

**LAS GALLINAS VALLEY SANITARY DISTRICT  
2018-19 REVENUE BUDGET  
REVISED DECEMBER 13, 2018**

Revenue Description	2016-17 Final Actual	2017-18 Final Actual	2018-19 Adopted Budget	2018-19 Revised Budget
<b>OPERATING REVENUE</b>				
User Charges	\$ 13,059,850	\$ 13,634,548	\$ 14,120,000	\$ 14,220,000
Educational Revenue Augmentation Fund	366,078	372,411	320,000	320,000
Recycled Water	45,548	61,080	42,000	42,000
Franchise Fees	25,000	25,000	25,000	70,000
Inspections/Permits/Application Fee	8,957	11,678	43,000	43,000
Interest	532	425	500	500
Interest on Reserves	72,856	269,180	156,000	156,000
Suppl. Property Tax Assess.	15,409	27,670	16,000	16,000
Homeowner Property Tax Relief	4,363	4,354	4,300	4,300
Private Sewer Lateral Assistance Program	76,027	101,368	80,000	80,000
Miscellaneous Revenue	33,057	29,521	20,000	20,000
Sale of Assets	(6,267)	29,012	-	-
Operating Transfer Out	-	-	(3,813,703)	(4,048,783)
<b>Total Operating Revenue</b>	<b><u>13,701,410</u></b>	<b><u>14,566,247</u></b>	<b><u>11,013,097</u></b>	<b><u>10,923,017</u></b>
<b>CAPACITY RELATED REVENUE</b>				
Annex and Capital Facility Charges	39,580	228,625	-	-
Interest	451	242	300	300
<b>Total Capacity Related Revenue</b>	<b><u>40,031</u></b>	<b><u>228,867</u></b>	<b><u>300</u></b>	<b><u>300</u></b>
<b>GENERAL CONSTRUCTION REVENUE</b>				
Property Tax	856,873	890,205	870,000	870,000
Operating Transfer In	-	-	3,813,703	4,048,783
	<b><u>856,873</u></b>	<b><u>890,205</u></b>	<b><u>4,683,703</u></b>	<b><u>4,918,783</u></b>
<b>OTHER SOURCES OF FUNDS</b>				
Marin Municipal Water District	436,837	455,057	463,145	463,145
Loan	41,039,514	-	-	-
Federal Grant	-	-	847,150	847,150
State Grant	-	362,033	-	-
	<b><u>41,476,351</u></b>	<b><u>817,090</u></b>	<b><u>1,310,295</u></b>	<b><u>1,310,295</u></b>
<b>UTILIZATION OF BOND FUNDS AND RESERVES</b>				
Reserves	366,256	-	-	12,685
Private Sewer Lateral Assistance Funds	-	-	-	-
Prior Year Capital Project Carryover	4,046,259	1,359,494	3,632,500	10,510,410
Construction Project Reserve	-	791,158	-	-
Interest Earned on Unspent Bond Funds	-	567,986	-	-
Transfers from Bond Fund	65,955	-	14,360,020	14,360,020
Marin Lagoon Reserve Fund	-	13,580	74,000	74,000
Captains Cove Reserve Fund	-	236	2,695	2,695
Capital Facilities Fund	350,056	300,300	-	-
	<b><u>4,828,526</u></b>	<b><u>3,032,754</u></b>	<b><u>18,069,215</u></b>	<b><u>24,959,810</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 60,903,191</u></b>	<b><u>\$ 19,535,163</u></b>	<b><u>\$ 35,076,610</u></b>	<b><u>\$ 42,112,205</u></b>

