SAUSALITO-MARIN CITY SANITARY DISTRICT

Fiscal Year 2012/2013 Budget Document

July 2, 2012

SAUSALITO-MARIN CITY SANITARY DISTRICT
FISCAL YEAR 2012/13

DISTRICT OVERVIEW

The Sausalito-Marin City Sanitary District is governed by an elected five member Board of Directors and provides wastewater treatment and disposal service to the City of Sausalito and wastewater collection, treatment and disposal service to Marin City and other unincorporated areas. Treatment and disposal service is also provided on a contract basis to Tamalpais Community Services District (TCSD) and the National Parks Service (Forts Baker, Barry and Cronkhite and Muir Woods National Monument). Plant effluent is discharged to central San Francisco Bay.

DISTRICT OPERATIONS

The District operates a 1.8 million-gallon per day secondary wastewater treatment plant, seven sewage pump stations, and approximately ten miles of pipelines. Three additional pump stations are operated and maintained for the City of Sausalito on a contract basis. Twelve full-time employees are employed to accomplish these operations. In addition, the District has an established intern program. Under the program, two positions are funded as temporary part-time (non-benefited).

DISTRICT FINANCES

The District adopted a multi-year phased increase of its annual sewer service charge rates in August 2010. In Fiscal Year 2012/13, the District will be in year three of the four year sewer service charge rate plan. Residents in the City of Sausalito will pay $647 per year while the residents in unincorporated areas will pay $701 per year. (The additional $54 charge is to pay for the cost of collection system maintenance and rehabilitation. The City of Sausalito, which is responsible for its collection system, charges City residents a separate charge for similar services.)

As part of the budget process, the District Board of Director's has reviewed and evaluated a 2012 update to the District's financial model. The model was updated to reflect the current operating and capital improvement programs to evaluate the District's overall short and long-term financial condition. Based on the financial model results, the Board of Directors has affirmed the scheduled sewer service charge increase for Fiscal Year 2012/13 in order to maintain a stable financial condition.

The revenue generated from the rate increase will be used to pay for needed upgrades and rehabilitation of District infrastructure and new discharge regulations, establish reasonable reserve levels, and account for inflation. To protect public health and the environment, the District is planning to invest approximately $40 million over the next ten years to eliminate peak wet weather overflows, improve treatment plant performance and to repair or replace aging infrastructure.

To equitably distribute the cost of improvements to existing and future customers, the District plans to borrow money in the form of a combination of low interest state revolving fund loans, bank loans and revenue bonds. In addition, the District is in the process of preparing an amendment to its wastewater service agreement with Tamalpais Community Services District to finance TCSD's capital charges and provide for a long term service commitment between the two agencies. The amendment will provide for a more workable service agreement for both agencies.

FUTURE VISION

Over the next several years, the District will continue to implement its infrastructure renewal and upgrade plans. Completion of the renewal and upgrade projects will improve the performance and reliability of District operations. The majority of the improvements are expected to be completed over the next 5-7 years. The largest project being the Headworks, Primary and Secondary improvements at the treatment plant which are estimated at $22.5 million. Key elements to this project are the National Park Service project approval and renewal of the District's treatment plant site easement agreement. At the conclusion of the currently 10-year capital improvement program, new expenditures on capital improvements should drop significantly, while the financing of current projects will span over the next 20 to 30 years.

SAUSALITO-MARIN CITY SANITARY DISTRICT
FY 2012 - 2013

REVENUE

OPERATING FUND

Sewer Service Charges

Sausalito/Unincorporated 7688 EDUs x $647 /EDU	$ 4,974,136		
Collection System Maintenance/Rehab (Unincorp area) 2027 EDUs x $54 /EDU	$ 109,458		
Separate Billing 213 EDUs x $647 /EDU	$ 137,811		
Marin City Housing Authority (w/ 5% Discount) 240 EDUs x $666 /EDU	$ 159,828		
Total Sewer Service Charges		$	5,381,233
TCSD (includes Muir Woods) (Revenue determined by contract)		$	715,622
Interest $ 2,385,131 Rate at 0.25%		$	5,963
Sausalito Pump Station O & M		$	27,400
Tax Allocation (Levy O)		$	500,000
Miscellaneous		$	5,000
	TOTAL:	**$**	**6,635,218**

Transfers

Operating Fund to Capital Fund		**$**	**(3,121,710)**
Operating Fund to R&R Fund		**$**	**(250,000)**
	TOTAL:	**$**	**(3,371,710)**

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SAUSALITO-MARIN CITY SANITARY DISTRICT
FY 2012 - 2013

REVENUE

CAPITAL PROGRAM

Connection Fees			
	Miscellaneous	$	20,000
TCSD			
	(No share in Marin City expenses)	$	399,402
Interest	(Assume 0.25% Return)		
	($1,914,178 x 0.25%)	$	4,785
Loans			
2011 SRF Reimbursement Loan		$	2,100,000
	TOTAL REVENUE:	**$**	**2,524,188**
Transfer from Operating Fund		$	3,121,710
	TOTAL REVENUE & TRANSFER:	**$**	**5,645,897**

R & R PROGRAM

TCSD - Share of R & R		$	5,689
Interest	(Assume 0.25% Return)		
	($293,423 x 0.25%)	$	734
	TOTAL REVENUE:	**$**	**6,423**
Transfer from Operating Fund		$	250,000
	TOTAL REVENUE & TRANSFER:	**$**	**256,423**

SAUSALITO-MARIN CITY SANITARY DISTRICT
FY 2012 - 2013

PROJECTED EXPENSES

OPERATING EXPENSES

SALARY[1]

Full Time Employee Wages		$ 984,787
Intern Program		$ 30,780
Deferred Compensation 1.5% x $984,787		$ 16,580
Overtime/Standby		
Stand-by - 1014 hrs/year, 39 hrs per pay period	$ 35,490	
On Residence Pay - 41 hrs. x $49.38	$ 2,083	
Overtime - Holidays 10 x 8 hrs x $38 /hr x 1.5 /hr	$ 4,560	
Overtime - Callouts 12 x 4 hrs x $38 /hr x 1.5 /hr	$ 2,736	
Overtime - Misc. 200 hrs. x $38 /hr x 1.5 /hr	$ 11,400	
	Standby and Overtime Total:	$ 56,269
Vacation/Comp Time Sellback: 1000 hrs x $38 /hr		$ 38,000
Awards Program		$ 18,000
	GRAND TOTAL	**$ 1,144,416**

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SOCIAL SECURITY & MEDICARE TAX

