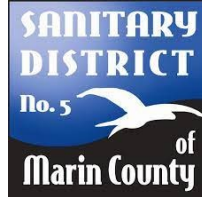
## Comprehensive Sewer Rate Study Proposal



February 4, 2022

# **SANITARY DISTRICT NO. 5 OF MARIN COUNTY**

P.O. Box 227  
Tiburon, CA 94920



## **COMPREHENSIVE SEWER RATE STUDY**

PROPOSAL

*February 4, 2022*

**HF&H CONSULTANTS, LLC**



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Walnut Creek, California 94596  
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[www.hfh-consultants.com](http://www.hfh-consultants.com)

Robert D. Hilton, Emeritus  
John W. Farnkopf, PE  
Laith B. Ezzet, CMC  
Richard J. Simonson, CMC  
Marva M. Sheehan, CPA  
Robert C. Hilton

February 4, 2022

Tony Rubio  
District Manager  
Sanitary District No. 5 of Marin County  
P.O. Box 227  
Tiburon, CA 94920

*Submitted electronically to [trubio@sani5.org](mailto:trubio@sani5.org)*

**Subject: Comprehensive Sewer Rate Study Proposal**

Dear Tony Rubio:

HF&H Consultants, LLC (HF&H) is pleased to submit this proposal to the Sanitary District No. 5 of Marin County (District) to perform a comprehensive sewer rate study. We have prepared and organized our proposal based on the instructions contained in your request for proposal and any District-issued addendums, and trust we are fully responsive to your direction.

The District can depend on their prior partnership with HF&H to obtain their desired results. From our previous engagements with the District, HF&H is prepared to provide the District with defensible, Proposition 218-compliant rates, generated from well-thought out and well-documented analyses. We are conscientious of creating an administrative record that is easy to follow.

HF&H understands the District's existing sewer rate structure, having prepared the latest sewer rates model for the District to set rates for FY 2010-11 through FY 2013-14. Our firm's experience providing support to the District began in 2005. The District has made a considerable investment in HF&H and our experience developing the previous rate studies for the District will significantly reduce the learning curve other consultants less familiar with the District will face. Our experience developing prior rates and familiarity with District staff will ensure well-vetted recommendations and timely implementation of rate increases.

Public support is the key to a smooth and efficient rate adjustment. Effective public outreach is crucial. Typically, the public is not necessarily interested in how the rates are calculated, but what the rates are paying for and that their charges will be commensurate with the services they are receiving - nothing more, nothing less.

While our presentations provide a high-level overview of the "how" and the "what," our reports provide greater detail for those who wish to dig deeper.

Our public meetings are geared towards helping the Board of Directors and the public understand, and ultimately support, the rate changes.

Tony Rubio  
 February 4, 2022  
 Page 2 of 3

## Executive Summary

Our qualifications are described throughout our proposal, which we briefly highlight as follows:

- **Section I. Approach to the Project** – How we approach the District's needs reflects decades of experience tailoring standard rate-making practices to the unique needs of our clients. Our prior experience working for the District further informs our proposed approach. Our work plan tasks address the scope of services in the RFP.
- **Section II. Experience** – We are a rate-making firm that specializes in setting rates in California. We are not an engineering or accounting firm with other business interests. In addition to our rate-making experience throughout California, we have direct experience with the District's sewer rates and continue to support neighboring agencies.
- **Section III. Qualifications** – Collectively, our team has worked on numerous rate studies together, providing successful implementation of new rates to satisfied clients.
- **Section IV. References** – Do not hesitate to talk to our references. They can help you understand the benefits of working with HF&H better than we can. We pride ourselves on the number of long-term clients we continue to serve.
- **Section V. Project Schedule** – Our schedule of professional fees and expenses, both direct and indirect, has been included. Our proposed schedule recommends two phases to address the District's needs. First, we recommend adjusting existing rates in FY 2022-23 by a uniform percentage increase to ensure timely implementation on this year's tax roll. We can adjust our previous rate study model to save time and expense to the District. Once FY 2022-23 rates are approved, we recommend proceeding with a full cost-of-service rate study to set rates for FY 2023-24 through FY 2027-28. The additional time will ensure District staff's, Board of Directors', and community's input is sufficiently incorporated into the proposed rates that both officials and the public will back. The financial model produced during the FY 2022-23 rates update will serve as a starting point and can be expanded upon to conduct the cost-of-service analysis to set new rates. Our schedule will be confirmed with the District at the outset of the project to ensure that it meets the District's expectations.
- **Section IV. Cost Proposal** – Our past experience with the District means that we are well-positioned to make use of our existing models rather than starting from scratch, an advantage that is realized by the District as both a cost- and time-effective project. Our schedule of professional fees and expenses, both direct and indirect, has been included.
- **Appendices.** Appendix A contains HF&H project team résumés. Appendix B contains a copy of our FY 2019-20 Sausalito-Marín City Sewer Rates Study report.

Our approach recommends two phases to address the District's needs. This phased approach will provide adequate time to explore alternative rate structures (e.g., flow-based residential rates) and conduct a thorough cost-of-service analysis.

Tony Rubio  
February 4, 2022  
Page 3 of 3

\* \* \* \* \*

**Willingness to Execute Contract.** It is our intent to provide the required services as described in our proposal in conformance with the District's Professional Services Agreement. As an officer of the firm who is legally authorized to contractually bind HF&H, I can state that our proposal will be valid for 90 days.

**Legal Issues.** There is no past or pending litigation against the firm, principals of the firm, or any of the key consultants related to services performed for public agencies or in actions that may affect its performance under a contract with the City. We proud that our rates have never been successfully challenged in court.

**Disclosures.** None of HF&H's staff, nor its principal of the firm, have been or currently are the subject of any investigation by the County, State, and/or Federal agencies in the past five years.

We are pleased to receive this opportunity to assist the District and look forward to an opportunity to discuss our qualifications with you. Please feel free to contact me at [rsimonson@hfh-consultants.com](mailto:rsimonson@hfh-consultants.com) or (925) 977-6957 with any questions.

Sincerely,  
HF&H CONSULTANTS, LLC

Rick Simonson, CMC  
Senior Vice President

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**Appendix A.** Project Team Résumés

**Appendix B.** Sample Report: FY 2019-20 Sausalito-Marín City Sanitary District Sewer Service Charge Study

## I. APPROACH TO THE PROJECT

Our understanding of the proposed project is based in part on information contained in the RFP, answers to questions from the District, addendums issued by the District, and documents found on the District's website. From these sources, we understand that the scope of services includes sewer rates. The District needs assistance in establishing new rates beginning in FY 2022-23. Our proposed scope reflects a phased approach. The first phase will update the District's rates for FY 2022-23. The second phase will entail a cost-of-service analysis to set rates for FY 2023-24 to FY 2027-28. Specific approaches, methodologies, and our scope of work are discussed below.

### Project Understanding

Our Scope of Work was influenced by this understanding, with the following factors deserving of significant attention:

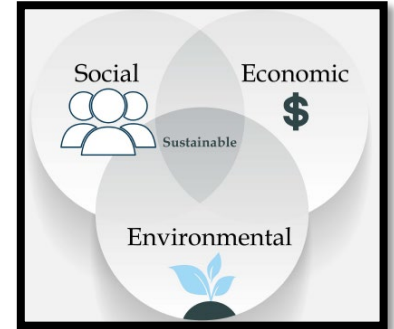
- The District provides service to the Town of Tiburon, the City of Belvedere, and Paradise Cove. The majority of accounts served are residential customers.
- The District's sewer rates were last studied in 2010. Current rates reflect those previously implemented in FY 2014-15.
- The District's sewer rates account for the collection and treatment of wastewater discharged by its customers. Rate charges vary according to the location of each parcel. Customers are either charged a rate corresponding to the Tiburon/Paradise Cove zone or a rate corresponding to the Belvedere zone.
- The District bills sewer customers annually via the tax roll. Residential customers are billed a flat annual charge per account, assuming one EDU per account. Non-residential customers (including hotels and inns) are billed a uniform rate per EDU. For non-residential customers, the number of EDUs billed is determined in two steps: 1) The previous year's water consumption is multiplied by an EDU Factor to account for differences in wastewater loading among user groups; and 2) The product of the first step is divided by the average annual residential flow.
- Non-residential rates reflect five levels of wastewater strength, expressed as EDU Factors ranging from 1-2.4. There is no distinction in multi-family and single-family rates to reflect differences in flow.
- The District is interested in examining the existing rate structure and considering alternative rate structures. With any changes the District wants to ensure the new rate structure provides adequate revenues generated from rates, is defensible, equitable across customer classes, and complies with Proposition 218 rate setting requirements.

### Approach

Our approach reflects innovations that we have introduced in an ever-changing, litigious rate-making environment. We are quick to adapt to emerging legal complications. We are also well-grounded in long-standing industry standards. As a result, *neither our rate studies nor our Proposition 218 procedural requirement process have ever been challenged in court.*

Based on this understanding of the District’s requirements, we have developed the following workplan. The tasks are designed to address the objectives listed in the District’s RFP, while meeting all governing legal requirements and conforming with best industry practices.

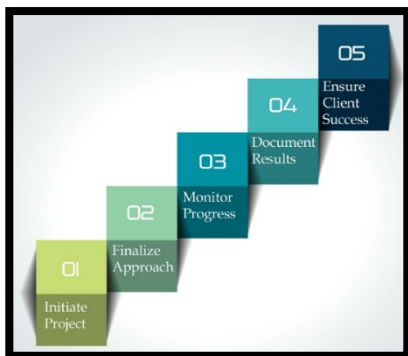
We develop fair, equitable, and sensible rates that ensure revenue stability and play a key role in adequately funding utility operations and maintenance, while encouraging conservation. Our rate-making approach is to balance equity among rate payers and revenue stability for the jurisdiction, while meeting the requirements of Proposition 218.



**Project Methodology and Management**

Our methodology is tailored to the case at hand. We evaluate each study on its own merits and develop recommendations in collaboration with staff that will provide the greatest future benefit. Our models are custom made for each study. We design them with staff input so that they provide the required functions for determining rates now, as well as for later use. At the end of the project, our models are provided with no restrictions or additional costs. We are greatly pleased to see our clients use them in the subsequent years, following project completion.

Based on the information available in the District’s RFP, we expect that the District requires a comprehensive rate analysis that includes revenue requirement projections, cost of service analysis, and rate design. Toward that end, we would meet with the District to collect data, develop models, and report results to staff, elected officials, and the public to ensure your success. We would also expect to assist with Proposition 218 requirements.



The scope of this project is of sufficient magnitude to warrant special attention to project management. It is our practice to promote effective project management by establishing agreed upon communication protocols at the outset to manage the schedule and budget. These protocols are established during contract negotiations and maintained thereafter. During contract negotiations, our work plan, schedule, and budget will be reviewed and changed, if warranted. For example, we may find areas where use of the District’s staff resources will enable us to reduce our level of effort. There may also be other areas where we have over- or under-estimated the level of effort or the duration required to complete individual tasks. Our work plan will be modified as required and the revised schedule will serve as the goals for monitoring progress.

budget will be reviewed and changed, if warranted. For example, we may find areas where use of the District’s staff resources will enable us to reduce our level of effort. There may also be other areas where we have over- or under-estimated the level of effort or the duration required to complete individual tasks. Our work plan will be modified as required and the revised schedule will serve as the goals for monitoring progress.

**Phase 1 Scope of Work - FY 2022-23 Rates Update**

The following is a detailed outline of the recommended work plan to be followed by HF&H staff to update the District’s current rates for FY 2022-23. New rates are intended to be approved prior to July 1 for timely implementation on the tax roll. Draft and final deliverables will be provided in Microsoft Word, Excel, and PDF formats. Deliverables in Word and Excel formats will be editable by District staff. The District may elect to, and we would recommend, having legal counsel review the report and provide comments.

### Task 1.1. Project Kickoff & Data Collection

The purpose of this task is to lay the foundation for the FY 2022-23 rates update. This task's immediate objective is to update our understanding of how the District's utilities operate with regard to finances, staffing, billing, and relationships with other agencies or contractors.

We will facilitate a virtual kick-off meeting with key District staff. The meeting will introduce the participants (District and HF&H) and identify their project roles and expectations. Meeting topics will include: discussions evaluating relevant fiscal policies and community interests, identifying current issues and concerns (financial and operational), discussing project scope, timing, and deliverables, and requesting and compiling all relevant and required data. HF&H will provide a data request list ahead of this meeting for the purpose of discussion during the kick-off meeting.

**Deliverables:** Kick-off meeting and data request issued to District staff.

### Task 1.2. Develop Financial Plan Model

We will prepare a five-year financial planning model projecting O&M and capital expenses, operating and non-operating revenue, and reserve fund balances. Expenses are based on the District's budget and capital improvement program. The financial plans are Excel spreadsheet models that will provide the District with a means of updating wastewater rates when annual budgets and capital expenditures change each year. The models are work products included as part of the deliverables at no additional cost and with no licensing restrictions.

Our foremost interest in modeling will be to present a highly organized analysis that will facilitate understanding and user friendliness.

In preparing the financial plans, we approach each element as follows adapting the previous rate study model as necessary to meet the District's current needs:

- **Expenses.** We rely on the District's budget and other reports with which it is most familiar as much as possible so that our model is easy for the District to follow. We utilize the District's chart of accounts, not some predetermined format from other studies. We calculate operating expenses, whenever possible, based on the underlying unit costs and purchased commodities (e.g., power, chemicals).
- **Revenues.** We calculate and project rate revenue based on the current rate structure and projected growth in units of service (e.g., hundred cubic feet (hcf) in commercial water use and growth in equivalent dwelling units). This is more accurate than simply extrapolating total revenues, which is a common, albeit less accurate, practice that provides a good crosscheck on the District's numbers.
- **Reserves.** The revenue requirements project expenses and revenues. Reserve funds are the third critical element in the model. Each of the District's current reserve funds will be integrated into the model to show inbound and outbound transfers for each year. Existing policies for current funds will be evaluated, as will the need for adding, deleting, or redefining the funds. Beyond maintaining operating reserves for sufficient cash flow purposes, we will evaluate the need for and capability to fund additional reserves, such as capital reserves (for future repairs and replacements), emergency reserves, debt service reserves, rate stabilization reserves, and a retirement fund.

Projecting reserve balances is an extremely important component of rate analysis.



- **Capital Improvement Projects.** We have built long-term financial planning tools that allow agencies to see the effects of alternative approaches to funding capital improvements. For example, projects funded via State Revolving Fund (SRF) or Water Infrastructure Finance and Innovation Act (WIFIA) loan programs require massive cash balances up front because the State reimburses the borrower up to a year after the expense has been incurred. Bonds, on the other hand, do not require a sizeable upfront cash balance. Our easy-to-use CIP financing tool considers the effects that these alternatives have on projected cash balances. The District's five-year CIP plan will be used to determine an average annual revenue requirement that will be included with revenue requirement projections.

**Deliverables:** Five-year financial model.

### **Task 1.3. Rate Recommendations**

A comparison of revenues at current rates versus the revenue requirement for FY 2022-23 will inform our proposed rate recommendations. Proposed rates for FY 2022-23 will recommend a uniform percentage adjustment applicable to all existing rates to align revenues with the revenue requirement. It is possible the District's reserve fund balance is healthy and current revenues have kept up with the revenue requirement. If so, no increases will be required for FY 2022-23. Overall, with a constrained schedule to implement rates by June 23, 2022, the intention is to make a one-year adjustment to existing rates. We would plan to revisit the existing rate structure and cost of service in a detailed ten-year cost-of-service study to set rates for FY 2023-24. Refer to Task 2.3 for further information.

**Deliverables:** One (1) rate revenue adjustment recommendation presented in reports, presentations, and community meetings.

### **Task 1.4. Documentation of Results (Draft and Final Report)**

The purpose of this task is to present the results of the analyses to District staff, the Board of Directors, and the public.

We will begin by documenting the results of the analysis in a Draft Report, which we will review with District staff and the Finance Committee and revise accordingly, based on their comments. The documentation will assess the current state of the District's revenues in relation to expense projections. The report will justify the need for any proposed revenue increase in FY 2022-23.

The Draft Report will be revised accordingly, based on input from staff and the Finance Committee to submit a Draft Final Report to the Board of Directors. Following input from the Board, we will revise and submit a Final Report by April 21, 2022. Presentations to the Board and Finance Committee are included as part of Task 1.5.

**Deliverables:** One (1) draft report, one (1) draft final report, and one (1) final report.

### **Task 1.5. Communicate Results (Presentations, Community Meetings)**

The purpose of this task is to educate the public on the proposed sewer rates with the goal of increasing the overall support for new rates. Beginning in April, we will present our initial recommendations to the Finance committee before making two separate presentations to the Board of Directors to present our revised and final recommendations. The presentations will provide an overview of how the proposed

revenue adjustments were derived for their approval. Community meetings will focus on reasons for the rate increases, proposed rate recommendations, and customer bill impacts under the proposed rates. Members of the public should leave these meetings with an improved sense of what the new rates are paying for. In addition, they should have a better sense of how the revenues from their bills contribute toward the future well-being of the District's sewer infrastructure.

During the second meeting with the Board of Directors, we will present our Final Report for their approval and their authorization for District staff to mail notices to rate payers, initiating the Proposition 218 protest process.

**Deliverables:** One (1) presentation to the Finance Committee. Two (2) presentations to the Board of Directors for approval to mail the Proposition 218 notice to rate payers. Two (2) community meetings.

### **Task 1.6. Implementation**

We will assist in preparing the notice to rate payers required under Proposition 218. The District may elect to, and we would recommend, having legal counsel review the Proposition 218 notice and provide comments. It is our assumption the District would print and distribute the Proposition 218 notice to rate payers.

We will attend up to two (2) public hearings on the proposed sewer rates to address any questions posed by the public or Board of Directors.

**Deliverables:** One (1) draft Proposition 218 notice. Two (2) public hearings.

### **Task 1.7. Meetings with the District**

We have found staff check-ins to be most helpful during the initial phase of the analysis. These meetings ensure we are correctly interpreting the data staff has provided and identifying any unforeseen issues the client may be facing early on in the project. Weekly virtual check-in meetings will give us opportunities to provide preliminary results of our financial analysis, cost-of-service analysis, and rate recommendations to staff.

**Deliverables:** Virtual weekly meetings with appropriate District staff spanning from the weeks of February 21 to April 24. One (1) additional meeting before the public hearing to be held June 2022.

### **Task 1.8. Project Management**

An allowance is required for monitoring schedules and budgets, as well as quality control checks to peer review our analyses and work products. This task includes creation of project progress reports and control reports for invoicing.

## **Phase 2 Scope of Work - FY 2023-24 Cost-of-Service Rate Study**

The following is a detailed outline of the recommended work plan to be followed by HF&H staff to conduct a cost-of-service analysis to set rates for FY 2023-24 through FY 2027-28. New rates are intended to be approved prior to July 1 2023 for timely implementation on the tax roll. Draft and final deliverables will be provided in Microsoft Word, Excel, and PDF formats. Deliverables in Word and Excel formats will be editable by District staff. The District may elect to, and we would recommend, having legal counsel review the report and provide comments.

### Task 2.1. Project Kickoff & Data Collection

Once FY 2022-23 rates have been adopted, we can kick-off the cost-of-service study. We will facilitate a virtual kick-off meeting with key District staff to focus on objectives specific to the cost-of-service study. Meeting topics will include: discussions evaluating relevant fiscal policies and community interests, identifying current issues and concerns (financial and operational), discussing project scope, timing, and deliverables, and requesting and compiling all relevant and required data. HF&H will provide a data request list ahead of this meeting for the purpose of discussion during the kick-off meeting.

One critical component to any rate study is the level of customer data available for analysis. We will assess the specificity of data available during the kickoff meeting. In wastewater rate studies, we prefer to conduct a mass balance to account for District-wide use, employing available treatment plant data for wastewater flow and loading recorded at the treatment plant. From our experience working with Sausalito-Marín City Sanitary District, we are accustomed to working with Marin Municipal Water District to analyze customer water use data and do not foresee this part of the analysis presenting any challenge. It is also helpful to begin with any pre-existing assumptions of equivalent dwelling unit flows or loading by customer class. In absence of this level of detail, or significant effort to obtain the detail, we will work with the District to determine an alternate method to analyze the cost-of-service for each customer class using data available. Any changes to our approach will be examined and discussed with the District, as it may impact the project timeline and scope.

From our experience working with Sausalito-Marín City Sanitary District, we are accustomed to working with Marin Municipal Water District water use data

**Deliverables:** Kick-off meeting and data request issued to District staff.

### Task 2.2. Develop Financial Plan Model

We will build off the existing five-year model prepared during the FY 2022-23 rates update. We will prepare a ten-year financial planning model projecting O&M and capital expenses, operating and non-operating revenue, and reserve fund balances beginning for FY 2023-24. Expenses are based on the District's budget and capital improvement program. The financial plans are Excel spreadsheet models that will provide the District with a means of updating sewer rates when annual budgets and capital expenditures change each year. The models will be developed with input from District Staff to ensure that they meet the District's needs and will be as simple as possible so that special training is minimal. The models are work products included as part of the deliverables at no additional cost and with no licensing restrictions.

Our foremost interest in modeling will be to present a highly organized analysis that will facilitate understanding and user friendliness.

In preparing the financial plans, we approach each element as follows:

- **Expenses.** We rely on the District's budget and other reports with which it is most familiar as much as possible so that our model is easy for the District to follow. We utilize the District's chart of accounts, not some predetermined format from other studies. We calculate operating expenses, whenever possible, based on the underlying unit costs and purchased commodities (e.g., power, chemicals).
- **Revenues.** We calculate and project rate revenue based on the current rate structure and projected growth in units of service (e.g., hundred cubic feet (hcf) in commercial water use and growth in

equivalent dwelling units). This is more accurate than simply extrapolating total revenues, which is a common, albeit less accurate, practice that provides a good crosscheck on the District's numbers.

- **Reserves.** The revenue requirements project expenses and revenues. Reserve funds are the third critical element in the model. Each of the District's current reserve funds will be integrated into the model to show inbound and outbound transfers for each year. Existing policies for current funds will be evaluated, as will the need for adding, deleting, or redefining the funds. Beyond maintaining operating reserves for sufficient cash flow purposes, we will evaluate the need for and capability to fund additional reserves such as capital reserves (for future repairs and replacements), emergency reserves, debt service reserves, rate stabilization reserves, and a retirement fund.
- **Capital Improvement Projects.** We have built long-term financial planning tools that allow agencies to see the effects of alternative approaches to funding capital improvements. For example, projects funded via State Revolving Fund (SRF) or Water Infrastructure Finance and Innovation Act (WIFIA) loan programs require massive cash balances up front because the State reimburses the borrower up to a year after the expense has been incurred. Bonds, on the other hand, do not require a sizeable upfront cash balance. Our easy-to-use CIP financing tool considers the effects that these alternatives have on projected cash balances. The District's five-year CIP plan and 2020 Wastewater Collection Systems Master Plan will be used to capital expense projections.

