

**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 REVENUE BUDGET
ADOPTED JUNE 13, 2013**

Revenue Description	2011-12 Final Actual	2012-13 Revised Budget	2012-13 Projected Actual	2013-14 Adopted Budget
OPERATING REVENUE				
User Charges	\$ 9,233,153	\$ 10,088,000	\$ 10,088,000	\$ 10,143,000
ERAF Excess Reimbursement	305,814	301,000	286,206	290,000
Recycled Water	-	48,840	48,840	69,525
Franchise Fees	25,000	25,000	25,000	25,000
Inspection/Permits/Application Fee	8,453	7,000	7,000	7,000
Interest	1,291	1,500	1,000	1,000
Interest on Reserves	72,711	65,000	39,000	30,000
Suppl. Property Tax Assess.	5,657	4,800	4,800	4,800
HOPTR	4,796	4,300	4,000	4,000
Miscellaneous Revenue	46,389	28,000	24,000	24,000
Sale of Assets	-	-	-	-
Operating Transfer Out	(3,375,941)	(3,723,344)	-	(3,948,569)
Total Operating Revenue	6,327,323	6,850,096	10,527,846	6,649,756
CAPACITY RELATED REVENUE				
Annex and Connection Fees	9,800	-	30,000	-
Interest	1,673	1,700	1,000	1,000
Total Capacity Related Revenue	11,473	1,700	31,000	1,000
GENERAL CONSTRUCTION REVENUE				
Property Tax	693,195	700,000	700,000	700,000
Operating Transfer In	3,375,941	3,865,094	141,750	3,948,569
Rate Stabilization Fund	-	45,300	45,300	-
Interest	975	500	90	-
	4,070,111	4,610,894	887,140	4,648,569
MISCELLANEOUS REVENUE				
Bank Loan	3,336,092	3,233,908	3,246,842	-
Federal Grant	1,107,034	-	-	-
State Grant	-	381,250	381,250	-
State Revolving Fund Loan	3,499,625	594,476	760,012	-
	7,942,751	4,209,634	4,388,104	-
UTILIZATION OF PRIOR YEAR RESERVES				
Prior Year Surplus	-	235,346	-	285,464
Prior Year Capital Project Carryover	2,030,982	5,402,501	5,402,501	-
Capacity Fund	75,759	177,376	223,370	-
	2,106,741	5,815,223	5,625,871	285,464
TOTAL REVENUES	\$ 20,458,399	\$ 21,487,547	\$ 21,459,961	\$ 11,584,789

**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 OPERATING AND MAINTENANCE EXPENSE
ADOPTED JUNE 13, 2013**

Expense Description	2011-12 Total Actual	2012-13 Revised Budget	2012-13 Year to Date 3/31/2013	2013-14 Adopted Budget
Regular Staff Salaries				
100 Administration	\$ 440,255	\$ 477,000	\$ 345,467	\$ 488,000
125 Engineering	142,890	196,500	136,208	282,000
200 Collection	405,675	413,345	298,467	414,000
300 Pump Stations	-	-	13,199	-
350 Captain's Cove	2,413	3,155	2,478	4,000
360 Marin Lagoon	1,821	6,275	2,642	4,000
400 Lab	151,855	175,480	136,763	194,000
600 Treatment Plant	489,501	555,059	397,722	485,000
606 Primary Clarification Sys Imprv	47,850	-	801	-
650 Recycled Water	74,626	11,168	35,141	25,000
Extra Hire	7,765	4,000	-	3,000
Contract Personnel	60,942	5,000	3,040	5,000
Over Time				
100 Administration	4,075	5,000	4,130	5,000
125 Engineering	402	1,000	1,784	2,600
200 Collection	1,960	4,300	3,281	4,000
300 Pump Stations	883	-	6,055	-
350 Captain's Cove	286	-	-	-
360 Marin Lagoon	-	-	345	-
400 Lab	3,872	4,500	4,555	5,000
500 Reclamation	-	-	-	-
600 Treatment Plant	33,119	37,000	22,677	25,000
606 Primary Clarification System Imprv	37	-	-	-
650 Recycled Water	2,718	-	338	3,000
Vacation and Sick Accrual				
100 Administration	4,622	7,000	14,448	8,000
125 Engineering	5,105	7,500	2,812	6,000
200 Collection	14,165	12,000	7,794	12,000
400 Lab	5,056	3,000	531	5,000
600 Treatment Plant	14,743	16,000	(6,301)	15,000
Stand By				
200 Collection	25,730	26,000	19,515	27,000
400 Lab	782	1,500	1,391	1,500
600 Treatment Plant	37,839	35,000	26,777	34,000
Directors Salary	54,583	56,700	40,179	55,000