Social Security 6.2% and Medicare Tax 1.45%		**TOTAL**	**$ 83,437**

EMPLOYEE RETIREMENT

Salary				
Employee rate:	8.0%	$ 82,178		
Employer rate:	23.46%	$ 240,832		
			TOTAL	**$ 323,009**

EMPLOYEE BENEFIT

Health				
Reg Employees:	$ 185,007			
Retiree Health	$ 160,000			
OPEB obligation	$ 50,000			
		$ 395,007		
Dental		$ 19,153		
Vision		$ 2,829		
Life Insurance		$ 3,262		
Disability Insurance		$ 10,665		
			TOTAL	**$ 430,915**
Workers' Compensation				
Based on 11/12 rates with 1.17 experience modification factor		$ 40,000		
				$ 40,000

1 25% and 75% of General Manager and Associate Engineer costs, respectively, are charged to Capital and Renewal and Replacement budgets. The following O&M budget categories have been reduced accordingly: Salaries, Social Security, Medicare, Retirement, Employee Benefits, Workers Compensation and Vehicles .

CHEMICALS

Sodium Bisulfite	$	71,000
Sodium Hypochlorite	$	72,000
Bioxide	$	20,000
Polymer	$	32,000
Ferric Chloride	$	27,500
	TOTAL	**$ 222,500**

CONFERENCE & TRAINING

CASA Conferences						
3 Meetings / GM	Registration		$	3,000		
and 2 Board	Lodging		$	4,600		
Members	Travel		$	1,800		
	Expenses		$	400	$	9,800
WEF/CSDA - Annual/Specialty Conferences						
GM/Board	Registration		$	500		
	Lodging		$	800		
	Travel		$	700		
	Expenses		$	200	$	2,200
CWEA Conferences						
Staff	Registration		$	1,500		
	Lodging		$	1,800		
	Travel		$	900		
	Expenses		$	500	$	4,700
Training Miscellaneous						
Office Mgr/Admin Asst	1	@ 1000	$	1,000		
Lab Director	1	@ 500	$	500		
Operations	5	@ 600	$	3,000		
Board	2	@ 650	$	1,300	$	5,800
					TOTAL	**$ 22,500**

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CONSULTING SERVICES

General Consulting Services	$ 40,000	
Public Outreach	$ 40,000	
Computer Systems Admin/Tech Services	$ 8,500	
Financial Services	$ 20,000	
Quarterly Accountant Services	$ 8,160	
Website Services	$ 3,500	
Sewer System Management Plan Update	$ 55,000	
Maintenance Management System Services	$ 28,000	
	TOTAL	**$ 203,160**

PERMITS & FEES

NPDES Permit	$ 5,500	
Air Quality Permits	$ 8,000	
Special District Association Dues	$ 4,265	
CASA Fees	$ 4,500	
Regional Monitoring Program Fees	$ 11,000	
Marin County Hazardous Material Permitting Fees	$ 5,047	
ELAP Certification Fee	$ 2,600	
Payroll Service Fee	$ 4,728	
USA - Underground Service Alert	$ 1,000	
LAFCO	$ 2,800	
Operator Certification Renewal	$ 1,576	
WEF Membership	$ 1,000	
Fuel Storage Tank Testing & Inspection and Fees	$ 13,000	
SSMP Fees	$ 1,000	
Bay Area Clean Water Agency	$ 5,000	
Welding cylinders rental	$ 1,050	
Fire Ext'r Tests & Monitor, OSHA Posting, Copier Srvc Contract	$ 2,243	
Offsite Record Storage	$ 1,619	
Maintenance Management System User Licenses	$ 4,202	
SMART Cover hosting (4 sites)	$ 1,700	
Backflow PreventerTesting	$ 450	
Website	$ 2,233	
	TOTAL	**$ 84,513**

FUEL

Unleaded		
1700 gals @ $4.25	$ 7,225	
Diesel Fuel		
500 gals @ $4.40	$ 2,200	
	TOTAL	**$ 9,425**

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MONITORING

Contract Lab Analyses	$ 45,000	
Lab Supplies	$ 12,500	
Nutrient Monitoring	$ 8,000	
Acute Toxicity Testing (SASM)	$ 4,000	
Pollution Minimization Program	$ 4,500	
	TOTAL	$ 74,000

POWER

Plant	$ 137,000	
Pump Stations	$ 93,000	
	TOTAL	$ 230,000

INSURANCE

CSRMA		
Pooled Liability	$ 31,000	
Primary - Auto	$ 1,200	
Property	$ 11,000	
Commercial Crime Coverage	$ 1,500	
Dividends/Retroactive Adjustments	$ (5,000)	
	TOTAL	$ 39,700

REPAIRS

Main Plant	$ 65,000	
Pump Stations	$ 45,000	
Collection System Hydrocleaning (Marin City)	$ 40,000	
Interceptor & Pump Station Hydrocleaning	$ 25,000	
Facilities Painting	$ 30,000	
Instrumentation & Control Systems	$ 16,000	
	TOTAL	$ 221,000

SOLIDS DISPOSAL

Biosolids	610 tons @ $35 /ton	$ 21,350	
Recycling/Haz Waste disposal/Yard Waste/Testing/Misc		$ 6,500	
Refuge	2 Dumpsters/week @ $486 /month x 12 mo	$ 5,832	
Biosolids Hauling	$536 per week $276(2/wk)(52wks/yr)	$ 28,704	
		TOTAL	$ 62,386

SUPPLIES

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Supplies	$ 52,000		
	TOTAL	**$**	**52,000**

TELEPHONES

Pagers			
3 pagers @ $10 x 12 months	$ 1,000		
Cellular Telephones			
$443 x 12 months	$ 5,316		
CalNet	$ 5,700		
Alarm Phones & Local Service	$ 3,700		
	TOTAL	**$**	**15,716**

VEHICLES

Vehicle Maintenance	$ 5,000		
Vehicle Allowances	$ 14,850		
Mileage	$ 5,000		
	TOTAL	**$**	**24,850**

SAFETY

Pooled Safety Program	$ 36,000		
Safety Classes, Equipment	$ 4,600		
Incentive Program	$ 1,800		
Miscellaneous - Health Exams, Recognition Awards	$ 1,500		
	TOTAL	**$**	**43,900**