Projecting reserve balances is an extremely important component of rate analysis.

**Deliverables:** Ten-year financial model.

### Task 2.3. Cost-of-Service Analysis

The first year of the financial plans, FY 2023-24, will be used for the cost-of-service analysis, in which the overall revenue requirements are distributed among the customer classes. The cost-of-service analysis will be tailor-made to conform to the rate structures that are identified for each customer class. The calculations will show the derivation of the unit costs of service, which are applied to all customers' units of service to determine each class' share of the overall revenue requirement.

The cost-of-service analyses are dependent on the rate structure for which rates are designed. Prior to preparing the cost-of-service analyses, we will present alternatives for the District's consideration. In presenting these alternatives, we will determine whether the District's customer billing system has the ability to charge the rates. Such alternatives to consider include modifying all rates to a flow-based structure, modifying existing charges to include both a fixed and volumetric component, and evaluating the existing distinction of rates by geographic zone (Belvedere and Tiburon/Paradise Cove) and customer classes. We do not want to pursue alternative rate structures before we know that they can be implemented by the District.

We will be careful to show how the results of the cost-of-service analysis compare with the revenue that is generated by current rates. This is an important step in explaining how the rates are changing. By the end of the rate calculations, we will clearly indicate (1) how much the overall revenue requirement changes; (2) how much the cost-of-service changes for each customer class; (3) how much the rates change for each customer class; and (4) how much customer bills change for representative customers.

Our explanation will greatly aid in understanding why customers' bills increase more or less than the overall increase in revenue requirements.

The cost-of-service analyses will allocate the revenue requirements between the fixed and volumetric charges, as well as among the various sewer customer classes within each zone. We will work closely with District staff to develop allocation factors based on usage and loading data for each class. The result will be compared with the revenue from current charges to determine the difference and the transitional strategy that may be needed to align the updated rates with the cost-of-service without causing rate shock or hardships for any class.

**Deliverables:** Cost-of-service, allocations tab within the model. Includes two (2) options of allocation structures presented to the Board of Directors.

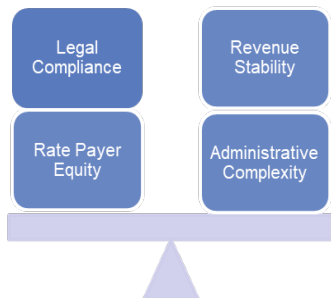
#### Task 2.4. Comparative Analysis

To aid staff and the Board of Directors with determining what rate recommendations (see Task 2.5) are most appropriate, we will conduct a survey and analysis of appropriate industry benchmarks, and comparable Bay Area agencies. While every agency is unique, we will compare each agency's sewer system costs (operations, capital improvements, and bonded debt) to the District. The results of this comparison will be shared in meetings with staff and can be included in reports and presentations, as well.

**Deliverables:** Comparison of the District's sewer system costs with Bay Area agencies and industry benchmarks, captured in the rate model and presented in reports, and public meetings.

#### Task 2.5. Rate Recommendations

Our rate structure recommendations will consider current and future operations and maintenance costs, projected customer demand patterns, changes in wastewater customer loading, water supply, growth rates, and capital improvement requirements. Benefits and expenses specific to each of the two existing zones will be considered in our recommendations, as well. There may be other issues facing the District, such as hardship subsidies for low-income customers. We will assist the District in understanding the legal requirements and current industry standards.



The process of designing rates is one in which the District's current rates are compared with the proposed alternative that is identified during the cost-of-service analysis. Again, our approach is very methodical to ensure that the proposed alternative meets all of the District's rate-making objectives.

Our rate designs are presented so that impacts are easily understood by staff, elected officials, and rate payers. We compare rate structure alternatives with the current rate structure and with comparable regional agencies' rate structures. We also compare the customer bills produced by those rate structures (see Task 2.8). For both comparisons, we use tabular and graphical techniques to clearly communicate the differences. These techniques allow us to make refinements during meetings to achieve the optimal result.

The wastewater cost of service analysis will rely on both the Water Environment Federation's methodology and the State's Revenue Program Guidelines. A mass balance will be performed in determining the respective loadings from each customer class.

Our wastewater model can be developed to evaluate the feasibility of rate structure alternatives from current rates. For example, we can analyze whether existing EDU Factors should be updated to reflect the current cost of providing service to the five non-residential user groups. We can determine whether multi-family and single-family sewer rates should adjust to reflect differences in average wastewater flow. We can examine whether rates charged to one customer class, regardless of location in Belvedere or Tiburon, should be equal or revised to reflect the current cost-of-service. These alternative approaches are intended to provide revenue stability and promote rate payer equity.

Our methodology will be integrated into a spreadsheet model for current use in setting rates for the next five years, as well as for the District's future use in each year's update. Our rate models are exceptionally user friendly and contain worksheets that organize the analysis into logical units. Each worksheet has a column that indicates the flow of calculations among worksheets or within the worksheet so District staff can follow the model and understand how information is input and used, for future updating. Each worksheet also contains footnotes referring to source documents and key assumptions.

**Deliverables:** Two (2) rate structure options presented to the Finance Committee and staff.

### **Task 2.6. Assess Miscellaneous Fees**

A draft model will be developed that builds on the District's existing tabulation in which salaries and benefits are derived for each employee. Working with this tabulation and the District's budget, we will add columns for allocating personnel in order to determine how much support overhead cost to add to the District's personnel who provide the services. Each staff person will be allocated between the support and operations categories; these allocations will be verified with District staff. The ratio of the direct labor costs (salaries and benefits) for support staff to operations staff will be used as the overhead factor to determine the fully burdened hourly rates.

The model will include a worksheet in which the fees and charges are derived. For each fee and charge, the appropriate staff will be identified and estimates of the time associated with each staff person will be made. In cases where there are multiple staff in the same staff position, an average of the hourly rates for that position will be used. The cost to provide each service will be calculated by multiplying each staff person's fully burdened hourly rate times the corresponding time, plus materials costs.

For those existing services that are not provided on an hourly basis, we will rely on the existing cost basis, which we will confirm with District staff. For new services, we will rely on industry practices or judgement to develop a reasonable charge, again, with confirmation from District staff.

### **Task 2.7. Documentation of Results (Draft and Final Report)**

The purpose of this task is to present the results of the analyses to District staff, the Board of Directors, and the public.

We will begin by documenting the results of the analysis in a Draft Report, which we will review with District staff and the Finance Committee and revise accordingly, based on their comments. The

documentation will explain how the methodology complies with the substantive provisions of Proposition 218, relevant court decisions, and other assumptions. The meeting to review the Draft Report is included as part of Task 2.8. The report will address all required components identified in the District's RFP.

The Draft Report will be revised accordingly, based on input from staff to submit a Draft Final Report to the Board. Following input from the Board, we will revise and submit a Final Report by before the end of April 2023. Presentations to the Board and Finance Committee are included as part of Task 2.8. Dates can be more accurately determined during the cost-of-service study project kick-off meeting.

**Deliverables:** One (1) draft report, one (1) draft final report, and one (1) final report.

### **Task 2.8. Communicate Results (Presentations, Community Meetings)**

The purpose of this task is to educate the public on the proposed sewer rates with the goal of increasing the overall support for new rates. Beginning in April 2023, we will present our initial recommendations to the Finance Committee before making two separate presentations to the Board of Directors to present our revised and final recommendations. The presentations will provide an overview of our analytical process (i.e., how rates were derived and how future rates will fund the water and wastewater enterprise programs). Community meetings will focus on reasons for the rate increases, proposed rate recommendations, and customer bill impacts under each rate scenario. Members of the public should leave these meetings with an improved sense of what the new rates are paying for. In addition, they should have a better sense of how the revenues from their bills contribute toward the future well-being of the District's sewer infrastructure.

During the second meeting with the Board of Directors, we will present our Final Report for their approval and their authorization for District staff to mail notices to rate payers, initiating the Proposition 218 protest process.

**Deliverables:** One (1) presentation to the Finance Committee. Two (2) presentations to the Board of Directors for approval to mail the Proposition 218 notice to rate payers. Two (2) community meetings.

### **Task 2.9. Implementation**

We will assist in preparing the notice to rate payers required under Proposition 218. The District may elect to, and we would recommend, having legal counsel review the Proposition 218 notice and provide comments. It is our assumption the District would print and distribute the Proposition 218 notice to rate payers.

We will attend up to two (2) public hearings on the proposed sewer rates to address any questions posed by the public or Board of Directors.

**Deliverables:** One (1) draft Proposition 218 notice. Two (2) public hearings.

### **Task 2.10. Meetings with the District**

We have found staff check-ins to be most helpful during the initial phase of the analysis. These meetings ensure we are correctly interpreting the data staff has provided and identifying any unforeseen issues the client may be facing early on in the project. Virtual check-in meetings will give us opportunities to provide preliminary results of our financial analysis, cost-of-service analysis, and rate recommendations to staff.

**Deliverables:** Virtual meetings with appropriate District staff.

### **Task 2.11. Model Instruction/Training**

The models will be developed with input from District Staff to ensure that they meet the District's needs. We pride ourselves in our work products being approachable and capable of being updated by staff in future years. While we make every effort to organize our analysis logically, we are happy to assist staff with answering any questions they have in navigating the models. We appreciate the opportunity to provide our clients with a planning tool they can use to guide future planning.

**Deliverables:** Meeting(s) with District staff.

### **Task 2.12. Project Management**

An allowance is required for monitoring schedules and budgets, as well as quality control checks to peer review our analyses and work products. This task includes creation of project progress reports and control reports for invoicing.



## II. EXPERIENCE

### Firm Overview

Founded in 1989, HF&H Consultants, LLC, provides consulting services to water, wastewater, and solid waste municipal agencies. The synergy resulting from our staff's engineering, accounting, financial management, and public policy backgrounds provide substantial added value to clients, which can rarely be achieved by individual engineering, accounting, or management consulting firms.

Today, HF&H Consultants has grown to a firm of over thirty professionals, which makes us one of the largest ratemaking firms on the West Coast. With offices located in northern and southern California, HF&H Consultants directs its practice to cities, counties, and special districts in the western United States. As such, HF&H Consultants provides clients with the breadth of experience of a national firm, but the responsiveness, accountability, and personal commitment of a local firm. Our consultants are seldom far away and, as a result, our clients always receive a quick, personal response to their needs.

Our focus has primarily been on serving municipal agencies in California, although we have provided consulting services in other states. Firm leadership is provided by three partners – Rob Hilton, Laith Ezzet, and Rick Simonson.

Our proposed team of consultants is located in our Walnut Creek office and has worked together on numerous projects of similar scope.

Over the past 30 years, HF&H has conducted more than 1,000 rate, capacity fee, and other related studies for more than 400 water, wastewater, and solid waste clients. This body of work is the basis for the sterling reputation that HF&H enjoys. We are proud that our rates have never been successfully challenged in court.

The following is a link to our firm website, which includes summaries of completed studies: <http://hfh-consultants.com/services/>. In addition, **Figure II-1** summarizes the recent water and wastewater rate studies conducted by HF&H within the last five years. As requested, a listing of references with brief descriptions of some of the recent projects we conducted, can be found later in this section.

Figure II-1. Recent Rate Study Projects

Client	Water	Sewer
City of Bakersfield		✓
City of Beverly Hills	✓	✓
City of Ceres	✓	
City of Crescent City		✓
City of Daly City	✓	✓
City of Monterey Park	✓	✓
City of Newport Beach		✓
City of Red Bluff	✓	✓
City of Taft		✓
City of West Sacramento	✓	✓
Castro Valley Sanitation District		✓
Coastside County Water District	✓	
Cobb Area County Water District	✓	
County of San Mateo		✓
Diablo Water District	✓	
Foresthill Public Utility District	✓	
Indio Water Authority	✓	
Los Angeles Department of Water and Power	✓	
Mid-Peninsula Water District	✓	
Nevada County Sanitation District		✓
North Coast County Water District	✓	
Oakwood Lakes Water District	✓	✓
Purisima Hills Water District	✓	
Sausalito-Marin City Sanitary District		✓
Sonoma County Water Agency	✓	✓
South Coast Water District	✓	✓
Town of Hillsborough	✓	✓
Town of Los Altos Hills		✓
Union Sanitary District		✓
West Bay Sanitary District		✓

Our proposed team, identified in **Section III. Qualifications**, is a talented trio capable of providing the District with a sophisticated model that can adapt to various inputs, while remaining approachable to District staff. In addition to our modeling proficiency, our team has experience creating various rate structures for various sewer agencies throughout California. **Figure II-2** lists some of the rate structures we have analyzed for clients.

Figure II-2. Recent Sewer Rate Structure Experience

Clients	Residential Rate Structure	Commercial Rate Structure
City of Bakersfield	Fixed annual charge per EDU	Fixed annual charge, monthly flow-based surcharge for four tiers of wastewater strength.
City of Daly City	Flow-based annual charge according to winter water usage.	Flow-based annual charge according to winter water usage.
City of Taft	Bi-monthly charge per EDU	Bi-monthly rate per user group.
City of West Sacramento	Fixed monthly rates per EDU	Fixed monthly charge plus flow-based monthly charge.
Castro Valley Sanitation District	Fixed annual charge per EDU	Fixed annual charge per customer class based on flow and wastewater strength.
Nevada County Sanitation District	Fixed annual O&M service charge per EDU by District zone, fixed annual capital charge per EDU by District zone.	Fixed annual O&M service charge per EDU by District zone, fixed annual capital charge per EDU by District zone.
Sausalito-Marin City Sanitary District	Fixed annual charge per EDU	Flow-adjusted annual charge per EDU, based on three tiers of wastewater strength
South Coast Water District	3-Tiers of annual charges per parcel according to water consumption.	Flow-based monthly charge with three tiers for wastewater strength.
Town of Hillsborough	Fixed annual charge per EDU	Flow-based annual charge per EDU.
Town of Los Altos Hills	Fixed annual charge per EDU	Flow-based annual charge per EDU.
West Bay Sanitary District	Fixed annual charge per EDU	Flow based annual charge per user group.

### III. QUALIFICATIONS

#### Project Team

One of our strengths is our depth of staff, which allows us to provide our clients with timely and professional work products, while balancing commitments to multiple clients at any given time. Generally, our senior staff manage three to five projects at time and our analysts are engaged with five to eight projects at a time. As with most of our projects, we have proposed a senior staff member and two analysts for this project to provide redundancy. As deliverables for other projects arise from time to time, our redundancy of staff can ensure that the District's project not only maintains forward progress, but that we can quickly and knowledgeably respond to District staff inquires/questions on a daily basis.

Our proposed team members have varied backgrounds in engineering, accounting, and finance management. We bring a unique and diverse perspective to our clients, and we view our role as a rates consultant from different perspectives:

- From the public's perspective, we want to be viewed as an independent, objective outside party that is capable of explaining the impact of potential changes in clear, simple, and meaningful terms that laypeople can understand.
- From the elected officials' perspective, we want to be viewed as an authoritative expert that can help them craft a solution that balances the community's interests and strengthens the community by building consensus.
- From the staff's perspective, we want to be viewed as a teammate who can help develop a preferred alternative that optimizes rate-making objectives.
- From a personal perspective, we want all parties involved to feel highly satisfied with our services from start to finish.

The proposed team of consultants is located in our Walnut Creek office and has worked together on numerous projects of similar scope. Copies of their résumés are included in **Appendix A**. Billing rates and the number of hours that will be made available for the duration of this project can be found in Section **VI. Cost Proposal**.

#### **Rick Simonson, CMC, Senior Vice President, Project Manager**

Over his 21 years at HF&H, Rick has managed numerous water and sewer rate study projects. He brings a depth of knowledge and expertise in Propositions 218 and 26 compliance, rate structure design, and a strong financial modeling background. In addition, Rick's experience prior to joining HF&H includes six years of conducting audits.

Rick's previous experience managing studies for water and sewer utilities qualifies him to lead this project. Rick will act the project manager and main point of contact.

As Project Manager, Rick will serve as the primary point of contact to the District. He will oversee the day-to-day operations of the proposed project team. He will be responsible for the following functions:

- Coordinate the project team's interaction with the District to ensure that all work is completed properly.
- Manage the project team's progress against the schedule and budget.
- Lead all project meetings and public presentations.
- Perform QA/QC on all deliverables.

**Gabe Sasser, PE, Senior Associate, Lead Analyst**

Gabe's experience as a registered civil engineer gives him the technical background to understand the capital infrastructure projects of our clients. With his background as a project manager, he is a proven communicator and conscientious of clients' budgets and schedules. Gabe joined HF&H in March 2019 and focuses on water and sewer rate studies, as well as customer impact analyses. His recent analyst experience includes sewer rate studies for the Nevada County, City of Bakersfield, South Coast Water District, Sausalito-Marin City Sanitary District, West Bay Sanitary District, and the Town of Hillsborough.

Gabe will act as Lead Analyst. Working closely with Rick, Gabe will lead the work in developing the wastewater rate model, which will allow for on-the-spot scenarios and sensitivity analyses. He will be responsible for the following assignments:

- Develop rate models and analysis for the sewer utility.
- Assist in preparing the project report.
- Manage the support analyst working on sewer utility deliverables.
- Attend meetings and assist with presentations, as necessary.

**Anna Redmond, Assistant Analyst, Support Analyst**

Anna Redmond is an Assistant Analyst at HF&H. Since joining the firm in 2021, Anna has gained experience on a range of projects including rate studies and rate reviews. This experience builds on her analytical skills acquired while specializing in mathematics quality control at McGraw Hill Education's Digital Platform Group, where she honed her problem solving skills and demonstrated mathematical accuracy through her attention to detail.

Anna will support the analysis. She has been specifically selected for this project as her focus at the firm is on rate setting and financial analyses. Recently, she has been supporting Gabe and Rick with a five-year utility rate study, covering water, sewer, and solid waste rates for the City of Monterey Park, and a cost-of-service water and wastewater rate study for the City of Beverly Hills.

Anna will be responsible for the following assignments, while working closely with Gabe:

- Assist in development of the sewer rate model and analysis.
- Assist in preparation of the project report.
- Attend meetings and assist with presentations, as necessary.

## IV. REFERENCES

Brief descriptions of some of the recent projects we have conducted, which are similar to those requested in the District's RFP, are provided below.

### **Sausalito-Marin City Sanitary District – Sewer Rate Studies**

HF&H has assisted the District since 2002 with a variety of rate-related issues. Most recently, HF&H performed a five year sewer rate study for FY 2019-20 through 2023-24. Our analysis yielded recommended increases of 4% collectively across customer classes for FY 2020-21 and 2021-22 and an increase of 3% annually for FY 2022-23 through 2023-24.

Key Results from most recent study:

- Collection system charges revised to be factored based on residential class customer to align with rate methodology used for conveyance and treatment rates.
- Helped District identify use of reserves to immediately fund needed capital improvements specifically for unincorporated service area customers.
- To avoid rate spikes and volatility, capital improvements to the collection system funded initially by reserves would be “debt funded” by unincorporated service area customers over a 30-year period.

In a prior rate study, HF&H assisted the District in converting its single flat residential rate to a set of flat rates for single family, multi family, and floating home customers.

We have also drafted Proposition 218 notices and ordinances. Other assignments have included: (1) assistance in negotiating contracts with and loans to an adjoining tributary district, (2) connection fee updates, (3) State Revolving Fund loan applications, (4) preparing and submitting the annual charges to the Marin County tax assessor, and (5) budget development.

Gabe and Rick have been supporting the District by preparing and submitting the annual sewer service charges to the Marin County tax assessor for the last three years.

### **HF&H Personnel**

Rick Simonson, Gabe Sasser, and John Farnkopf

### **Reference Contact Information**

Jeff Kingston, General Manager, (415) 332-0244, [jeffrey@smcsd.net](mailto:jeffrey@smcsd.net)

### **City of Daly City – Water and Sewer Rate Studies**

In 2019, we conducted a five-year sewer rate study (covering FY 2019-20 through FY 2023-24), which found that no sewer rate increase was necessary for FY 2019-20. Therefore, the rates were not adjusted on July 1, 2019, and the project was deferred to 2020. Subsequently, due to COVID-19, the City Council and City staff elected not to adjust sewer rates during 2020, as many residents and businesses were facing uncertain times. In Q4 2020, we updated the five-year sewer study to cover FY 2021-22 through FY 2025-26, with rates effective July 1, 2021.

Recommended water rates have been adopted by the City. In June 2021, Council adopted the recommended sewer rates.

#### **HF&H Personnel**

Rick Simonson, Geoff Michalczyk, and John Farnkopf

#### **Reference Contact Information**

Tom Piccolotti, Director of Water and Wastewater Resources, (650) 991-8200 ext. 8201, [tpiccolotti@dalycity.org](mailto:tpiccolotti@dalycity.org)

### **West Bay Sanitary District**

HF&H has performed a variety of studies for the District (population 70,000) including annual sewer rate updates since 2011, periodic connection fee updates, and related economic analyses. We have assisted the District in developing sound reserves (e.g., operating, capital, rate stabilization, and emergency replacement) while avoiding double-digit rate increases. We have also conducted studies of the difference between single family and multi-family wastewater discharge to determine if there should be a difference in their respective charges per equivalent dwelling unit.

As a member of Silicon Valley Clean Water (SVCW), the District contends with budgeting annually for District expenses in addition to projected SVCW debt and expenses allocated to them. Annually HF&H works with the District to review SVCW's latest planning documents to model the District's forecasted expenses. With a growing customer base, the District faces the challenge of understanding how growth will affect revenue and operating expenses. HF&H works with the District to assess which costs will be impacted by growth. Further, HF&H models rate revenues resulting from growth on a one-year delay, to account for the sewer property tax roll collection. This approach makes a conservative assumption that expenses due to growth will be felt immediately while revenues will be delayed.

A small number of District customers utilize a STEP or Grinder collection system for wastewater disposal. However, costs to maintain these systems are outpacing current rates. Beginning in FY 2019-20, HF&H created a five-year rate increase schedule to phase adjustment of these supplemental rates to avoid rate shock.

HF&H is currently conducting the FY 2022-23 update of the District's rates and analyzing the District's connection fees.

