

SAUSALITO-MARIN CITY SANITARY DISTRICT



**Adopted Budget
FY 2013 – 2014**

June 3, 2013

SAUSALITO-MARIN CITY SANITARY DISTRICT FISCAL YEAR 2013/14

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

In 2010 the District adopted a comprehensive financial and multi-year phased sewer service charge rate plan (2009/10 to 2013/14). The revenue generated from the rate increase is being used to pay for needed upgrades and rehabilitation of District infrastructure, address new discharge regulations, establish reasonable reserve levels, and account for inflation. To date approximately \$10 million of the improvements have been constructed with another \$32.7 million of capital project investment planned over the next several years to eliminate peak wet weather overflows, improve treatment plant performance and to repair or replace aging infrastructure.

In Fiscal Year 2013/14, the District will be in the last year of the four year sewer service charge rate plan. In response to customer requests, the District undertook a residential Sewer Rate Allocation study to evaluate how the District charges for sewer service. From the study work, the Board of Directors approved a sewer rate allocation change to incorporate a twelve percent flow and an eighty-eight percent fixed charge component. The flow component represents the wastewater flow contribution from each residential customer class. The fixed charge component is the same for each residential customer and covers the District's fixed costs that are independent of wastewater flow.

The fiscal year 2013/14 sewer service charge rates for Floating Home and Multi-family customers were reduced by 7.2 percent (\$672) and 3 percent (\$704) respectively. Single family customer's rates of \$725 are the same as approved under the 2010 rate plan. The District also charges \$55 for customers located in unincorporated areas of the District's jurisdiction for collection system maintenance and rehabilitation. The City of Sausalito, which is responsible for its collection system, charges City residents a separate charge for similar sewer collection services.

The fiscal year 2013/14 budget includes a sewer service charge revenue projection of \$5,823,819 which is an estimated increase of \$442,586. This increase represents additional revenue from the last year of the sewer service charge rate plan. Operating expenses have been stable over the last few budgets. For fiscal year 2013/14, overall

operating expenses have been reduced two (2) percent to \$3,453,784. The reduction has resulted from the 2013 District organizational restructuring and adjustments to line item budgets. Total reserves at fiscal 2013/14 year end are projected to \$5.6 million and on-target with financial model projections. Reserve balances for the respective operations, capital and renewal and replacement accounts are within District reserve policy goals.

CAPITAL PROGRAM

The fiscal year 2013/14 capital plan includes larger capital projects totaling \$4,369,000, capital outlay for one time-purchases of equipment totaling \$18,000 and renewal and replacement projects to District facilities totaling \$327,500. The 10-year Capital Improvement Program has been updated to reflect current project schedules and costs. The total program is estimated at \$42.7 million. Some projects have been shifted out a year or two to improve project sequencing and to spread out funding requirements.

Existing total capital program debt service amounts to \$370,614. The existing 2008 capital project Bank Loan of \$221,262 matures in 2028. The first payment of \$149,352 for the 2011 Locust Street State Revolving Fund Loan of \$2.3 million is due in May of 2013. The loan matures in 2032.

To plan for future capital financing, a consultant has been hired to complete a financial analysis to determine potential financing alternatives for the District to consider. Of particular importance is financing to support construction of the Headwork's Primary and Secondary Improvements scheduled to start around early 2015. To equitably distribute the cost of improvements to existing and future customers, the District will consider a combination of low interest state revolving fund loans, bank loans and revenue bonds.

FUTURE VISION

Of significant importance in 2012 was approval of the revised 30-year 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.

Looking ahead, the District's focus will be on a 50-year renewal of the National Park Service treatment plant right-of-way easement agreement that is set to expire in 2017. Additionally, efforts will be made to initiate with the City of Sausalito a revision of our long-standing operation and maintenance service agreement to reflect a more modern shared service business arrangement.

Of significant note was the approval of the 2013-2018 Strategic Plan. This plan represents an update of the 2010 Strategic Plan that reflects the existing District business environment and looks ahead toward the future. The adoption of this plan signifies the importance that the District, its Board of Directors, and employees place on seeking continuous improvements in every aspect of the District's operations. The 2013 plan will serve as a framework for decision making over a five-year period. The District intends to review and update the plan annually and welcomes comments and feedback from its stakeholders and other interested parties.

SAUSALITO-MARIN CITY SANITARY DISTRICT
FY 2013 - 2014

REVENUE

OPERATING FUND

Sewer Service Charges

Single Family

1423 EDUs x	\$725 /EDU	<u>\$ 1,031,675</u>
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Floating Homes

397 EDUs x	\$672 /EDU	<u>\$ 266,784</u>
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Multi-family

3685 EDUs x	\$704 /EDU	<u>\$ 2,594,240</u>
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Non-Residential

2063 EDUs x	\$725 /EDU	<u>\$ 1,495,675</u>
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Collection System Maintenance/Rehab (Unincorp area)

1876 EDUs x	\$55 /EDU	<u>\$ 103,180</u>
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Separate Billing

213 EDUs x	\$725 /EDU	<u>\$ 154,425</u>
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Marin City Housing Authority (w/ 5% Discount)

240 EDUs x	\$741 /EDU	<u>\$ 177,840</u>
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Total Sewer Service Charges	<u>\$ 5,823,819</u>
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TCSD	(includes Muir Woods)	<u>\$ 751,621</u>
	(Revenue determined by contract)	