**LAS GALLINAS VALLEY SANITARY DISTRICT  
2018-19 OPERATING AND MAINTENANCE EXPENSE BUDGET  
REVISED DECEMBER 13, 2018**

Acct. Num.	Expense Description	2016-17 Total Actual	2017-18 Total Actual	2018/19 Adopted Budget	2018/19 Revised Budget	Percent Change from Prior Year
1003	Regular Staff Salaries	\$ 2,252,470	\$ 2,458,142	\$ 2,455,000	\$ 2,431,500	-0.13%
1004	Extra Hire	-	-	101,000	35,500	100.00%
1008	Over Time	87,008	83,452	68,500	72,500	-17.92%
1009	Vacation and Sick Accrual	51,592	67,515	39,000	39,000	-42.24%
1010	Stand By	76,396	78,263	73,100	78,100	-6.60%
1036	Directors Salary	55,847	75,391	56,000	72,000	-25.72%
1037	Directors Benefits	9,000	8,400	9,600	9,600	14.29%
1404	Payroll Taxes	178,182	191,210	205,095	206,650	7.26%
1502	Group Life Insurance	5,462	5,683	5,362	5,362	-5.65%
1507	PERS	350,789	340,354	387,837	387,837	13.95%
1509	Health Insurance	531,839	526,814	604,045	532,725	14.66%
1510	Dental Insurance	17,479	21,551	19,200	19,200	-10.91%
1514	Vision Insurance	2,019	2,324	2,750	2,750	18.33%
1516	Long Term Disability	17,786	19,686	20,655	20,655	4.92%
2006	Auto Allowance	12,730	10,338	13,200	9,450	27.68%
2007	Commute Stipend	28,037	28,845	36,000	46,435	24.80%
1006	Payroll Processing	9,657	9,466	10,000	10,000	5.64%
	<b>Total Employee Expense</b>	<b>3,686,293</b>	<b>3,927,434</b>	<b>4,106,344</b>	<b>3,979,264</b>	<b>4.56%</b>
1701	Workers' Comp Insurance	41,785	41,159	65,000	45,000	57.92%
2060	Pooled Liability Insurance	103,753	103,800	113,000	113,000	8.86%
2061	Fidelity Bond	1,232	950	950	950	0.00%
	<b>Total Insurance Expense</b>	<b>146,770</b>	<b>145,909</b>	<b>178,950</b>	<b>158,950</b>	<b>22.64%</b>
2083	Vehicle Parts & Maintenance	42,093	52,880	41,500	41,500	-21.52%
2096	Building maintenance	12,117	15,317	17,500	17,500	14.25%
2097	Grounds Maintenance	7,161	21,410	40,000	40,000	86.83%
2538	Power Generation Maint & Repair	3,748	2,418	65,000	75,000	2588.17%
2365	Equipment Maintenance	50,442	35,848	85,000	85,000	137.11%
2366	Equipment Repair	71,465	72,211	74,500	74,500	3.17%
2367	Capital Repairs/Replacements	166,782	266,606	130,000	150,000	-51.24%
	<b>Total Repairs and Maintenance</b>	<b>353,808</b>	<b>466,690</b>	<b>453,500</b>	<b>483,500</b>	<b>-2.83%</b>
2107	Hypochlorite	45,585	39,888	54,000	54,000	35.38%