#### **HF&H Personnel**

Rick Simonson, Gabe Sasser, and John Farnkopf

#### **Reference Contact Information**

Sergio Ramirez, General Manager, (650) 321-0384, [sramirez@westbaysanitary.org](mailto:sramirez@westbaysanitary.org)

### **Town of Hillsborough – Water and Sewer Rate Studies**

Over the past seven years, HF&H has assisted the Town of Hillsborough in developing funding for its water and wastewater services, including:

- In 2018, setting the tiered water rate structure based on the cost of service for each tier using the AWWA base/extra capacity cost allocation methodology, which is advisable in light of the San Juan Capistrano decision.
- Developing “revenue stabilization factors,” which allows the Town to automatically adjust its water rates to offset revenue lost during droughts when customers are required to ration water; these adjustments can be made by notifying customers at least 30 days in advance on their bills without triggering the notification and protest process under Proposition 218.
- Conducting annual water rate updates to verify the need for the projected rate increases from our original five-year study.
- Assisting the Town to resolve litigation over the water rates set prior to our involvement.
- Assisting the Town to implement significant wastewater rate increases, enabling the acceleration of the capital improvement program in compliance with a regulatory compliance order.

More recently, HF&H completed a five-year update of the Town’s sewer rates, recommending 4% annual rate increases to provide supplemental revenues to pay for growing collection expenses and treatment plant upgrades the Town will share with the City of San Mateo over a 30-year period. Rates were approved in June 2021 and went into effect July 2021.

#### **HF&H Personnel**

Rick Simonson, Gabe Sasser, and John Farnkopf

#### **Reference Contact Information**

Jan Cooke, Finance Director, (650) 375-7408, [jcooke@hillsborough.net](mailto:jcooke@hillsborough.net)

### **South Coast Water District – Water and Sewer Rates Study**

Beginning in 2018, HF&H assisted the District in creating and implementing a long-term financial planning model to ensure adequate funding for its capital improvement program. The model allows users to select various sources of funding, interest rates on debt, and duration of debt issuances. The model helped the District determine that SRF and WIFIA loans, combined with bond issuances, were necessary to fund over \$300 million in capital improvements over the next ten years.

In 2019, the District also hired HF&H to provide financial consulting services when they proposed to annex the City of San Juan Capistrano’s water and wastewater utilities. HF&H analyzed projections for each agency’s financial operations, as well as potential savings and increases in costs due to consolidation. This analysis helped the District determine potential utility rates both before and after annexation.

In 2020, HF&H applied its financial model to project the impact on rates of a proposed desalination plant of various capacities. The cost of funding this plant is integrated with the funding sources for its existing capital improvements.

After working with the District on budget, capital financing, and various management studies, HF&H was retained to perform a rate study for the District’s water, wastewater, and recycled water enterprises. This



was the District's first rate study since separating its operations into the three enterprises. As a result, some changes were needed to realign the rates to the cost-of-service.

Rate increases were derived to meet higher fund reserve targets and to meet the District's debt service ratios. Rate increases for FY 2021-22 through FY 2022-23 were approved in July 2021. The base-extra capacity method was used to allocate costs to the various demand categories. HF&H updated the water service charges by realigning the meter ratios using the rated capacities of each meter size. Furthermore, residential tier breakpoints were adjusted to match the demand patterns of District customers. Sewer rates were adjusted to realign the wastewater strength concentrations for each customer class. The adjustments balanced the flows and wastewater loading of BOD and TSS from the customer classes with the estimated loading from the District received by the South Orange County Wastewater Authority for treatment.

**HF&H Personnel**

Geoff Michalczyk, Gabe Sasser, and John Farnkopf

**Reference Contact Information**

Pam Arends-King, Chief Financial Officer, (949) 499-4555 ext. 3153, [parendsking@scwd.org](mailto:parendsking@scwd.org)

### V. PROJECT SCHEDULE

The proposed project timeline, including deliverables and meetings, is shown in **Figure V-1**. We have assumed receiving a notice-to-proceed by February 17, 2022. The proposed schedule anticipates completion in time for the FY 2022-23 rates to become effective July 1, 2022 and for the FY 2023-24 rates to become effective July 1, 2023.

HF&H feels it is appropriate to delay the cost-of-service analysis, and rate structure evaluation/alternatives, by one year in order to provide the District with a thorough analysis and well-vetted rate structure recommendations. The additional time affords the District more opportunity to engage the Board of Directors and to educate the public on any need for change to the existing rate structure.

**Figure V-1. Phase 1 Project Schedule**

Phase 1: FY 2022-23 Rates Update	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Notes
Task 1.1 - Project Kickoff and Data Collection	✳					
Task 1.2 - Develop Financial Model						
Task 1.3 - Rate Recommendations						
Task 1.4 - Documentation of Results						
Task 1.5 - Communicate Results			✳	✳		
Task 1.6 - Implementation					✳	
Task 1.7 - Meetings with the District		✳	✳	✳	✳	
Task 1.8 - Project Management						

✳ = Virtual meeting/presentation.

### . Phase 2 Project Schedule

Phase 2: FY 2023-24 COS Rates Study	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Notes
Task 2.1 - Project Kickoff and Data Collection	✳								
Task 2.2 - Develop Financial Model									
Task 2.3 - Cost-of-Service Analysis									
Task 2.4 - Comparative Analysis									
Task 2.5 - Rate Recommendations									
Task 2.6 - Assess Miscellaneous Fees									
Task 2.7 - Documentation of Results									
Task 2.8 - Communicate Results			✳	✳	✳	✳	✳		
Task 2.9 - Implementation								✳	
Task 2.10 - Meetings with the District		✳	✳	✳	✳	✳	✳		
Task 2.11 - Model Instruction/Training									
Task 2.12 - Project Management									

✳ = Virtual meeting/presentation.

## VI. COST PROPOSAL

Our cost proposal reflects our current understanding of the District’s needs and our proposed schedule to provide effective solutions. As such, our cost proposal is subject to review with the District to confirm that it meets the District’s needs and does not include unnecessary services. For example, we can work with the District on the number and timing of meetings to reduce the proposed fee estimate. The District would be billed on a time-and-materials, not-to-exceed basis.

The cost proposal indicates the hours by each consultant for each task, and the associated cost based on the consultants’ hourly rates. Reimbursable costs are also charged without markup. **Figure IV-1** summarizes the total fees and expenses to conduct the Phase 1 and Phase 2 scope identified in **Section I. Approach to Project**. **Figure IV-2** details the fees and expenses associated with Phase 1. **Figure IV-3** details the fees and expenses associated with Phase 2.

We are committed to providing value-added services as cost-effectively as possible to our clients. It is our practice to bill only for hours spent on the project. If additional work is required, we notify our clients as soon as possible to receive authorization. Additional work is work over and above the hours estimated for existing tasks, not due to inefficiencies on our part, or for work on new tasks requested by the District. The hourly rate listed shall be used in invoicing for extra work incurred.

We will conduct the proposed scope of work without the use of subconsultants.

**Figure VI-1. Cost Proposal Summary (Phase 1 and Phase 2)**

Cost Proposal Summary	Simonson	Sasser	Redmond	Total
	Project Director	Lead Analyst	Support Analyst	
FY 2022-23 Sewer Rates Update	26	32	26	84
FY 2023-24 COS Sewer Rate Study	63	84	57	204
<b>Total Hours</b>	<b>89</b>	<b>116</b>	<b>83</b>	<b>288</b>
Hourly Rate	\$300	\$210	\$145	
Total Fees	<b>\$26,700</b>	<b>\$24,360</b>	<b>\$12,035</b>	<b>\$63,095</b>
Combined Direct Expenses				<b>\$1,000</b>
<b>Grand Total Fees &amp; Expenses</b>				<b>\$64,095</b>

Figure VI-2. Phase 1: FY 2022-23 Sewer Rates Update Fee Estimate

<b>Phase 1</b>	<b><u>Simonson</u></b>	<b><u>Sasser</u></b>	<b><u>Redmond</u></b>	
<b>FY 2022-23 Sewer Rates Update</b>	<b>Project Director</b>	<b>Lead Analyst</b>	<b>Support Analyst</b>	<b>Total</b>
<b>Task 1.1 - Project Kickoff and Data Collection</b>				
Task hours	2	3	0	5
<b>Task 1.2 - Develop Financial Model</b>				
Task hours	2	6	6	14
<b>Task 1.3 - Rate Recommendations</b>				
Task hours	2	4	6	12
<b>Task 1.4 - Documentation of Results</b>				
Task hours	4	4	6	14
<b>Task 1.5 - Communicate Results</b>				
Task hours	8	8	8	24
<b>Task 1.6 - Implementation</b>				
Task hours	3	3	0	6
<b>Task 1.7 - Meetings with the District</b>				
Task hours	3	3	0	6
<b>Task 1.8 - Project Management</b>				
Task hours	2	1	0	3
<b>Total Hours</b>	<b>26</b>	<b>32</b>	<b>26</b>	<b>84</b>
<b>Hourly Rate</b>	<b>\$300</b>	<b>\$210</b>	<b>\$145</b>	
<b>Total Fees</b>	<b>\$7,800</b>	<b>\$6,720</b>	<b>\$3,770</b>	<b>\$18,290</b>
<b>% of Total Hours</b>	<b>31%</b>	<b>38%</b>	<b>31%</b>	<b>100%</b>
			<b>Total Fees</b>	<b>\$18,290</b>
			Direct Expenses (travel, copies)	<b>\$500</b>
			<b>Total Fees &amp; Expenses</b>	<b>\$18,790</b>

Figure VI-3. Phase 2: FY 2023-24 COS Sewer Rate Study

Phase 2 FY 2023-24 COS Sewer Rate Study	<u>Simonson</u> Project Director	<u>Sasser</u> Lead Analyst	<u>Redmond</u> Support Analyst	Total
<b>Task 2.1 - Project Kickoff and Data Collection</b>				
Task hours	2	2	0	4
<b>Task 2.2 - Develop Financial Model</b>				
Task hours	2	5	5	12
<b>Task 2.3 - Cost-of-Service Analysis</b>				
Task hours	6	14	10	30
<b>Task 2.4 - Comparative Analysis</b>				
Task hours	3	3	8	14
<b>Task 2.5 - Rate Recommendations</b>				
Task hours	8	12	10	30
<b>Task 2.6 - Assess Miscellaneous Fees</b>				
Task hours	6	8	6	20
<b>Task 2.7 - Documentation of Results</b>				
Task hours	8	12	8	28
<b>Task 2.8 - Communicate Results</b>				
Task hours	10	12	8	30
<b>Task 2.9 - Implementation</b>				
Task hours	4	4	0	8
<b>Task 2.10 - Meetings with the District</b>				
Task hours	8	8	0	16
<b>Task 2.11 - Model Instruction/Training</b>				
Task hours	2	2	2	6
<b>Task 2.12 - Project Management</b>				
Task hours	4	2	0	6
<b>Total Hours</b>	<b>63</b>	<b>84</b>	<b>57</b>	<b>204</b>
<b>Hourly Rate</b>	<b>\$300</b>	<b>\$210</b>	<b>\$145</b>	
<b>Total Fees</b>	<b>\$18,900</b>	<b>\$17,640</b>	<b>\$8,265</b>	<b>\$44,805</b>
<b>% of Total Hours</b>	<b>31%</b>	<b>41%</b>	<b>28%</b>	<b>100%</b>
		<b>Total Fees</b>		<b>\$44,805</b>
		Direct Expenses (travel, copies)		<b>\$500</b>
		<b>Total Fees &amp; Expenses</b>		<b>\$45,305</b>

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# APPENDIX A: PROJECT TEAM RÉSUMÉS



HF&H Consultants, LLC



# RICK SIMONSON, CMC

## Senior Vice President



### Education and Certifications

- B.S., Business Administration, Accountancy, California State University - Sacramento
- B.A., Communication Studies, Media Production, California State University - Sacramento
- Certified Management Consultant

### Professional History

- HF&H Consultants, LLC: 2000 to present
- Contra Costa County Assessor's Office: Auditor/Appraiser, 1996 to 2000
- Laidlaw Transit: Staff Accountant, 1995-1997

### Professional Memberships

- Institute of Management Consultants
- American Water Works Association
- Water Environment Federation

### Contact Information

(925) 977-6957

[Rick@hfh-consultants.com](mailto:Rick@hfh-consultants.com)

### Range of Experience

Over 20 years of utility rate setting experience with HF&H and has performed over 100 financial planning/rate studies for water, wastewater, and solid waste clients. He brings a depth of knowledge and expertise in Propositions 218 and 26 compliance, rate structure design, and a strong financial modeling background.

### Expertise

- *Rates and Charges* – Multi-year financial modeling, cost-of-service analysis, rate structure designs
- *Development impact fees* – Water and wastewater capacity/connection fee charges
- *General Fund Reimbursements* – Public safety, governmental facilities, right-of-way maintenance, stormwater permit compliance
- *Proposition 218 Compliance* – Develop cost-of-service compliant rates and facilitate Prop. 218 process and procedures

### Recent Projects as Project Manager

- **West Bay Sanitary District** – Annual Sewer service charges (2015 - 2020); connection fee update (2017).
- **Town of Hillsborough** – Sewer rate study (2021); Water rate study (2016); annual water rate updates (2018-2021); solid waste rate study (2021).
- **City of Beverly Hills** – Water and sewer rate study, water shortage revenue stabilization factors, and water reliability charges. (2018).
- **North San Mateo County Sanitation District (City of Daly City)** – Sewer rate study (2021); stormwater project cost allocation study (2019-present); water rate study (2018).

### Speaking Engagements

- SWANA – Western Regional Symposium – Apr. 2019 – “*A Holistic Approach to Stormwater Funding: Understanding the Nexus Between Solid Waste and Stormwater*”
- Moderator and Presenter, *HF&H/CalRecycle High Diversion Rates & Compensation Workshops*, Oct. 2013 (Oakland), Nov. 2013 (Lakewood), and Dec. 2013 (Sacramento)
- SWANA – Western Regional Symposium – May 2005 – “*Accurate Solid Waste Rate Comparisons*”
- SWANA – Western Regional Symposium – May 2004 – “*Annual Solid Waste Rate Adjustments – Index Method or Cost-of-Service Method?*”





# GABE SASSER, PE

## Senior Associate



### Industry Experience

- Water, wastewater, stormwater and solid waste utilities
- Rate making for municipal-owned utilities
- Enterprise reimbursements

### Education and Certifications

- B.S., Civil Engineering, California Polytechnic State University – San Luis Obispo
- Registered Civil Engineer C88906, California
- Project Management Professional (PMP) -2020

### Professional History

- HF&H Consultants, LLC: 2019 to present
- Gas Transmission Systems, Inc: Project Manager, 2016-2019
- Ruggeri-Jensen-Azar: Assistant Engineer, 2014-2016
- Gas Transmission Systems, Inc: Engineer, 2012-2014

### Professional Organizations

- Project Management Institute

### Contact Information

(925) 900-6005

[gsasser@hfh-consultants.com](mailto:gsasser@hfh-consultants.com)

### Range of Experience

Registered civil engineer and certified project management professional. Three years setting utility rates and helping municipal clients of HF&H find economic solutions.

### Expertise

- *Rates and Charges* – Multi-year financial modeling, cost-of-service analysis, rate structure design
- *Financial Planning* – stormwater funding strategies, reserve fund management
- *Development impact fees* – Water and wastewater capacity/connection charges; stormwater impact fees
- *Cost Allocations* – overhead allocations, analytical review, Prop 218 compliance

### Recent Projects

- *North Coast County Water District* – Water Cost of Service Study
- *South Coast Water District* – Water and Wastewater Cost of Service Study
- *City of Taft* - Wastewater Cost of Service Study
- *City of Bakersfield*: Wastewater Cost of Service and Connection Fee Study
- *Western Hills Water District* – Water Rate Study
- *Nevada County Sanitation District*– Wastewater Rate Study
- *West Bay Sanitary District*: FY 2020-21, FY 2021-22, FY 2022-23 Sewer Rate Studies
- *Town of Hillsborough*: 2020, 2021, 2022 Water Rate Updates; 2021 Sewer Cost of Service Study
- *Foresthill Public Utility District*: Cost of Service & Water Rates Study
- *Sausalito-Marin City Sanitary District*: Sewer Service Charge Study
- *City of Monterey Park* – Utility Rate Study



# Anna Redmond Assistant Analyst



## Range of Experience

Anna Redmond is an Assistant Analyst with HF&H. Since joining the firm in 2021, Anna has gained experience on a range of projects including rate studies and contract negotiation. The focus bridges the analytical skills she learned receiving her B.S. in Mathematics, with the environmental knowledge she gained earning her M.S. in Earth System Science.

Prior to joining HF&H, Anna specialized in mathematics quality control at McGraw Hill Education’s Digital Platform Group, where she honed her skills in problem solving and demonstrated attention to detail pertaining to mathematical accuracy. Before working at McGraw Hill, Anna spent two years as a graduate research assistant at the University of California, Irvine’s Sustainable Systems Analysis Lab. There, she led research projects related to human factors and climate change that resulted in publication in peer-reviewed journals.

### Historical Experience

Years of Experience: 1  
Clients Served: 13  
Past Engagements: 13

### Education

B.S. Mathematics, Ursinus College (Summa Cum Laude)

M.S. Earth System Science, The University of California at Irvine

Zero Waste Principals and Practices, CRRA/SWANA Joint Certification

### Professional History

HF&H Consultants, LLC: 2021 to present

McGraw Hill Education: 2016 – 2017

## Recent Engagements

- **City of Monterey Park** – Utility Rate Study (2021)
- **City of Monterey Regional Waste Management District** – Index Based Rate Review (2021)
- **City of Pleasanton** – Index Based Rate Review (2021)
- **City of Dublin** – SB 1383 Gap Analysis (2021)
- **City of Carlsbad** – Sustainable Materials Management Plan (2021)
- **County of San Diego** – Non-exclusive Franchise Agreement Compliance Checklist (2021)
- **City of Alameda** – Franchise Management and Compliance Checklist (2021)

## Expertise

- Sustainable Materials Management Plans
- Rate Studies
- SB 1383 Compliance
- Policy Analysis
- Report Writing

## Recent Clients



### Contact Information

(925) 977-6958

[Anna@hfh-consultants.com](mailto:Anna@hfh-consultants.com)



APPENDIX B:  
FY 2019-20 SAUSALITO-MARIN CITY SANITARY  
DISTRICT SEWER SERVICES CHARGE STUDY



HF&H Consultants, LLC



# SAUSALITO-MARIN CITY SANITARY DISTRICT

## Sewer Service Charge Study



HF&H Consultants, LLC

July 1, 2019 – Final Report

# **SAUSALITO-MARIN CITY SANITARY DISTRICT**

1 East Road  
Sausalito, California 94965



## **SEWER SERVICE CHARGE STUDY**

July 1, 2019

**HF&H CONSULTANTS, LLC**  
201 North Civic Drive, Suite 230  
Walnut Creek, CA 94596





## HF&H CONSULTANTS, LLC

*Managing Tomorrow's Resources Today*

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Marva M. Sheehan, CPA  
Robert C. Hilton, CMC

July 1, 2019

Mr. Jeffrey Kingston  
General Manager  
Sausalito-Marín City Sanitary District  
1 East Road  
Sausalito, California 94965

**Subject: Sewer Service Charge Study - Final Report**

Dear Mr. Kingston:

HF&H Consultants, LLC, is pleased to submit this Final Sewer Service Charge Study. The report summarizes the projected revenue requirements over the next five fiscal years, updates the cost of service allocation among the customer classes, updates the annual supplemental charge for sewer collection services provided to unincorporated customers, and provides a detailed schedule of the recommended sewer service charges, for conveyance and treatment services, for the next five years.

Very truly yours,  
HF&H CONSULTANTS, LLC

John W. Farnkopf, P.E., Senior Vice President  
Richard J. Simonson, Vice President

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## APPENDIX A. RATE MODEL

## ACRONYMS

BOD	Biochemical Oxygen Demand; a component of wastewater strength
CII	Commercial, Institutional, Industrial customers
CIP	Capital Improvement Plan
EDU	Equivalent Dwelling Unit; A standard unit measure of wastewater utility service, based on the volume and strength of wastewater flow.
FH	Floating Home
FY	Fiscal Year
GPD	Gallons Per Day
HCF or CCF	Hundred Cubic Feet of metered water; 748 gallons; a cube of water 4.6 feet on edge
I&I	Inflow and Infiltration; stormwater runoff and shallow groundwater that enter collection systems through surface or subsurface connections, damaged pipes, open pipe joints, or other openings
MFR	Multi Family Residential: attached dwelling units including duplexes, triplexes, fourplexes, apartments, condos, and townhouses
MMWD	Marin Municipal Water District
O&M	Operations and Maintenance
OPEB	Other Post-Employment Benefits
PAYGo	Pay-As-You-Go, in reference to funding capital improvements from cash rather than from borrowed sources of revenue
SFR	Single Family Residential
TCSD	Tamalpais Community Services District
TSS	Total Suspended Solids; a component of wastewater strength

## **ACKNOWLEDGEMENTS**

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## 1. EXECUTIVE SUMMARY

### 1.1 FINDINGS AND RECOMMENDATIONS

- A. **Summary of Services.** The District provides sewer conveyance and treatment services to the incorporated areas of the City of Sausalito and the Tamalpais Community Services District (TCSD). The District provides conveyance, treatment, as well as sewer collection services, to Marin City and other unincorporated areas within the District's boundaries (e.g., floating homes).
- B. **Current Rates – Conveyance and Treatment Services.** All customers within the District's boundaries (incorporated and unincorporated) are provided conveyance and treatment services. **Figure 1-1** summarizes the current rates for conveyance and treatment service, by customer class. Residential customers are charged per dwelling. Non-residential customers are charged based on their metered flow and wastewater strength. Further details on how the non-residential equivalent dwelling units (EDUs) are calculated can be found in **Section 4.3** of this report.

**Figure 1-1. Current Rates – Sewer Conveyance and Treatment Services**

Customer Class	Current Rates
Single Family	\$866 per year per dwelling unit
Multi Family	\$771 per year per dwelling unit
Floating Home	\$659 per year per dwelling unit
Non-Residential	\$866 per year per equivalent dwelling unit

Note: customers located in the unincorporated areas pay an additional sewer collection charge to cover the District's cost for maintenance and repair of those facilities unique to the unincorporated area. The sewer collection systems located in the incorporated service areas (e.g., Sausalito, TCSD) are owned, maintained, and repaired by the respective agency. A summary of the current and recommended sewer collection rates for the unincorporated area is discussed in **Item E** below.

- C. **Revenue Requirement Projections.** The annual net revenue requirement projections to support the District's operation and capital improvement programs to provide conveyance and treatment services are shown in **Figure 1-2**.