Interest

\$ 2,590,338	Rate at	0.25%	<u>\$ 6,476</u>
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<u>Sausalito Pump Station O & M</u>	<u>\$ 27,400</u>
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<u>Tax Allocation</u>	(Levy O)	<u>\$ 500,000</u>
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<u>Miscellaneous</u>	<u>\$ 5,000</u>
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<u>TOTAL:</u>	<u>\$ 7,114,315</u>
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Transfers

Operating Fund to Capital Fund	<u>\$ (3,660,532)</u>
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Operating Fund to R&R Fund	<u>\$ (250,000)</u>
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<u>TOTAL:</u>	<u>\$ (3,910,532)</u>
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SAUSALITO-MARIN CITY SANITARY DISTRICT
FY 2013 - 2014

REVENUE

CAPITAL PROGRAM

Connection Fees

	Miscellaneous	\$ 20,000
<u>TCSD</u>	(No share in Marin City expenses)	\$ 426,739
<u>Interest</u>	(Assume 0.25% Return) (\$1,403,890 x 0.25%)	\$ 3,510

Loan Revenue

<u>2012 SRF Loan</u>	\$ 2,300,000
	<u>TOTAL REVENUE:</u>
	\$ 2,750,249
<u>Transfer from Operating Fund</u>	\$ 3,660,532
	<u>TOTAL REVENUE & TRANSFER:</u>
	<u>\$ 6,410,781</u>

R & R PROGRAM

<u>TCSD - Share of R & R</u>	\$ 7,153
<u>Interest</u> (Assume 0.25% Return) (\$287,772 x 0.25%)	\$ 719
	<u>TOTAL REVENUE:</u>
	<u>\$ 7,872</u>
<u>Transfer from Operating Fund</u>	\$ 250,000
	<u>TOTAL REVENUE & TRANSFER:</u>
	<u>\$ 257,872</u>

SAUSALITO-MARIN CITY SANITARY DISTRICT
FY 2013 - 2014

PROJECTED EXPENSES

OPERATING EXPENSES

SALARY¹

<u>Full Time Employee Wages</u>	\$ 923,260
<u>Intern Program</u>	\$ 30,810
<u>Deferred Compensation</u>	\$ 15,603
1.5% x \$923,260	

Standby/Overtime

Stand-by - 1014 hrs/year, 39 hrs per pay period	\$ 35,490
Resident Operator Standby (Sept to June)	\$ 20,000
Resident Operator OT - 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: \$ 76,269

<u>Vacation Time Sellback:</u> 1000 hrs x \$38 /hr	\$ 38,000
<u>Awards Program</u>	\$ 18,000
	<u>GRAND TOTAL</u> \$ 1,101,943

SOCIAL SECURITY & MEDICARE TAX

Social Security 6.2% and Medicare Tax 1.45%	<u>TOTAL</u>	\$ <u>81,750</u>
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EMPLOYEE RETIREMENT

Salary

Employee rate:	8.0%	\$ 74,599
Employer rate:	25.24%	\$ 235,027
		<u>TOTAL</u> \$ <u>309,626</u>

EMPLOYEE BENEFIT

Health

Reg Employees:	\$ 204,628
Retiree Health	\$ 160,000
OPEB obligation	\$ 50,000
	\$ 414,628

Dental

Vision

Life Insurance

Long-Term Disability Insurance

Short-Term Disability Insurance

Workers' Compensation

Based on 12/13 rates with 1.22 experience modification factor	\$ 42,000
	<u>\$ 42,000</u>

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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

<u>Sodium Bisulfite</u>	\$	69,000
<u>Sodium Hypochlorite</u>	\$	70,000
<u>Bioxide</u>	\$	25,000
<u>Polymer</u>	\$	31,000
<u>Ferric Chloride</u>	\$	27,500
	TOTAL	\$ 222,500

CONFERENCE & TRAINING

CASA Conferences

3 Meetings / GM and 2 Board Members	Registration	\$ 3,000	
	Lodging	\$ 4,600	
	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

CONSULTING SERVICES

<u>General Consulting Services</u>	\$	30,000
<u>Engineering Services</u>	\$	30,000
<u>Public Outreach</u>	\$	40,000

<u>Computer Systems Admin/Tech Services</u>	\$ 5,000
<u>Financial Services</u>	\$ 20,000
<u>Quarterly Accountant Services</u>	\$ 8,160
<u>Website Services</u>	\$ 3,500
<u>Sewer Charge Rate Study</u>	\$ 50,000
<u>Maintenance Management System Services</u>	\$ 25,000

TOTAL \$ 211,660

PERMITS & FEES

<u>NPDES Permit</u>	\$ 8,200
<u>Air Quality Permits</u>	\$ 8,000
<u>Special District Association Dues</u>	\$ 4,600
<u>CASA Fees</u>	\$ 8,000
<u>Regional Monitoring Program Fees</u>	\$ 11,000
<u>Marin County Hazardous Material Permitting Fees</u>	\$ 5,047
<u>ELAP Certification Fee</u>	\$ 2,600
<u>Payroll Service Fee</u>	\$ 4,728
<u>USA - Underground Service Alert</u>	\$ 1,000
<u>LAFCO</u>	\$ 2,800
<u>Operator Certification Renewal</u>	\$ 1,576
<u>WEF Membership</u>	\$ 1,000
<u>Fuel Storage Tank Testing & Inspection and Fees</u>	\$ 13,000
<u>SSMP Fees</u>	\$ 1,550
<u>Bay Area Clean Water Agency</u>	\$ 5,000
<u>Welding cylinders rental</u>	\$ 1,050
<u>Pest Control</u>	\$ 750
<u>Fire Ext'r Tests & Monitor, OSHA Posting, Copier Srv Contract</u>	\$ 2,243
<u>Offsite Record Storage</u>	\$ 1,619
<u>Maintenance Management System User Licenses</u>	\$ 4,202
<u>SMART Cover hosting (4 sites)</u>	\$ 1,700
<u>Backflow PreventerTesting</u>	\$ 450
<u>Network Hosting Exchange</u>	\$ 2,700
<u>Website License</u>	\$ 2,500