**LAS GALLINAS VALLEY SANITARY DISTRICT  
2018-19 OPERATING AND MAINTENANCE EXPENSE BUDGET  
REVISED DECEMBER 13, 2018**

<b>Acct. Num.</b>	<b>Expense Description</b>	<b>2016-17 Total Actual</b>	<b>2017-18 Total Actual</b>	<b>2018/19 Adopted Budget</b>	<b>2018/19 Revised Budget</b>	<b>Percent Change from Prior Year</b>
2110	Bisulfite	57,425	35,755	46,000	46,000	28.65%
2109	Miscellaneous Chemicals	88,131	62,975	74,500	74,500	18.30%
2119	Pollution Prevention Program	16,905	12,264	12,500	12,500	1.92%
2117	Lab Contract Services	50,748	37,425	43,000	43,000	14.90%
2102	Special Monitoring/Pilot Testing	2,800	-	-	-	0.00%
2249	Small Tools	3,261	5,805	8,000	8,000	37.81%
2322	Outside Services	17,111	16,721	18,000	18,000	7.65%
2324	Janitorial	9,771	11,557	15,000	15,000	29.79%
2325	Aquatic Review	3,536	3,421	3,800	3,800	11.08%
2327	Uniform Service	4,913	6,005	6,500	6,500	8.24%
2330	Damage Claim	992	407	10,000	10,000	2357.00%
2334	Sludge Disposal	47,984	67,573	67,500	67,500	-0.11%
2357	Regulatory Consultant	158,591	80,414	159,300	159,300	98.10%
2358	Engineering Consultant	27,337	73,106	15,000	15,000	-79.48%
2360	Consultants	36,763	100,658	100,000	120,000	-0.65%
2362	General Operating Supplies	52,110	44,017	51,600	51,600	17.23%
2535	Utility Power	314,316	161,943	154,300	154,300	-4.72%
2534	Telephone	32,704	33,072	33,505	33,505	1.31%
2536	Water	4,897	8,634	10,000	10,000	15.82%
2501	Fuel & Oil	26,380	23,420	18,000	20,000	-23.14%
2389	Safety Equipment & Supplies	22,775	20,054	32,000	32,000	59.57%
2397	Safety Services	28,720	28,619	30,000	30,000	4.83%
2801	Lateral Rehab Assistance Program	116,091	52,406	219,861	219,861	319.53%
2477	Conferences	46,090	64,232	58,000	58,000	-9.70%
2479	Mileage and Travel	5,881	8,025	5,500	5,500	-31.46%
2129	Election	1,043	-	25,000	25,000	100.00%
2133	Office Supplies	16,432	14,072	14,000	14,000	-0.51%
2716	Computer Support and Supplies	40,418	121,468	80,000	85,000	-34.14%
2135	Bank Charges	2,574	1,594	1,500	1,500	-5.90%
9778	User Charge Collection Fee	32,908	33,379	35,000	35,000	0.00%
2221	Publication and Legal Ads	13,779	12,128	10,000	10,000	-17.55%

**LAS GALLINAS VALLEY SANITARY DISTRICT  
2018-19 OPERATING AND MAINTENANCE EXPENSE BUDGET  
REVISED DECEMBER 13, 2018**

Acct. Num.	Expense Description	2016-17 Total Actual	2017-18 Total Actual	2018/19 Adopted Budget	2018/19 Revised Budget	Percent Change from Prior Year
2223	Public Education and Outreach	33,462	34,037	40,000	40,000	17.52%
2264	Taxes, Other	7,766	8,917	9,000	9,000	0.93%
2272	Memberships	44,083	44,810	44,000	44,000	-1.81%
2363	Permits	48,604	55,985	54,250	54,250	-3.10%
2364	Fines	9,000	-	-	-	-100.00%
2246	Rents and Leases	21,008	16,362	17,500	17,500	6.96%
2713	Legal	195,643	197,981	120,000	120,000	-39.39%
2717	Audit	30,570	25,570	27,000	27,000	5.59%
9786	Employee Recognition	2,481	6,616	4,500	4,500	-31.98%
9787	Employee Training and Education	18,263	16,273	18,000	18,000	10.61%
9999	Miscellaneous expense	102	-	1,000	1,000	100.00%
	<b>OPERATING EXPENSE TOTALS</b>	<b><u>\$ 5,926,824</u></b>	<b><u>\$ 6,127,621</u></b>	<b><u>\$ 6,485,410</u></b>	<b><u>\$ 6,395,330</u></b>	<b>1.76%</b>

100 Administration 125 Engineering 200 Collection System 300 Pump Station 350 Captains Cove  
360 Marin Lagoon Laboratory 400 600 Treatment Plant 900 Other / General