**Figure 1-2. Annual Conveyance and Treatment Revenue Requirements**

Rate Year	Annual Revenue Requirement	Annual Change
Current Revenue	\$8,347,057	
FY 2019-20	\$8,347,057	0.0%
FY 2020-21	\$8,680,939	4.0%
FY 2021-22	\$9,028,176	4.0%
FY 2022-23	\$9,299,022	3.0%
FY 2023-24	\$9,577,992	3.0%

D. **Recommended Rates – Conveyance and Treatment.** Figure 1-3 summarizes the recommended annual rates, by customer class, to cover the increases in the District’s revenue requirements (summarized in Figure 1-2) to provide sewer conveyance and treatment services during the five-year planning period. No increase in the conveyance and treatment rates is necessary for FY 2019-20.

**Figure 1-3. Recommended Rates – Conveyance and Treatment (\$/year/EDU)**

Customer Class	Current Rates	FY 2019-20		FY 2020-21			FY 2021-22			FY 2022-23			FY 2023-24		
	\$/EDU	\$/EDU	Change	\$/EDU	Change [1]	%	\$/EDU	Change	%	\$/EDU	Change	%	\$/EDU	Change	%
Single Family	\$866	\$866	\$0 0.0%	\$906	\$40 4.6%		\$942	\$36 4.0%		\$970	\$28 3.0%		\$999	\$29 3.0%	
Multi Family	\$771	\$771	\$0 0.0%	\$793	\$22 2.8%		\$824	\$32 4.0%		\$849	\$25 3.0%		\$875	\$25 3.0%	
Floating Home	\$659	\$659	\$0 0.0%	\$682	\$23 3.5%		\$710	\$27 4.0%		\$731	\$21 3.0%		\$753	\$22 3.0%	
Non-Residential	\$866	\$866	\$0 0.0%	\$906	\$40 4.6%		\$942	\$36 4.0%		\$970	\$28 3.0%		\$999	\$29 3.0%	

[1] FY 2020-21 rate adjustments reflect a 4% average revenue increase; Actual rate increase percentages vary by customer class based on the cost of service analysis using FY 2020-21 projected expenses.

E. **Supplemental Sewer Collection Charge.** In addition to conveyance and treatment services, the District maintains the sewer collection system in the unincorporated areas of the District (e.g., Marin City, floating homes), as service that is not provided to the incorporated areas (e.g., Sausalito and TCSD). As such, customers within the unincorporated area pay an additional sewer collection charge in addition to the conveyance and treatment charges shown in Figure 1-3.

The current sewer collection charge for within the District’s unincorporated service area is \$78 per EDU and generates approximately \$164,000 per year, which is much less than the projected costs, as shown in Figure 1-4.

**Figure 1-4. Annual Sewer Collection Revenue Requirement**

Rate Year	Annual Revenue Requirement	Annual Change
Current Revenue	\$164,619	
FY 2019-20	\$358,472	117.8%
FY 2020-21	\$369,226	3.0%
FY 2021-22	\$411,815	11.5%
FY 2022-23	\$543,666	32.0%
FY 2023-24	\$723,548	33.1%

An analysis of the costs to provide sewer collection services to the unincorporated areas of the District is included in **Section 6.2** of this report. To cover the annual costs to maintain the sewer collection system, the sewer collection charge rate will increase from the current \$78 per year to \$387 per year by FY 2023-24, for a single family customer, as shown in **Figure 1-5**. Historically, the sewer collection charge has been a uniform rate per EDU, regardless of customer class. However, since average flow differs between residential customer classes, we recommend factoring the multi family and floating home sewer collection system charge in the same manner as the conveyance and treatment rates (as shown in **Figure 1-3**). As a result of this recommended change in the rate structure, the actual rate increase percentages vary by customer class in FY 2019-20. Annually thereafter, each of the sewer collection charge rates increase at the same rate as the annual revenue requirements shown in **Figure 1-4**.

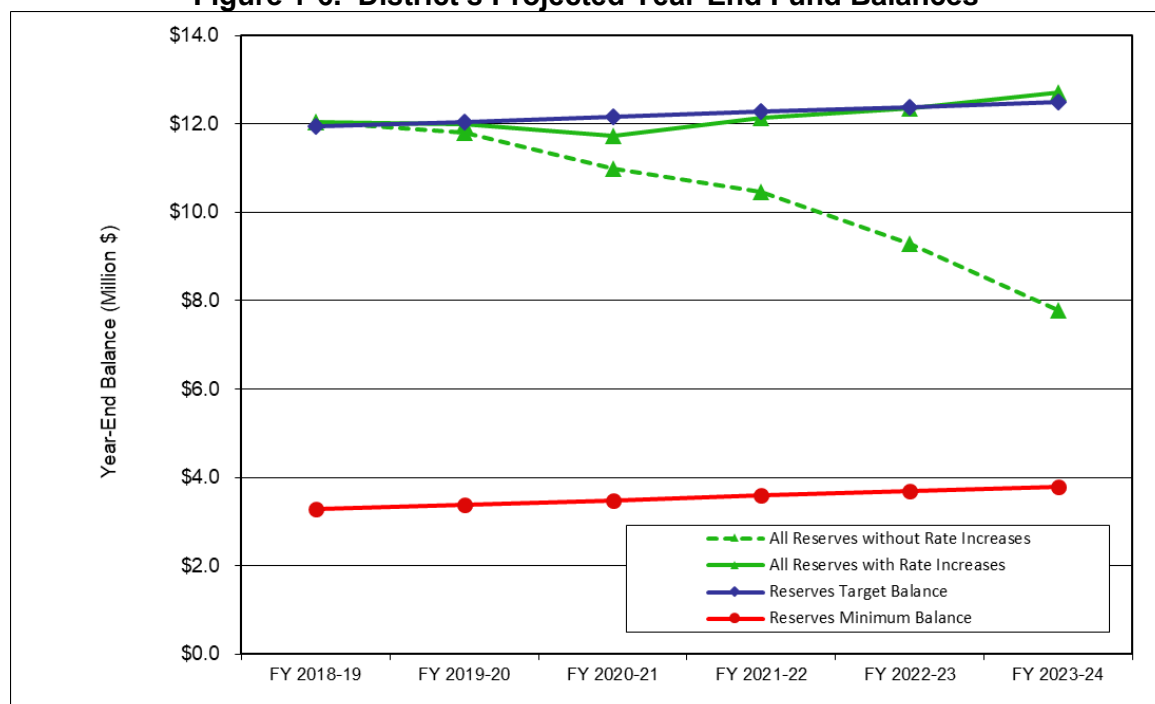
**Figure 1-5. Recommended Rates – Sewer Collection Charge (\$/year/EDU)**

	Current Rate per EDU	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<u>Residential</u>						
Single family	\$78	\$192	\$198	\$220	\$291	\$387
Multi-Family	\$78	\$169	\$174	\$194	\$256	\$341
Floating Homes	\$78	\$144	\$148	\$165	\$218	\$290
Non Residential	\$78	\$192	\$198	\$220	\$291	\$387

F. **District’s Reserve Fund Balance.** As shown in **Figure 1-6**, with the recommended rates in **Figures 1-3** and **1-5**, the District’s reserve fund balance (solid green line with triangles) will remain at, or slightly above, the District’s target reserve balance (solid blue line with diamonds), which covers the

operating, capital, and other reserve requirements. A description of the District's reserve funds and target balances is included in **Section 3.6** of this report. Without the recommended increases, the District's reserve fund balance quickly approaches the minimum balance (solid red line with circles). The minimum fund balance is necessary for the District to achieve its annual cash flow for its basic level of operations, but does not allow for capital spending or emergency reserves.

**Figure 1-6. District's Projected Year-End Fund Balances**



## 1.2 IMPLEMENTATION

- A. **General.** This report documents the rates proposed for adoption by the District, as shown in **Figure 1-7** below. The proposed rate plan should maintain adequate reserves for cash flow and emergency purposes. Actual revenues and expenses may differ from the projections included in the five-year financial model (included in **Appendix A**), which is the basis for these proposed rate increases. Each year, as part of the annual budget process, the District should confirm the need for the next incremental rate change. The District can implement a lower rate increase, if supported by the financial forecast, without going through the Proposition 218 notification process.
- B. **Summary of Current and Proposed Rates.** **Figure 1-7** summarizes the current and proposed rates for incorporated and unincorporated customers. The incorporated service area (e.g., Sausalito and TCSD) rates are for sewer conveyance and treatment services only (**Figure 1-3**). The unincorporated service

area (e.g., Marin City and floating homes) rates are for conveyance and treatment services (**Figure 1-3**) and sewer collection services (**Figure 1-5**).

**Figure 1-7. Summary of Current and Proposed Rates (by Service Area)**

Customer Class	Current Rates	FY 2019-20			FY 2020-21			FY 2021-22			FY 2022-23			FY 2023-24		
	\$/EDU	\$/EDU	Change	\$/EDU	Change [3]	\$/EDU	Change	\$/EDU	Change	\$/EDU	Change	\$/EDU	Change			
<b>Incorporated Service Area (conveyance and treatment)</b>																
Single Family	\$866	<b>\$866</b>	\$0	0.0%	<b>\$906</b>	\$40	4.6%	<b>\$942</b>	\$36	4.0%	<b>\$970</b>	\$28	3.0%	<b>\$999</b>	\$29	3.0%
Multi Family	\$771	<b>\$771</b>	\$0	0.0%	<b>\$793</b>	\$22	2.8%	<b>\$824</b>	\$32	4.0%	<b>\$849</b>	\$25	3.0%	<b>\$875</b>	\$25	3.0%
Non-Residential	\$866	<b>\$866</b>	\$0	0.0%	<b>\$906</b>	\$40	4.6%	<b>\$942</b>	\$36	4.0%	<b>\$970</b>	\$28	3.0%	<b>\$999</b>	\$29	3.0%
<b>Unincorporated Service Area (collection, conveyance, and treatment)</b>																
Single Family	\$944	<b>\$1,058</b>	\$114	12.0%	<b>\$1,103</b>	\$46	4.3%	<b>\$1,162</b>	\$59	5.3%	<b>\$1,261</b>	\$99	8.5%	<b>\$1,386</b>	\$125	9.9%
Multi Family	\$849	<b>\$940</b>	\$91	10.7%	<b>\$966</b>	\$27	2.8%	<b>\$1,018</b>	\$52	5.4%	<b>\$1,105</b>	\$87	8.5%	<b>\$1,215</b>	\$110	10.0%
Floating Home	\$737	<b>\$803</b>	\$66	8.9%	<b>\$831</b>	\$28	3.5%	<b>\$875</b>	\$44	5.3%	<b>\$949</b>	\$74	8.5%	<b>\$1,043</b>	\$94	9.9%
Non-Residential	\$944	<b>\$1,058</b>	\$114	12.0%	<b>\$1,103</b>	\$46	4.3%	<b>\$1,162</b>	\$59	5.3%	<b>\$1,261</b>	\$99	8.5%	<b>\$1,386</b>	\$125	9.9%



## 2. INTRODUCTION

### 2.1 STUDY PURPOSE

The purpose of this study is to update the District's rates to ensure that they generate sufficient revenue and that the rate structure reflects the District's current rate-making objectives. The study was commissioned by the District to evaluate the effect of certain rate structure modifications in response to input from its customers.

### 2.2 RATE-MAKING OBJECTIVES

The District's current rate-making objectives include the following:

- Provide revenue sufficiency and financial stability to fund the projected capital and O&M costs of the District.
- Reflect the proportional impact to cost of service.
- Meet the District's operations and capital funds reserve targets.
- Rates should reflect equity of costs in proportion to the level of service.
- Provide for efficient administration and execution of utility billing.
- Minimize "rate shock" overall and to any specific customer class.
- Rates should be clear and understandable to the customers.
- The rates must comply with Proposition 218 and applicable State codes.

### 2.3 BACKGROUND

Sausalito-Marin City Sanitary District (District) is responsible for conveyance and treatment of wastewater from the 18,000 residents and businesses in its service area, which includes the City of Sausalito, TCSD, and Marin City. The District's facilities comprise six miles of sewer collection pipelines, 4.5 miles of gravity and pressurized transmission pipelines and 7 sewer pump stations, which convey 1.5 million gallons per day (average dry weather flow) to the District's wastewater treatment plant for treatment and disposal.

In addition, the District maintains the sewer collection system for Marin City and the floating homes in the unincorporated area of Sausalito. The City of Sausalito and TCSD own their respective sewer collection systems and have their own respective charges to maintain them.

### 2.4 REPORT ORGANIZATION

The report contains five sections:

1. **Executive Summary** – Summarizes our findings and recommendations.
2. **Introduction** – Provides context for the study.

3. **Projected Revenue Requirements** - Documents the annual revenue requirements and increases in rate revenue for the five-year planning period from FY 2019-20 through FY 2023-24.
4. **Rate Design** - Describes the recommended updates to the existing rate structure and the rationale for these updates.
5. **Cost of Service and Rate Analysis** - Documents the derivation of the rates.
6. **Five-year Rate Plan Recommendations** - Summarizes the recommended rates for the five-year planning period.

### 3. REVENUE REQUIREMENT PROJECTIONS

Rate analysis begins by determining the revenue requirements that must be provided from utility rates to cover the cost of service to provide conveyance and treatment services to the District's entire service area. For purposes of this study, a five-year rate projection period was developed using a spreadsheet model (see Appendix A). With this model, revenue requirements were projected for FY 2019-20 through FY 2023-24. **Figure 3-1** summarizes the major categories comprising the revenue requirements, indicating the annual change.

**Figure 3-1. Revenue Requirement Components**

	Budget		Projected			
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Operating Expenses	\$3,714,323	\$3,825,753	\$3,940,525	\$4,058,741	\$4,180,503	\$4,305,918
Administrative Expenses	\$400,204	\$412,210	\$424,576	\$437,314	\$450,433	\$463,946
National Park Service Lease	\$263,569	\$263,569	\$274,112	\$285,076	\$293,629	\$302,437
Capital Projects: Debt Service	\$2,504,810	\$2,507,493	\$2,504,493	\$2,505,293	\$2,509,693	\$2,527,493
Capital Projects: PAYGo	\$735,110	\$3,334,983	\$3,334,983	\$3,334,983	\$3,334,983	\$3,334,983
Transfer to/(from) Reserves	\$1,808,729	(\$721,009)	(\$498,040)	(\$237,420)	\$28,617	\$333,442
Unincorporated Sewer Collection Revenue	(\$164,619)	(\$358,472)	(\$369,226)	(\$411,815)	(\$543,666)	(\$723,548)
Other Revenue Sources	(\$915,069)	(\$917,469)	(\$930,484)	(\$943,994)	(\$955,169)	(\$966,679)
<b>Net Revenue Requirement</b>	<b>\$8,347,057</b>	<b>\$8,347,057</b>	<b>\$8,680,939</b>	<b>\$9,028,176</b>	<b>\$9,299,022</b>	<b>\$9,577,992</b>
<i>Annual Change</i>		0.0%	4.0%	4.0%	3.0%	3.0%

The operating and capital components of the revenue requirements are based on projections prepared by the District and presented in the District's FY 2018-19 budget, adopted June 4, 2018, and subsequently updated by District staff. Factors driving future cost trends (and related revenue requirements) for each of these components are summarized here.

#### 3.1. OPERATING EXPENSES

This cost category includes salaries and benefits as well as non-personnel related operating and maintenance expenses, such as electrical utility costs, fuel, and non-capital materials and equipment. During the projection period, operating expenses have been escalated 3% annually from FY 2018-19 to FY 2023-24, per District estimate. The cost trend is driven primarily by cost of living adjustments set in labor agreements, and expected increases in health care benefit costs. No staff headcount increases are anticipated.

#### 3.2. ADMINISTRATIVE EXPENSES

Costs within this category account for office, legal, and insurance expenses. Assessor tax roll preparation fees are also included. The District's administrative costs are projected to increase gradually at 3% annually for the five-year planning period.

### **3.3. NATIONAL PARK SERVICE LEASE**

This cost category accounts for the District's National Park Service Lease at Fort Baker. However, this is a net zero cost, as the District receives lease payments annually from the National Park Service in the same amount (see further discussion below in **Section 3.8**).

### **3.4. CAPITAL PROJECTS: DEBT SERVICE**

In 2017, the District issued \$26 million in revenue bonds to fund major treatment plant capital improvements, which accounts for the majority of the District's annual debt service, at \$2.1 million per year. In addition, the District has a 30-year loan from the City National Bank in 2008 and a 30-year SRF loan from the State in 2011. These two older loans account for approximately \$400,000 in annual debt service payments. Additional detail is included in Table 6 of Appendix A - Rate Model.

Over the next five years, the District will continue to pay down its existing debt, without making additional debt issuances. As shown in **Figure 3-1**, The District's debt service level will remain fairly consistent at approximately \$2.5 million during the five-year planning period.

### **3.5. CAPITAL PROJECTS: PAYGO**

In addition to the major capital improvements funded with debt, the District maintains a capital improvement program for replacement and rehabilitation of its system, which is funded through rates on a pay-as-you go (PAYGo) basis. The District's capital improvement plan over the five-year planning period is summarized in **Figure 3-2**.

**Figure 3-2. PAYGo Capital Projects**

Cash-funded (PAYGo) Projects	Projected					Total
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
<b>Treatment Plant Improvements</b>						
Shop/Operator/Equipment Facilities Study/Pre-Design	\$0	\$0	\$75,000	\$175,000	\$0	\$250,000
Biosolids Handling (Long Term)	\$100,000	\$400,000	\$0	\$0	\$0	\$500,000
Engineering and Project Management (10%)	\$10,000	\$40,000	\$7,500	\$17,500	\$0	\$75,000
<b>Subtotal, Treatment Plant</b>	<b>\$110,000</b>	<b>\$440,000</b>	<b>\$82,500</b>	<b>\$192,500</b>	<b>\$0</b>	<b>\$825,000</b>
<b>Conveyance System</b>						
Coloma/Whiskey Springs Pump Station Improvements	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$5,000,000
Beach Force Main Rehabilitation	\$200,000	\$200,000	\$2,000,000	\$0	\$0	\$2,400,000
Site Access Control & Security	\$0	\$0	\$50,000	\$50,000	\$50,000	\$150,000
Main St. to Alexander Ave Force Main Inspection	\$0	\$0	\$0	\$250,000	\$0	\$250,000
Locust St. Force Main Inspection	\$0	\$0	\$0	\$200,000	\$200,000	\$400,000
Princess St. Pump Station Study	\$0	\$0	\$0	\$400,000	\$0	\$400,000
Engineering and Project Management (10%)	\$270,000	\$270,000	\$205,000	\$90,000	\$25,000	\$860,000
<b>Subtotal, Transport System</b>	<b>\$2,970,000</b>	<b>\$2,970,000</b>	<b>\$2,255,000</b>	<b>\$990,000</b>	<b>\$275,000</b>	<b>\$9,460,000</b>
<b>Unincorporated Collection System</b>						
Pump Station Improvements	\$0	\$0	\$500,000	\$1,500,000	\$1,500,000	\$3,500,000
Collection System Rehabilitation, Phase II	\$0	\$0	\$0	\$350,000	\$1,000,000	\$1,350,000
Engineering and Project Management (10%)	\$0	\$0	\$50,000	\$185,000	\$250,000	\$485,000
<b>Subtotal, Unincorporated Collection System</b>	<b>\$0</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$2,035,000</b>	<b>\$2,750,000</b>	<b>\$5,335,000</b>
<b>Total</b>	<b>\$3,080,000</b>	<b>\$3,410,000</b>	<b>\$2,887,500</b>	<b>\$3,217,500</b>	<b>\$3,025,000</b>	<b>\$15,620,000</b>
Accumulated Construction Cost Inflation		3.30%	6.71%	10.23%	13.87%	
<b>Grand Total Inflated Pay-As-You-Go Projects</b>	<b>\$3,080,000</b>	<b>\$3,522,530</b>	<b>\$3,081,219</b>	<b>\$3,546,660</b>	<b>\$3,444,504</b>	<b>\$16,674,913</b>
					<b>Annual Average</b>	<b>\$3,334,983</b>

The project costs summarized in **Figure 3-2** include a 3.30% annual inflation factor, based on the historical annual change in the construction cost index published by Engineering News Record from 2008 through 2018.

The anticipated cost of the capital improvement projects from FY 2019-20 to FY 2023-24 fluctuates each year from \$3.0 to \$3.5 million. However, rates are not set to match these annual variations, which would lead to rate volatility, by increasing rates one year and decreasing the next. Instead, rates are based on multi-year averages. The net revenue requirement for capital improvement projects in this study assumes annually recurring costs of \$3,334,983.

### 3.6. TRANSFER TO/(FROM) RESERVES

In addition to covering annual expenses, rates need to generate revenue to maintain adequate operations and capital reserves. To determine what constitutes adequate reserve amounts, the District's reserve balance was subdivided into Operations, Capital, Disaster Recovery, Repair & Replacement, and Self-Insurance Deductible. In this way, it is possible to set recommended target balances for each purpose. On an annual basis, funds will be transferred to and from the reserves to allow the District to pay operating

and capital expenses in a timely manner. The following provides a description of the separate reserve funds and the recommended target balances.

### **3.6.1 Operations Reserve**

Because of the lag between collection and transfer of sewer service charge payments from the County tax assessor to the District, the Operations Reserve balance is set equal to 9 months of annual O&M expenses to provide adequate cash flow. If this minimum balance is maintained, the District should be able to fund its monthly operations cash flow over this extended period without relying on the use of a short-term loan. Maintaining the minimum balance for the Operations Reserve is recommended as the highest priority for the District.

### **3.6.2 Capital Reserve**

The Capital Reserve provides liquidity to fund construction for projects that are funded on a PAYGo basis (as opposed to those that are funded from debt). The capital allowance provides working capital to maintain sufficient funds in order to pay contractors so that work can proceed without delay. The Capital Reserve target depends on the level of construction and the target is equal to 1.5 times the average annual cash-funded capital project expenditures over the five-year planning period (~\$5.0 million).

### **3.6.3 Disaster Recovery Reserve**

The target balances for the Operations and Capital Reserves are sufficient to provide working capital on an ongoing basis, but do not provide for unforeseen contingencies such as emergencies. Should an emergency strike (e.g., earthquake), the District cannot suddenly raise rates to generate additional funds due to state law requirements for such rate increases (e.g., Proposition 218). Moreover, the District bills annually on the tax rolls. Therefore, the District has set a target for the Disaster Recovery reserve equal to the average annual cash-funded capital project expenditures over the five-year planning period (~3.3 million). With such a reserve, the District would have funds on hand to take immediate remedial steps without waiting to procure a loan or issue bonds.

