



NOVATO SANITARY DISTRICT

500 DAVIDSON STREET • NOVATO • CALIFORNIA 94945 • PHONE (415) 892-1694 • FAX (415) 898-2279
www.novatosan.com

REVISED

FINAL BUDGET

FOR

FISCAL YEAR 2009-10

March 2010

**NOVATO SANITARY DISTRICT
2009-10 REVISED BUDGET
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SECTION I

**LETTER OF TRANSMITTAL
AND
OPERATING FUND SUMMARY SCHEDULES**



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BOARD OF DIRECTORS

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BEVERLY B. JAMES
Manager-Engineer-Secretary

KENTON L. ALM
Legal Counsel

March 8, 2010

Honorable Board of Directors
Novato Sanitary District
Novato, California 94945

Dear Board Members:

The Revised District Budget for the 2009-10 fiscal year is presented for your consideration and approval. This letter provides an analysis of the budget and an overview of significant changes from the budget adopted in September 2009.

OVERVIEW OF SIGNIFICANT CHANGES FROM THE ADOPTED BUDGET:

The major issues that affect the Revised Budget include:

- Transition of the treatment facilities from contract operations. All of the significant variances for the Treatment Facilities are a direct result of the change back from contract operations with Veolia Water to an interim consulting agreement; rehiring of treatment plant operators; and expenses associated with the operation of the treatment plant.
- Increased legal fees for defense of the EPA criminal investigation; challenges related to contract operations and CEQA compliance; emergency measures and adoption of an interim consulting agreement; personnel issues relating to the facilities transition; contract referendum; and Board election protest.
- Election Expense. Additional election expenses will be incurred because of the Board election protest and contract referendum issues.
- Projected revenue has been decreased to reflect plummeting interest rates.

The issues that significantly affect the Capital Budget include:

- The Wastewater Facilities Upgrade Project will be completed ahead of schedule. Therefore, project funds allocated for fiscal year 2010-11 will be expended in 2009-10.

OPERATING BUDGET

The Revised 2009-10 Expenditure Budget is \$1,395,385 (15.36%) more than the 2009-10 budget adopted in September 2009. A detailed summary of all budget items showing the amount and percentage of

expenditures over or under original projections is included as Page ii in the Revised Budget. The most significant differences in expenditures between this revised budget and that adopted in September 2009 are:

- (1) **A decrease in Contract Operations (-\$1,691,285).** The cost of contract operations of the District's upgraded treatment facilities is decreased following the termination in December 2009 of the operations contract with Veolia Water.
- (2) **An increase in Employee Salaries (\$200,797).** The increase is primarily the result of employees transitioning from contract operations back to NSD employment.
- (3) **An increase in Employee Benefits (\$88,110).** Again, this increase is due to the transition of several employees from contract operations to NSD employment.
- (4) **An Increase in Retiree Health Benefits (\$53,730).** The employee transition also necessitated a recalculation of the cost of providing future retiree health benefits as required by GASB Statement 45 (post-employment benefits (OPEB)).
- (5) **An Increase in Operating Expenses (\$964,000).** Most of the operating expenses of the treatment facilities were included in the cost of contract operations with Veolia Water. With the termination of the contract, the District will be responsible for all operating costs. The following line items are affected:

Gasoline, Oil & Fuel	\$ 34,000
Operating Supplies	\$ 37,000
Operating Chemicals	\$250,000
Repairs and Maintenance	\$ 65,000
Gas & Electricity	\$510,000
Telephone	\$ 8,000
Permits & Fees	\$ 60,000
- (6) **An Increase in Other/Operational Assistance (\$705,568).** This increase is to cover costs of the interim consulting agreement with Veolia Water, contract operations technicians contracted through Aerotek, and other consultants needed for plant start-up. See Attachment 1.
- (7) **An Increase in Attorney Fees (\$922,902).** Attorney fees are increased to cover additional legal defense costs associated with the EPA investigation, challenges related to contract operations and CEQA compliance, emergency measures and adoption of an interim consulting agreement, personnel issues relating to the facilities transition, Veolia contract referendum issue, and Board election protest. See Attachment 2.