TOTAL \$ 95,316

FUEL

<u>Unleaded</u>	
2000 gals @ \$4.25	\$ 8,500
<u>Diesel Fuel</u>	
500 gals @ \$4.40	\$ 2,200

TOTAL \$ 10,700

MONITORING

<u>Contract Lab Analyses</u>	\$ 45,000
<u>Lab Supplies</u>	\$ 12,500
<u>Nutrient Monitoring</u>	\$ 8,000
<u>Extra Sampling and Analysis</u>	\$ 5,000
<u>Acute Toxicity Testing (SASM)</u>	\$ 4,000
<u>Pollution Minimization Program</u>	\$ 4,500
	<u>TOTAL</u> \$ <u>79,000</u>

POWER

<u>Plant</u>	\$ 137,000
<u>Pump Stations</u>	\$ 93,000
	<u>TOTAL</u> \$ <u>230,000</u>

INSURANCE

<u>CSRMA</u>	\$ 31,000
<u>Pooled Liability</u>	\$ 1,200
<u>Primary - Auto</u>	\$ 11,000
<u>Property</u>	\$ 1,500
<u>Commercial Crime Coverage</u>	\$ (5,000)
	<u>TOTAL</u> \$ <u>39,700</u>

REPAIRS

<u>Main Plant</u>	\$ 60,000
<u>Pump Stations</u>	\$ 40,000
<u>Collection System Hydrocleaning (Marin City)</u>	\$ 40,000
<u>Interceptor & Pump Station Hydrocleaning</u>	\$ 25,000
<u>Facilities Painting</u>	\$ 19,000
<u>Instrumentation & Control Systems</u>	\$ 16,000
	<u>TOTAL</u> \$ <u>200,000</u>

SOLIDS DISPOSAL

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

SUPPLIES

<u>Supplies</u>	\$ 52,000
	TOTAL \$ 52,000

TELEPHONES

<u>Pagers</u>	
3 pagers @ \$10 x 12 months	\$ 1,000
<u>Cellular Telephones</u>	
\$250 x 12 months	\$ 3,000
<u>CalNet</u>	\$ 5,700
<u>Alarm Phones & Local Service</u>	\$ 3,700
	TOTAL \$ 13,400

VEHICLES

<u>Vehicle Maintenance</u>	\$ 5,000
<u>Vehicle Allowances</u>	\$ 14,850
<u>Mileage</u>	\$ 5,000
	TOTAL \$ 24,850

SAFETY

<u>Safety Program Consultant</u>	\$ 34,000
<u>Safety Classes, Equipment</u>	\$ 6,600
<u>Incentive Program</u>	\$ 1,800
<u>Miscellaneous - Health Exams, Recognition Awards</u>	\$ 1,500
	TOTAL \$ 43,900

WATER

<u>Pump Stations</u>	\$ 2,700
<u>Plant</u>	\$ 4,800
	<u>TOTAL</u>
	<u>\$ 7,500</u>

TOTAL PROJECTED OPERATING EXPENSES: **\$ 3,305,204**

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
	<u>TOTAL</u>	<u>\$ 30,080</u>

ELECTION EXPENSES **\$ 15,000**

LEGAL NOTICE **\$ 1,000**

LEGAL GENERAL **\$ 30,000**

LEGAL SPECIAL **\$ 40,000**

<u>OFFICE EXPENSE</u>	\$ <u>8,000</u>
<u>TOTAL PROJECTED ADMINISTRATIVE EXPENSES:</u>	\$ <u>148,580</u>
<u>GRAND TOTAL:</u>	<u>\$ 3,453,784</u>

CAPITAL PROGRAM
FY 2013 - 2014

<u>CAPITAL FUND</u>	<u>2012/13 Budget</u>
Plant SCADA Improvements	\$ 35,000
Headworks, Primary and Secondary Improvements	\$ 2,000,000
District Office and Facility Workspace Remodel	\$ 800,000
Main Street Pump Station Rehabilitation Project	\$ 1,225,000
Highway Booster & Scotties Preliminary Pre-Design	\$ 100,000
Private Lateral Inspection and Rehabilitation ⁵	\$ 34,000
GGNRA Easement Extension	\$ 75,000
Beach Force Main Abandonment	\$ 100,000
<small>⁵ Settlement and Mutual Release Agreement Amendment, RiverWatch - August 2008 original agmt.</small>	
	<u>TOTAL</u> \$ <u>4,369,000</u>

CAPITAL OUTLAY

Computer/Network Equipment	\$ 15,000
Lab Equipment - Replacement Sampler	\$ 3,000
	<u>TOTAL</u> \$ <u>18,000</u>