### **3.6.4 Repair & Replacement Reserve**

The District's Repair & Replacement Reserve provides capital for the renewal and replacement of equipment. The target balance for this reserve is 2.0 times the District's average annual expenditures on replacement equipment (~\$250,000).

### **3.6.5 Self-Insurance Deductible Reserve**

The District maintains a reserve of \$100,000 to cover the deductibles on the various insurance policies carried by the District.

## **3.7. UNINCORPORATED SEWER COLLECTION SYSTEM REVENUE**

In addition to providing treatment services, the District maintains the sewer collection system for customers in the unincorporated areas of its service area (e.g., Marin City,

floating homes). As such, these customers pay a supplemental charge, in addition to cost of treatment, for the costs associated with the operations, maintenance, repair, and improvements to the collection system in these areas. Costs associated with sewer collection are expected to increase based on increased O&M costs, as well as capital improvements beginning FY 2021-22 and continuing through FY 2023-24. (Additional detail is included in Table 8 of Appendix A – Rate Model).

### 3.8. OTHER REVENUE SOURCES

This revenue category mainly includes the revenue from the ad valorem taxes received from Marin County. During this rate study period, the ad valorem taxes are conservatively assumed to remain flat. This revenue category also accounts for the payment of the National Park Service lease at Fort Baker and revenues generated from the Sausalito Pump Station.

### 3.9 PROJECTED RATE REVENUE INCREASES

The District’s net revenue requirements increase over the next five years primarily due to inflationary increases in O&M expenses and a slight increase in annual capital spending compared to previous years. The increases in revenue from rates that will be needed to fund the increasing revenue requirements are shown in **Figure 3-3**.

**Figure 3-3. Projected Rate Revenue Increases**

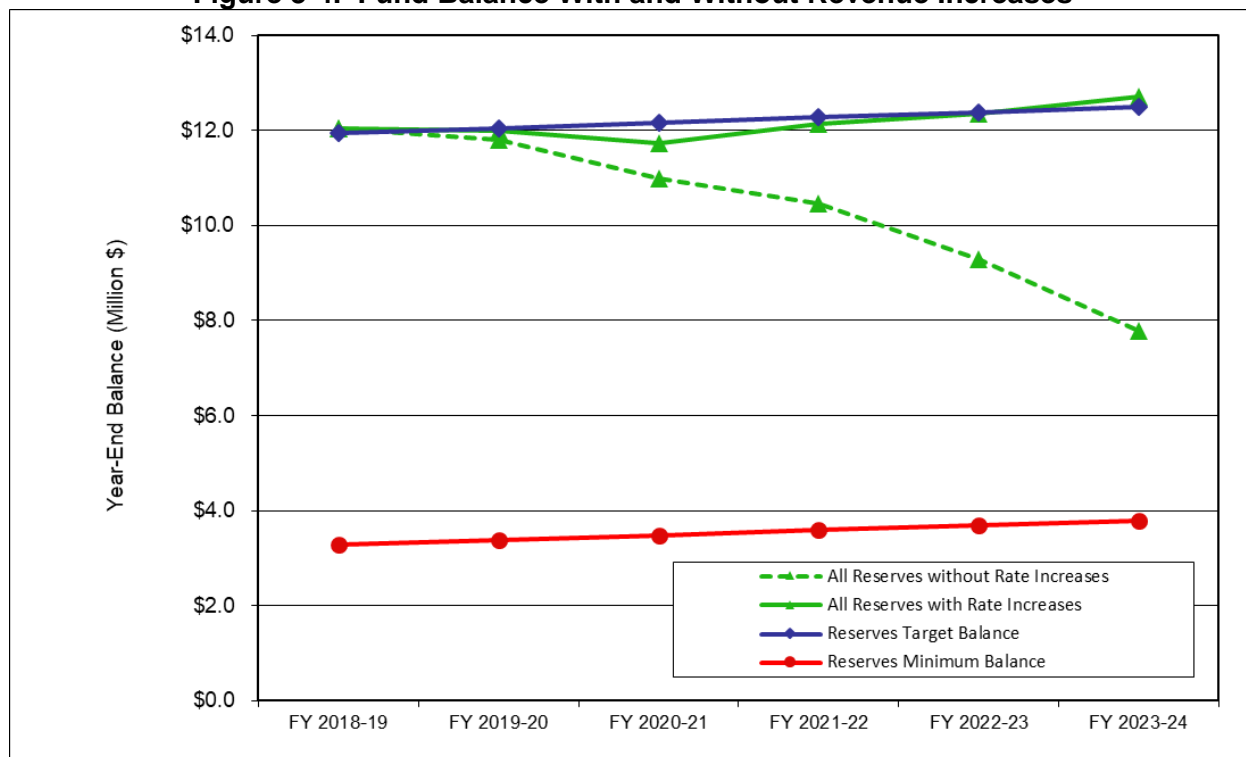
Rate Year	Annual Revenue Requirement	Annual Change
Current Revenue	\$8,347,057	
FY 2019-20	\$8,347,057	0.0%
FY 2020-21	\$8,680,939	4.0%
FY 2021-22	\$9,028,176	4.0%
FY 2022-23	\$9,299,022	3.0%
FY 2023-24	\$9,577,992	3.0%

### 3.10 RESERVE FUND BALANCE

**Figure 3-4** shows the projected annual fund balances with the rate revenue increases recommended in **Figure 3-3** (solid green line) and without the rate increases (dashed green line). Although the projections show straight lines between years, the fund balance will be drawn down substantially during each year. In other words, the reserves are actively drawn on at all times during the year, but only periodically added to when payments are received from the County. The reserves are not simply

accumulated without being used. The recommended revenue increases will reach, and slightly exceed, the target balance by FY 2023-24.

**Figure 3-4. Fund Balance With and Without Revenue Increases**



### 3.10.1 Minimum Fund Balance

The minimum balance (red line) is the balance that is required to meet the District’s O&M expenses during the year. The minimum fund balance is necessary for the District to achieve its annual cash flow needs and because the District bills annually on the tax rolls and receives reimbursement from the County only twice each year. As a result, there are several months over which the District must rely on its operating reserve to meet its monthly cash flow requirements. Because of the lag between payments from the County, the minimum Operations Reserve balance is set equal to nine months of O&M expenses.

### 3.10.2 Target Fund Balance

The proposed revenue increases move the fund balance (solid green line) upward and just above the target balance (blue line) by Fiscal Year 2023-24. The target balance is the sum of the minimum balance for operations (red line) plus an allowance for the District’s other reserves: Capital, Disaster Recovery, Repair & Replacement, and Self-Insurance Deductible, whose target balances were discussed in **Section 3.6** above.



## 4. RATE DESIGN

### 4.1 INTRODUCTION

The District's current rate structure charges customers per equivalent dwelling unit (EDU). An EDU is the basic unit of wastewater utility service and reflects the average concentration and strength of flows from a single dwelling unit, which make up most of the District's customer base.

### 4.2 RESIDENTIAL CUSTOMER RATE DESIGN

The District provides conveyance and treatment services to three residential customer classes: single family, multi family, and floating homes. All residential customers pay the sum of a base component and a volumetric component. The base component is the same for all three customer classes. The volumetric component differs between the three classes based on demonstrated differences in the average wastewater contribution by each customer class (i.e., flow ratio). The flow ratio reflects a reduced wastewater contribution from multi family and floating home customers in relationship to single family customers.

The residential rate structure will not change during this five-year planning period. However, the current flow ratios (which were established based on actual water demand patterns measured over five years ago) have been reviewed and updated based on more-recent actual water use patterns for each residential customer class (see discussion in **Section 5.3.2.** of this report).

### 4.3 NON-RESIDENTIAL CUSTOMER RATE DESIGN

To calculate the charges for non-residential customers, the District has established a set of strength factors and a standard flow rate per EDU. The strength factor for a commercial customer reflects the pollutant content of their wastewater and the resulting ease or difficulty of treatment. For example, offices are assigned a strength factor of 1.0 because their wastewater strength is considered equal to a single family residence. A deli or market is assigned a strength factor of 1.7 because of its moderate strength characteristics. A restaurant is assigned a strength factor of 2.4 because of its high strength characteristics. A flow factor is established for each non-residential customer as the ratio of its flow based on water use to the standard flow rate of 200 gallons per day per EDU.

Non-residential customers pay per EDU based on a formula that determines each commercial customer's number of EDUs. Each non-residential customer's flow and strength is considered in the determination of their individual sewer bills as shown below:

Non-residential EDUs = Flow factor multiplied times Strength factor

Flow factor = annualized metered water use<sup>1</sup>, converted to gallons per day divided by the standard flow rate of 200 gallons per day per EDU, and

Strength factor = either 1.00 for low strength, 1.70 for medium strength, or 2.40 for high strength customers.

**Non-Residential Charge = (Charge per EDU) x (flow factor) x (strength factor)**

The non-residential rate structure will not change during the five-year planning period.

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<sup>1</sup> A non-residential customer's annualized metered water use is estimated by summing the most-recent actual February and August water use, as reported by Marin Municipal Water District, multiplied by 6.

## 5. COST OF SERVICE AND RATE ANALYSIS

A cost of service analysis determines the cost of providing service to each customer class. The cost of service depends on the characteristics of the rate design (discussed in **Section 4**), which defines the services charged to each class of customers. For residential customers, single family, multi family and floating home EDUs are factored in proportion to the differences in flow based on average flow per EDU for each class. Rates for non-residential EDUs are equal to single family residential rates and EDUs are factored based on both flow and strength.

### 5.1 COST OF SERVICE ANALYTICAL APPROACH

The cost of service analysis needs to determine the portion of costs that will be allocated to customers in proportion to flow. *Not all costs are proportionate to flow; in fact the majority of costs are independent of flow.* Certain operating costs, such as personnel costs, which are a significant portion of the District's costs, would be incurred regardless of how much flow was produced by customers. There are also capital costs that provide capacity for average customer flows with no allowance for peak flows or inflow and infiltration. These are essentially equivalent capital costs per EDU that do not recognize differences in flows among classes or for peak flows. The combination of these fixed operating and capital costs are referred to as the "base cost component."

Other costs fluctuate based on variations in flow among customer classes and for peak capacity. Such variable operating costs include power for pumping and for chemicals and solids disposal at the treatment plant. The capital costs that are dependent on flow are related to the additional peak capacity that must be provided for customers that discharge more and for overall peak wet weather capacity that is attendant with the capacity that is provided for customer flows.<sup>2</sup> The combination of these flow related operating and capital costs is referred to as the "volumetric cost component."

The cost of service analysis employed in this report for purposes of calculating rates segregates the revenue requirements into the base and volumetric cost components. The base cost component represents the common costs for conveyance and treatment of wastewater. The volumetric cost component apportions the costs associated with above average flows among the customer classes in proportion to their respective flows. The sum of the base and volumetric cost components determines each class' charge per EDU.

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<sup>2</sup>Based on District flow studies, 80% of peak flow is related to I&I and 20% is related to customer wastewater discharges.

## 5.2 COST ALLOCATION FACTORS

Separate cost allocation factors were developed to allocate operating and capital costs to the base and volumetric cost components. The derivation of the cost allocation factors is described in the next section.

### 5.2.1 O&M and Capital Cost Allocations

The cost allocation factors were derived as shown in **Figures 5-1** and **5-2**. For purposes of deriving the O&M cost allocation factors, the FY 2019-20 projections were used, which are representative of future years. 89% of the District's O&M cost is fixed; in other words, the District would incur virtually all of these costs regardless of the amount of wastewater flow.

**Figure 5-1. O&M Cost Allocation Factors**

Operating and Administrative Expenses	FY 2019/20	BASE		VOLUMETRIC	
	From Table 1	%	\$	%	\$
<u>Salaries and Benefits</u>					
Salary	\$1,669,748	100%	\$1,669,748	0%	\$ -
Payroll Taxes	119,105	100%	119,105	0%	-
Retirement	310,361	100%	310,361	0%	-
Employee Benefits	405,027	100%	405,027	0%	-
Workers Comp	49,900	100%	49,900	0%	-
<u>Operations</u>					
Chemicals	190,418	20%	38,084	80%	152,335
Fuel	13,236	100%	13,236	0%	-
Permits & Fees	130,804	100%	130,804	0%	-
Waste Disposal	111,951	20%	22,390	80%	89,561
Parts, Tools, Materials & Supplies	63,612	100%	63,612	0%	-
Vehicles	14,214	100%	14,214	0%	-
Safety	36,853	20%	7,371	80%	29,483
<u>System &amp; Plant Maintenance</u>					
Treatment & Collection System	217,280	100%	217,280	0%	-
Unincorporated Area Collection System	72,100	100%	72,100	0%	-
City of Sausalito Pump Stations	17,253	20%	3,451	80%	13,802
Wastewater Monitoring & Testing	83,691	100%	83,691	0%	-
<u>Utilities &amp; Communication</u>					
Communication	31,146	100%	31,146	0%	-
Electricity	283,390	20%	56,678	80%	226,712
Water	5,665	100%	5,665	0%	-
<u>Administrative</u>					
Professional Development	29,664	100%	29,664	0%	-
Professional Services	253,895	100%	253,895	0%	-
Insurance	50,092	100%	50,092	0%	-
Administrative	78,559	100%	78,559	0%	-
NPS Lease	263,569	100%	263,569	0%	-
<b>Total Operating and Admin Expenses</b>	<b>\$ 4,501,532</b>		<b>\$3,989,640</b>		<b>\$ 511,892</b>
	<b>% of Total</b>	<b>100%</b>	<b>89%</b>		<b>11%</b>

For purposes of deriving the capital cost allocation factors, the five-year capital improvement plan was used (FY 2019-20 through FY 2023-24). In this case, the capital improvement plan reflects the future capital projects, which is more representative than using the just one year's projected capital expenditures.

**Figure 5-2. Capital Cost Allocation Factors**

CAPITAL PROJECTS	5-Yr Total	BASE		VOLUMETRIC	
	(from Table 5, Appendix A)	%	\$	%	\$
<b>Treatment Plant Improvements</b>					
Shop/Operator/Equipment Facilities Study/Pre-Design	\$250,000	100%	\$ 250,000	0%	\$ -
Biosolids Handling (Long Term)	\$500,000	20%	\$ 100,000	80%	\$ 400,000
Engineering and Project Management	\$75,000	100%	\$ 75,000	0%	\$ -
<b>Conveyance System</b>					
Coloma/Whiskey Springs Pump Station Improvements	\$5,000,000	20%	\$1,000,000	80%	\$ 4,000,000
Beach Force Main Rehabilitation	\$2,400,000	20%	\$480,000	80%	\$ 1,920,000
Site Access Control & Security	\$150,000	20%	\$30,000	80%	\$ 120,000
Main St. to Alexander Ave Force Main Inspection	\$250,000	20%	\$50,000	80%	\$ 200,000
Locust St. Force Main Inspection	\$400,000	20%	\$80,000	80%	\$ 320,000
Princess St. Pump Station Study	\$400,000	20%	\$80,000	80%	\$ 320,000
Engineering and Project Management	\$860,000	100%	\$860,000	0%	\$ -
<b>Unincorporated Collection System</b>					
Pump Station Improvements	\$3,500,000	20%	\$ 700,000	80%	\$ 2,800,000
Collection System Rehabilitation, Phase II	\$1,350,000	20%	\$ 270,000	80%	\$ 1,080,000
Engineering and Project Management	\$485,000	100%	\$ 485,000	0%	\$ -
<b>Total Capital Expenses (5-yr period)</b>	<b>\$15,620,000</b>		<b>\$ 4,460,000</b>		<b>\$ 11,160,000</b>
<b>Average Annual Capital</b>	<b>\$3,124,000</b>		<b>\$ 892,000</b>		<b>\$ 2,232,000</b>
	<b>% of Total</b>	<b>100%</b>		<b>29%</b>	<b>71%</b>

By contrast with the District's O&M costs, the District's planned infrastructure costs are heavily dependent on providing capacity for peak flow. The facilities are sized to provide significant additional capacity for above-average customer flows and Inflow & Infiltration (I&I).

### 5.2.2 Base and Volumetric Cost Allocations

The combination of the O&M and capital cost allocation factors indicates that 64% of the revenue requirement is the base component and 36% is the volumetric component (see **Figure 5-3**). These percentages are applied to the FY 2019-20 net revenue requirement to determine the respective base and volumetric cost components of the residential and non-residential rates. The derivation of the corresponding charges is described in the next section.

**Figure 5-3. Base and Volumetric Allocation Factors**

REVENUE REQUIREMENT	BASE	VOLUMETRIC	TOTAL
	\$	\$	
FY 2019-20 Operating & Admin. Expenses [1]	\$ 3,989,640	\$ 511,892	\$4,501,532
Average Annual Capital Expenses [2]	\$ 892,000	\$2,232,000	\$3,124,000
Grand Total	\$ 4,881,640	\$2,743,892	\$7,625,532
% of Total	64%	36%	100%

[1] from Figure 5-1

[2] from Figure 5-2

### 5.3 BASE AND VOLUMETRIC EDUs

This section describes how the base and volumetric cost allocation factors developed in **Figure 5-3** are applied to the District's FY 2019-20 net revenue requirement to determine the base and volumetric charges for residential and non-residential charges. Deriving the charges requires determining the number of base and volumetric EDUs.

#### 5.3.1 Base EDUs

The base charge is determined by dividing the base cost component by the total base EDUs for residential and non-residential customers. For residential customers, each dwelling unit is considered to be one EDU. For non-residential customers, the number of EDUs depends on how the flow rate for each non-residential customer compares with the single family standard flow rate of 200 gpd per EDU, as well as the strength factor for each commercial customer class. The standard flow rate allows for adequate capacity to convey and treat wastewater from all customers in the District's service area. It is recommended that the standard flow rate remain as 200 GPD based on the District's recent wastewater system flow monitoring data.

#### 5.3.2 Volumetric EDUs

The historical winter water use for the most-recent three year period was analyzed in order to determine flow factors for each residential customer class. The residential flow data is shown in **Figure 5-4** and includes flow from all residential customers whose wastewater flow is treated at the Districts' wastewater treatment plant, including the Tamalpais Community Services District (TCSD). We note that these flows represent MMWD winter water demands. For single family customers, there is a small amount of unsewered outside water use such as for irrigation and washing that was excluded (i.e., 5% was considered unsewered, leaving a return rate of 95%).

**Figure 5-4. Estimated Residential Flows**

Customer Classes	3-Year		MMWD Annual Total (GPD)	Return Rate (%)	Annual Total (GPD) - Adjusted	FY18-19 EDUs Reported to County	GPD per EDU	Factors based on GPD per EDU
	3-Year	Average						
	Average	Total						
	Total (HCF)	Annualized (HCF)						
Residential (1 winter bill)								
Single Family	36,196	217,176	445,093	95%	424,204	3,188	133	1.00
Multi-Family	34,183	205,098	420,340	100%	420,340	4,584	92	0.69
Floating Homes	1,663	9,978	20,449	100%	20,449	398	51	0.39
Subtotal - Residential	72,042	432,252	885,882		864,993	8,170		

The volumetric charge is determined by dividing the volumetric cost component by the total volumetric EDUs. The resulting unit cost represents the cost associated with above-average flow and capacity. This cost is then proportioned among the residential classes on the basis of the average flow per class. For non-residential customers, the cost is proportioned on the basis of that part of their EDUs that is related to their flows, as distinct from the portion that is related to strength.

The average flow per residential class is shown in **Figure 5-4**. Single family, multi family, and floating home flows per EDU were determined to be 133, 92, and 51 GPD, respectively, which means that multi family flow is 69% of single family flow, and floating home flow is 39% of single family flow. The single family residential customer class is assigned a flow factor of 1.0. The multi family residential class was factored down to 69% of a single family EDU for use in apportioning the volumetric-related costs, and floating home EDUs were factored down to 39% of a single family EDU.

**Figure 5-5** shows how the multi-family and floating home dwelling units (i.e., customers) were factored to yield their volumetric EDUs for purposes of determining volumetric charges.

**Figure 5-5. Multi Family and Floating Home Volumetric EDU Calculation**

Residential Customer Class	# of Dwelling Units [1]	Volume Factors [2]	Volumetric EDUs
	(a)	(b)	(c) = (a)*(b)
Single family	3,188	1.00	3,188
Multi-Family	4,584	0.69	3,159
Floating Homes	398	0.39	154
Total	8,170		6,501

## 5.4 COST OF SERVICE – SEWER CONVEYANCE AND TREATMENT

Figure 5-6 summarizes the derivation of the sewer conveyance and treatment rates, by customer class in FY 2020-21, based on the cost of service. Note: the cost of service is being calculated for FY 2020-21 (the second year of the five-year planning period) because the District is not changing the sewer conveyance and treatment rates for FY 2019-20.

**Figure 5-6. Cost of Service –Sewer Conveyance and Treatment (by customer class)**

	Base EDUs	Volume Factors	Volumetric EDUs	Cost Allocation			Ratio Compared to SFR
				Base	Volumetric	Total	
<i>Cost Allocation Factors [1]</i>				<b>64%</b>	<b>36%</b>		
<i>Conveyance and Treatment Revenue Requirement [2]</i>				\$ 5,555,801	\$ 3,125,138	<b>\$ 8,680,939</b>	
EDUs				10,254	8,585		
\$/EDU				\$542	\$364		
<u>Residential</u>	(a)	(b)	(c) = (a)*(b)				
Single family	3,188	1.00	3,188	\$542	\$364	\$906	1.00
Multi-Family	4,584	0.69	3,159	\$542	\$251	\$793	0.88
Floating Homes	398	0.39	154	\$542	\$141	\$682	0.75
Total Residential	8,170		6,501				
Non Residential	2,080	1.00	2,080	\$542	\$364	\$906	1.00
Growth	4	1.00	4	\$542	\$364	\$906	1.00
Total	10,254		8,585				

[1] Cost allocation factors from Figure 5-3.

[2] FY 2020-21 net revenue requirement from Figure 3-1.

The District's net revenue requirement for FY 2020-21, totaling \$8,680,939, is used to allocate base and volumetric costs. Approximately 64% of the \$8,680,939, or \$5,555,801, constitutes the base cost and is divided by the 10,254 base EDUs. This results in a base charge, common to all customer classes, of \$542 per year. Approximately 36% of the \$8,680,939, or \$3,125,138, constitutes the volumetric cost and is divided by the 8,585 volumetric EDUs. This results in a volumetric charge of \$364 per EDU. The results are volumetric charge components of \$364, \$251 and \$141 for single family, multi family and floating home EDUs, respectively. These amounts are the unit costs of service for each residential class that reflect their average flows per EDU.