WATER

Pump Stations	$ 2,700		
Plant	$ 4,800		
	TOTAL	**$**	**7,500**

TOTAL PROJECTED OPERATING EXPENSES: **$ 3,334,928**

ADMINISTRATIVE EXPENSES

ASSESSOR ROLL FEE				
				$ 14,500
AUDIT				
				$ 10,000
DIRECTORS				
Regular Meetings	5 x 12 x $160	$	9,600	
Special Meetings	5 x 8 x $160	$	6,400	
Committee Meetings	2 x 20 x $160	$	6,400	
Miscellaneous (TCSD, CSDA, CASA)	2 x 24 x $160	$	7,680	
			TOTAL	**$ 30,080**
ELECTION EXPENSES				**$ 12,000**
LEGAL NOTICE				**$ 1,000**
LEGAL GENERAL				**$ 45,000**
LEGAL SPECIAL (Misc.)				**$ 60,000**
OFFICE EXPENSE				**$ 6,000**
TOTAL PROJECTED ADMINISTRATIVE EXPENSES:				**$ 178,580**

GRAND TOTAL: $ 3,513,508

CAPITAL PROGRAM
FY 2012 - 2013

CAPITAL FUND	2012/13 Budget	
Locust Pump Station Upgrade	$ 400,000	
Plant SCADA Improvements	$ 35,000	
Headworks, Primary and Secondary Improvements	$ 2,000,000	
Pump Station Reliability Improvements	$ 275,000	
Main Street Station Rehabilitation Project	$ 50,000	
Highway Booster Pump Station Replacement Study	$ 100,000	
Marin City Sewer Rehabilitation	$ 1,700,000	
Private Lateral Inspection and Rehabilitation[5]	$ 40,000	
GGNRA Easement Extension	$ 150,000	
Beach Force Main Abandonment	$ 100,000	
	TOTAL	**$ 4,850,000**

[5] Settlement and Mutual Release Agreement Amendment, RiverWatch - August 2008 original agmt.

CAPITAL OUTLAY		
Computer/Network Equipment	$ 15,000	
Gemcart flatbed (electric eL) replacement	$ 10,000	
FCC Radio Upgrades	$ 7,000	
Portable Pump Enclosure and Fencing	$ 27,500	
Security - Surveillance System	$ 25,000	
Lab Equipment - New Effluent Sampler	$ 6,000	
	TOTAL	**$ 90,500**

CAPITAL FINANCING PAYMENT	
2008 Bank Loan Principle and Interest (Mature 2028)	$ 221,262
2011 SRF Loan - Locust Street Pump St. (Mature 2032)	$ 149,352

$ 370,614

RENEWAL AND REPLACEMENT PROGRAM

	Total 2012/13 Budget	
Marine Outfall Repair Phase1	$ 75,000	
Digester Heat Recirculation Pump	$ 10,000	
Chlorine Analyzer and Room Wall Treatment	$ 30,000	
Main Water Service Line Upgrade	$ 10,000	
Parkson Aquaguard Upgrade	$ 60,000	
Roofing - District Residence and Biotower Area Flashing	$ 20,000	
Reconditioning of Operations Workspace	$ 70,000	
Unanticipated R&R Projects	$ 20,000	
	TOTAL	**$ 295,000**

FISCAL YEAR 2012/13 CAPITAL PROJECT DESCRIPTIONS

Capital Fund

Project	Budget	Description
Locust Street Station Upgrade	$400,000	Project completed by July 2012. Budget for final project costs.
Plant SCADA Improvements	$35,000	On-going plant SCADA system improvements/upgrades.
Headwork's, Primary and Secondary Improvements	$2,000,000	Project environmental document and for partial costs for final design and project support services.
Pump Station Reliability Improvements	$275,000	Construction of the improvements at Highway booster, Scotties, Marin City and Main Street.
Main Street Station Rehabilitation Project	$50,000	Design of station improvements to be constructed in Summer of 2013.
Highway Booster Pump Station Replacement Project	$100,000	Design of a new pump station.
Marin City Sewer Rehabilitation	$1,700,000	Project completed by October 2012. Construction of sewer improvements.
Private Sewer Lateral Inspection and Rehabilitation	$40,000	Funding for the Private Sewer Lateral Rehabilitation Assistance program.
GGNRA Easement Extension	$150,000	Consultant and specialty assistance related to renewal of the District facility easement extension with the NPS.
Beach Force Main Abandonment	$100,000	Study and design of sewer improvements to allow abandonment of the 1952 beach force main line. Project being pursued in partnership with the City of Sausalito.

Capital Outlay

Project	Budget	Description
Computer/Network Equipment	$15,000	Computer and Network replacement and upgrades.
Gemcart Flatbed (Electric)	$10,000	Replacement of the 2002 flatbed Gemcart.
FCC Radio Upgrades	$7,000	Regulatory required radio upgrades.
Portable Pump Enclosure and Fencing	$27,500	Enclosure and fencing for the main Street portable pump storage area.
Security – Surveillance System	$25,000	Installation of video surveillance.
Effluent Sampler	$6,000	New final effluent sampler for NPDES permit compliance sampling.

Capital Renewal and Replacement

Project	**Budget**	**Description**
Marine Outfall Repair Phase 1	$75,000	Replacement of diffusers and pipe supports. Based on 2012 inspection. Additional repair work and line cleaning in next budget.
Digester Heat Recirculation Pump	$10,000	Replacement of existing pump which frequently clogs.
Chlorine Analyzer and Room Wall Treatment	$30,000	Replacement of the chlorine analyzer used for compliance and repair of the room walls.
Main Water Service Line Upgrade	$10,000	Reconfiguration of the facility water service for fire protection.
Parkson Aquaguard Upgrade	$60,000	Reconditioning of the 1999 Aquaguard system for filtering primary effluent of rags and debris.
Roofing – District Residence and Biotower Area	$20,000	Repair and /or replacement of roof areas.
Reconditioning of Operations Workspace	$70,000	Reconditioning of the 1986 Operations Building.
Unanticipated projects	$20,000	Emergency repairs

SMCSD
FY 2012-13 BUDGET

REVENUE AND EXPENSE SUMMARY SHEET

EXPENSE

	FY 2012/13
OPERATING	
Salary	$ 1,144,416
Social Security	$ 83,437
Employee Retirement	$ 323,009
Benefits	$ 430,915
Workers Comp	$ 40,000
Chemicals	$ 222,500
Conference/Training	$ 22,500
Consulting Services	$ 203,160
Permits	$ 84,513
Fuel	$ 9,425
Monitor	$ 74,000
Power	$ 230,000
Insurance	$ 39,700
Repairs	$ 221,000
Solids Disposal	$ 62,386
Supplies	$ 52,000
Telephone	$ 15,716
Vehicles	$ 24,850
Safety	$ 43,900
Water	$ 7,500
ADMINISTRATION	
Assessor Roll Fee	$ 14,500
Audit	$ 10,000
Director	$ 30,080
Election Expense	$ 12,000
Legal Notice	$ 1,000
Legal General	$ 45,000
Legal Special	$ 60,000
Office Expense	$ 6,000
TOTAL EXPENDITURES	**$ 3,513,508**
Capital Outlay	**$ 90,500**
R & R	**$ 295,000**
Capital	**$ 4,850,000**
Bank & SRF Loans P&I	**$ 370,614**
GRAND TOTAL	**$ 9,119,622**