(1) Reserve funding has been moved to separate budget effective with 2014-15

**LAS GALLINAS VALLEY SANITARY DISTRICT  
2018-19 DEBT SERVICE BUDGET  
ADOPTED JUNE 14, 2018**

<b>Expenditure</b>	<b>2015-16 Total Actual</b>	<b>2016-17 Total Actual</b>	<b>2017-18 Adopted Budget</b>	<b>2018-19 Adopted Budget</b>
<b>2005 Certificates of Participation/ Refunded 2014</b>	\$ 686,045	\$ 689,876	\$ 697,963	\$ 690,473
<b>2010 State Revolving Fund Loan</b>	285,464	285,464	285,464	285,464
<b>2011 Bank of Marin Loan</b>	332,681	332,681	332,682	332,682
<b>2012 Bank of Marin Loan</b>	235,346	235,346	235,346	235,346
<b>2017 Revenue Bonds <sup>(1)</sup></b>	-	-	2,369,505	2,446,600
<b>2016 Treatment Plant Upgrade <sup>(2)</sup></b>	-	-	-	-
<b>2016 Miller Creek Maintenance</b>	90,000	95,034	-	-
<b>2017 Administration Building Expansion<sup>(2)</sup></b>	-	-	-	-
	<u>\$ 1,629,536</u>	<u>\$ 1,638,401</u>	<u>\$ 3,920,960</u>	<u>\$ 3,990,565</u>

(1) Includes treatment plant upgrade, recycled water treatment plant expansion and operations control center.

(2) Per Board action on May 25, 2017, the amounts collected for the treatment plant upgrade and operations control center projects prior to the bonds being issued will be reclassified as Reserves and are reflected in the Reserve Budget for all years presented.

**LAS GALLINAS VALLEY SANITARY DISTRICT  
2018-19 RESERVE FUNDING BUDGET  
REVISED DECEMBER 13, 2018**

Expenditure	2015-16 Total Actual	2016-17 Total Actual	2017-18 Adopted Budget	2018-19 Adopted Budget	2018-19 Revised Budget
<b>Working Cash Flow</b>	\$ 116,826	\$ 126,408	\$ 158,045	\$ 166,286	\$ 166,286
<b>Rate Stabilization <sup>(1)</sup></b>	-	-	-	-	-
<b>Emergency Repair <sup>(2)</sup></b>	48,105	43,622	-	-	-
<b>Capital Reserves</b>					
<b>Undesignated</b>	103,082	111,536	139,451	\$ 146,722	\$ 146,722
<b>Plant Upgrade and Recycled Water     Treatment Plant Expansion Projects</b>	1,558,720	2,591,715	301,210	224,115	224,115
<b>Capacity Fund</b>	-	-	-	-	300
<b>Captains Cove</b>	5,854	-	5,060	-	-
<b>Marin Lagoon</b>	5,421	6,263	9,695	-	-
<b>MMWD Recycled Water Facility Buy in</b>	-	333,563	-	-	-
<b>MMWD Debt Reimbursement</b>					
<b>Bank of Marin</b>	-	-	206,549	206,549	206,549
<b>2017 Revenue Bonds</b>	-	-	248,509	256,595	256,595
	<u>\$ 1,838,008</u>	<u>\$ 3,213,107</u>	<u>\$ 1,068,519</u>	<u>\$ 1,000,267</u>	<u>\$ 1,000,567</u>