Note that the combined cost of \$793 per multi family EDU is 88% of the \$906 single family cost, and the \$682 cost per EDU for floating homes is 75%. This occurs even though multi family residential flow is 69% of single family residential flow because 64% of the costs (i.e., Base costs) are not related to differences in flow or the need for peak capacity; the same relationship is true for floating homes.



## 6. FIVE-YEAR RATE PLAN RECOMMENDATION

### 6.1. PROPOSED ANNUAL SEWER CONVEYANCE AND TREATMENT RATES

A five-year rate plan was prepared based on the District's net revenue requirements. The rates included in the five-year plan reflect the cost of service analysis, which establishes the allocation of the revenue requirement among the user classes based on their relative proportionate shares of base and volumetric cost components. The proposed five-year rate plan is shown in **Figure 6-1**. It should be noted that this five-year financial plan assumes no change in the sewer conveyance and treatment rates for the first year; therefore, the cost of service remains unchanged for FY 2019-20.

**Figure 6-1. Proposed Annual Sewer Conveyance and Treatment Rates**

Customer Class	Current Rates	FY 2019-20			FY 2020-21			FY 2021-22			FY 2022-23			FY 2023-24		
	\$/EDU	\$/EDU	Change	Change	\$/EDU	Change	Change	\$/EDU	Change	Change	\$/EDU	Change	Change	\$/EDU	Change	Change
Single Family	\$866	<b>\$866</b>	\$0	0.0%	<b>\$906</b>	\$40	4.6%	<b>\$942</b>	\$36	4.0%	<b>\$970</b>	\$28	3.0%	<b>\$999</b>	\$29	3.0%
Multi Family	\$771	<b>\$771</b>	\$0	0.0%	<b>\$793</b>	\$22	2.8%	<b>\$824</b>	\$32	4.0%	<b>\$849</b>	\$25	3.0%	<b>\$875</b>	\$25	3.0%
Floating Home	\$659	<b>\$659</b>	\$0	0.0%	<b>\$682</b>	\$23	3.5%	<b>\$710</b>	\$27	4.0%	<b>\$731</b>	\$21	3.0%	<b>\$753</b>	\$22	3.0%
Non-Residential	\$866	<b>\$866</b>	\$0	0.0%	<b>\$906</b>	\$40	4.6%	<b>\$942</b>	\$36	4.0%	<b>\$970</b>	\$28	3.0%	<b>\$999</b>	\$29	3.0%

Note that customers located in the District's unincorporated service area, including Marin City and floating homes, are subject to an additional sewer collection system charge, as discussed below.

### 6.2. SEWER COLLECTION SYSTEM CHARGE

The District's customers that are located in the unincorporated service area (e.g., Marin City and floating homes), are subject to a supplemental charge to recover the cost of maintenance, repair and upgrade of their sewer collection systems, which are owned and operated by the District. Customers within Sausalito and TCSD are not subject to this supplemental charge as the District does not own and/or maintain the sewer collection systems within Sausalito and TCSD. The District only provides conveyance and treatment services. The City of Sausalito and TCSD own their respective sewer pipeline collection systems and has their own respective charges to maintain them.

#### 6.2.1. Sewer Collection System Revenue Requirement

**Figure 6-2** summarizes the projected annual O&M and capital costs to maintain the unincorporated sewer collection system.

**Figure 6-2. Projected Annual Sewer Collection Costs**

Unincorporated Collection System Costs	Projected				
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Operations and Maintenance</b>					
Labor & Benefits	\$206,715	\$212,916	\$219,304	\$225,883	\$232,660
Expenses	\$105,000	\$108,150	\$111,395	\$114,736	\$118,178
Overhead	\$46,757	\$48,160	\$49,605	\$51,093	\$52,626
Subtotal - O&M Costs	<b>\$358,472</b>	<b>\$369,226</b>	<b>\$380,303</b>	<b>\$391,712</b>	<b>\$403,464</b>
<b>Capital Projects</b>					
Pump Station Improvements	\$0	\$0	\$500,000	\$1,500,000	\$1,500,000
Collection System Rehabilitation	\$0	\$0	\$0	\$350,000	\$1,000,000
Engineering and Project Mgmt	\$0	\$0	\$50,000	\$185,000	\$250,000
Subtotal - Capital Projects	\$0	\$0	\$550,000	\$2,035,000	\$2,750,000
Construction Cost Inflation		3.30%	6.71%	10.23%	13.87%
Subtotal, Adjusted Capital Project Costs	<b>\$0</b>	<b>\$0</b>	<b>\$586,899</b>	<b>\$2,243,186</b>	<b>\$3,131,367</b>
<b>Total Annual Costs</b>	<b>\$358,472</b>	<b>\$369,226</b>	<b>\$967,202</b>	<b>\$2,634,899</b>	<b>\$3,534,831</b>

The current sewer collection charge for the approximately 2,100 dwelling units within the unincorporated area is \$78 per EDU, and generates approximately \$164,000 per year (see Appendix A – Table 1), much less than the projected costs. Therefore, the current sewer collection charge will need to increase over the five-year planning period. In addition, as shown in **Figure 6-2**, the District anticipates significant capital expenses in the last few years of the five-year planning period (over \$3 million in FY 2023-24). The capital project costs portion of the revenue requirements was calculated assuming the capital projects will be “debt funded” using the District’s reserves. This methodology is recommended in an effort to reduce rate volatility, and not cause the sewer collection charge to spike in FY 2022-23 and FY 2023-24, only to drop significantly thereafter, as the need for major rehabilitation diminishes. Debt financing the capital projects will spread the cost of the capital projects over a 30-year period. **Figure 6-3** summarizes the annual debt service payments for the use of the District’s reserves to fund the sewer collection system capital projects. Note: The annual debt service payments include interest at 3.4% per year (based on the State’s LAIF rate as of 12/31/2018 plus 1%). It is appropriate to include interest even though the District is not actually procuring a loan, because the sewer collection services are only provided to a small subset (approximately 20%) of the District’s service area and the reserves are contributed to by the entire service area.

**Figure 6-3. Projected Annual Sewer Collection System Debt-Service Payments**

Fiscal Year	System Capital Project Costs	Annual Debt Service (30 years @ 3.4%)				
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	(from Figure 6-2)					
2019/2020	\$0	\$0	\$0	\$0	\$0	\$0
2020/2021	\$0	\$0	\$0	\$0	\$0	\$0
2021/2022	\$586,899	\$0	\$0	\$31,512	\$31,512	\$31,512
2022/2023	\$2,243,186	\$0	\$0	\$0	\$120,442	\$120,442
2023/2024	\$3,131,367	\$0	\$0	\$0	\$0	\$168,130
	\$5,961,452	\$0	\$0	\$31,512	\$151,954	\$320,084

Figure 6-4 summarizes the adjusted annual revenue requirement to provide the sewer collection services to the unincorporated areas of the District.

**Figure 6-4. Annual Sewer Collection System Revenue Requirement**

Collection System Costs	Projected				
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Annual Operations and Maintenance Costs</b>					
Labor & Benefits	\$206,715	\$212,916	\$219,304	\$225,883	\$232,660
Expenses	\$105,000	\$108,150	\$111,395	\$114,736	\$118,178
Overhead	\$46,757	\$48,160	\$49,605	\$51,093	\$52,626
Subtotal - O&M Costs	\$358,472	\$369,226	\$380,303	\$391,712	\$403,464
<b>Annual Debt Service - Capital Projects</b>	\$0	\$0	\$31,512	\$151,954	\$320,084
<b>Total Annual Costs</b>	\$358,472	\$369,226	\$411,815	\$543,666	\$723,548

**6.2.2. Recommended Sewer Collection Rates**

Figure 6-5 presents the five-year recommended sewer collection rates based on the annual costs above. The sewer collection rate will increase from the current \$78 per year to \$387 per year in FY 2023-24.

**Figure 6-5. Supplemental Charge Five-Year Rate Projections**

Collection System Costs	Current Rate	Projected				
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Costs</b>						
Labor & Benefits		\$206,715	\$212,916	\$219,304	\$225,883	\$232,660
Expenses		\$105,000	\$108,150	\$111,395	\$114,736	\$118,178
Overhead		\$46,757	\$48,160	\$49,605	\$51,093	\$52,626
Subtotal - O&M Costs		\$358,472	\$369,226	\$380,303	\$391,712	\$403,464
<b>Annual Debt Service - Capital Projects</b>		\$0	\$0	\$31,512	\$151,954	\$320,084
Total Costs [1]		\$358,472	\$369,226	\$411,815	\$543,666	\$723,548
Total Effective EDUs [2]		1,869	1,869	1,869	1,869	1,869
<b>Annual Sewer Collection Charge (\$/EDU) - SFR and Non Residential</b>	<b>\$78</b>	<b>\$192</b>	<b>\$198</b>	<b>\$220</b>	<b>\$291</b>	<b>\$387</b>
Annual % Increase		146%	3%	12%	32%	33%

[1] From Figure 6-3

[2] From Figure 6-5

Historically, the supplemental sewer collection charge has been a uniform rate per EDU, regardless of customer class. However, since flow differs between residential customer classes (as shown in **Figure 5-4**), we recommend factoring the multi family and floating home sewer collection system charge in the same manner as the conveyance and treatment rates (as shown in **Figure 5-6**). **Figure 6-6** calculates the effective EDUs (to account for the differences in flow) used to calculate the per EDU rates in **Figure 6-5**. **Figure 6-7** calculates the per dwelling unit rates for multi family and floating home customers to reflect the differences in average flow compared to single family customers

**Figure 6-6. Equivalent Dwelling Unit Calculation – Sewer Collection Services**

	Dwelling Units/EDUs	Ratio Compared to SFR	Adjusted Dwelling Units/EDUs
		(from Fig. 5-6)	
<u>Residential Dwelling Units</u>	(a)		(c) = (a)*(b)
Single family	84	1.00	84
Multi-Family	1,180	0.88	1,038
Floating Homes	398	0.75	299
Total Residential	1,662		1,420
Non Residential EDUs	449	1.00	449
Total	2,111		1,869

**Figure 6-7. Summary of Annual Supplemental Sewer Collection Charge**

Customer Class	Ratio Compared to SFR	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	(from Fig. 5-6)					
Rate per EDU (from Fig. 6-4)		\$192	\$198	\$220	\$291	\$387
<u>Residential</u>						
Single family	1.00	\$192	\$198	\$220	\$291	\$387
Multi-Family	0.88	\$169	\$174	\$194	\$256	\$341
Floating Homes	0.75	\$144	\$148	\$165	\$218	\$290
Non Residential	1.00	\$192	\$198	\$220	\$291	\$387

**6.3 SUMMARY OF RECOMMENDED RATES**

**Figure 6-8** reiterates the five-year rate projections presented in **Figure 6-1** for conveyance and treatment services provided to the District’s incorporated service area, as well as the total rate per EDU to the District’s customers located in the

unincorporated service area (e.g., Marin City and floating homes), which includes sewer collection rates (presented in Figure 6-7) in addition to the conveyance and treatment services provided to the incorporated service area.

**Figure 6-8. Annual Recommended Rates**

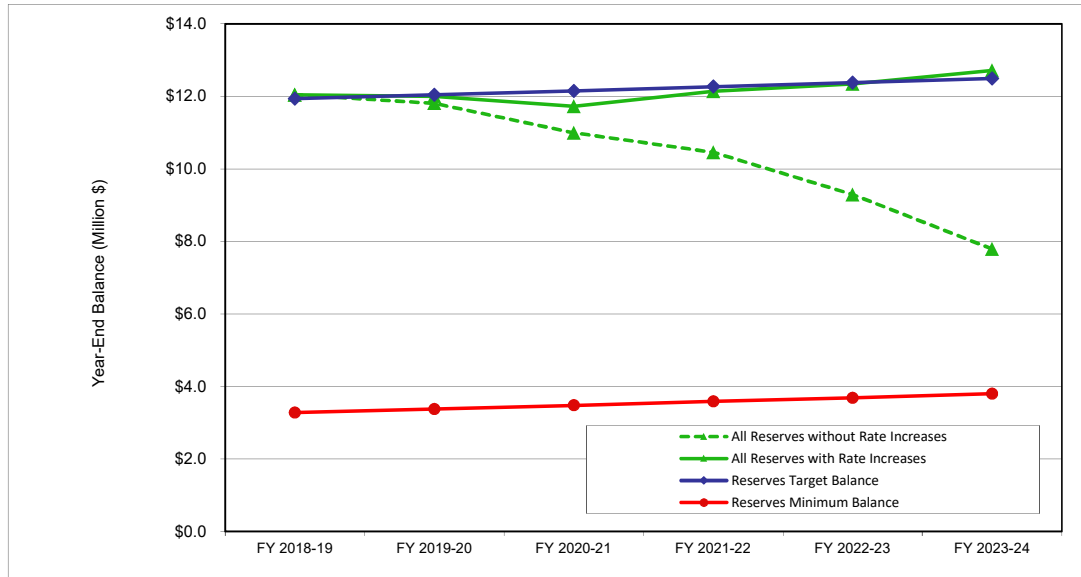
Customer Class	Current Rates	FY 2019-20			FY 2020-21			FY 2021-22			FY 2022-23			FY 2023-24		
	\$/EDU	\$/EDU	Change		\$/EDU	Change [1]		\$/EDU	Change		\$/EDU	Change		\$/EDU	Change	
<b>Incorporated Service Area (conveyance and treatment)</b>																
Single Family	\$866	<b>\$866</b>	\$0	0.0%	<b>\$906</b>	\$40	4.6%	<b>\$942</b>	\$36	4.0%	<b>\$970</b>	\$28	3.0%	<b>\$999</b>	\$29	3.0%
Multi Family	\$771	<b>\$771</b>	\$0	0.0%	<b>\$793</b>	\$22	2.8%	<b>\$824</b>	\$32	4.0%	<b>\$849</b>	\$25	3.0%	<b>\$875</b>	\$25	3.0%
Non-Residential	\$866	<b>\$866</b>	\$0	0.0%	<b>\$906</b>	\$40	4.6%	<b>\$942</b>	\$36	4.0%	<b>\$970</b>	\$28	3.0%	<b>\$999</b>	\$29	3.0%
<b>Unincorporated Service Area (collection, conveyance, and treatment)</b>																
Single Family	\$944	<b>\$1,058</b>	\$114	12.0%	<b>\$1,103</b>	\$46	4.3%	<b>\$1,162</b>	\$59	5.3%	<b>\$1,261</b>	\$99	8.5%	<b>\$1,386</b>	\$125	9.9%
Multi Family	\$849	<b>\$940</b>	\$91	10.7%	<b>\$966</b>	\$27	2.8%	<b>\$1,018</b>	\$52	5.4%	<b>\$1,105</b>	\$87	8.5%	<b>\$1,215</b>	\$110	10.0%
Floating Home	\$737	<b>\$803</b>	\$66	8.9%	<b>\$831</b>	\$28	3.5%	<b>\$875</b>	\$44	5.3%	<b>\$949</b>	\$74	8.5%	<b>\$1,043</b>	\$94	9.9%
Non-Residential	\$944	<b>\$1,058</b>	\$114	12.0%	<b>\$1,103</b>	\$46	4.3%	<b>\$1,162</b>	\$59	5.3%	<b>\$1,261</b>	\$99	8.5%	<b>\$1,386</b>	\$125	9.9%

[1] 4% revenue increase varies by customer class based on FY 2020-21 cost of service analysis

# **Appendix A: Rate Model**

	A	B	C	D	E	F	G	H	I	J
1	<b>Sausalito-Marín City Sanitary District</b>									
2	<b>Wastewater Financial Plan</b>									
3	<b>Summary &amp; Assumptions</b>									
4										
5			<b>Current</b>				<b>Proposed</b>			
6			<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>		
7	<b>Annual Revenue Increases</b>									
8	Sewer Conveyance and Treatment Rate			0.0%	4.0%	4.0%	3.0%	3.0%	To Table 3	
9	Unincorporated Sewer Collection Rate			145.8%	3.0%	11.5%	32.0%	33.1%	From Table 8	
10										
11	<b>Annual Rate (\$/EDU)</b>									
12	<b>Sewer Transport and Treatment</b>									
13	Single Family/Commercial (per EDU)		\$866	\$866	\$906 [1]	\$942	\$970	\$999		
14	Multi Family (per DU)		\$771	\$771	\$793	\$824	\$849	\$875		
15	Floating Homes (per DU)		\$658	\$658	\$682	\$710	\$731	\$753		
16										
17	<b>Unincorporated Sewer Collection</b>									
18	Single Family/Commercial (per EDU)		\$78	\$192	\$198	\$220	\$291	\$387		
19	Multi Family (per DU)		\$78	\$169	\$174	\$194	\$256	\$341		
20	Floating Homes (per DU)		\$78	\$144	\$148	\$165	\$218	\$290		
21										
22	<b>Unincorporated Collection, Transport, and Treatment</b>									
23	Single Family/Commercial (per EDU)		\$944	\$1,058	\$1,103	\$1,162	\$1,261	\$1,386		
24	Multi Family (per DU)		\$849	\$940	\$966	\$1,018	\$1,105	\$1,215		
25	Floating Homes (per DU)		\$736	\$802	\$831	\$875	\$949	\$1,043		

[1] 4% average revenue increase varies by customer class based on FY 2020-21 cost of service analysis (from Table 10)



	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Notes
53	<b>Inflation Assumptions</b>						
54	a. Interest on Reserve Balances	2.40%	2.40%	2.40%	2.40%	2.40%	2.40% Dec 2018 LAIF rate
55	b. General Inflation	Budget	3.00%	3.00%	3.00%	3.00%	3.00% District estimate
56	c. OPEB reserve transfer	Budget	4.12%	4.12%	4.12%	4.12%	4.12% District estimate
57	d. Construction Cost Inflation	Budget	3.30%	3.30%	3.30%	3.30%	3.30% ENR SF CCI - 2008 to 2018 Avg.
58							

	A	B	C	D	E	F	G	H
1	<b>Sausalito-Marin City Sanitary District</b>							
2	<b>Wastewater Financial Plan</b>							
3	<b>Table 1. Revenue Requirements</b>							
4								
5								
6		<b>Budgeted</b>	<b>Projected</b>					
7		<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Notes</b>
8	<b>Sewer Conveyance and Treatment Rate</b>							
9	<b>Salaries and Benefits</b>							
10	Salary	\$1,621,115	\$1,669,748	\$1,719,841	\$1,771,436	\$1,824,579	\$1,879,317	
11	Payroll Taxes	\$115,636	\$119,105	\$122,678	\$126,359	\$130,149	\$134,054	
12	Retirement	\$301,321	\$310,361	\$319,671	\$329,262	\$339,139	\$349,314	
13	Employee Benefits	\$393,230	\$405,027	\$417,178	\$429,693	\$442,584	\$455,861	
14	Workers Comp	\$48,447	\$49,900	\$51,397	\$52,939	\$54,528	\$56,163	
15	Subtotal	\$2,479,749	\$2,554,141	\$2,630,766	\$2,709,689	\$2,790,979	\$2,874,709	
16								
17	<b>Operations</b>							
18	Chemicals	\$184,872	\$190,418	\$196,131	\$202,015	\$208,075	\$214,317	
19	Fuel	\$12,850	\$13,236	\$13,633	\$14,042	\$14,463	\$14,897	
20	Permits & Fees	\$126,994	\$130,804	\$134,728	\$138,770	\$142,933	\$147,221	
21	Waste Disposal	\$108,690	\$111,951	\$115,309	\$118,768	\$122,332	\$126,001	
22	Parts, Tools, Materials & Supplies	\$61,759	\$63,612	\$65,520	\$67,486	\$69,510	\$71,596	
23	Vehicles	\$13,800	\$14,214	\$14,640	\$15,080	\$15,532	\$15,998	
24	Safety	\$35,780	\$36,853	\$37,959	\$39,098	\$40,271	\$41,479	
25	Subtotal	\$544,745	\$561,087	\$577,920	\$595,258	\$613,115	\$631,509	
26								
27	<b>System &amp; Plant Maintenance</b>							
28	Treatment & Collection System	\$210,951	\$217,280	\$223,798	\$230,512	\$237,427	\$244,550	
29	Unincorporated Area Collection System	\$70,000	\$72,100	\$74,263	\$76,491	\$78,786	\$81,149	
30	City of Sausalito Pump Stations	\$16,750	\$17,253	\$17,770	\$18,303	\$18,852	\$19,418	
31	Subtotal	\$297,701	\$306,632	\$315,831	\$325,306	\$335,065	\$345,117	
32								
33	<b>Wastewater Monitoring &amp; Testing</b>	\$81,253	\$83,691	\$86,201	\$88,787	\$91,451	\$94,194	
34								
35	<b>Utilities &amp; Communication</b>							
36	Communication	\$30,239	\$31,146	\$32,081	\$33,043	\$34,034	\$35,055	
37	Electricity	\$275,136	\$283,390	\$291,892	\$300,649	\$309,668	\$318,958	
38	Water	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190	\$6,376	
39	Subtotal	\$310,875	\$320,201	\$329,807	\$339,702	\$349,893	\$360,389	
40								
41	<b>General &amp; Administrative</b>							
42	Professional Development	\$28,800	\$29,664	\$30,554	\$31,471	\$32,415	\$33,387	
43	Professional Services	\$246,500	\$253,895	\$261,512	\$269,357	\$277,438	\$285,761	
44	Insurance	\$48,633	\$50,092	\$51,595	\$53,143	\$54,737	\$56,379	
45	Administrative	\$76,271	\$78,559	\$80,916	\$83,343	\$85,844	\$88,419	
46	Subtotal	\$400,204	\$412,210	\$424,576	\$437,314	\$450,433	\$463,946	
47								
48	<b>Other Expenses</b>							
49	NPS Lease	\$263,569	\$263,569	\$274,112	\$285,076	\$293,629	\$302,437	From NPS Payments below
50	Subtotal Other Expenses	\$263,569	\$263,569	\$274,112	\$285,076	\$293,629	\$302,437	
51								
52	Subtotal Ops & Admin	\$4,378,096	\$4,501,532	\$4,639,213	\$4,781,131	\$4,924,565	\$5,072,302	
53	Annual increase		2.8%	3.1%	3.1%	3.0%	3.0%	