CAPITAL FINANCING PAYMENT

2008 Bank Loan Principle and Interest (Mature 2028)	\$ 221,262
2011 SRF Loan - Locust Street Pump St. (Mature 2032)	\$ 149,352
	<u>\$ 370,614</u>

RENEWAL AND REPLACEMENT PROGRAM

	<u>Total 2013/14</u>	
	<u>Budget</u>	
Plant Outfall Maintenance and Repair	\$ 200,000	
Disinfection Analyzer Replacememnt (Pre-Design)	\$ 25,000	
Miscellaneous Maintenance and Repair Project	\$ 82,500	
Unanticipated R&R Projects	\$ 20,000	
	<u>TOTAL</u>	<u>\$ 327,500</u>

SMCSD FISCAL YEAR 2013/14 CAPITAL EXPENDITURE DESCRIPTIONS

<u>Capital Fund</u>		
Project	Budget	Description
Plant SCADA Improvements	\$35,000	On-going plant SCADA system improvements/upgrades.
Headwork's, Primary and Secondary Improvements	\$2,000,000	Detailed design, completion of the project environmental document and for construction management services.
District Office and Facility Workspace Remodel	\$800,000	Detailed design and construction (alternative to new building option).
Main Street Station Rehabilitation Project	\$1,225,000	Construction of the improvements.
Highway Booster and Scotties Pre-design	\$100,000	Study and preliminary design.
Private Sewer Lateral Inspection and Rehabilitation	\$34,000	Funding for the Private Sewer Lateral Rehabilitation Assistance program.
GGNRA Easement Extension	\$75,000	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.
<u>Capital Outlay</u>		
Project	Budget	Description
Computer/Network Equipment	\$15,000	Computer and Network replacement and upgrades.
Lab Equipment – NPDES replacement sampler	\$3,000	Sampler replacement for water quality monitoring.
<u>Renewal and Replacement</u>		
Project	Budget	Description
Plant Outfall Maintenance and Repair	\$200,000	Construction of repairs.
Disinfection Analyzer Replacement	\$25,000	Pre-design of replacement options.
Misc Maintenance and Repair Project	\$82,500	Construction of improvements to the Princess and Drake pump stations, refurbishing two chlorine contact tank slide gates and causeway repair.
Unanticipated R&R projects	\$20,000	Unanticipated repairs.

SMCSD
FY 2013-14 BUDGET

REVENUE AND EXPENSE SUMMARY SHEET

EXPENSE

	FY 2013/14
OPERATING	
Salary	\$ 1,101,943
Social Security	\$ 81,750
Employee Retirement	\$ 309,626
Benefits	\$ 454,473
Workers Comp	\$ 42,000
Chemicals	\$ 222,500
Conference/Training	\$ 22,500
Consulting Services	\$ 211,660
Permits	\$ 95,316
Fuel	\$ 10,700
Monitor	\$ 79,000
Power	\$ 230,000
Insurance	\$ 39,700
Repairs	\$ 200,000
Solids Disposal	\$ 62,386
Supplies	\$ 52,000
Telephone	\$ 13,400
Vehicles	\$ 24,850
Safety	\$ 43,900
Water	\$ 7,500
ADMINISTRATION	
Assessor Roll Fee	\$ 14,500
Audit	\$ 10,000
Director	\$ 30,080
Election Expense	\$ 15,000
Legal Notice	\$ 1,000
Legal General	\$ 30,000
Legal Special	\$ 40,000
Office Expense	\$ 8,000
TOTAL EXPENDITURES	\$ 3,453,784
Capital Outlay	\$ 18,000
R & R	\$ 327,500
Capital	\$ 4,369,000
Bank & SRF Loans P&I	\$ 370,614
GRAND TOTAL	\$ 8,538,898

REVENUE

	FY 2013/14
Sewer Service Charge	\$ 5,823,819
Tax Allocation	\$ 500,000
Sausalito Pump Maint.	\$ 27,400
TCSD	\$ 1,185,512
Miscellaneous	\$ 5,000
Connection Fees	\$ 20,000
Interest	\$ 10,705
2012 SRF Loan	\$ 2,300,000
From Reserve	\$ -1,333,539
TOTAL	\$ 8,538,898

SAUSALITO-MARIN CITY SANITARY DISTRICT

**CAPITAL PROGRAM
FY 2013-2014**

FY 2013-14	
REVENUE	
Sewer Service Charges ¹	\$ 3,660,532
Connection Fees	\$ 20,000
TCSD	\$ 426,739
Interest	\$ 3,510
SRF Loan	\$ 2,300,000
Total Revenues	\$ 6,410,781
EXPENSES	
2008 Bank Loan Principle and Interest (Matu	\$ 221,262
2011 SRF Loan - Locust Street Pump St. (M	\$ 149,352
Plant SCADA Improvements	\$ 35,000
Headworks, Primary and Secondary Improve	\$ 2,000,000
District Office and Facility Workspace Remo	\$ 800,000
Main Street Pump Station Rehabilitation Pro	\$ 1,225,000
Highway Booster & Scotties Preliminary Pre-	\$ 100,000
Private Lateral Inspection and Rehabilitation	\$ 34,000
GGNRA Easement Extension	\$ 75,000
Beach Force Main Abandonment	\$ 100,000
Computer/Network Equipment	\$ 15,000
Lab Equipment - Replacement Sampler	\$ 3,000
Total Expenses	\$ 4,757,614
Net Income (Decrease) in Reserve	\$ 1,653,167
Estimated Reserve Beginning of FY	\$ 1,403,890
Projected Reserve End of FY	\$ 3,057,057