**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 OPERATING AND MAINTENANCE EXPENSE
ADOPTED JUNE 13, 2013**

Expense Description	2011-12 Total Actual	2012-13 Revised Budget	2012-13 Year to Date 3/31/2013	2013-14 Adopted Budget
Directors Benefits	10,497	12,000	8,341	11,000
Social Security				
100 Administration	29,174	30,000	21,163	31,000
125 Engineering	12,827	13,000	9,313	20,000
150 Directors	4,176	4,400	3,266	4,200
200 Collection	33,770	33,500	25,446	35,000
350 Captain's Cove	-	240	-	-
360 Marin Lagoon	-	480	-	-
400 Lab	14,702	15,001	11,201	16,000
600 Treatment Plant	47,019	46,640	34,386	43,075
650 Recycled Water		854	-	2,150
Group Life Insurance				
100 Administration	1,091	1,100	782	1,130
125 Engineering	406	500	285	650
200 Collection	1,912	1,950	1,450	1,980
400 Lab	171	170	121	165
600 Treatment Plant	2,469	2,400	1,692	2,200
PERS				
100 Administration	109,665	115,000	81,912	118,000
125 Engineering	44,849	47,500	34,308	68,000
200 Collection	92,396	97,000	69,630	99,000
400 Lab	33,812	40,000	29,724	45,000
600 Treatment Plant	122,284	130,888	87,635	93,000
650 Recycled Water		2,112	-	-
Health Insurance				
100 Administration	61,235	64,790	44,301	62,000
125 Engineering	26,862	28,600	21,583	52,000
200 Collection	52,301	63,300	48,969	67,000
400 Lab	25,983	27,600	21,393	30,500
600 Treatment Plant	80,862	88,390	62,568	92,000
900 Other Post-Employment Benefits	118,930	190,837	92,221	197,828
900 Retirees	64,064	-	51,378	

**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 OPERATING AND MAINTENANCE EXPENSE
ADOPTED JUNE 13, 2013**

Expense Description	2011-12 Total Actual	2012-13 Revised Budget	2012-13 Year to Date 3/31/2013	2013-14 Adopted Budget
Dental Insurance				
100 Administration	2,593	4,000	1,623	4,000
125 Engineering	1,788	1,500	1,570	2,400
200 Collection	5,347	4,800	5,454	6,100
400 Lab	1,186	1,000	681	1,800
600 Treatment Plant	4,341	4,000	3,266	4,700
Vision Insurance				
100 Administration	480	480	299	470
125 Engineering	242	242	152	360
200 Collection	604	604	379	595
400 Lab	242	242	151	245
600 Treatment Plant	715	715	409	595
Long Term Disability				
100 Administration	3,295	3,300	2,175	3,600
125 Engineering	1,338	1,300	1,037	2,200
200 Collection	2,842	2,850	2,221	3,300
400 Lab	1,239	1,250	975	1,500
600 Treatment Plant	3,524	3,600	2,282	3,200
Auto Allowance	9,900	7,200	5,700	7,200
Payroll Processing	<u>7,206</u>	<u>7,500</u>	<u>5,383</u>	<u>7,000</u>
Total Employee Expense	<u>3,073,909</u>	<u>3,166,317</u>	<u>2,319,064</u>	<u>3,254,243</u>
Workers' Comp Insurance	27,147	40,000	29,052	48,000
Unemployment Ins.	-	5,000	-	5,000
Pooled Liability Insurance	102,073	115,000	37,822	115,000
Fidelity Bond	<u>1,240</u>	<u>1,240</u>	<u>930</u>	<u>1,250</u>
Total Insurance Expense	<u>130,460</u>	<u>161,240</u>	<u>67,804</u>	<u>169,250</u>
Vehicle Parts & Maintenance				
100 Administration	768	500	323	500
125 Engineering	-	-	-	1,000
200 Collection	11,819	15,000	5,489	15,000
400 Lab	92	500	-	500