	A	B	C	D	E	F	G	H
1	Sausalito-Marín City Sanitary District							
2	Wastewater Financial Plan							
3	Table 1. Revenue Requirements							
4								
5								
6		Budgeted	Projected					
7		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Notes
54								
55	<b>Debt Service</b>							
56	2008 City National Bank Loan	\$221,262	\$221,262	\$221,262	\$221,262	\$221,262	\$221,262	From Table 6
57	2011 SRF Loan - Locust St	\$148,830	\$148,830	\$148,830	\$148,830	\$148,830	\$148,830	From Table 6
58	2017 Revenue Bonds	\$2,134,717	\$2,137,400	\$2,134,400	\$2,135,200	\$2,139,600	\$2,157,400	From Table 6
59	<b>Subtotal</b>	<b>\$2,504,810</b>	<b>\$2,507,493</b>	<b>\$2,504,493</b>	<b>\$2,505,293</b>	<b>\$2,509,693</b>	<b>\$2,527,493</b>	
60	<i>Annual increase</i>		0.1%	-0.1%	0.0%	0.2%	0.7%	
61								
62	<b>Non-Operating &amp; Other Revenue</b>							
63	Sausalito Pump Station	(\$80,000)	(\$82,400)	(\$84,872)	(\$87,418)	(\$90,041)	(\$92,742)	
64	Unincorporated Sewer Collection Revenue	(\$164,619)	(\$358,472)	(\$369,226)	(\$411,815)	(\$543,666)	(\$723,548)	From Table 8
65	Tax Allocation	(\$570,000)	(\$570,000)	(\$570,000)	(\$570,000)	(\$570,000)	(\$570,000)	
66	Miscellaneous	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)	
67	NPS Payments	(\$263,569)	(\$263,569)	(\$274,112)	(\$285,076)	(\$293,629)	(\$302,437)	
68	<b>Subtotal</b>	<b>(\$1,079,688)</b>	<b>(\$1,275,941)</b>	<b>(\$1,299,710)</b>	<b>(\$1,355,810)</b>	<b>(\$1,498,835)</b>	<b>(\$1,690,227)</b>	
69								
70	<b>Transfers</b>							
71	To/(From) Capital Reserve	\$735,110	\$3,334,983	\$3,334,983	\$3,334,983	\$3,334,983	\$3,334,983	From Table 4
72	To/(From) Operating Reserve	\$1,567,552	(\$975,009)	(\$758,096)	(\$503,783)	(\$244,311)	\$53,678	From Table 4
73	To/(From) R/R Reserve	\$0	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	From Table 4
74	To/(From) Self-Insurance, Deductible Reserve	\$100,000	\$0	\$0	\$0	\$0	\$0	From Table 4
75	To/(From) OPEB	\$141,177	\$147,000	\$153,056	\$159,362	\$165,928	\$172,764	From Table 4
76	<b>Subtotal</b>	<b>\$2,543,839</b>	<b>\$2,613,973</b>	<b>\$2,836,943</b>	<b>\$3,097,562</b>	<b>\$3,363,599</b>	<b>\$3,668,425</b>	
77								
78	<b>Net Revenue Requirement</b>	<b>\$8,347,057</b>	<b>\$8,347,057</b>	<b>\$8,680,939</b>	<b>\$9,028,176</b>	<b>\$9,299,022</b>	<b>\$9,577,992</b>	
79	<i>Annual increase</i>		0.0%	4.0%	4.0%	3.0%	3.0%	
80	<i>Cumulative increase</i>		0.0%	4.0%	8.2%	11.4%	14.7%	
81								
82	FY 2018-19 Budget Figures from Adopted Budget FY 2018/19							
83								
84								
85								

	A	B	C	D	E	F	G	H
1	<b>Sausalito-Marin City Sanitary District</b>							
2	<b>Wastewater Financial Plan</b>							
3	<b>Table 2. Revenue Calculation at Current Rates (incl. Growth)</b>							
4								
5								
6		<b>Tax Roll</b>	<b>Projected</b>					
7		<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Notes</b>
8	<b>Sewer Conveyance and Treatment Rate</b>							
9	<u>Single Family Dwelling Units</u>							
10	Sausalito	1,351	1,355	1,359	1,363	1,367	1,371	includes growth at 4 EDUs per year
11	Unincorporated	84	84	84	84	84	84	
12	TCS D	1,753	1,753	1,753	1,753	1,753	1,753	
13	Total Units	3,188	3,192	3,196	3,200	3,204	3,208	
14	Transport and Treatment Charge per DU	\$866	\$866	\$866	\$866	\$866	\$866	
15	Single Family Transport and Treatment Revenue	\$2,760,808	\$2,764,272	\$2,767,736	\$2,771,200	\$2,774,664	\$2,778,128	
16								
17	<u>Multi Family Dwelling Units</u>							
18	Sausalito	2,704	2,704	2,704	2,704	2,704	2,704	
19	Marin Housing Authority	290	290	290	290	290	290	
20	Unincorporated	904	904	904	904	904	904	
21	TCS D	686	686	686	686	686	686	
22	Total Units	4,584	4,584	4,584	4,584	4,584	4,584	
23	Transport and Treatment Charge per DU	\$771	\$771	\$771	\$771	\$771	\$771	
24	Multi Family Transport and Treatment Revenue	\$3,534,264	\$3,534,264	\$3,534,264	\$3,534,264	\$3,534,264	\$3,534,264	
25								
26	<u>Floating Home Dwelling Units</u>							
27	Sausalito	0	0	0	0	0	0	
28	Unincorporated	398	398	398	398	398	398	
29	TCS D	0	0	0	0	0	0	
30	Total Units	398	398	398	398	398	398	
31	Transport and Treatment Charge per DU	\$658	\$658	\$658	\$658	\$658	\$658	
32	Floating Home Rate Revenue	\$261,884	\$261,884	\$261,884	\$261,884	\$261,884	\$261,884	
33								
34	<u>Non Residential EDUs</u>							
35	Sausalito	1,561	1,561	1,561	1,561	1,561	1,561	
36	Unincorporated	449	449	449	449	449	449	
37	TCS D	70	70	70	70	70	70	
38	Total Units	2,080	2,080	2,080	2,080	2,080	2,080	
39	Transport and Treatment Charge per EDU	\$866	\$866	\$866	\$866	\$866	\$866	
40	Non Residential Rate Revenue	\$1,801,280	\$1,801,280	\$1,801,280	\$1,801,280	\$1,801,280	\$1,801,280	
41								
42	Total Transport and Treatment Revenue	\$8,358,236	\$8,361,700	\$8,365,164	\$8,368,628	\$8,372,092	\$8,375,556	
43	Less: Marin Housing Authority 5% Credit	(\$11,180)	(\$11,180)	(\$11,180)	(\$11,180)	(\$11,180)	(\$11,180)	
44	<b>Adjusted Transport and Treatment Revenue</b>	<b>\$8,347,057</b>	<b>\$8,350,521</b>	<b>\$8,353,985</b>	<b>\$8,357,449</b>	<b>\$8,360,913</b>	<b>\$8,364,377</b>	
45	Transport and Treatment - Total EDUs	10,250	10,254	10,258	10,262	10,266	10,270	Total EDUs served by the District
46								
47								
48	TCS D Subtotal							
49	Single Family Dwelling Units	\$1,518,098						
50	Multi Family Dwelling Units	\$528,906						
51	Non Residential EDUs	\$60,620						
52		\$2,107,624						

	A	B	C	D	E	F	G
1	<b>Sausalito-Marín City Sanitary District</b>						
2	<b>Wastewater Financial Plan</b>						
3	<b>Table 3. Rate Revenue Increases</b>						
4							
5		<b>Budget</b>	<b>Projected</b>				
6		<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
7							
8	<b>Sewer Conveyance and Treatment Rate</b>						
9	Transport and Treatment Charges - Existing	\$8,347,057	\$8,347,057	\$8,347,057	\$8,347,057	\$8,347,057	\$8,347,057
10	Transport and Treatment Charges - Growth	\$0	\$3,464	\$6,928	\$10,392	\$13,856	\$17,320
11	Revenue at Current Rates	\$8,347,057	\$8,350,521	\$8,353,985	\$8,357,449	\$8,360,913	\$8,364,377
12	Net Revenue Requirement	\$8,347,057	\$8,347,057	\$8,680,939	\$9,028,176	\$9,299,022	\$9,577,992
13	<b>Surplus/(Deficit) before Rate Increase</b>	<b>\$0</b>	<b>\$3,464</b>	<b>(\$326,954)</b>	<b>(\$670,728)</b>	<b>(\$938,109)</b>	<b>(\$1,213,616)</b>
14							
15							
16	<b>Transport and Treatment Revenue Analysis</b>						
17	Annual Increase in Rate		<b>0.0%</b>	<b>4.0%</b>	<b>4.0%</b>	<b>3.0%</b>	<b>3.0%</b>
18	Cumulative Increase		0.0%	4.0%	8.2%	11.4%	14.7%
19							
20	Revenue at Current Rates (incl. growth)	\$8,347,057	\$8,347,057	\$8,347,057	\$8,347,057	\$8,347,057	\$8,347,057
21	Revenue From Rate Increases Effective:						
22	July 1, 2019		\$0	\$0	\$0	\$0	\$0
23	July 1, 2020			\$333,882	\$333,882	\$333,882	\$333,882
24	July 1, 2021				\$347,238	\$347,238	\$347,238
25	July 1, 2022					\$270,845	\$270,845
26	July 1, 2023						\$278,971
27	Subtotal, Transport and Treatment Revenue Increase	\$0	\$0	\$333,882	\$681,120	\$951,965	\$1,230,936
28							
29	<b>Total Transport and Treatment Revenue (after rate adjs)</b>	<b>\$8,347,057</b>	<b>\$8,347,057</b>	<b>\$8,680,939</b>	<b>\$9,028,176</b>	<b>\$9,299,022</b>	<b>\$9,577,992</b>
30							
31	<b>Total Revenue at Proposed Rates</b>	\$8,347,057	\$8,347,057	\$8,680,939	\$9,028,176	\$9,299,022	\$9,577,992
32	Net Revenue Requirement	\$8,347,057	\$8,347,057	\$8,680,939	\$9,028,176	\$9,299,022	\$9,577,992
33	<b>Surplus/(Deficit) after Rate Increase</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	A	B	C	D	E	F	G	H
1	<b>Sausalito-Marín City Sanitary District</b>							
2	<b>Wastewater Financial Plan</b>							
3	<b>Table 4. Reserves</b>							
4								
5		<b>Budgeted</b>	<b>Projected</b>					
6		<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Notes</b>
7	<b>Operating Reserves with increase</b>							
8	Sewer Conveyance and Treatment Rate	\$2,634,562	\$4,788,886	\$4,421,842	\$4,265,505	\$4,362,781	\$4,724,976	
9	Operating Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	From Table 3
10								
11	<b>TCSD Payments (non-service charge):</b>							
12	Capital deferral repayment	\$183,855	\$183,855	\$183,855	\$183,855	\$183,855	\$183,855	per draft agreement
13	Interdistrict Loan P&I	\$74,892	\$74,892	\$74,892	\$74,892	\$74,892	\$74,892	per draft agreement
14	Mediated Settlement	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$0	\$1.2M settlement paid off in FY 2022-23; per draft agreement
15	<b>Transfers:</b>							
16	(To)/From Revenue Requirements	\$1,567,552	(\$975,009)	(\$758,096)	(\$503,783)	(\$244,311)	\$53,678	
17	(To)/From R&R Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
18	(To)/From Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
19	Subtotal	\$4,700,861	\$4,312,624	\$4,162,493	\$4,260,469	\$4,617,216	\$5,037,401	
20	Estimated Interest Income	\$88,025	\$109,218	\$103,012	\$102,312	\$107,760	\$117,149	Assumption a.
21	<b>Year-End Balance</b>	<b>\$4,788,886</b>	<b>\$4,421,842</b>	<b>\$4,265,505</b>	<b>\$4,362,781</b>	<b>\$4,724,976</b>	<b>\$5,154,549</b>	
22	Target Balance	\$3,280,000	\$3,380,000	\$3,480,000	\$3,590,000	\$3,690,000	\$3,800,000	9 mos. of O&M Expenses
23	% of target	146%	131%	123%	122%	128%	136%	
24	<b>Capital Reserve</b>							
25	Beginning Balance	\$6,264,840	\$6,322,396	\$6,635,832	\$6,505,302	\$6,814,486	\$6,656,193	To Above
26	<b>Transfers:</b>							
27	(To)/From Revenue Requirements	\$735,110	\$3,334,983	\$3,334,983	\$3,334,983	\$3,334,983	\$3,334,983	To Table 1
28	(To)/From Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	From Above
29	(To)/From Disaster Recovery	\$0	\$0	\$0	\$0	\$0	\$0	To Below
30	Connection Fee Revenues	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	4 EDUs per year
31	Capital outlay	(\$116,700)	(\$120,201)	(\$123,807)	(\$127,521)	(\$131,347)	(\$135,287)	FY 2018/19 from Adopted budget; inflation adj all other years
32	CIP expenditures (PAYGo)	(\$735,110)	(\$3,080,000)	(\$3,522,530)	(\$3,081,219)	(\$3,546,660)	(\$3,444,504)	From Table 5
33	Subtotal	\$6,173,140	\$6,482,177	\$6,349,478	\$6,656,543	\$6,496,462	\$6,436,384	
34	Estimated Interest Income	\$149,256	\$153,655	\$155,824	\$157,942	\$159,731	\$157,111	Assumption a.
35	<b>Year-End Balance</b>	<b>\$6,322,396</b>	<b>\$6,635,832</b>	<b>\$6,505,302</b>	<b>\$6,814,486</b>	<b>\$6,656,193</b>	<b>\$6,593,495</b>	
36	Target Balance	\$5,002,474	\$5,002,474	\$5,002,474	\$5,002,474	\$5,002,474	\$5,002,474	1.5 x Avg Annual PAYGo CIP expenditures
37								
38	<b>Repair &amp; Replacement Reserve</b>							
39	Beginning Balance	\$423,318	\$319,628	\$318,317	\$313,457	\$304,857	\$292,319	
40	<b>Transfers:</b>							
41	(To)/From Revenue Requirements	\$0	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	To Table 1
42	Annual R&R Contributions	\$0	\$0	\$0	\$0	\$0	\$0	To Above
43	(To)/From Capital Reserve	(\$112,500)	(\$115,875)	(\$119,351)	(\$122,932)	(\$126,620)	(\$130,418)	FY 2018/19 from Adopted budget; inflation adj all other years
44	R&R Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	
45	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	
46	Subtotal	\$310,818	\$310,753	\$305,966	\$297,526	\$285,238	\$268,900	
47	Estimated Interest Income	\$8,810	\$7,565	\$7,491	\$7,332	\$7,081	\$6,735	Assumption a.
48	<b>Year-End Balance</b>	<b>\$319,628</b>	<b>\$318,317</b>	<b>\$313,457</b>	<b>\$304,857</b>	<b>\$292,319</b>	<b>\$275,635</b>	
49	Target Balance	\$220,000	\$228,375	\$235,226	\$242,283	\$249,552	\$257,038	2x Avg R&R Cost
50								
51	<b>Disaster Recovery Reserve</b>							
52	Beginning Balance	\$500,000	\$512,000	\$524,288	\$536,871	\$549,756	\$562,950	
53	Transfers (To)/From Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	From Above
54	Subtotal	\$500,000	\$512,000	\$524,288	\$536,871	\$549,756	\$562,950	
55	Estimated Interest Income	\$12,000	\$12,288	\$12,583	\$12,885	\$13,194	\$13,511	Assumption a.
56	<b>Year-End Balance</b>	<b>\$512,000</b>	<b>\$524,288</b>	<b>\$536,871</b>	<b>\$549,756</b>	<b>\$562,950</b>	<b>\$576,461</b>	
57	Target Balance	\$3,334,983	\$3,334,983	\$3,334,983	\$3,334,983	\$3,334,983	\$3,334,983	Avg Annual PAYGo Capital Expense
58								

	A	B	C	D	E	F	G	H
1	<b>Sausalito-Marín City Sanitary District</b>							
2	<b>Wastewater Financial Plan</b>							
3	<b>Table 4. Reserves</b>							
4								
5		<b>Budgeted</b>	<b>Projected</b>					
6		<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Notes</b>
59	<b>Self-Insurance &amp; Deductible Reserve</b>							
60	Beginning Balance	\$0	\$101,200	\$103,629	\$106,116	\$108,663	\$111,271	
61	Transfers:							
62	(To)/From Revenue Requirements	\$100,000	\$0	\$0	\$0	\$0	\$0	
63	Subtotal	\$100,000	\$101,200	\$103,629	\$106,116	\$108,663	\$111,271	
64	Estimated Interest Income	\$1,200	\$2,429	\$2,487	\$2,547	\$2,608	\$2,670	
65	<b>Year-End Balance</b>	<b>\$101,200</b>	<b>\$103,629</b>	<b>\$106,116</b>	<b>\$108,663</b>	<b>\$111,271</b>	<b>\$113,941</b>	
66	Target Balance	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
67								
68								
69								
70	<b>Operating Reserves without increase</b>							
71	Beginning Balance	\$2,634,562	\$4,788,886	\$4,229,168	\$3,530,266	\$2,680,957	\$1,669,827	From Below
72	Operating Surplus/(Deficit)	\$0	\$3,464	(\$326,954)	(\$670,728)	(\$938,109)	(\$1,213,616)	From Table 3
73	Unincorporated Collection System Revenue	\$0	(\$193,853)	(\$204,607)	(\$247,196)	(\$379,047)	(\$558,929)	If no change to \$78 collection system charge
74	TCSD Payments (non-service charge):							
75	Capital deferral repayment	\$183,855	\$183,855	\$183,855	\$183,855	\$183,855	\$183,855	
76	Interdistrict Loan P&I	\$74,892	\$74,892	\$74,892	\$74,892	\$74,892	\$74,892	
77	Mediated Settlement	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$0	
78	Transfers:							
79	(To)/From Revenue Requirements	\$1,567,552	(\$975,009)	(\$758,096)	(\$503,783)	(\$244,311)	\$53,678	
80	(To)/From R&R Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
81	(To)/From Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
82	Subtotal	\$4,700,861	\$4,122,234	\$3,438,257	\$2,607,306	\$1,618,237	\$209,707	
83	Estimated Interest Income	\$88,025	\$106,933	\$92,009	\$73,651	\$51,590	\$22,554	
84	<b>Year-End Balance</b>	<b>\$4,788,886</b>	<b>\$4,229,168</b>	<b>\$3,530,266</b>	<b>\$2,680,957</b>	<b>\$1,669,827</b>	<b>\$232,262</b>	
85								
86	<b>Retirement Reserve for New Pensions (GASB 45)</b>							
87	Beginning Unfunded Balance	\$0	\$0	\$0	\$0	\$0	\$0	
88	Annual OPEB Cost	(\$141,177)	(\$147,000)	(\$153,056)	(\$159,362)	(\$165,928)	(\$172,764)	From 2018-19 Budget and with input from District
89	Transfers:							
90	(To)/From Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
91	(To)/From Revenue Requirements	\$141,177	\$147,000	\$153,056	\$159,362	\$165,928	\$172,764	To Table 1
92	<b>Net OPEB Obligation at EOY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
93								
94	<b>All Reserves without Rate Increases</b>	<b>12,044,109</b>	<b>11,811,234</b>	<b>10,992,012</b>	<b>10,458,719</b>	<b>9,292,559</b>	<b>7,791,794</b>	
95	<b>All Reserves with Rate Increases</b>	<b>12,044,109</b>	<b>12,003,908</b>	<b>11,727,250</b>	<b>12,140,542</b>	<b>12,347,708</b>	<b>12,714,081</b>	
96	<b>Reserves Target Balance</b>	<b>\$11,937,456</b>	<b>\$12,045,831</b>	<b>\$12,152,683</b>	<b>\$12,269,740</b>	<b>\$12,377,008</b>	<b>\$12,494,495</b>	
97	<b>Reserves Minimum Balance</b>	<b>\$3,280,000</b>	<b>\$3,380,000</b>	<b>\$3,480,000</b>	<b>\$3,590,000</b>	<b>\$3,690,000</b>	<b>\$3,800,000</b>	

	A	B	D	E	F	G	H	I	J
1	<b>Sausalito-Marín City Sanitary District</b>								
2	<b>Wastewater Financial Plan</b>								
3	<b>Table 5. Capital Improvement Program</b>								
4									
5									
6	<b>Projected</b>						<b>5-year Total</b>		
7	<b>Cash-funded (PAYGo) Projects</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>(FY 2019-20 to FY 2023-24)</b>		<b>Notes</b>
8	<b>Sewer Conveyance and Treatment Rate</b>								
9	Shop/Operator/Equipment Facilities Study/Pre-Design	\$0	\$0	\$75,000	\$175,000	\$0	\$250,000		
10	Biosolids Handling (Long Term)	\$100,000	\$400,000	\$0	\$0	\$0	\$500,000		
11	Engineering and Project Management (10%)	\$10,000	\$40,000	\$7,500	\$17,500	\$0	\$75,000		
12	<b>Subtotal, Treatment Plant</b>	<b>\$110,000</b>	<b>\$440,000</b>	<b>\$82,500</b>	<b>\$192,500</b>	<b>\$0</b>	<b>\$825,000</b>		
15									
16	<b>Conveyance System (excl. Marin City collection system)</b>								
17	Coloma and Whiskey Springs Pump Station Improvements	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$5,000,000		
18	Beach Force Main Rehabilitation	\$200,000	\$200,000	\$2,000,000	\$0	\$0	\$2,400,000		
19	Site Access Control & Security	\$0	\$0	\$50,000	\$50,000	\$50,000	\$150,000		
20	Main St. to Alexander Ave Force Main Inspection	\$0	\$0	\$0	\$250,000	\$0	\$250,000		
21	Locust St. Force Main Inspection	\$0	\$0	\$0	\$200,000	\$200,000	\$400,000		
22	Princess St. Pump Station Study	\$0	\$0	\$0	\$400,000	\$0	\$400,000		
23	Engineering and Project Management (10%)	\$270,000	\$270,000	\$205,000	\$90,000	\$25,000	\$860,000		
24	<b>Subtotal, Conveyance System</b>	<b>\$2,970,000</b>	<b>\$2,970,000</b>	<b>\$2,255,000</b>	<b>\$990,000</b>	<b>\$275,000</b>	<b>\$9,460,000</b>		
27									
28	<b>Unincorporated Collection System</b>								
29	Pump Station Improvements	\$0	\$0	\$500,000	\$1,500,000	\$1,500,000	\$3,500,000		
30	Collection System Rehabilitation	\$0	\$0	\$0	\$350,000	\$1,000,000	\$1,350,000		
31	Engineering and Project Management (10%)	\$0	\$0	\$50,000	\$185,000	\$250,000	\$485,000		
32	<b>Subtotal, Unincorporated Collection System</b>	<b>\$0</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$2,035,000</b>	<b>\$2,750,000</b>	<b>\$5,335,000</b>		To Table 9
35									
36								Avg. Annual	
37	<b>Grand Total Pay-As-You-Go Projects</b>	<b>\$3,080,000</b>	<b>\$3,410,000</b>	<b>\$2,887,500</b>	<b>\$3,217,500</b>	<b>\$3,025,000</b>	<b>\$15,620,000</b>	<b>\$3,124,000</b>	
38	Construction Cost Inflation	0.00%	3.30%	6.71%	10.23%	13.87%			
39	<b>Grand Total Inflated Pay-As-You-Go Projects</b>	<b>\$3,080,000</b>	<b>\$3,522,530</b>	<b>\$3,081,219</b>	<b>\$3,546,660</b>	<b>\$3,444,504</b>	<b>\$16,674,913</b>	<b>\$3,334,983</b>	
40								To Table 4	
41									
42	<b>INFORMATIONAL ONLY</b>								
43	<b>Projected</b>								
44	<b>Bond Funded Projects</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>Notes</b>		
45									
46	<b>Treatment Plant Improvements</b>								
47	Treatment and Wet Weather Flow Upgrade	\$12,500,000	\$0	\$0	\$0	\$0			
48	Generator Reliability Improvements & Princess Controls Relocation	\$1,000,000	\$1,000,000	\$0	\$0	\$0			
49	Primary Clarifier & Digester Upgrades	\$400,000	\$1,200,000	\$400,000	\$0	\$0			
50	Storm Drain Rehabilitation	\$0	\$150,000	\$0	\$0	\$0			
51	Engineering and Project Management (10%)	\$1,390,000	\$235,000	\$40,000	\$0	\$0			
52		<b>\$15,290,000</b>	<b>\$2,585,000</b>	<b>\$440,000</b>	<b>\$0</b>	<b>\$0</b>			