¹. Transfer from Operating Fund

SAUSALITO-MARIN CITY SANITARY DISTRICT

**R&R RESERVE PROGRAM
FY 2013-2014**

FY 2013-14	
REVENUE/TRANSFER	
Sewer Service Charges ¹	\$ 250,000
Interest	\$ 719
TCSD	\$ 7,153
Total Revenues	\$ 257,872
EXPENSES	
Plant Outfall Maintenance and Repair	\$ 200,000
Disinfection Analyzer Replacement (Pre-L)	\$ 25,000
Miscellaneous Maintenance and Repair Pro	\$ 82,500
Unanticipated R&R Projects	\$ 20,000
Total Expenses	\$ 327,500
Net Income (Decrease) in Reserve	\$ (69,628)
Estimated Reserve Beginning of FY	\$ 287,772
Projected Reserve End of FY	\$ 218,144

¹. Transfer from Operating Fund

SAUSALITO-MARIN CITY SANITARY DISTRICT
RESERVES SUMMARY
FY 2013-2014

	OPERATING RESERVE	CIP RESERVE	R & R RESERVE	TOTAL
REVENUE				
Sewer Service Charges	5,823,819			5,823,819
Tax Allocation	500,000	20,000		500,000
Connection Fees		3,510		20,000
Interest	6,476		719	10,705
Sausalito Pump Station	27,400			27,400
TCSD	751,621	426,739		1,185,512
Miscellaneous	5,000			5,000
2012 SRF Loan		2,300,000		2,300,000
Total Revenue	\$ 7,114,315	2,750,249	7,872	9,872,436
Transfers In (Out)	\$ (3,910,532)	3,660,532	250,000	0
TOTAL REVENUE & TRANSFERS	3,203,784	6,410,781	257,872	9,872,436
EXPENSES				
Operating Expenses	3,453,784			3,453,784
Project Expenses		4,387,000		4,714,500
2008 Bank & 2011 SRF Loan Payment		370,614		
Total Expenses	\$ 3,453,784	4,757,614	327,500	8,538,898
Net Increase (Decrease) in Reserve				
Estimated Reserve (6/30/13)				
	(250,000)	1,653,167	(69,628)	1,333,539
	2,590,338	1,403,890	287,772	4,282,000
Projected Reserve (6/30/14)	\$ 2,340,338	3,057,057	218,144	5,615,539

Sausalito-Marin City Sanitary District
Reserve Fund Policies

	Operating Reserve	Capital Reserve	Renewal & Replacement Reserve	Disaster Recovery Reserve (Starting FY 2015/16)	Total Combined Reserves
Purpose	Provide working capital for operating expense cash flow during year.	Provide capital for major capital projects in 10 year capital program.	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.	
Current Status					
FY 2012/13 - Estimated Fiscal Year ending balance	\$2,590,338	\$1,403,890	\$287,772	Fund does not currently exist.	\$4,282,000
FY 2013/14 - Projected Fiscal Year ending balance	\$2,340,388	\$3,067,255	\$217,970	Fund does not currently exist.	\$5,625,613
Long Range (10 year) Target Level Goals					
Target balance	\$2,800,000 9 months working capital.	\$2,400,000 Average annual 10 year CIP expenses. Includes loan financing.	\$1,300,000 2 years of annual replacement cost.	\$1,500,000 Start funding in FY 2015/15 at \$300,000 per year	\$8,000,000
Risks and considerations	Comfortable margin for contingencies. May be used for sewer rate stabilization.	Should be sufficient for cash funding projects but may not be enough to avoid debt. Should be inflation adjusted.	Low balance can be augmented by Disaster Recovery Reserve if needed.	Low available funding to respond to emergency situations may impact other dedicated reserves	
Other Financial Policies and Rate-Making Guidelines					
<p>Reserve funding priority: Operating, Capital, R&R, and Disaster Recovery as funding becomes available.</p> <p>Maintain adequate Capital Reserve to fund CIP, but debt financing may be required for major upgrades.</p> <p>Maintain adequate R&R Reserve to avoid debt financing minor facilities.</p> <p>Rate increases will be moderated to minimize rate shock (e.g., phase in increases, avoid excessive increases followed by decreases).</p> <p>Rates are adjusted to keep pace with inflationary cost increases.</p> <p>When reserve balances allow, inter-fund borrowing and transfer may occur as a means of rate stabilization.</p>					