**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 OPERATING AND MAINTENANCE EXPENSE
ADOPTED JUNE 13, 2013**

Expense Description	2011-12 Total Actual	2012-13 Revised Budget	2012-13 Year to Date 3/31/2013	2013-14 Adopted Budget
600 Treatment Plant	4,674	5,000	3,939	4,000
Building maintenance	13,449	9,000	18,779	15,000
Grounds Maintenance	1,932	2,500	1,185	2,000
Power Generation Maint. & Rep.				
500 Reclamation	6,139	4,000	4,712	6,000
600 Treatment Plant	5,200	5,000	38,742	6,000
Reclamation Maintenance	38,013	56,900	15,724	50,000
Equipment Maintenance				
100 Administration	-	500	-	500
125 Engineering	117	500	-	500
200 Collection	290	1,000	385	1,000
300 Pumpstations	2,967	4,000	1,883	4,000
360 Marin Lagoon	-	-	290	-
400 Lab	618	600	75	500
500 Reclamation	827	1,000	-	1,000
600 Treatment Plant	22,476	24,000	17,376	20,000
650 Recycled Water Plant		15,430	8,113	5,000
Equipment Repair				
100 Administration	-	500	-	500
125 Engineering	-	500	32	500
200 Collection system	11,893	13,000	25,165	15,000
300 Pumpstations	11,921	15,000	21,516	15,000
350 Captain's Cove	1,939	5,464	2,924	6,956
360 Marin Lagoon	-	6,753	5,040	5,628
400 Lab	-	500	-	500
500 Reclamation	5,830	3,000	7,662	3,000
600 Treatment Plant	41,815	52,500	31,738	40,000
650 Recycled Water		15,431	1,362	10,000
Capital Repairs/Replacements				
100 Administration	-	-	-	-
125 Engineering	-	-	-	-
200 Collection system	1,135	-	-	-
300 Pumpstations	-	6,000	-	5,000
350 Captain's Cove	-	-	-	-
360 Marin Lagoon	-	11,087	-	11,420

**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 OPERATING AND MAINTENANCE EXPENSE
ADOPTED JUNE 13, 2013**

Expense Description	2011-12 Total Actual	2012-13 Revised Budget	2012-13 Year to Date 3/31/2013	2013-14 Adopted Budget
400 Lab	2,595	-	2,188	6,000
500 Reclamation	2,479	-	-	-
600 Treatment Plant	32,953	30,000	17,347	25,000
650 Recycled Water	-	-	-	2,000
Total Repairs and Maintenance	<u>221,941</u>	<u>305,165</u>	<u>231,989</u>	<u>279,004</u>
Hypochlorite				
600 Plant	41,797	40,000	22,416	40,000
650 Recycled Water	-	-	-	6,000
Bisulfite	34,305	30,000	28,721	38,000
Miscellaneous Chemicals				
600 Plant	41,900	44,500	29,940	40,000
650 Recycled Water	-	-	2,602	2,000
Pollution Prevention Program				
200 Collection	16,910	17,000	7,929	17,000
600 Plant	6,844	7,000	1,623	7,000
Lab Contract Services				
400 Lab	70,493	70,000	49,998	65,000
650 Recycled Water	-	1,032	-	1,000
Special Monitoring/Pilot Testing	(1,175)	-	(3,234)	-
Small Tools				
125 Engineering	6,262	1,000	-	1,000
200 Collection	95	500	261	500
400 Lab	-	100	-	100
600 Treatment Plant	707	2,500	3,205	2,500
650 Recycled Water	-	-	-	500
Disposal				
600 Treatment Plant	14,979	17,000	6,625	-
650 Recycled Water	-	558	-	-
Outside Services	5,995	6,000	8,337	8,000
Janitorial	9,634	10,500	6,549	9,000