- (8) **An Increase in Election Expense (\$96,145).** The November 2009 Board election expense was \$19,395 higher than the \$40,000 originally budgeted because of a complete ballot recount requested by one of the candidates for office. In addition, \$76,750 has been allocated to cover election costs in June 2010 for the Veolia contract referendum issue and possible Board re-election depending on the outcome of an election protest hearing.

Figure 1 shows the breakdown of proposed operating expenditures by cost center.

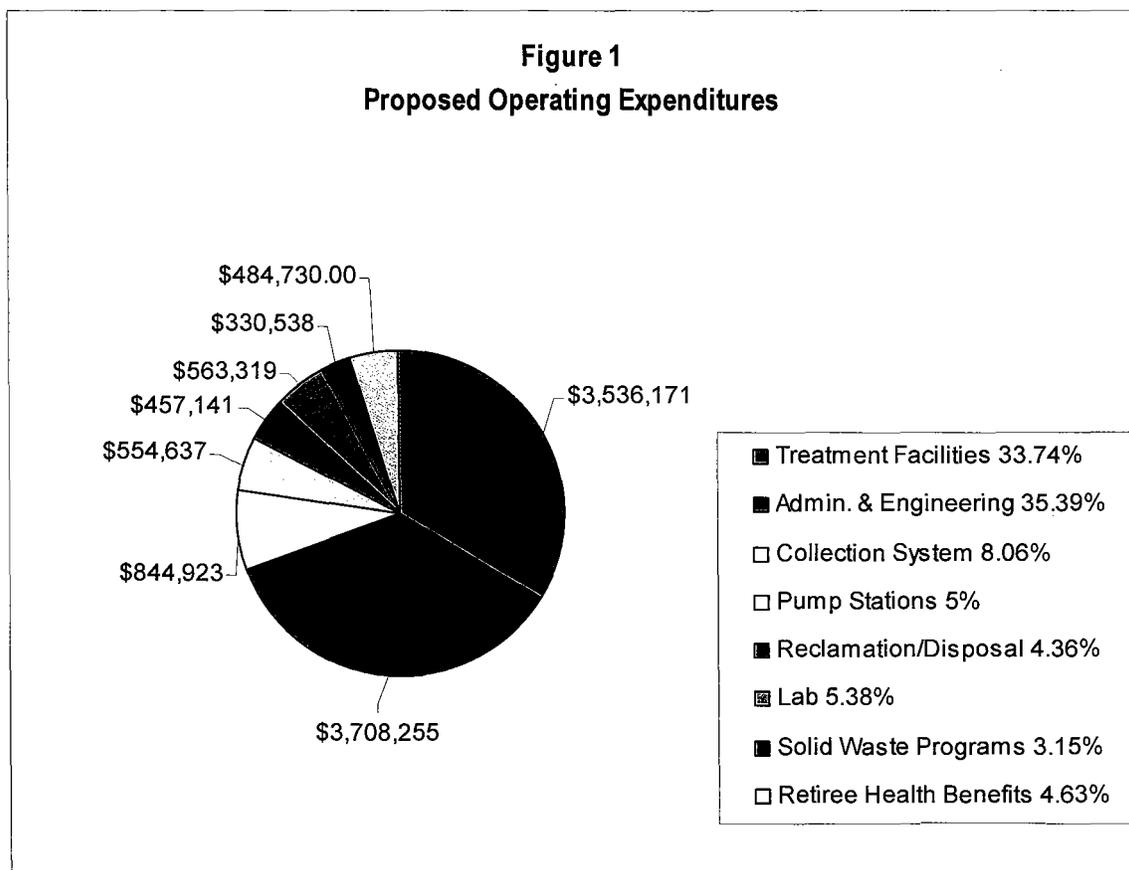


Figure 2 below shows proposed expenditures by expenditure type. Figure 2 shows that 41.96% of the budget involves personnel-related costs, including salaries, benefits, training, and memberships. The great majority of the remaining areas of expense are related either directly or indirectly to required maintenance and operation of facilities necessary to meet water quality and solid waste program mandates.