SMCSD
2013-14 BUDGET vs ACTUAL EXPENDITURES

	Budget 2013-14	Projected 2012-13	Actual --> 2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04
OPERATING											
Salary	1,101,943	1,087,195	1,042,878	960,532	1,248,013	1,040,027	911,295	695,144	641,124	630,711	589,066
Social Security	81,750	79,265	80,762	88,802	74,558	72,123	66,311	52,168	46,173	44,253	42,740
Pension	309,626	306,859	331,003	374,647	272,914	303,418	257,744	202,031	184,620	152,667	89,638
Employee Benefits	454,473	409,369	313,710	283,424	328,833	248,091	222,337	180,797	189,208	168,302	153,197
Workers Comp	42,000	38,000	16,717	35,445	17,545	18,814	15,778	3,626	13,827	22,823	21,006
Chemicals	222,500	211,375	198,844	190,506	180,581	186,147	165,604	144,789	116,088	102,452	69,065
Conference/Training	22,500	21,375	8,459	19,108	11,086	19,236	14,532	12,924	13,674	15,342	16,207
Consulting Services	211,660	193,002	152,361	81,646	94,873	206,807	151,808	77,514	15,066	39,330	59,288
Permit	95,316	80,287	98,865	78,070	124,489	337,827	191,537	156,699	160,352	45,275	57,739
Fuel	10,700	8,954	9,321	9,372	9,186	9,754	12,699	16,143	28,971	5,615	5,809
Monitoring	79,000	70,300	84,911	32,913	66,311	90,552	52,162	43,950	33,402	31,694	47,476
Other	-	-	-	-	-	-	-	-	-	-	-
Power	230,000	218,500	212,408	204,846	220,481	205,628	222,959	229,978	229,688	187,188	201,928
Insurance	39,700	37,715	39,330	48,214	22,180	29,228	26,180	28,797	17,637	35,900	36,384
Repairs	200,000	209,950	177,965	235,295	351,216	321,767	211,389	258,675	156,066	138,534	123,403
Solids Disposal	62,386	59,267	59,870	40,474	32,915	38,434	23,003	37,935	21,282	22,968	22,255
Supplies	52,000	49,400	53,383	77,149	66,955	78,198	67,924	45,172	33,402	44,205	53,305
Phone	13,400	14,930	16,995	17,716	14,953	14,066	14,635	11,694	13,440	13,835	9,969
Vehicles	24,850	23,608	11,871	12,309	18,133	19,562	18,318	15,433	12,452	12,481	6,560
Safety	43,900	41,705	37,138	44,413	48,935	37,474	16,050	21,072	18,608	18,521	18,355
Water	7,500	7,125	6,507	5,710	6,644	5,521	10,259	2,723	3,906	3,501	3,185
SUB - TOTAL	3,305,204	3,168,181	2,953,298	2,840,591	3,210,801	3,282,674	2,672,524	2,237,264	1,948,986	1,735,597	1,626,575
ADMINISTRATION											
Accountant	-			\$0	\$0	\$0	609	1,687	2,223	(incl'd in Audit)	4,418
Assessor Roll Fees	14,500	13,775	12,667	14,025	10,712	\$13,105	12,956	12,058	7,343	10,495	10,627
Audit	10,000	9,500	9,130	9,650	9,650	\$8,750	8,000	7,700	8,526	7,831	8,334
Director	30,080	28,576	23,680	21,440	26,080	\$27,200	24,480	25,120	17,920	23,200	28,420
Election Expense	15,000	11,400	250	-	-	\$0	-	-	8,407	-	-
Legal Notice	1,000	950	-	1,405	1,74	\$1,382	1,671	813	2,660	-	-
Legal General	30,000	42,750	48,859	46,182	37,324	\$44,878	39,348	31,480	17,138	18,184	21,697
Legal Special	40,000	57,000	32,572	40,879	6,359	\$5,899	14,167	0	1,500	-	24,171
Office Expense	8,000	5,700	9,933	7,084	6,371	\$4,157	5,146	3,962	5,866	5,184	5,167
SUB - TOTAL	148,580	169,651	137,091	140,665	96,670	105,371	106,377	82,820	71,583	64,894	102,834
TOTAL OPERATIONS	3,453,784	3,337,832	3,090,389	2,981,256	3,307,471	3,388,045	2,778,901	2,217,149	2,020,569	1,800,491	1,729,409
CAPITAL OUTLAY	18,000	155,000	39,617	81,274	37,700	92,372	14,837	-	6,565	3,057	5,000
R & R	327,500	112,000	38,539	66,296	60,028	349,016	-	-	102,291	59,843	96,209
CAPITAL	4,369,000	2,500,000	3,235,500	2,196,248	1,405,871	2,253,083	3,287,602	2,412,505	994,503	208,620	203,182
SUB - TOTAL	4,714,500	2,767,000	3,313,656	2,343,818	1,503,599	2,694,471	3,302,440	2,412,505	1,103,359	271,520	304,391
GRAND TOTAL	8,168,284	6,104,832	5,325,074	4,811,070	6,082,516	6,081,341	7,042,159	4,227,287	2,343,531	2,338,191	