**LAS GALLINAS VALLEY SANITARY DISTRICT  
2018-19 CAPITAL OUTLAY BUDGET  
REVISED DECEMBER 13, 2018**

Project Description		Funding Source							
		Total Project Cost FY 2019	Carryover from FY 2018	Bond Fund	Grants	Reserves	Capacity Fund	Current Year	
<b>100 ADMINISTRATION</b>									
19100	01 <b>Phone System</b> <i>Replace phone system.</i>	<b>Project Total:</b> \$ 20,000							\$ 20,000
19100	02 <b>Roof Replacement</b> <i>Roofs on Administration, Shop, Digester, and Headworks buildings are beyond their useful lives.</i>	<b>Project Total:</b> \$ 107,480							\$ 107,480
19100	03 <b>HVAC System Replacement</b> <i>HVAC systems in Administration Building need to be replaced.</i>	<b>Project Total:</b> \$ 70,000				\$ 35,000			\$ 35,000
<b>Total</b>		<b>\$ 197,480</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,480</b>
<b>200 COLLECTION SYSTEM</b>									
11200	03 <b>John Duckett Sewage Main Capacity and Storage</b> <i>Phase 1 of 3 phases; Phase 1 will include the design of all 3 phases and deepening of the Duckett pump station, eliminating the visible Gallinas Creek crossing and a new Highway 101 crossing.</i>	<b>Project Total:</b> \$ 8,413,900	\$ 6,135,344						\$ 2,278,556
16200	01 <b>Sewer Main Rehabilitation 2015-16</b> <i>Annual sewer system rehabilitation.</i>	<b>Project Total:</b> \$ -	\$ -						\$ -
17200	03 <b>GIS Software Implementation</b> <i>Upgrade existing software to improve functionality.</i>	<b>Project Total:</b> \$ 1,740	\$ 1,740						\$ -
18200	01 <b>Sewer Main Rehabilitation</b> <i>Annual sewer system rehabilitation.</i>	<b>Project Total:</b> \$ 8,580	\$ 8,580						\$ -
19200	01 <b>Sewer Main Rehabilitation 2019</b> <i>Annual sewer system rehabilitation.</i>	<b>Project Total:</b> \$ 2,053,167	\$ 1,014,957						\$ 1,038,210
19200	02 <b>Manhole/Rod hole Repair and Replacement</b> <i>Roadwork, repair and replacement.</i>	<b>Project Total:</b> \$ 94,510	\$ 44,510						\$ 50,000
19200	03 <b>Vector</b> <i>Replace equipment that is out of service.</i>	<b>Project Total:</b> \$ 325,000	\$ 119,895						\$ 205,105
19200	04 <b>Collections System Master Plan</b> <i>Prepare a master plan study for future needs assessment</i>	<b>Project Total:</b> \$ 200,000							\$ 200,000
<b>Total</b>		<b>\$ 11,096,897</b>	<b>\$ 7,325,026</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,771,871</b>
<b>300 PUMP STATIONS / FORCE MAINS</b>									

**LAS GALLINAS VALLEY SANITARY DISTRICT  
2018-19 CAPITAL OUTLAY BUDGET  
REVISED DECEMBER 13, 2018**

Project Description			Funding Source						
			Total Project Cost FY 2019	Carryover from FY 2018	Bond Fund	Grants	Reserves	Capacity Fund	Current Year
12300	05 <b>Rafael Meadows Pump Station</b> <i>Design and install a stationary emergency generator, upgrade panel and seal leaking wet well.</i>	<b>Project Total:</b>	\$ -	\$ -					\$ -
14300	05 <b>Force Main Repair/Replacement</b> <i>Line force main line to plant as part of large plant project.</i>	<b>Project Total:</b>	\$ 1,838,145	\$ 1,575,158					\$ 262,987
18300	05 <b>Hawthorne Pump Station Fencing</b> <i>Replace fencing at station.</i>	<b>Project Total:</b>	\$ 75,000	\$ 75,000					
18300	06 <b>Trash Pump 6"</b> <i>Emergency bypass pumps and hoses.</i>	<b>Project Total:</b>	\$ 97,500	\$ 97,500					
18300	07 <b>Trash Pump 8"</b> <i>Emergency bypass pumps and hoses.</i>	<b>Project Total:</b>	\$ 105,000	\$ 105,000					
19300	01 <b>Supervisory Control and Data Acquisition (SCADA)</b> <i>Programming upgrades.</i>	<b>Project Total:</b>	\$ 27,099						\$ 27,099
19300	02 <b>Pump Station Panel Upgrades and Replacements</b> <i>Controls at panels have reached the end of their useful lives.</i>	<b>Project Total:</b>	\$ -	\$ -					\$ -
18350	01 <b>Captains Cove Pump Station Upgrades</b> <i>Upgrade alarm system for stations.</i>	<b>Project Total:</b>	\$ 29,765	\$ 29,765					\$ -
18360	01 <b>Marin Lagoon Pump Station</b> <i>Panel replacement, upgrades, and painting .</i>	<b>Project Total:</b>	\$ 193,115	\$ 151,420			\$ 41,695		\$ -
<b>Total</b>			<b>\$ 2,365,624</b>	<b>\$ 2,033,843</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,695</b>	<b>\$ -</b>	<b>\$ 290,086</b>
<b>500 RECLAMATION</b>									
11500	09 <b>Miller Creek</b> <i>Repair, maintain and modify.</i>	<b>Project Total:</b>	\$ 326,376	\$ 231,342					\$ 95,034
17500	05 <b>McInnis Marsh Restoration</b> <i>Financial participation with County of Marin.</i>	<b>Project Total:</b>	\$ 100,000	\$ 100,000					\$ -
18500	01 <b>Levee Maintenance</b> <i>Accumulate funding for periodic levee maintenance.</i>	<b>Project Total:</b>	\$ -	\$ -					\$ -
18500	02 <b>North Bay Water Reuse Authority and North Bay Water</b> <i>Continued participation in Phase 1 and new participation for drought contingency</i>	<b>Project Total:</b>	\$ 38,000						\$ 38,000