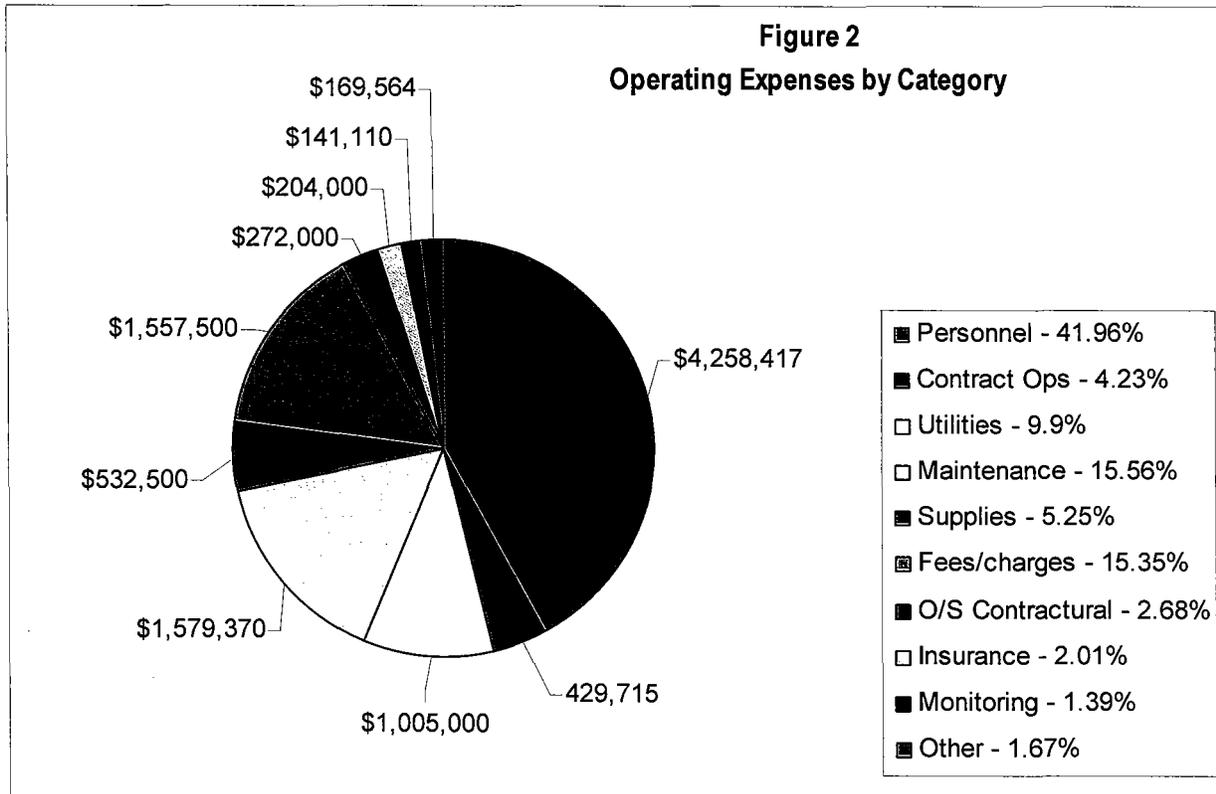
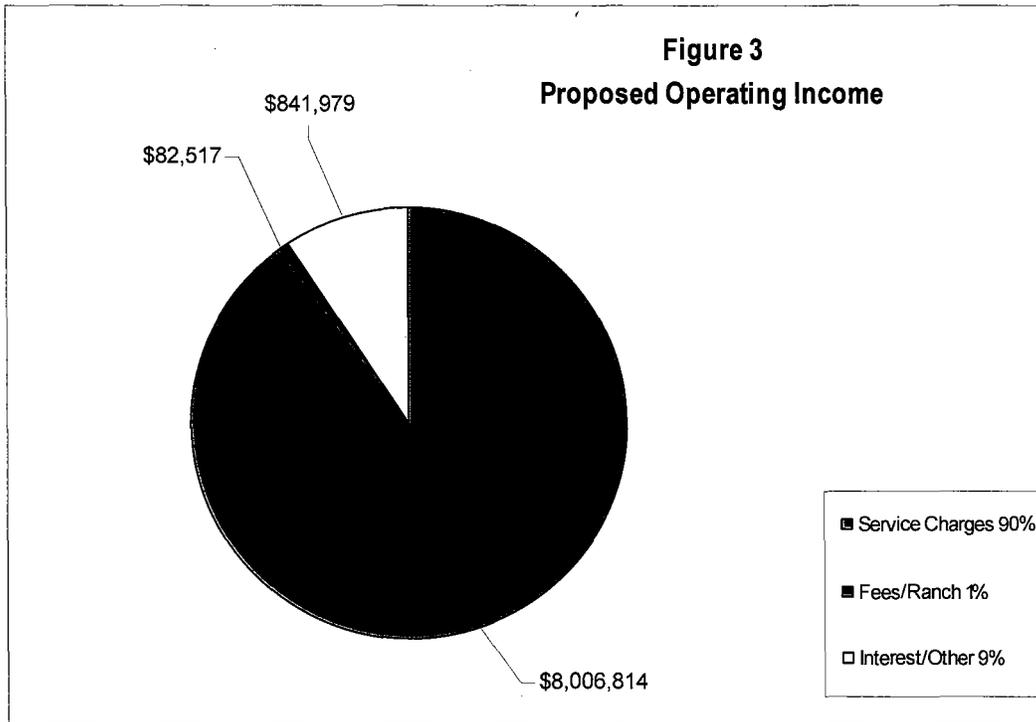