REVENUE

	FY 2012/13
Sewer Service Charge	5,381,233
Tax Allocation	500,000
Sausalito Pump Maint.	27,400
TCSD	1,120,713
Miscellaneous	5,000
Connection Fees	20,000
Interest	11,482
2011 SRF Loan	2,100,000
From Reserve	-46,206
TOTAL	**9,119,622**

SAUSALITO-MARIN CITY SANITARY DISTRICT

CAPITAL PROGRAM
FY 2012-2013

		FY 2012-13
REVENUE		
Sewer Service Charges[1]	$	3,121,710
Connection Fees	$	20,000
TCSD	$	399,402
Interest	$	4,785
SRF Loan	$	2,100,000
Total Revenues	$	5,645,897
EXPENSES		
2008 Bank Loan Principle and Interest (Mat	$	221,262
2011 SRF Loan - Locust Street Pump St. (M	$	149,352
Locust Pump Station Upgrade	$	400,000
Plant SCADA Improvements	$	35,000
Headworks, Primary and Secondary Improv	$	2,000,000
Pump Station Reliability Improvements	$	275,000
Main Street Station Rehabilitation Project	$	50,000
Highway Booster Pump Station Replaceme	$	100,000
Marin City Sewer Rehabilitation	$	1,700,000
Private Lateral Inspection and Rehabilitatior	$	40,000
GGNRA Easement Extension	$	150,000
Beach Force Main Abandonment	$	100,000
Computer/Network Equipment	$	15,000
Gemcart flatbed (electric eL) replacement	$	10,000
FCC Radio Upgrades	$	7,000
Portable Pump Enclosure and Fencing	$	27,500
Security - Surveillance System	$	25,000
Lab Equipment - New Effluent Sampler	$	6,000
Total Expenses	$	5,311,114
Net Income (Decrease) in Reserve	$	334,783
Estimated Reserve Beginning of FY	$	1,532,869
Projected Reserve End of FY	$	1,867,652

1. Transfer from Operating Fund

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SAUSALITO-MARIN CITY SANITARY DISTRICT

R&R RESERVE PROGRAM
FY 2012-2013

		FY 2012-13
REVENUE/TRANSFER		
Sewer Service Charges[1]	$	250,000
Interest	$	734
TCSD	$	5,689
Total Revenues	$	256,423
EXPENSES		
Marine Outfall Repair Phase1	$	75,000
Digester Heat Recirculation Pump	$	10,000
Chlorine Analyzer and Room Wall Treatme	$	30,000
Main Water Service Line Upgrade	$	10,000
Parkson Aquaguard Upgrade	$	60,000
Roofing - District Residence and Biotower A	$	20,000
Reconditioning of Operations Workspace	$	70,000
Unanticipated R&R Projects	$	20,000
Total Expenses	$	295,000
Net Income (Decrease) in Reserve	$	(38,577)
Estimated Reserve Beginning of FY	$	332,000
Projected Reserve End of FY	$	293,423

1. Transfer from Operating Fund

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SMCSD
HISTORICAL BUDGET FIGURES
FY 2012-13

	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04
OPERATING										
Salary	1,144,416	1,136,387	1,153,466	1,182,636	994,215	834,582	687,904	643,389	629,876	601,606
Social Security	83,437	84,828	85,204	86,890	73,904	63,933	49,269	46,693	45,921	44,131
Employee Retirement	323,009	306,207	297,911	353,489	257,025	242,087	200,322	185,233	105,207	102,816
Employee Benefits	430,915	343,657	417,423	534,679	427,757	270,561	177,523	176,875	164,900	151,554
Workers Comp	40,000	36,900	19,500	20,528	25,551	23,987	19,100	27,027	23,600	27,300
Chemicals	222,500	222,500	211,500	220,500	217,720	257,028	148,050	111,350	86,900	86,000
Conference/Training	22,500	22,500	22,500	22,300	17,250	17,250	17,250	17,250	17,950	16,830
Consulting Services	203,160	221,160	132,500	165,400	70,000	85,500	60,000	53,600	66,000	60,000
Permit	84,513	82,763	259,723	264,350	60,500	54,220	187,000	65,200	41,740	46,780
Fuel	9,425	9,175	9,359	8,100	7,775	8,000	7,195	5,200	4,900	4,618
Monitoring	74,000	36,000	56,104	50,500	44,730	40,100	36,100	36,100	33,400	32,400
Power	230,000	230,000	219,300	215,000	245,000	315,000	232,229	224,300	224,300	214,700
Insurance	39,700	34,500	25,870	25,870	29,518	28,702	34,000	56,000	56,000	71,000
Repairs	221,000	221,000	280,000	236,000	169,740	147,952	142,800	114,200	112,000	112,000
Solids Disposal	62,386	60,944	33,347	35,423	45,423	39,214	49,960	25,200	26,100	25,360
Supplies	52,000	52,000	52,000	45,000	45,000	50,882	49,400	47,500	46,500	46,500
Telephone	15,716	17,000	13,100	18,100	18,100	13,568	13,568	13,140	10,000	9,000
Vehicles	24,850	24,850	21,753	15,453	15,453	9,127	11,640	10,200	9,200	9,000
Safety	43,900	43,900	38,550	83,050	32,250	23,320	20,300	21,000	19,800	19,800
Water	7,500	7,500	5,600	5,600	5,200	4,000	4,160	4,000	4,500	7,000
OP EXP SUBTOTAL	3,334,928	3,193,771	3,354,709	3,588,869	2,802,112	2,529,013	2,147,769	1,883,457	1,728,793	1,688,395
ADMINISTRATION										
Accountant	-		-	-	2,000	4,000	2,640	3,500	5,000	9,000
Assessor Roll Fees	14,500	14,500	13,500	13,500	13,500	12,500	10,500	8,500	10,500	10,500
Audit	10,000	10,000	9,500	9,200	8,400	8,000	7,700	6,000	7,000	6,500
Director	30,080	30,080	30,080	30,080	28,480	26,880	23,040	23,100	28,600	27,200
Election Expense	12,000	12,000	-	9,000	-	8,659	-	8,000	-	7,000
Legal Notice	1,000	1,000	1,000	1,000	1,000	400	400	400	400	2,300
Legal General	45,000	45,000	31,720	31,720	30,556	27,500	15,600	15,000	20,000	16,000
Legal Special	60,000	80,000	97,500	8,000	7,778	5,000	5,000	15,750	15,750	15,000
Office Expense	6,000	6,000	6,000	16,000	4,905	4,635	4,500	4,500	4,200	4,000
ADMIN EXP SUBTOTAL	178,580	198,580	189,300	118,500	96,618	97,574	69,380	84,750	91,450	97,500
TOTAL EXPENDITURES	**3,513,508**	**3,392,351**	**3,544,009**	**3,707,369**	**2,898,730**	**2,626,587**	**2,217,149**	**1,968,207**	**1,820,243**	**1,785,895**
Capital Outlay	90,500	598,000	519,000	268,500	30,500	25,000	2,800	9,800	3,000	5,000
R & R	295,000	130,000	126,000	126,000	115,000	139,000	18,000	132,000	10,694	128,000
Capital	4,850,000	7,830,000	5,597,000	4,515,000	3,492,000	2,626,587	5,380,900	3,233,155	206,900	814,500
GRAND TOTAL	**8,749,008**	**11,950,351**	**9,786,009**	**8,616,869**	**6,536,230**	**3,821,827**	**7,618,849**	**5,343,162**	**2,040,837**	**2,733,395**