BUDGET VS ACTUAL

**Fiscal Year 2013/14
Capital Improvement Program - FY 11-12 to FY 20-21**

Capital Improvement Projects	TCSD		Projected		Budgeted		Actual		Funding			
	Project	Budget	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
- Treatment Plant Improvements												
Sodium Bisulfite Storage Improvements	29.6%	\$1,205,064	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$350,000
Treatment Plant Hdwks, Pri and Sec Imp	0.0%	\$2,170,000	\$1,000,000	\$2,000,000	\$1,4,300,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$21,700,000
District Office and Workspace Remodel	29.6%	\$80,000	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,000
Primary Effl. Box, Infl. Box & Superman Box Rehab.	29.6%	\$1,800,000	\$1,021,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,021,000
Long-Term Facilities Plan & GGNRA Easement Agreement Extension	29.6%	\$100,000	\$0	\$75,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
Digester Cleaning, Influent Piping Strengthening, Sec Digerester Improvements	29.6%	\$65,000	\$0	\$0	\$0	\$0	\$100,000	\$550,000	\$0	\$0	\$0	\$650,000
Primary & Digerester Structure Seismic Improvements	29.6%	\$1,250,000	\$0	\$0	\$0	\$0	\$0	\$200,000	\$1,050,000	\$0	\$0	\$1,250,000
Alexander Ave Shoreline Improvement and Beach Force Main Abandonment	31.9%	\$300,000	\$0	\$100,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Biosolids to Energy Project	29.6%	\$300,000	\$0	\$20,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
- Conveyance System & Marin City Sewer System Impr.												
Locust St. Pump Station Improvements	37.5%	\$2,300,000	\$1,900,000	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,300,000
Portable Emergency Engine Driven Pumps	31.9%	\$281,000	\$221,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281,000
Pump Station Reliability Improvements	31.9%	\$68,000	\$40,000	\$348,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$688,000
Main Street Pump Station Rehabilitation Project	31.9%	\$1,800,000	\$675,000	\$1,225,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800,000
Scotties Pump Station Improvement	37.5%	\$915,000	\$0	\$65,000	\$0	\$0	\$50,000	\$80,000	\$0	\$0	\$0	\$915,000
Locut Street Pump Station Force Main & 24' Gravity Sewer Study and Improvements	37.5%	\$2,575,000	\$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	\$2,000,000
Marin City Pump Station & Force Main Study & Improvements	0.0%	\$450,000	\$0	\$0	\$0	\$0	\$50,000	\$400,000	\$0	\$0	\$0	\$450,000
Highway Booster PS, Force Main and Infl. Sewer Study and Improvements	0.0%	\$565,000	\$0	\$0	\$35,000	\$0	\$550,000	\$0	\$0	\$0	\$0	\$585,000
Princess St. Pump Station Study and Improvements	0.0%	\$150,000	\$0	\$0	\$0	\$30,000	\$100,000	\$0	\$0	\$0	\$0	\$150,000
Private Lateral Inspection and Rehabilitation	0.0%	\$360,000	\$0	\$40,000	\$40,000	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$360,000
Subtotal		\$3,727,000	\$4,488,000	\$4,395,000	\$15,280,000	\$3,975,000	\$2,200,000	\$2,075,000	\$2,075,000	\$75,000	\$75,000	\$38,665,000
- 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	\$930,500
Renewal and Replacement Projects	29.6%	\$1,145,000	\$50,000	\$295,500	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,145,000
Main Management System	29.6%	\$225,000	\$0	\$25,000	\$0	\$25,000	\$0	\$25,000	\$0	\$25,000	\$0	\$250,000
Financial Analysis Study	10.0%	\$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	\$1,680,000
Subtotal		\$283,000	\$0	\$578,500	\$333,000	\$333,000	\$393,000	\$393,000	\$393,000	\$393,000	\$393,000	\$4,005,500
Total		\$42,292,500	\$4,010,000	\$5,066,500	\$4,788,000	\$15,673,000	\$4,368,000	\$2,593,000	\$2,468,000	\$468,000	\$468,000	\$42,670,500

TCSD CAPITAL PROGRAM COST ALLOCATION AND FINANCING

FY 2013 - 2014

<u>CAPITAL FUND</u>	<u>2012/13 Budget</u>	<u>TCSD % Share</u>	<u>TCSD \$ Share</u>	<u>P&I @ 4.50% for 20 yrs</u>
Plant SCADA Improvements	\$ 35,000	29.6%	\$ 10,360	796
Headworks, Primary and Secondary Improvements Loan Funded	\$2,000,000	0.0%	\$ -	0
District Office and Facility Workspace Remodel	\$ 800,000	29.6%	\$ 236,800	18,204
Main Street Pump Station Rehabilitation Project	\$1,225,000	31.9%	\$ 390,775	30,041
Highway Booster & Scotties Preliminary Pre-Design 37.5% of \$65k for Scotties	\$ 100,000	37.5%	\$ 24,375	1,874
Private Lateral Inspection and Rehabilitation5 non-shared collection system	\$ 34,000	0.0%	\$ -	0
GGNRA Easement Extension	\$ 75,000	29.6%	\$ 22,200	1,707
Beach Force Main Abandonment	\$ 100,000	31.9%	\$ 31,900	2,452
TOTAL	\$4,369,000		\$ 716,410	\$ 55,075
<u>CAPITAL OUTLAY</u>				
Computer/Network Equipment	\$ 15,000	29.6%	\$ 4,440	341
Lab Equipment - Replacement Sampler	\$ 3,000	29.6%	\$ 888	68
TOTAL	\$ 18,000		\$ 5,328	\$ 410
<u>DEBT SERVICE</u>				
2008 Bank Loan (Matures 2028)	\$ 221,262	29.6%	\$ 65,494	
2011 SRF Loan -Locust St (Matures 2032)	\$ 149,352	37.5%	\$ 56,007	
TOTAL	\$ 370,614			\$ 121,501
<u>RENEWAL AND REPLACEMENT PROGRAM</u>				
Plant Outfall Maintenance and Repair	\$ 200,000	29.6%	\$ 59,200	4,551

Disinfection Analyzer Replacement (Pre-Design)	\$ 25,000	29.6%	\$ 7,400	569
Miscellaneous Maintenance and Repair Project	\$ 82,500	29.6%	\$ 20,523	1,578
29.6% of \$69,300				
Unanticipated R&R Projects	\$ 20,000	29.6%	\$ 5,920	455
TOTAL	\$ 327,500		\$ 93,043	\$ 7,153
InterDistrict Loan (Amendments Nos. 1 & 2) (FY 2013/14 last payment)				<u>249,754</u>
GRAND TOTAL	\$ 5,085,114		\$ 814,781	\$ 433,892