Figure 3 shows the breakdown of proposed operating revenues by source. Property taxes have been shifted to the Capital budget. The chart below reflects the increase in sewer service charges.



OPERATING SERVICE CHARGE RATE

The Operating Budget requires an operating service charge of \$281.00 per service unit. This represents an increase of \$82.00 per service unit, or 41% over the previous rate of \$199 per service unit. It should be noted that the District's sewer service charge rate increased by \$40 for fiscal year 2009-10, with the total increase allocated to the Operating Budget. In addition, \$42 per service unit has been transferred from the Capital Revenue Budget to the Operating Revenue Budget. All property tax revenue for 2009-10 will be allocated to the Capital Revenue Budget.

Table 1 shows the estimated fund flow based on actual 2008-09 expenditures and projected expenditures for 2009-10.

Table 1
FLOW OF OPERATING FUNDS FY 2008-09 – FY 2009-10

ANTICIPATED FLOW OF FUNDS	Actual 2008-09	Projected 2009-10
OPERATING		
Beginning Balance	6,611,702	7,829,747
Revenues Other Than SC/PT	1,018,708	924,496
Property Taxes	2,527,507	0
Service Charge Revenue	5,492,949	8,006,814
Fund Transfers		
From Self Insurance Reserve	77,909	50,000
To Self Insurance Reserve	(100,000)	0
From Rate Stabilization Fund	0	0
To Emergency Repair Reserve	0	0
From Southgate Reserve	0	0
From Capital Imp. Reserve	0	0
Expenditures	(7,799,028)	(10,479,714)
To reconcile P/Y Southgate transfers not made	0	
Ending Bal - Working Capital	7,829,747	6,331,343
Vehicle Replacement	231,565	276,565
Self-Insurance Reserve	151,915	103,415
Rate Stabilization Fund	600,000	600,000
Emergency Repair Reserve Fund	600,000	600,000
Southgate Reserve Fund	678,989	678,989
Total Operating Reserves	10,092,216	8,590,312
Operating Service Units	26,380	28,495
Operating Service Charge Rates	199	281
Increase over Previous Year	8.0%	41.2%