SMCSD
2012-13 BUDGET vs ACTUAL EXPENDITURES

	2012-13 Budget	YTD 2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
OPERATING											
Salary	1,144,416	1,012,365	960,532	1,248,013	1,040,027	911,295	695,144	641,124	630,711	589,066	582,294
Social Security	83,437	80,762	88,802	74,558	72,123	66,311	52,168	46,173	44,253	42,740	42,341
Pension	323,009	266,173	374,647	272,914	303,418	257,744	202,031	184,620	152,667	89,638	55,364
Employee Benefits	430,915	307,155	283,424	328,833	248,091	222,337	180,797	189,208	168,302	153,197	137,058
Workers Comp	40,000	17,592	35,445	17,545	18,814	15,778	3,626	13,827	22,823	21,006	23,533
Chemicals	222,500	168,860	190,506	180,581	186,147	165,604	144,789	116,088	102,452	69,065	87,945
Conference/Training	22,500	6,598	19,108	11,086	19,236	14,532	12,924	13,674	15,342	16,207	20,117
Consulting Services	203,160	114,603	81,646	94,873	206,807	151,808	77,514	15,066	39,330	59,288	64,937
Permit	84,513	98,440	70,146	124,489	337,827	191,537	156,699	160,352	45,275	57,739	38,812
Fuel	9,425	8,380	10,900	9,186	9,754	12,699	16,143	28,971	5,615	5,809	3,006
Monitoring	74,000	63,320	32,913	66,311	90,552	52,162	43,950	33,402	31,694	47,476	40,626
Other	-					-	-	-	-	-	-
Power	230,000	174,916	204,846	220,481	205,628	222,959	229,978	229,688	187,188	201,928	226,948
Insurance	39,700	39,330	48,214	22,180	29,228	26,180	28,797	17,637	35,900	36,384	63,148
Repairs	221,000	151,623	235,295	351,216	321,767	211,389	258,675	156,066	138,534	123,403	142,748
Solids Disposal	62,386	49,220	40,474	32,915	38,434	23,003	37,935	21,282	22,968	22,255	27,218
Supplies	52,000	47,453	75,621	66,955	78,198	67,924	45,172	33,402	44,205	53,305	44,763
Phone	15,716	14,092	17,716	14,953	14,066	14,635	11,694	13,440	13,835	9,969	9,467
Vehicles	24,850	10,663	12,309	18,133	19,562	18,318	15,433	12,452	12,481	6,560	8,200
Safety	43,900	32,890	44,413	48,935	37,474	16,050	21,072	18,608	18,521	18,355	18,459
Water	7,500	5,270	5,710	6,644	5,521	10,259	2,723	3,906	3,501	3,185	5,166
SUB - TOTAL	**3,334,928**	**2,669,705**	**2,832,667**	**3,210,801**	**3,282,674**	**2,672,524**	**2,237,264**	**1,948,986**	**1,735,597**	**1,626,575**	**1,642,150**
ADMINISTRATION											
Accountant	-			$0	$0	609	1,687	2,223	(incl'd in Audit)	4,418	15,117
Assessor Roll Fees	14,500	12,667	14,025	10,712	$13,105	12,956	12,058	7,343	10,495	10,627	9,814
Audit	10,000	9,130	9,650	9,650	$8,750	8,000	7,700	8,526	7,831	8,334	
Director	30,080	20,800	21,440	26,080	$27,200	24,480	25,120	17,920	23,200	28,420	31,218
Election Expense	12,000	250	-	-	$0	-	-	8,407	-		-
Legal Notice	1,000	-	1,405	174	$1,382	1,671	813	2,660	-		
Legal General	45,000	17,321	46,182	37,324	$44,878	39,348	31,480	17,138	18,184	21,697	46,002
Legal Special	60,000	28,767	40,879	6,359	$5,899	14,167	0	1,500	-	24,171	
Office Expense	6,000	8,838	7,084	6,371	$4,157	5,146	3,962	5,866	5,184	5,167	5,219
TOTAL	**3,513,508**	**2,767,478**	**2,973,332**	**3,307,471**	**3,388,045**	**2,778,901**	**2,217,149**	**2,020,569**	**1,800,491**	**1,729,409**	**1,749,520**
CAPITAL OUTLAY	90,500	39,617	81,274	37,700	92,372	14,837	-	6,565	3,057	5,000	4,463
R & R	295,000	38,539	66,296	60,028	349,016	-	-	102,291	59,843	96,209	27,112
CAPITAL	4,850,000	2,605,758	2,196,248	1,405,871	2,253,083	3,287,602	2,412,505	994,503	208,620	203,182	318,915
GRAND TOTAL	**8,749,008**	**5,451,392**	**5,317,150**	**4,811,070**	**6,082,516**	**6,081,341**	**4,629,654**	**3,123,928**	**2,072,011**	**2,033,800**	**2,100,010**