**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 OPERATING AND MAINTENANCE EXPENSE
ADOPTED JUNE 13, 2013**

Expense Description	2011-12 Total Actual	2012-13 Revised Budget	2012-13 Year to Date 3/31/2013	2013-14 Adopted Budget
Aquatic Review	3,071	3,200	2,554	3,200
Uniform Service	5,673	5,600	2,733	5,600
Damage Claim	3,238	10,000	11,243	10,000
Sludge Disposal				
600 Treatment Plant	36,670	44,400	18,947	45,000
650 Recycled Water	-	-	-	2,000
Regulatory Consultant				
600 Treatment Plant	127,147	137,600	102,324	142,300
650 Recycled Water	-	2,400	-	10,800
Engineering Consultant	13,118	12,000	4,102	8,000
Consultants	58,891	50,000	47,270	60,000
General Operating Supplies				
100 Administrative	5,460	5,600	2,377	5,000
125 Engineering	56	500	-	500
150 Board	4,055	3,500	2,971	3,500
200 Collection	4,080	5,000	3,567	5,000
300 Pump Stations	841	1,000	1,039	1,000
400 Lab	22,627	20,000	15,964	21,000
500 Reclamation	2,972	800	844	1,000
600 Treatment Plant	38,499	18,000	21,936	20,000
650 Recycled Water	-	-	505	2,500
Utility Power				
300 Pumpstations	51,964	50,000	36,004	52,000
350 Captain's Cove	2,115	2,926	1,486	3,015
360 Marin Lagoon	4,087	3,939	3,340	4,057
500 Reclamation	249	225	(2,351)	250
600 Treatment Plant	487	500	5,562	500
650 Recycled Water	-	-	-	20,000

**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 OPERATING AND MAINTENANCE EXPENSE
ADOPTED JUNE 13, 2013**

Expense Description	2011-12 Total Actual	2012-13 Revised Budget	2012-13 Year to Date 3/31/2013	2013-14 Adopted Budget
Fuel & Oil				
900 General	48,630	50,000	36,388	50,000
650 Recycled Water	-	-	-	1,000
Safety Equipment & Supplies	26,325	20,000	15,295	22,000
Safety Services	26,341	24,000	17,955	24,000
Lateral Rehab Assistance Program	-	115,763	72,566	121,551
Private Lateral Inspection Program	52,037	83,117	-	-
Conferences				
150 Board	18,468	16,000	13,916	18,000
900 General Staff	15,885	18,000	7,901	16,000
Mileage and Travel				
150 Board	193	100	249	500
900 General Staff	798	500	266	300
Telephone				
100 Administration	10,352	11,000	9,121	12,000
125 Engineering	1,532	1,500	1,236	1,500
200 Collection	3,209	3,200	2,356	3,300
300 Pump Stations	4,429	4,500	3,075	4,500
350 Captain's Cove	3,494	3,300	2,868	4,200
400 Lab	2,176	1,700	861	1,300
600 Treatment Plant	5,627	6,000	4,495	6,000
Water	6,214	5,600	3,341	5,700
Election Expense	250	-	-	40,000
Office Supplies and Expense	17,312	16,002	10,536	15,000
Computer Support and Supplies	35,158	40,000	24,771	40,000
Bank Charges	2,240	2,200	1,200	1,500
User Charge Collection Fee	29,580	30,000	19,914	31,000
Publication and Legal Ads	6,597	8,000	8,026	8,000