SIF = Self-Insurance Fund
 RSF = Rate Stabilization Fund
 ERR = Emergency Repair Reserve
 SRF = Southgate Reserve Fund

Sincerely,



BEVERLY B. JAMES
 Manager-Engineer

Summary				
Contract Operations/Operations Assistance				Attachment 1
		Emergency	General	Plant
		Operational	Operational	Start-Up
		Assistance	Assistance	Assistance
Veolia Water September 9 - October 14, 2009			58,517.83	
Veolia Water January - June 2010		318,418.55		
Other Operational Assistance (Carollo, Aerotek)			254,231.37	
General Start-Up Assistance (Vendor TBD)				152,000.00
		318,418.55	312,749.20	152,000.00

Attorney Fees Summary - Acct. 66122			Attachment 2
ACH Illegal Activity			1,905.00
Contract Operations - General			3,909.50
Contract Operations - RFP and Veolia Contract			34,203.50
Board Meeting Matters, incl. attendance, travel, meeting preparation, agenda packet review			18,415.00
General			2,589.00
NBWA/NBWRA			4,550.00
River Watch			175.00
Research/In-house Costs			2,885.01
Public Records Act Requests	410.00		
Contract/CEQA Challenges	16,189.00		
Tolling Agreement	1,260.00		
Referendum/Potential Litigation	19,860.00		
Emergency Measures/Interim Agreement (including CEQA compliance)	10,178.00		
Board Election/Election Protest	7,457.50		
Personnel Matters associated with transition	10,219.50		65,574.00
EPA Investigation - Meyers Nave			12,623.85
EPA Investigation - Other legal defense			623,626.63
Total Attorney Fees July - Dec. 2009:			770,456.49
Projected January - June 2010			925,500.00
Total:			1,695,956.49
Minus Employee Defense Coverage under District's Liability Insurance Policy:			(500,000.00)
			1,195,956.49
Extraordinary Costs July - Dec. 2009	65,574.00		
Meyers Nave EPA Legal Defense	12,623.63		
Other EPA Legal Defense	623,626.63		
Insurance Payments through Dec. 2009	(85,039.59)		
	616,784.67		