Capital Improvement Program - 2011-12 through 2020-21

Capital Improvement Projects	TCSD Funding	Project Budget	Actual FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
- Treatment Plant Improvements													
Sodium Bisulfite Storage Improvements[1]	**29.6%**	$1,205,064	$0	$0	$90,000	$0	$0	$0	$0	$0	$0	$0	**$90,000**
Plant SCADA System Improvements	**29.6%**	$350,000	$35,000	$35,000	$35,000	$35,000	$35,000	$35,000	$35,000	$35,000	$35,000	$35,000	**$350,000**
Treatment Plant Hdwks, Pri and Sec Imp[1]	**0.0%**	$22,300,000	$150,000	$2,000,000	$5,200,000	$13,400,000	$1,550,000	$0	$0	$0	$0	$0	**$22,300,000**
Primary Effl. Box, Infl. Box & Supernatant Box Rehab.	**29.6%**	$1,800,000	$1,021,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$1,021,000**
Long-Term Facilities Plan & GGNRA Easement Agreement Extension	**29.6%**	$450,000	$0	$150,000	$300,000	$0	$0	$0	$0	$0	$0	$0	**$450,000**
Digester Cleaning, Influent Piping Strengthening, Sec Digester Improvements	**29.6%**	$650,000	$0	$0	$0	$0	$100,000	$550,000	$0	$0	$0	$0	**$650,000**
Primary & Digester Structure Seismic Improvements	**29.6%**	$1,250,000	$0	$0	$0	$0	$0	$200,000	$1,050,000	$0	$0	$0	**$1,250,000**
Alexander Ave Shoreline Improvement and Beach Force Main Abandonment	**20.0%**	$300,000		$100,000	$200,000	$0							**$300,000**
Biosolids to Energy Project	**29.6%**	$300,000	$0	$0	$20,000	$80,000	$200,000	$0	$0	$0	$0	$0	**$300,000**
- Conveyance System & Marin City Sewer System Impr.													
Locust St. Pump Station Improvements	**37.5%**	$1,658,000	$1,258,000	$400,000	$0	$0	$0	$0	$0	$0	$0	$0	**$1,658,000**
Portable Emergency Engine Driven Pumps	**20.0%**	$281,000	$281,000								$0	$0	**$281,000**
Pump Station Reliability Improvements	**20.0%**	$315,000	$40,000	$275,000	$0	$0	$0	$0	$0	$0	$0	$0	**$315,000**
Main Street Pump Station Rehabilitation Project	**20.0%**	$750,000		$50,000	$700,000								**$750,000**
Scotties Pump Station Improvement	**37.5%**	$900,000	$0		$100,000	$800,000	$0	$0	$0	$0	$0	$0	**$900,000**
Locust Street Pump Station Force Main & 24" Gravity Sewer Study and Improvements	**37.5%**	$2,575,000	$0	$0	$0	$0	$0	$75,000	$1,250,000	$1,250,000	$0	$0	**$2,575,000**
Marin City Collection System Rehabilitation	**0.0%**	$2,000,000	$300,000	$1,700,000	$0	$0	$0	$0	$0	$0	$0	$0	**$2,000,000**
Marin City Pump Station & Force Main Study & Improvements	**0.0%**	$450,000	$0	$0	$50,000	$400,000	$0	$0	$0	$0	$0	$0	**$450,000**
Highway Booster PS, Force Main and Infl. Sewer Study and Improvements	**0.0%**	$600,000	$0	$100,000	$500,000	$0	$0	$0	$0	$0	$0	$0	**$600,000**
Princess St. Pump Station Study and Improvements	**20.0%**	$150,000	$0	$0	$0	$50,000	$100,000	$0	$0	$0	$0	$0	**$150,000**
Private Lateral Inspection and Rehabilitation	**0.0%**	$360,000	$0	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	**$360,000**
Subtotal			$3,085,000	$4,850,000	$7,235,000	$14,805,000	$2,025,000	$900,000	$2,375,000	$1,325,000	$75,000	$75,000	$36,750,000
- Other Capital Expenses													
Capital Outlay and Unknown Future Capital Projects	**29.6%**	$1,032,253	$ 40,000	$90,500	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	**$ 930,500**
Renewal and Replacement Projects	**29.6%**	$1,145,000	$ 50,000	$295,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	**$ 1,145,000**
Main Management System	**29.6%**	$225,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	**$ 250,000**
Financial Analysis Study	**10.0%**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$0**
Engineering and Construction Management Staff Costs	**10.0%**	$1,512,000	$168,000	$168,000	$168,000	$168,000	$168,000	$168,000	$168,000	$168,000	$168,000	$168,000	**$1,680,000**
Subtotal			$ 283,000	$ 578,500	$ 393,000	$ 393,000	$ 393,000	$ 393,000	$ 393,000	$ 393,000	$ 393,000	$ 393,000	$ 4,005,500
Total		**$40,287,500**	**$3,368,000**	**$5,428,500**	**$7,628,000**	**$15,198,000**	**$2,418,000**	**$1,293,000**	**$2,768,000**	**$1,718,000**	**$468,000**	**$468,000**	**$40,755,500**

SAUSALITO-MARIN CITY SANITARY DISTRICT
RESERVES SUMMARY
FY 2012-2013

	OPERATING RESERVE	CIP RESERVE	R & R RESERVE	TOTAL
REVENUE				
Sewer Service Charges	5,381,233			5,381,233
Tax Allocation	500,000			500,000
Connection Fees		20,000		20,000
Interest	5,963	4,785	734	11,482
Sausalito Pump Station	27,400			27,400
TCSD	715,622	399,402	5,689	1,120,713
Miscellaneous	5,000			5,000
2011 SRF Loan		2,100,000		2,100,000
Total Revenue	**$ 6,635,218**	**2,524,188**	**6,423**	**9,165,828**
Transfers In (Out)	$ (3,371,710)	3,121,710	250,000	0
TOTAL REVENUE & TRANSFERS	**3,263,508**	**5,645,897**	**256,423**	**9,165,828**
EXPENSES				
Operating Expenses	3,513,508			3,513,508
Project Expenses		4,940,500	295,000	5,235,500
2008 Bank & 2011 SRF Loan Payment		$ 370,614		
Total Expenses	**$ 3,513,508**	**5,311,114**	**295,000**	**9,119,622**
Net Increase (Decrease) in Reserve	(250,000)	334,783	(38,577)	46,206
Estimated Reserve (7/1/12)	2,635,131	1,532,869	332,000	4,500,000
Projected Reserve (6/30/13)	**$ 2,385,131**	**1,867,652**	**293,423**	**4,546,206**