**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 OPERATING AND MAINTENANCE EXPENSE
ADOPTED JUNE 13, 2013**

Expense Description	2011-12 Total Actual	2012-13 Revised Budget	2012-13 Year to Date 3/31/2013	2013-14 Adopted Budget
Public Education and Outreach	48,347	55,000	61,170	50,000
Taxes, Other	5,697	3,500	3,213	4,400
Memberships	32,324	35,000	22,600	36,000
Permits	39,451	39,000	32,305	43,000
Rents and Leases				
100 Administration	8,569	15,000	10,011	13,000
300 Pump Stations	12,421	10,000	6,216	10,000
600 Treatment Plant	1,743	-	249	-
Legal Expense	109,433	115,000	97,355	115,000
Audit	26,600	25,600	22,100	24,000
Employee Recognition	2,253	2,500	1,847	2,500
Employee Training and Education	15,611	11,000	15,039	12,000
Interest Expense - Non Bond	-	-	-	-
Miscellaneous expense	-	1,000	-	1,000
Reserves	<u>220,500</u>	<u>231,525</u>	<u>127,339</u>	<u>243,101</u>
OPERATING EXPENSE TOTALS	<u>\$ 4,900,152</u>	<u>\$ 5,262,209</u>	<u>\$ 3,722,026</u>	<u>\$ 5,347,671</u>

**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 CAPITAL OUTLAY BUDGET
ADOPTED JUNE 13, 2013**

Project Description		Funding Source		
		Total Project Cost FY 2014	Carryover from FY 2013	Current Year
100 ADMINISTRATION				
14100	01 Various Administrative Building Improvements <i>Roof and HVAC unit replacement</i>	Project Total:	\$ 35,000	\$ 35,000
		Total	\$ 35,000	\$ -
				\$ 35,000
200 COLLECTION SYSTEM				
09200	02 Geographic Information System (GIS) <i>Continue implementation and improvements.</i>	Project Total:	\$ 15,000	\$ 15,000
11200	04 John Duckett Sewage Main Capacity and Storage <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>	Project Total:	\$ 1,641,827	\$ 1,641,827
12200	03 Emergency Radio System <i>Revitalize the District's emergency radio system.</i>	Project Total:	\$ 10,000	\$ 10,000
14200	01 Sewer Main Rehabilitation <i>Annual sewer system rehabilitation.</i>	Project Total:	\$ 848,610	\$ 848,610
14200	02 Manhole/Rodhole Repair and Replacement <i>Roadwork, repair and replacement.</i>	Project Total:	\$ 50,000	\$ 50,000
14200	03 Collection System Hydraulic Modeling <i>Capacity study.</i>	Project Total:	\$ 116,751	\$ 116,751

**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 CAPITAL OUTLAY BUDGET
ADOPTED JUNE 13, 2013**

Project Description		Funding Source		
		Total Project Cost FY 2014	Carryover from FY 2013	Current Year
14200	04 Contingency Plan <i>Develop a contingency plan for pump stations</i>	Project Total:	\$ 55,000	\$ 55,000
		Total	\$ 2,737,188	\$ - \$ 2,737,188
300 PUMPSTATIONS / FORCEMAINS				
12300	02 Rafael Meadows Pump Station <i>Design and install a stationary emergency generator, upgrade panel and seal leaking wet well.</i>	Project Total:	\$ 221,123	\$ 221,123
14300	01 Mulligan Pump Replacement <i>Replace existing equipment.</i>	Project Total:	\$ 30,000	\$ 30,000
14300	02 Trash Pump 6" <i>Emergency bypass pumps and hoses.</i>	Project Total:	\$ 40,000	\$ 40,000
14300	03 Trash Pump 8" <i>Emergency bypass pumps and hoses.</i>	Project Total:	\$ 80,000	\$ 80,000
14300	04 Supervisory Control and Data Acquisition (SCADA) <i>Programming upgrades.</i>	Project Total:	\$ 25,000	\$ 25,000
14300	05 14" Forcemain Rehab <i>Line forcemain line to plant as part of large plant project</i>	Project Total:	\$ 216,360	\$ 216,360
		Total	\$ 612,483	\$ - \$ 612,483