SUMFINB	Novato Sanitary District	2009-10 BUDGET ADOPTED SEPTEMBER 2009										Today:	08-Mar-10	Page VII
2009-10 Budget		Treatment Facilities	RECL	LM	Collection System	Pump Stations	Recycled Water	A-E	TOTAL	% OF TOTAL	OVER/UNDER BUDGET	OVER/UNDER BUDGET	%	
-000	Contract Operations	2,121,000							2,121,000	23.35%	2,121,000		N/A	
-010	Salaries and Wages	398,842	20,656	251,748	437,313	215,393	0	983,540	2,307,492	25.40%	(464,240)		-16.75%	
-020	Employee Benefits	173,496	8,985	112,142	192,799	93,696	0	465,171	1,046,290	11.52%	(190,413)		-15.40%	
-030	Directors' Fees							42,000	42,000	0.46%	4,200		11.11%	
-040	Election Expense							40,000	40,000	0.44%	40,000		100.00%	
-060	Gasoline, Oil & Fuel	6,000	10,000	2,000	15,000	4,000	0	8,000	45,000	0.50%	(43,225)		-48.99%	
-070	Insurance							154,000	154,000	1.70%	14,533		10.50%	
-071	Ins Claims Expense							50,000	50,000	0.55%	(50,000)		-50.00%	
-075	Agency Dues							45,000	45,000	0.50%	5,000		12.50%	
-080	Memberships							6,000	6,000	0.07%	(3,000)		-33.33%	
-090	Office Expense							25,000	25,000	0.28%	(2,000)		-7.41%	
-091	Software Maint	1,000	2,500	13,000	25,000	2,500	0	0	44,000	0.48%	(53,500)		-54.87%	
-100	Operating Supplies	8,000	3,500	30,000	17,000	10,000	0	9,000	77,500	0.85%	(51,500)		-39.92%	
-101	Operating Chemicals	50,000	0		0	4,000	0		54,000	0.59%	(276,500)		-83.66%	
-111	Radio Maintenance								0	0.00%	0		0.00%	
-112	Janitorial Services	14,000			0	0			14,000	0.15%	(6,000)		-30.00%	
-113	Grounds Maintenance	1,000			0				1,000	0.01%	(4,000)		-80.00%	
-115	Sludge Disposal-Contractual	45,000	60,000					25,000	105,000	1.16%	0		0.00%	
-121	Accounting & Auditing							25,000	25,000	0.28%	0		0.00%	
-122	Attorney							277,098	277,098	3.05%	117,098		73.19%	
-123	Outside Consulting							272,000	272,000	2.99%	130,000		91.55%	
-124	IT/Misc Electrical							40,000	40,000	0.44%	(14,000)		-50.00%	
-130	Printing & Publication							12,000	12,000	0.13%	4,000		50.00%	
-150	Repairs & Maintenance	65,000	90,000	7,500	55,000	100,000	0	13,000	330,500	3.64%	(240,000)		-42.07%	
-151	Unusual Equipment Maint	0	75,000		0	0			75,000	0.83%	(105,000)		-58.33%	
-152	Small Tools	500	1,000		2,500	2,000			6,000	0.07%	(7,500)		-55.56%	
-153	TV Inspection/Outside Services				70,000				70,000	0.77%	0		0.00%	
-157	Ditch Dike Maintenance		25,000						25,000	0.28%	0		0.00%	
-160	Research & Monitoring				116,610				116,610	1.28%	20,000		20.70%	
-170	Travel, Mtgs & Train.							75,000	75,000	0.83%	0		0.00%	
-170(2)	Poll. Prev/Public Education			24,500					24,500	0.27%	(80,500)		-8.58%	
-191	Gas & Electricity	190,000	145,000		4,000	85,000	0		420,000	4.62%	(518,000)		-55.22%	
-192	Water	4,000	6,000		4,000	10,000			24,000	0.26%	1,500		6.67%	
-193	Telephone	5,000			1,000	25,000		12,000	43,000	0.47%	500		1.18%	
-200	Other	77,602			1,500				79,102	0.87%	69,357		711.72%	
-201	Perrinis & Fees	50,000	2,000	3,000	8,000	2,500	0	0	65,500	0.72%	(13,200)		-16.77%	
-202	Co. Collection Fees							57,000	57,000	0.63%	900		1.60%	
-250	Ser. Chg. System Exp		7,000	1,400	35,000	10,000	0	8,000	8,000	0.09%	500		6.67%	
-290	Vehicle Replacement	21,200			0	0		5,600	80,200	0.88%	0		0.00%	
-300	Capital Outlay	0	0		0	0		20,000	20,000	0.22%	(124,500)		-86.16%	
	SUBTOTAL:	3,231,641	456,641	561,900	864,112	564,089	0	2,644,409	8,322,792					
-021	Retiree Health Benefits							431,000	431,000	4.74%	255,255		145.24%	
-400	AB 939 Solid Waste Programs	0	0	0	0	0		330,538	330,538	3.64%	5,229		1.61%	
	TOTAL:	3,231,641	456,641	561,900	864,112	564,089	0	3,405,947	9,084,330	100.00%	542,094		6.35%	
		35.57%	5.03%	6.19%	9.51%	6.21%	0.00%	37.49%	100.00%	100.00%				