Sausalito-Marin City Sanitary District
Reserve Fund Policies

	Operating Reserve	Capital Reserve	Renewal & Replacement Reserve	Disaster Recovery Reserve (Proposed)	Total Combined Reserves
Current Status					
Purpose	Provide working capital for operating expense cash flow during year.	Provide capital for major capital projects (expansions & upgrades) during year and from year to year.	Provide capital for renewal and replacement of equipment and appurtenant assets.	Provide additional capital funding for emergency recovery until long-term funding is arranged from rate increases, loans, debt.	
FY 12-13 estimated balance	$2,385,131	$1,914,178	$293,423	Not applicable	$4,592,732
Target balance	$350,000 2.3 months working capital, nine months needed.	Nothing official	Nothing official 5.9 years of current annual replacement cost (as modeled, not as budgeted).	Not applicable Fund does not currently exist.	
Risks and considerations	When below target, other reserves are encroached on to meet cash flow needs.	A portion is used as working capital and is unavailable for capital projects.	Required for agencies receiving State funding.	High risk when other reserves are low or when agency is constrained in raising rates quickly	As much as $1,500,000 of target is available for capital projects.
Short-Term Goals (FY 12-13)					
Minimum balance	$1,000,000 6.7 months working capital, exceeds bank account fluctuations ($800,000 in 2001).	$0 Dropping below target balance will constrain ability to fund projects, may result in delays.	$0 Dropping below target balance will constrain ability to fund projects, may result in delays.	$0 Postpone funding until after first five years of CIP as funding becomes available.	$1,000,000 Unacceptably high risk.
Target balance	Same as minimum balance.	$960,000 Average annual CIP expenses during 10-year program.	$200,000 2 years of annual replacement cost.	$0	$2,160,000 Comparable to total reserves in FY 01-02.
Risks and considerations	Low likelihood of reliance on other reserves, but no allowance for contingencies.	Projections in first five years do not draw balance below target.	Projections in first five years draw balance below target for maximum use.	Continued high risk.	
Long-Term Goals					
Target balance	$2,700,000 9 months working capital.	$2,640,000 Average annual CIP expenses during 10-year program (inflation adjusted).	$260,000 ~2 years of annual replacement cost.	$1,500,000 Begin funding in second half of 10-year program with $100,000 per year.	$7,100,000 $2,100,000 of target is available for capital and R&R projects.
Risks and considerations	Comfortable margin for contingencies.	Should be sufficient for cash funding projects but may not be enough to avoid debt.	Low balance can be augmented by Disaster Recovery Reserve if needed.	Continue funding until $1,000,000 is achieved.	

Other Financial Policies and Rate-Making Guidelines

Reserve funding priority: Operating, Capital, R&R, and Disaster Recovery as funding becomes available.
Maintain adequate Capital Reserve to fund CIP, but debt financing may be required for major upgrades.
Maintain adequate R&R Reserve to avoid debt financing minor facilities.
Rate increases will be moderated to minimize rate shock (e.g., phase in increases, avoid excessive increases followed by decreases).
Rates are adjusted to keep pace with inflationary cost increases.
When reserve balances allow, inter-fund borrowing and transfer may occur as a means of rate stabilization.

TCSD CAPITAL PROGRAM COST ALLOCATION AND FINANCING
FY 2012 - 2013

CAPITAL FUND	2012/13 Budget	TCSD % Share	TCSD $ Share	P&I @ 4.50% for 20 yr
Locust Pump Station Upgrade	$ 400,000	0.0%	$ -	$ -
Plant SCADA Improvements	$ 35,000	29.6%	$ 10,360	$ 796
Headworks, Pri and Sec Improvement Project	$2,000,000	0.0%	$ -	$ -
Pump Station Reliability Improvements	$ 275,000	20.0%	$ 55,000	$ 4,228
Main Street Station Rehabilitation Project	$ 50,000	20.0%	$ 10,000	$769
Highway Booster Pump Station Replacement Study	$ 100,000	0.0%	$ -	$ -
Marin City Sewer Rehabilitation	$1,700,000	0.0%	$ -	$ -
Private Lateral Inspection and Rehabilitation5	$ 40,000	0.0%	$ -	$ -
GGNRA Easement Extension	$ 150,000	29.6%	$ 44,400	$3,413
Beach Force Main Abandonment	$ 100,000	20.0%	$ 20,000	$ 1,538
TOTAL	**$4,850,000**		**$ 139,760**	**$ 10,744**
CAPITAL OUTLAY				
Computer/Network Equipment	$ 15,000	29.6%	$ 4,440	341
Gemcart flatbed (electric eL) replacement	$ 10,000	29.6%	$ 2,960	228
FCC Radio Upgrades	$ 7,000	29.6%	$ 2,072	159
Portable Pump Enclosure and Fencing	$ 27,500	29.6%	$ 8,140	626
Security - Surveillance System	$ 25,000	29.6%	$ 7,400	569
Lab Equipment - New Effluent Sampler	$ 6,000	29.6%	$ 1,776	137
TOTAL	**$ 90,500**		**$ 26,788**	**$2,060**
BANK LOAN PAYMENT				
2008 Bank Loan (Matures 2028)	$ 221,262	33.5%	$ 74,123	
2011 SRF Loan -Locust St (Matures 2032)	$ 149,352	37.5%	$ 56,007	

	$ 370,614			130,130
RENEWAL AND REPLACEMENT PROGRAM				
Marine Outfall Repair Phase1	$ 75,000	29.6%	$ 22,200	1,707
Digester Heat Recirculation Pump	$ 10,000	29.6%	$ 2,960	228
Chlorine Analyzer and Room Wall Treatment	$ 30,000	29.6%	$ 8,880	683
Main Water Service Line Upgrade	$ 10,000	29.6%	$ 2,960	228
Parkson Aquaguard Upgrade	$ 60,000	29.6%	$ 17,760	1,365
Roofing - Dist Residence and Biotower Flashing	$ 20,000	29.6%	$ 5,920	455
Reconditioning of Operations Workspace	$ 70,000	29.6%	$ 20,720	1,593
Unanticipated R&R Projects	$ 20,000	29.6%	$ 5,920	455
TOTAL	**$ 295,000**		**$ 87,320**	**6,714**
InterDistrict Loan (Amendments Nos. 1 & 2) (Matures 2014) [1]				**249,754**
GRAND TOTAL	**$ 5,606,114**		**$ 253,868**	**$ 399,402**

[1] See Worksheet "TCSD Loan"