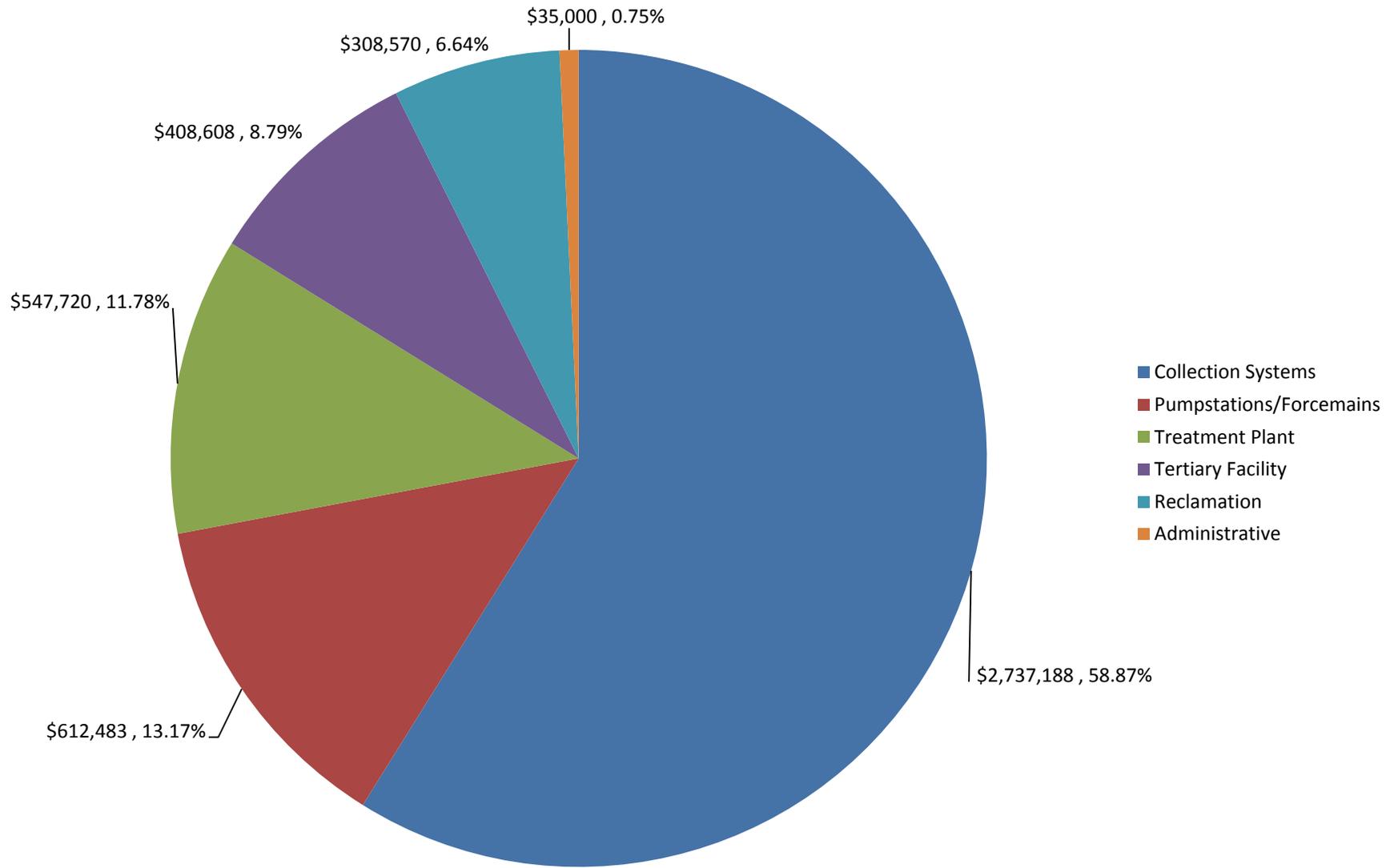
**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 CAPITAL OUTLAY BUDGET
ADOPTED JUNE 13, 2013**