	A	B	C	D	E	F	G	H	I
1	<b>Sausalito-Marín City Sanitary District</b>								
2	<b>Wastewater Financial Plan</b>								
3	<b>Table 6. Debt Service</b>								
4									
5									
6					<b>Projected</b>				
7		<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>		
8	Sewer Conveyance and Treatment Rate								
9	2008 City National Bank Loan (matures 2028)								
10	Principle	\$148,962	\$155,132	\$161,558	\$168,250	\$175,219	\$182,476		
11	Interest	\$72,300	\$66,130	\$59,704	\$53,013	\$46,044	\$38,786		
12	Total Payment	\$221,262	\$221,262	\$221,262	\$221,262	\$221,262	\$221,262		per debt service schedule
13									
14	2011 SRF Loan - Locust St (matures 2032)								
15	Principle	\$103,903	\$106,605	\$109,376	\$112,220	\$115,138	\$118,131		
16	Interest	\$44,927	\$42,226	\$39,454	\$36,610	\$33,693	\$30,699		
17	Total Payment	\$148,830	\$148,830	\$148,830	\$148,830	\$148,830	\$148,830		per debt service schedule
18									
19	2017 Revenue Bond (matures 2042)								
20	Principle	\$820,000	\$825,000	\$855,000	\$890,000	\$930,000	\$985,000		
21	Interest	\$1,314,717	\$1,312,400	\$1,279,400	\$1,245,200	\$1,209,600	\$1,172,400		
22	Total Payment	\$2,134,717	\$2,137,400	\$2,134,400	\$2,135,200	\$2,139,600	\$2,157,400		per debt service schedule
23									
24									
25	Total debt and loan repayment	\$2,504,810	\$2,507,493	\$2,504,493	\$2,505,293	\$2,509,693	\$2,527,493		
26									
27	<b>Debt Service Coverage</b>								
28	<b>Revenue Sources</b>								
29									
30	Sewer Service Charges	\$8,347,057	\$8,347,057	\$8,680,939	\$9,028,176	\$9,299,022	\$9,577,992		Table 3
31	Sausalito Pump Station	\$80,000	\$82,400	\$84,872	\$87,418	\$90,041	\$92,742		Table 1
32	Tax allocation	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000	\$570,000		Table 1
33	Reserve interest earnings	\$0	\$0	\$0	\$0	\$0	\$0		from Table 4
34	Bond Fund Interest	\$163,080	\$163,080	\$163,080	\$163,080	\$163,080	\$163,080		from District Budget
35	Connection Fees	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000		Table 4
36		\$9,185,137	\$9,187,537	\$9,523,891	\$9,873,674	\$10,147,142	\$10,428,814		
37									
38	<b>Operating Expenses</b>	(\$4,378,096)	(\$4,378,096)	(\$4,501,532)	(\$4,639,213)	(\$4,781,131)	(\$4,924,565)		Table 1
39	<b>Net Revenue</b>	\$4,807,041	\$4,809,441	\$5,022,359	\$5,234,461	\$5,366,011	\$5,504,249		
40									
41	<b>Debt Service</b>	\$2,504,810	\$2,507,493	\$2,504,493	\$2,505,293	\$2,509,693	\$2,527,493		
42									
43	<b>Coverage ratio</b>	1.92	1.92	2.01	2.09	2.14	2.18		
44									

	A	B	C	D	E	F	G
1	<b>Sausalito-Marin City Sanitary District</b>						
2	<b>Wastewater Financial Plan</b>						
3	<b>Table 7. FY 2019-20 Fixed vs Variable Expense Analysis</b>						
4							
5	<b>Operating and Administrative Expenses</b>	<b>FY 2019-20</b>	<b>BASE</b>	<b>VOLUMETRIC</b>	<b>NOTES</b>		
6		From Table 1	%	\$	%	\$	
7	<b>Salaries and Benefits</b>						
8	Sewer Conveyance and Treatment Rate	\$1,669,748	100%	\$ 1,669,748	0%	\$ -	
9	Payroll Taxes	119,105	100%	119,105	0%	-	
10	Retirement	310,361	100%	310,361	0%	-	
11	Employee Benefits	405,027	100%	405,027	0%	-	
12	Workers Comp	49,900	100%	49,900	0%	-	
13							
14	<b>Operations</b>						
15	Chemicals	190,418	20%	38,084	80%	152,335	
16	Fuel	13,236	100%	13,236	0%	-	
17	Permits & Fees	130,804	100%	130,804	0%	-	
18	Waste Disposal	111,951	20%	22,390	80%	89,561	
19	Parts, Tools, Materials & Supplies	63,612	100%	63,612	0%	-	
20	Vehicles	14,214	100%	14,214	0%	-	
21	Safety	36,853	20%	7,371	80%	29,483	
22							
23	<b>System &amp; Plant Maintenance</b>						
24	Treatment & Collection System	217,280	100%	217,280	0%	-	
25	Unincorporated Area Collection System	72,100	100%	72,100	0%	-	
26	City of Sausalito Pump Stations	17,253	20%	3,451	80%	13,802	
27							
28	Wastewater Monitoring & Testing	83,691	100%	83,691	0%	-	
29							
30	<b>Utilities &amp; Communication</b>						
31	Communication	31,146	100%	31,146	0%	-	
32	Electricity	283,390	20%	56,678	80%	226,712	
33	Water	5,665	100%	5,665	0%	-	
34							
35	<b>Administrative</b>						
36	Professional Development	29,664	100%	29,664	0%	-	
37	Professional Services	253,895	100%	253,895	0%	-	
38	Insurance	50,092	100%	50,092	0%	-	
39	Administrative	78,559	100%	78,559	0%	-	
40							
41	NPS Lease	263,569	100%	263,569	0%	-	
42							
43	<b>Total Operating and Admin Expenses</b>	<b>\$ 4,501,532</b>		<b>\$ 3,989,640</b>		<b>\$ 511,892</b>	
44	<b>% of Total</b>	<b>100%</b>		<b>89%</b>		<b>11%</b>	
45							
46							
47							



	A	B	C	D	E	F	G
1	<b>Sausalito-Marín City Sanitary District</b>						
2	<b>Wastewater Financial Plan</b>						
3	<b>Table 7. FY 2019-20 Fixed vs Variable Expense Analysis</b>						
4							
48	<b>CAPITAL PROJECTS</b>	<b>5-Yr Total</b>	<b>BASE</b>	<b>VOLUMETRIC</b>			
49		From Table 5	%	\$	%	\$	
50							<b>NOTES</b>
51	<b>Treatment Plant Improvements</b>						
52	Shop/Operator/Equipment Facilities Study/Pre-Di	\$250,000	100%	\$ 250,000	0%	\$ -	
53	Biosolids Handling (Long Term)	\$500,000	20%	\$ 100,000	80%	\$ 400,000	
54	Engineering and Project Management	\$75,000	100%	\$ 75,000	0%	\$ -	
55							
56	<b>Conveyance System</b>						
57	Coloma/Whiskey Springs Pump Station Improverr	\$5,000,000	20%	\$1,000,000	80%	\$ 4,000,000	
58	Beach Force Main Rehabilitation	\$2,400,000	20%	\$480,000	80%	\$ 1,920,000	
59	Site Access Control & Security	\$150,000	20%	\$30,000	80%	\$ 120,000	
60	Main St. to Alexander Ave Force Main Inspection	\$250,000	20%	\$50,000	80%	\$ 200,000	
61	Locust St. Force Main Inspection	\$400,000	20%	\$80,000	80%	\$ 320,000	
62	Princess St. Pump Station Study	\$400,000	20%	\$80,000	80%	\$ 320,000	
63	Engineering and Project Management	\$860,000	100%	\$860,000	0%	\$ -	
64							
65	<b>Unincorporated Collection System</b>						
66	Pump Station Improvements	\$3,500,000	20%	\$ 700,000	80%	\$ 2,800,000	
67	Collection System Rehabilitation, Phase II	\$1,350,000	20%	\$ 270,000	80%	\$ 1,080,000	
68	Engineering and Project Management	\$485,000	100%	\$ 485,000	0%	\$ -	
69							
70	<b>Total Capital Expenses (5-yr period)</b>	<b>\$15,620,000</b>		<b>\$ 4,460,000</b>		<b>\$ 11,160,000</b>	
71	<b>Average Annual Capital</b>	<b>\$3,124,000</b>		<b>\$ 892,000</b>		<b>\$ 2,232,000</b>	
72	<b>% of Total</b>	<b>100%</b>		<b>29%</b>		<b>71%</b>	
73							
74							
75	<b>REVENUE REQUIREMENT</b>	<b>BASE</b>	<b>VOLUMETRIC</b>	<b>TOTAL</b>			
76		\$	\$	\$			
77	FY 2019-20 Operating & Admin. Expenses [1]	\$ 3,989,640	\$ 511,892	\$ 4,501,532			
78	Average Annual Capital Expenses [2]	\$ 892,000	\$ 2,232,000	\$ 3,124,000			
79	Grand Total	\$ 4,881,640	\$ 2,743,892	\$ 7,625,532			
80	% of Total	64%	36%	100%			
81							

	A	B	C	D	E	F	G	H
1	<b>Sausalito-Marín City Sanitary District</b>							
2	<b>Wastewater Financial Plan</b>							
3	<b>Table 8. Unincorporated Collection System Costs</b>							
4								
5								
6	<b>Collection System Costs</b>	<b>Current Rate</b>	<b>Projected</b>					<b>Notes</b>
7	<b>Annual Operations and Maintenance Costs</b>		<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	
8	Sewer Conveyance and Treatment Rate		\$206,715	\$212,916	\$219,304	\$225,883	\$232,660	Provided by District
9	Expenses		\$105,000	\$108,150	\$111,395	\$114,736	\$118,178	Provided by District
10	Overhead		\$46,757	\$48,160	\$49,605	\$51,093	\$52,626	Provided by District
11	Subtotal - O&M Costs		\$358,472	\$369,226	\$380,303	\$391,712	\$403,464	
12								
13	<b>Annual Debt Service - Capital Projects</b>		\$0	\$0	\$31,512	\$151,954	\$320,084	From Table 9
14	Total Costs		\$358,472	\$369,226	\$411,815	\$543,666	\$723,548	To Table 1
15	Total Adjusted EDUs		1,869	1,869	1,869	1,869	1,869	From Below
16	<b>Annual Charge (\$/EDU) - SFR and Comm</b>	<b>\$78</b>	<b>\$192</b>	<b>\$198</b>	<b>\$220</b>	<b>\$291</b>	<b>\$387</b>	To Table 3 and Summary & Assumptions
17	Annual % Increase		146%	3%	12%	32%	33%	
18								
19								
20	<b>Dwelling Units</b>							
21	Single Family Dwelling Units	84	84	84	84	84	84	
22	Multi Family Dwelling Units	1,180	1,180	1,180	1,180	1,180	1,180	Marin Housing Authority at 0.95 to reflect 5% discount
23	Floating Home Dwelling Units	398	398	398	398	398	398	
24	Non Residential EDUs	449	449	449	449	449	449	
25		2,111	2,111	2,111	2,111	2,111	2,111	
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41	<b>Annual Collection Charge (by Component)</b>							
42	Annual O&M Collection Costs		\$358,472	\$369,226	\$380,303	\$391,712	\$403,464	
43	Total EDUs		1,869	1,869	1,869	1,869	1,869	
44	<b>Annual O&amp;M Collection Charge (\$/EDU)</b>		<b>\$192</b>	<b>\$198</b>	<b>\$203</b>	<b>\$210</b>	<b>\$216</b>	
45	% of Total Collection Charge		100%	100%	92%	72%	56%	
46								
47	Annual CIP Collection Costs		\$0	\$0	\$31,512	\$151,954	\$320,084	
48	Total EDUs		1,869	1,869	1,869	1,869	1,869	
49	<b>Annual CIP Collection Charge (\$/EDU)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$17</b>	<b>\$81</b>	<b>\$171</b>	
50	% of Total Collection Charge		0%	0%	8%	28%	44%	

**EDU Calculation**

	Dwelling Units/EDUs	Rate Differential Factor	Adjusted Dwelling Units/EDUs
<u>Residential Dwelling</u>	(a)	(b)	(c) = (a)*(b)
Single family	84	1.00	84
Multi-Family	1,180	0.88	1,038
Floating Homes	398	0.75	299
Total Residential	1,662		1,420
Non Residential ED	449	1.00	449
Total	2,111		1,869

To Above

	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1														
2	<b>Sausalito-Marín City Sanitary District</b>													
3	<b>Wastewater Financial Plan</b>													
4	<b>Table 9. Unincorporated Collection System Costs - Debt Service</b>													
5	Assumptions:													
6	Term <input type="text" value="30"/> years													
7	Interest Rate <input type="text" value="3.40%"/> 12/31/2018 LAIF rate + 1.0%													
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														

	Annual Collection System Capital Project Costs											
Fiscal Year	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29		
2019/2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2020/2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021/2022	\$586,899		\$31,512	\$31,512	\$31,512	\$31,512	\$31,512	\$31,512	\$31,512	\$31,512	\$31,512	\$31,512
2022/2023	\$2,243,186			\$120,442	\$120,442	\$120,442	\$120,442	\$120,442	\$120,442	\$120,442	\$120,442	\$120,442
2023/2024	\$3,131,367				\$168,130	\$168,130	\$168,130	\$168,130	\$168,130	\$168,130	\$168,130	\$168,130
2024/2025	\$0											
2025/2026	\$0											
2026/2027	\$0											
2027/2028	\$0											
	\$5,961,452	\$0	\$0	\$31,512	\$151,954	\$320,084	\$320,084	\$320,084	\$320,084	\$320,084	\$320,084	\$320,084
		Annual Debt Service										

	B	C	D	E	F	G	H	I	J
2	Sausalito-Marín City Sanitary District								
3	Wastewater Financial Plan								
4	Table 10. Calculation of Transport and Treatment Rate by Customer Class								
5									
6	Conveyance and Treatment Rate								
7									
8		<b>Base EDUs</b>	<b>Volume Factors</b>	<b>Volumetric EDUs</b>	<b>Base</b>	<b>Volumetric</b>	<b>Total</b>	<b>Ratio Compared to SFR</b>	
9		<i>Cost Allocation Factors [1]</i>			<b>64%</b>	<b>36%</b>			Notes
10		<i>Conveyance and Treatment Revenue Requirement [2]</i>			\$ 5,555,801	\$ 3,125,138	\$ 8,680,939		From Table 7
11				<i>EDUs</i>	10,254	8,585			From Table 1; FY FY 2020/21 Net Revenue Requirement
12				<i>\$/EDU</i>	\$542	\$364			
13									
14	<b>Residential</b>	(a)	(b)	(c) = (a)*(b)					
15	Single family	3,188	1.00	3,188	\$542	\$364	\$906	1.00	Total Rate to Summary & Assumptions Table
16	Multi-Family	4,584	0.69	3,159	\$542	\$251	\$793	0.88	Total Rate to Summary & Assumptions Table
17	Floating Homes	398	0.39	154	\$542	\$141	\$682	0.75	Total Rate to Summary & Assumptions Table
18	Total Residential	8,170		6,501					
19									
20	Non Residential	2,080	1.00	2,080	\$542	\$364	\$906	1.00	Total Rate to Summary & Assumptions Table
21									
22	Growth	4	1.00	4	\$542	\$364	\$906	1.00	
23									
24	Total	10,254		8,585					
25		From		As					
26		Table 2		calculated					
27									



**HF&H CONSULTANTS, LLC**  
201 N. Civic Drive, Suite 230  
Walnut Creek, CA 94596

# February 2022

February 2022							March 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
6	7	8	9	10	11	12	6	7	8	9	10	11	12
13	14	15	16	17	18	19	13	14	15	16	17	18	19
20	21	22	23	24	25	26	20	21	22	23	24	25	26
27	28						27	28	29	30	31		

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jan 30	31	Feb 1	2 10:30am GovInvest Quarterly Update - Sanitary District No. 5 of Marin County, CA ( <a href="https://us02web.zoom.us/j/4619181648?pwd=">https://us02web.zoom.us/j/4619181648?pwd=</a>	3	4 Tim O'Day's Hire Date: 2.4.2005 Tony Rubio's Hire Date: 2.4.2008	5 TIM O'DAY!!! + PERS Retirement DUE
6	7 Prep for CIP & Finance Meetings!	8 3:00pm 2nd Tuesday ea/mo. @ 3:00 p.m.: 4:45pm 2nd Tuesday ea/mo. @ 5:00 p.m.: 5:00pm Sanitary District No. 5 of Marin	9 Send & Review Board Agenda w/ RS	10 4:00pm Ark Deadline @ High Noon today! 4:30pm Sanitary District No. 5 of Marin County's Finance Committee Meeting	11 Chad Bilsborough's Hire Date: 2.11.2019 Timesheets: Part I, Act II	12 Steve D's Bday
13	14	15 CalPERS 457 Submit PERS Health	16	17 4:45pm Please join us at 5:00P.M. for Sanitary District No.5 of Marin County's Regular Board Meeting ( <a href="https://us02web.zoom.us/j/4619181648?pwd=">https://us02web.zoom.us/j/4619181648?pwd=</a>	18	19
20	21	22 1:00pm GovInvest Public Finance Consultation - Sanitary District No. 5 Of Marin County, CA ( <a href="https://us02web.zoom.us/j/4619181648?pwd=">https://us02web.zoom.us/j/4619181648?pwd=</a>	23	24	25 Timesheets: Part II, Act II	26
27	28	Mar 1	2	3	4	5
Confirm 1099-MISC Info and Report to IRS						
Robin Dohrmann's Hire Date: 2.27.13	CalPERS 457					

# March 2022

March 2022							April 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
6	7	8	9	10	11	12	3	4	5	6	7	8	9
13	14	15	16	17	18	19	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28	29	30	31			24	25	26	27	28	29	30

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	
Feb 27	28	<b>Mar 1</b> <div style="background-color: #FFD700; padding: 2px;">APRIL 1: Bond Payment Due to Bank of NY Mellon</div> <div style="background-color: #ADD8E6; padding: 2px;">1:00pm GovInvest Public Finance Consultation - Sanitary District No. 5</div>	2	3	<b>4</b> <div style="background-color: #FFD700; padding: 2px;">APRIL 1: Bond Payment Due to Bank of NY Mellon (2012, MPR Bond)</div> <div style="background-color: #191970; padding: 2px;">Joe Triola's Hire Date: 3.4.2013</div>	<b>5</b> <div style="background-color: #F08080; padding: 2px;">Submit PERS Health TIM O'DAY!!! + PERS Retirement DUE</div>	
6	<div style="background-color: #9370DB; padding: 2px;">Prep for CIP &amp; Finance Meetings!</div> <div style="background-color: #ADD8E6; padding: 2px;">10:00am GovInvest Public Finance Consultation - Sanitary District No. 5</div>	<b>7</b> <div style="background-color: #ADD8E6; padding: 2px;">5:00pm Sanitary District No. 5 of Marin County's CIP Committee Meeting (<a href="https://us02web.zoom.us/j/6230620778">https://us02web.zoom.us/j/6230620778</a>) -</div>	<b>8</b> <div style="background-color: #ADD8E6; padding: 2px;">Send &amp; Review Board Agenda w/ RS</div> <div style="background-color: #ADD8E6; padding: 2px;">5:00pm Sanitary District No. 5 of Marin County's Finance Committee Meeting</div>	<b>9</b> <div style="background-color: #ADD8E6; padding: 2px;">4:00pm Ark Deadline @ High Noon today!</div>	<b>10</b> <div style="background-color: #191970; padding: 2px;">Joel Alvarez's Hire Date: 3.11.2020</div> <div style="background-color: #F08080; padding: 2px;">Timesheets: Part I, Act II</div>	11	
13	14	<div style="background-color: #F08080; padding: 2px;">CalPERS 457</div>	15	<div style="background-color: #FFD700; padding: 2px;">Katelina's BDay!</div> <div style="background-color: #F08080; padding: 2px;">4:45pm Please join us at 5:00P.M. for Sanitary District No.5 of Marin County's Regular Board Meeting</div>	<b>16</b> <div style="background-color: #FFD700; padding: 2px;">BEGIN FORMATTING NEW BUDGET &amp; ASK TR FOR FLOW</div>	17	
20	21	BEGIN FORMATTING NEW BUDGET & ASK TR FOR FLOW RATES (B:PC:T & BELV:TIB); RLD TO FIGURE OUT PC:TIB FLOW RATES VIA EDU RATIOS					22
					<div style="background-color: #F08080; padding: 2px;">Timesheets: Part II, Act II</div>		
27	BEGIN FORMATTING NEW BUDGET & ASK TR FOR FLOW RATES (B:PC:T & BELV:TIB)		<b>28</b> <div style="background-color: #F08080; padding: 2px;">CalPERS 457</div>	29	<b>30</b> <div style="background-color: #F08080; padding: 2px;">CalPERS 457</div>	<b>31</b> <b>Apr 1</b>	
						2	