InterDistrict Loan (Amendments Nos. 1 & 2) (FY 2013/14 last payment)

**SAUSALITO-MARIN CITY SANITARY DISTRICT
TAMALPAIS COMMUNITY SERVICES DISTRICT
ESTIMATED O&M EXPENSE ALLOCATION
FISCAL YEAR 2013/14 BUDGET**

OPERATING EXPENSES		Northern Trunk			Locust Str. PS & FM			Main Street PS & FM			Treatment Plant			TOTAL	
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 \$	Cost Allocation %	
Salaries	2,056,192	--	--	28.9	1.0	\$5,942	24.1	0.6	\$2,973	24.2	95	\$472,719	\$481,634		
Chemicals	222,500	--	--	--	--	--	--	--	--	--	24.2	100	\$53,845	\$53,845	
Insurance	39,700	--	--	--	--	--	--	--	--	--	24.2	97	\$9,319	\$9,319	
Consulting Service ²	45,000	--	--	--	--	--	--	--	--	--	24.2	100	\$10,890	\$10,890	
Permit	91,873	--	--	--	--	--	--	--	--	--	24.2	100	\$22,233	\$22,233	
Fuel	7,195	--	--	28.9	3.5	\$73	24.1	3.5	\$61	24.2	72	\$1,254	\$1,387		
Monitoring	79,000	--	--	--	--	--	--	--	--	--	24.2	100	\$19,118	\$19,118	
Power	220,500	--	--	28.9	11	\$7,010	24.1	28	\$14,879	24.2	61.7	\$32,924	\$54,813		
Repairs	156,250	--	--	28.9	1.9	\$858	24.1	6.7	\$2,523	24.2	67.7	\$25,599	\$28,980		
Solids Disposal	62,386	--	--	--	--	--	--	--	--	--	24.2	100	\$15,097	\$15,097	
Supplies	52,000	--	--	--	--	--	--	--	--	--	24.2	100	\$12,584	\$12,584	
Telephone	13,400	--	--	28.9	2	\$77	24.1	2	\$65	24.2	79	\$2,562	\$2,704		
Vehicles	24,850	--	--	28.9	3.5	\$251	24.1	3.5	\$210	24.2	72	\$4,330	\$4,791		
Water	7,500	--	--	28.9	11.1	\$241	24.1	11.1	\$201	24.2	67	\$1,216	\$1,657		
Total	\$3,078,346					\$14,452			\$20,911			\$683,690	\$719,053		
ADMINISTRATION	\$ 79,000														
TOTAL	\$ 3,157,346														

Ratio of TCSD share of operating expenses to total operating expenses:
\$18,453

Grand Total: **\$751,621**

Consulting Services	Budget	Allocation ³	Total
General Consulting Services	\$30,000	24.2	\$7,271
Engineering Services	\$50,000	0.0	\$0
Public Outreach	\$40,000	0	\$0
Computer Systems Admin/Tech Services	\$5,000	24.2	\$1,212
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 Charge Rate Study	\$50,000	0.0	\$0
Maintenance Management System Services	\$25,000	0.0	\$0
Total	\$231,660		\$14,114

³ Percentage of the annual average TCSD flow to annual average flow conveyed in the facility based on prior 3-year historical flow data (July 2009 through June 2012).

**SAUSALITO-MARIN CITY SANITARY DISTRICT
TAMALPAIS COMMUNITY SERVICES DISTRICT
FY 2013/14**

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

Facility	Peak Wet Weather Flow ¹ (MGD)	Ratio of TCSD PWWF to Facility ² PWWF (%)	Annual Average Flow (MGD) ³	Percentage of TCSD AAF to Facility ⁴ AAF (%)
TCSD Bell Lane Pump Station	3.7	-	0.38	-
Scotties, Interceptor, Locust St. Pump Sta., System	9.7	37.5	1.33	28.9
Main Street Pump Sta.	11.6	31.9	1.60	24.1
WWTP	12.3	29.6	1.59	24.2

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

² TCSD PWWF factor calculated from the 2010 evaluation (used for capital project cost allocation)

³ SMCSO Flow Records based on prior 3-year rolling average

⁴ TCSD AAF percentage used for O&M cost allocation based on prior 3-year rolling average

**SAUSALITO-MARIN CITY SANITARY DISTRICT
TAMALPAIS COMMUNITY SERVICES DISTRICT
PERCENTAGE ALLOCATION OF ANNUAL O&M COSTS
FISCAL YEAR 2013/14**

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				
	---	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				
	---	3.5%	3.5%	72%	21%
Monitoring	---	---	---	100%	---
Power	Based on actual power costs				
	---	5.0%	35.0%	56.2%	3.8%
Repairs	Allocated to appropriate category				
	---	1.9%	6.0%	62.1%	30.0%
Solids Disposal	---	---	---	100%	---
Supplies	---	---	---	100%	---
Telephone	Allocated to appropriate category				
	---	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				
	---	3.5%	3.5%	72%	21%
Water	Based on actual water costs				
	---	11.1%	11.1%	67%	11.1%
ADMINISTRATION ³	Based on the ratio of TCSD share of operating expenses to total operating expenses				

¹ Includes 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.