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SAUSALITO-MARIN CITY SANITARY DISTRICT
TAMALPAIS COMMUNITY SERVICES DISTRICT
ESTIMATED O&M EXPENSE ALLOCATION
FISCAL YEAR 2012/13 BUDGET

OPERATING EXPENSES

		Northern Trunk			Locust Str. PS & FM			Main Street PS & FM			Treatment Plant			
Budget Item	Budget Amount	Flow Factor[3] %	Budget Allocation %	Cost Allocation $	Flow Factor[3] %	Budget Allocation %	Cost Allocation $	Flow Factor[3] %	Budget Allocation %	Cost Allocation $	Flow Factor[3] %	Budget Allocation %	Cost Allocation $	TOTAL
Salaries	2,088,178	--	--	--	30.7	1.0	$6,411	24.0%	0.6	$30	23.1	95	$458,251	$464,691
Chemicals	222,500	--	--	--	--	--	--	--	--	--	23.1	100	$51,398	$51,398
Insurance	39,700	--	--	--	--	--	--	--	--	--	23.1	97	$8,896	$8,896
Consulting Service[2]	45,000	--	--	--	--	--	--	--	--	--	23.1	100	$10,395	$10,395
Permit	81,346	--	--	--	--	--	--	--	--	--	23.1	100	$18,791	$18,791
Fuel	7,195	--	--	--	30.7	3.5	$77	24.0%	3.5	$1	23.1	72	$1,197	$1,275
Monitoring	74,000	--	--	--	--	--	--	--	--	--	23.1	100	$17,094	$17,094
Power	220,500	--	--	--	30.7	11	$7,446	24.0%	28	$148	23.1	61.7	$31,427	$39,022
Repairs	177,250	--	--	--	30.7	1.9	$1,034	24.0%	6.7	$29	23.1	67.7	$27,720	$28,782
Solids Disposal	62,386	--	--	--	--	--	--	--	--	--	23.1	100	$14,411	$14,411
Supplies	52,000	--	--	--	--	--	--	--	--	--	23.1	100	$12,012	$12,012
Telephone	15,716	--	--	--	30.7	2	$96	24.0%	2	$1	23.1	79	$2,868	$2,965
Vehicles	24,850	--	--	--	30.7	3.5	$267	24.0%	3.5	$2	23.1	72	$4,133	$4,402
Water	7,500	--	--	--	30.7	11.1	$256	24.0%	11.1	$2	23.1	67	$1,161	$1,418
Total	**$3,118,121**						**$15,587**			**$212**			**$659,752**	**$675,552**

ADMINISTRATION	$ **107,000**	Ratio of TCSD share of operating expenses to total operating expenses:	**$23,182**
TOTAL	**$ 3,225,121**		

Grand Total: $715,622

Consulting Services	Budget	Allocation	Total
General Consulting Services	$40,000	23.2	$9,284
Public Outreach	$40,000	0	$0
Computer Systems Admin/Tech Services	$8,500	23.2	$1,973
Financial Services	$20,000	20.0	$4,000
Quarterly Accountant Services	$8,160	20.0	$1,632
Website Services	$3,500	0.0	$0
Sewer System Management Plan Update	$55,000	23.2	$12,765
Maintenance Management System Services	$28,000	23.2	$6,499
Total	$203,160		$16,889

[3] Flow factor is the ratio of the annual average TCSD flow to annual average flow conveyed in the facility based on 5-year historical flow data (July 2006 through May 2011).

SAUSALITO-MARIN CITY SANITARY DISTRICT
TAMALPAIS COMMUNITY SERVICES DISTRICT
FY 2012/13

Proposed Flow Factors for Determining O&M and Capital Cost Sharing

Facility	Peak Wet Weather Flow[1] (MGD)	Ratio of TCSD PWWF to Facility PWWF (%)	Annual Average Flow (MGD)[2]	Percentage of TCSD AAF to Facility AAF (%)
TCSD Bell Lane Pump Station	3.7	-	0.38	-
Scotties, Interceptor, Locust St. Pump Sta., System	9.7	37.5	1.22	30.7
Main Street Pump Sta.	11.6	29.6	1.57	24.0
WWTP	12.3	29.6	1.63	23.1

[1] RMC Oct. 2010 Capacity Assurance Evaluation based on 15 minute, 5-year sewer event

[2] SMCSD Flow Records (July 2006 through May 2011)

SAUSALITO-MARIN CITY SANITARY DISTRICT
TAMALPAIS COMMUNITY SERVICES DISTRICT
PERCENTAGE ALLOCATION OF ANNUAL O&M COSTS
FISCAL YEAR 2012/13

OPERATING EXPENSES

Budget Item	Northern Trunk	Locust Street Pump Station and	Main Street Pump station and	Treatment Plant	Non-TCSD Utilized Facilities	
Salaries [1]	Based on actual O&M labor cost plus proportional share of administrative labor costs					2
	---	1.30%	2.30%	90.40%	6.00%	
Insurance		1.30%	2.30%	90.40%	6.00%	
Chemicals	---	---	---	100%		
Consulting Services	Allocated to appropriate category					
Permit	---	---	---	100%	---	
Fuel	Diesel fuel allocated 100% to plant. Gasoline is allocated as follows: 25% to plant, 12.5% to LSPS, 12.5% MSPS, and 50% to non-TCSD utilized facilities					2
	---	3.5%	3.5%	72%	21%	
Monitoring	---	---	---	100%	---	
Power	---	Based on actual power costs				2
	---	5.0%	35.0%	56.2%	3.8%	
Repairs	Allocated to appropriate category					2
		1.9%	6.0%	62.1%	30.0%	
Solids Disposal	---	---	---	100%	---	
Supplies	---	---	---	100%	---	
Telephone	---	Allocated to appropriate category				2
	---	2%	2%	79%	17%	
Vehicles	Allocated dump truck to plant and pick-ups and flatbed as follows (25% plant, 12.5% LSPS, 12.5% MSPS, & 50% non-TCSD utilized facilities					2
	---	3.5%	3.5%	72%	21%	
Water	---	Based on actual water costs				2
	---	11.1%	11.1%	67%	11.1%	
ADMINISTRATION[3]	Based on the ratio of TCSD share of operating expenses to total operating expenses					

[1] Incudes social security, employee retirement, employee benefits, workers compensation, safety and conference/training

[2] The estimated FY 2012/13 ASAC charge percentage is based on historical data and is shown in shaded cell.

[3] Includes accountant, assessor roll fees, audit, legal notice, legal general, and office expense. Excludes assessor roll fees, director election expenses and special legal as appropriate.