**LAS GALLINAS VALLEY SANITARY DISTRICT  
2018-19 CAPITAL OUTLAY BUDGET  
REVISED DECEMBER 13, 2018**

Project Description		Funding Source						
		Total Project Cost FY 2019	Carryover from FY 2018	Bond Fund	Grants	Reserves	Capacity Fund	Current Year
<b>Total</b>		<b>\$ 464,376</b>	<b>\$ 331,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 133,034</b>
<b>600 TREATMENT PLANT</b>								
12600	02 <b>Plant Improvements 2018</b> <i>Grit System.</i>	<b>\$ 840,000</b>	<b>\$ 427,052</b>					<b>\$ 412,948</b>
12600	07 <b>Secondary Plant Upgrades</b> <i>Design and build future secondary plant capacity and treatment upgrades.</i>	<b>\$ 8,616,010</b>		<b>\$ 8,616,010</b>				<b>\$ -</b>
14600	04 <b>Biogas Energy Recovery System</b> <i>Design replacement for cogen digester gas and heating systems.</i>	<b>\$ 247,498</b>	<b>\$ 222,498</b>					<b>\$ 25,000</b>
19600	01 <b>Supervisory Control and Data Acquisition</b> <i>Continued panel and programming upgrades.</i>	<b>\$ 27,099</b>						<b>\$ 27,099</b>
19600	02 <b>Miscellaneous Plant Equipment</b> <i>Small equipment purchases.</i>	<b>\$ 12,500</b>						<b>\$ 12,500</b>
<b>Total</b>		<b>\$ 9,743,107</b>	<b>\$ 649,550</b>	<b>\$ 8,616,010</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 477,547</b>
<b>650 TERTIARY FACILITY</b>								
16650	02 <b>Recycled Water Facility Expansion</b> <i>Design expanded facility.</i>	<b>\$ 6,591,160</b>		<b>\$ 5,744,010</b>	<b>\$ 847,150</b>			<b>\$ -</b>
18650	02 <b>UV Piping Repair</b> <i>Citric acid has damaged piping</i>	<b>\$ 240,000</b>	<b>\$ 170,649</b>			<b>\$ 12,685</b>		<b>\$ 56,666</b>
19650	01 <b>Supervisory Control and Data Acquisition</b> <i>Continue programming.</i>	<b>\$ 27,099</b>						<b>\$ 27,099</b>
<b>Total</b>		<b>\$ 6,858,259</b>	<b>\$ 170,649</b>	<b>\$ 5,744,010</b>	<b>\$ 847,150</b>	<b>\$ 12,685</b>	<b>\$ -</b>	<b>\$ 83,765</b>
<b>Total Capital Project</b>		<b>\$ 30,725,743</b>	<b>\$ 10,510,410</b>	<b>\$ 14,360,020</b>	<b>\$ 847,150</b>	<b>\$ 89,380</b>	<b>\$ -</b>	<b>\$ 4,918,783</b>