Project Description		Funding Source		
		Total Project Cost FY 2014	Carryover from FY 2013	Current Year
500 RECLAMATION				
09500	01 Long Levee Capping <i>Project cost carryover</i>	Project Total: \$ 29,128	\$	29,128
11500	09 Miller Creek <i>Repair, maintain and modify.</i>	Project Total: \$ 145,861		145,861
11500	10 Wind Power Generation <i>Study potential for wind power generation</i>	Project Total: \$ 25,000	\$	25,000
14500	01 North Bay Water Reuse Authority <i>Continued participation in the NBWRA program.</i>	Project Total: \$ 108,581		108,581
		Total	\$ -	\$ 308,570
600 TREATMENT PLANT				
12600	07 Secondary Plant Upgrades <i>Design future secondary plant capacity and treatment upgrades.</i>	Project Total: \$ 442,720	\$	442,720
14600	01 Grit Pumps <i>Funding to purchase a spare pump.</i>	Project Total: \$ 25,000	\$	25,000
14600	02 Effluent Flow Meters <i>Replace existing equipment.</i>	Project Total: \$ 55,000	\$	55,000
14600	03 Supervisory Control and Data Acquisition	Project Total: \$ 25,000	\$	25,000

**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 CAPITAL OUTLAY BUDGET
ADOPTED JUNE 13, 2013**

Project Description	Funding Source		
	Total Project Cost FY 2014	Carryover from FY 2013	Current Year
<i>Continued panel and programming upgrades.</i>			
Total	\$ 547,720	\$ -	\$ 547,720
650 TERTIARY FACILITY			
10500 04 Tertiary Facility			
<i>Projects costs to be recouped</i>			
Project Total:	\$ 408,608	\$ -	\$ 408,608
Total Capital Project	<u>\$ 4,649,569</u>	<u>\$ -</u>	<u>\$ 4,649,569</u>

2013-14 Capital Outlay Budget



**LAS GALLINAS VALLEY SANITARY DISTRICT
2013-14 DEBT SERVICE BUDGET
ADOPTED JUNE 13, 2013**

Expenditure	2010-11 Total Actual	2011-12 Total Actual	2012-13 Revised Budget	2013-14 Adopted Budget
2005 Certificates of Participation	\$ 739,308	\$ 739,525	\$ 737,825	\$ 734,058
2010 State Revolving Fund Loan	4,741	282,035	282,035	285,464
2011 Bank of Marin Loan	9,916	332,681	332,681	332,681
2012 Bank of Marin Loan			235,346	235,346
	\$ 753,965	\$ 1,354,241	\$ 1,587,887	\$ 1,587,549

Description	Class
Administration	100
Engineering	125
Board of Directors	150
Collection System	200
Pump Stations	300
Captain's Cove	350
Marin Lagoon	360
Laboratory	400
Reclamation	500
Plant	600
Primary Clarification System Improvemnet Project	606
Recycle Water Facility	650

**LAS GALLINAS VALLEY SANITARY DISTRICT
ACRONYM AND DEFINITIONS LIST FOR BUDGET**

6/14/2013

<u>Acronym</u>	<u>Stands for</u>
OPERATING REVENUE:	
ERAF	Educational Revenue Augmentation Fund
HOPTR	Home Owners Property Tax Rebate
CONSTRUCTION REVENUE:	
LAIF	Local Agency Investment Fund
SPECIAL CONSTRUCTION REVENUE:	
None	
OPERATING EXPENSES	
INSP	Inspection
PERS	Public Employee Retirement System
CSRMA	California Sanitation Risk Management Authority
CMSA	Central Marin Sanitation Agency
IEDA	Industrial Employers Distributors Association (Labor Relations Consulting Firm)
EOA	Consulting firm overseeing NPDES permit implementation
CoGen	CoGenerator
CAPITAL IMPROVEMENT EXPENSES	
CMOM	Capacity Management Operations and Maintenance
SSMP	Sanitary Sewer Maintenance Plan
MMWD	Marin Municipal Water District
DBF	Deep Bed Filter
WWTP	Waste Water Treatment Plant
IC	Intermediate Clarifier
PG	
PS	Pump Station
VFD	Variable Frequency Drive
EXPENSE CATEGORIES	
Net Ordinary Income (Loss)	District revenues less operating and maintenance costs
Construction Fund Projects	Capital outlay which increases facility capacity
Special Construction Fund Projects	Capital outlay which replaces, repairs or maintains facility capacity