2009-10 Budget Adopted 9/24/09

SUMFINB	Novato Sanitary District	2009-10 REVISED BUDGET										Today:	08-Mar-10	Page VIII
2009-10 REVISED BUDGET		Treatment Facilities	RECL	L-M	Collection System	Pump Stations	Recycled Water	A-E	TOTAL	% OF TOTAL	Over/Under Amount	Over/Under %		
-000	Contract Operations	429,715							429,715	4.10%	(1,691,285)	-79.74%		
-010	Salaries and Wages	600,922	20,656	251,748	423,941	208,807	0	1,002,215	2,508,289	23.93%	200,797	8.70%		
-020	Employee Benefits	262,163	8,985	112,142	186,982	90,831	0	473,295	1,134,399	10.82%	88,110	8.42%		
-030	Directors' Fees							50,000	50,000	0.48%	8,000	19.05%		
-040	Election Expense							136,145	136,145	1.30%	96,145	240.36%		
-060	Gasoline, Oil & Fuel	40,000	10,000	2,000	15,000	4,000	0	8,000	79,000	0.75%	34,000	75.56%		
-070	Insurance							154,000	154,000	1.47%	0	0.00%		
-071	Ins Claims Expense							50,000	50,000	0.48%	0	0.00%		
-075	Agency Dues							45,000	45,000	0.43%	0	0.00%		
-080	Memberships							6,000	6,000	0.06%	0	0.00%		
-090	Office Expense							35,000	35,000	0.33%	10,000	40.00%		
-091	Software Maint	7,000	2,500	13,000	25,000	2,500	0	0	50,000	0.48%	6,000	13.64%		
-100	Operating Supplies	45,000	3,500	30,000	17,000	10,000	0	9,000	114,500	1.09%	37,000	47.74%		
-101	Operating Chemicals	300,000	0		0	4,000	0		304,000	2.90%	250,000	462.96%		
-111	Radio Maintenance								0	0.00%	0	0.00%		
-112	Janitorial Services/Garbage Coll.	40,000			0	0			40,000	0.38%	26,000	185.71%		
-113	Grounds Maintenance	2,000			0				2,000	0.02%	1,000	100.00%		
-115	Sludge Disposal-Contractual	45,000	60,000						105,000	1.00%	0	0.00%		
-121	Accounting & Auditing							25,000	25,000	0.24%	0	0.00%		
-122	Attorney							1,200,000	1,200,000	11.45%	922,902	333.06%		
-123	Outside Consulting							272,000	272,000	2.60%	0	0.00%		
-124	IT/Misc Electrical							40,000	40,000	0.38%	0	0.00%		
-130	Printing & Publication							12,000	12,000	0.11%	0	0.00%		
-150	Repairs & Maintenance	130,000	90,000	7,500	55,000	100,000	0	13,000	395,500	3.77%	65,000	19.67%		
-151	Unusual Equipment Maint	0	75,000		0	0			75,000	0.72%	0	0.00%		
-152	Small Tools	3,000	1,500		2,500	2,000			9,000	0.09%	3,000	50.00%		
-153	TV Inspection/Outside Services				70,000				70,000	0.67%	0	0.00%		
-157	Ditch Dike Maintenance		25,000						25,000	0.24%	0	0.00%		
-160	Research & Monitoring			116,610				75,000	116,610	1.11%	0	0.00%		
-170	Travel, Migs & Train.								75,000	0.72%	0	0.00%		
-170(2)	Poll. Prev/Public Education			24,500					24,500	0.23%	0	0.00%		
-191	Gas & Electricity	700,000	145,000		4,000	85,000	0		930,000	8.87%	510,000	121.43%		
-192	Water	4,000	6,000			10,000			24,000	0.23%	0	0.00%		
-193	Telephone	13,000			1,000	25,000		12,000	51,000	0.49%	8,000	18.60%		
-200	Other/Operational Assistance	783,170			1,500				784,670	7.49%	705,568	891.97%		
-201	Permits & Fees	110,000	2,000	3,000	8,000	2,500	0	0	125,500	1.20%	60,000	91.80%		
-202	Co. Collection Fees							57,000	57,000	0.54%	0	0.00%		
-250	Ser. Chg. System Exp							8,000	8,000	0.08%	0	0.00%		
-290	Vehicle Replacement	21,200	7,000	1,400	35,000	10,000	0	5,600	80,200	0.77%	0	0.00%		
-300	Capital Outlay	0	0	1,419	0	0		20,000	21,419	0.20%	1,419	7.10%		
	SUBTOTAL:	3,536,171	457,141	563,319	844,923	554,637	0	3,708,255	9,664,446		1,341,655	14.77%		
	Refugee Health Benefits							484,730	484,730	4.63%	53,730	12.47%		
-400	AB 939 Solid Waste Programs	0	0	0	0			330,538	330,538	3.15%	0	0.00%		
	TOTAL:	3,536,171	457,141	563,319	844,923	554,637	0	4,523,523	10,479,714	100.00%	1,395,385	15.36%		
		33.74%	4.36%	5.38%	8.06%	5.29%	0.00%	43.16%	100.00%	100.00%				

Novato Sanitary District						Page 1
Revised 2009-10 Budget						
Operating Budget - EXPENDITURE SUMMARY						
		Budget 2008-09	Budget 2009-10	Expend Through December	2009-10 Budget	
					Revised	
Treatment Facilities, Lab. and Monitoring:						
Salaries/Benefits		1,841,895	936,228	670,137	0	1,226,976
Treatment Plant Contract Operations			2,121,000	349,715		429,715
Materials, Supplies and Ser.		1,928,885	736,312	681,145	0	2,441,380
Capital Outlay		56,000	0	1,419	0	1,419
Totals		3,826,780	3,793,540	1,702,416	0	4,099,490
RECLAMATION/DISPOSAL FACILITIES:						
Salaries/Benefits		65,386	29,641	14,461	0	29,641
Materials, Supplies and Ser.		480,500	427,000	236,269	0	427,500
Capital Outlay		63,000	0	0	0	0
Totals		608,886	456,641	250,730	0	457,141
PUMP STATIONS & COLLECTION SYSTEM:						
Salaries/Benefits		588,475	939,201	389,889	0	910,560
Materials, Supplies and Ser.		548,995	489,000	233,393	0	489,000
Capital Outlay		25,500	0	0	0	0
Totals		1,162,970	1,428,201	623,282	0	1,399,560
AB 939 SOLID WASTE PROGRAMS						
Salaries/Benefits		0	0	0	0	N/A
Materials, Supplies and Ser.		325,309	330,538	134,893	0	330,538
Capital Outlay		0	0	0	0	N/A
Totals		325,309	330,538	134,893	0	330,538
ADMINISTRATION AND ENGINEERING:						
Salaries/Benefits		1,512,679	1,448,711	803,396	0	1,475,510
Retiree benefits/GASB 45 funding		175,745	431,000	100,527	0	484,730
Materials, Supplies and Ser.		929,867	1,175,698	1,123,492	0	2,212,745
Capital Outlay		0	20,000	0	0	20,000
Totals		2,618,291	3,075,409	2,027,415	0	4,192,985
Grand Totals		8,542,236	9,084,330	4,738,736	0	10,479,714
TODAY	08-Mar-10					

Operating Budget - REVENUE SUMMARY

Account Number	Item	Budget 2008-09	Actual Revenue 2008-09	Budget 2009-10	Revenue Thru December	2009-10 Budget	
							Revised
41010	Service Chgs (1)	5,693,197.00	5,492,949	8,006,814	4,375,656		8,006,814
41020	County Ser Chg Collect Fees	47,200	0	0	0		0
41030	Pub Sewer Plan Chk/Insp Fees	2,500	12,412	2,500	7,239		7,500
41040	Conn Permi/ Insp Fees	25,000	10,977	25,000	6,256		25,000
41050	Property Tax Allocation (2)	1,841,000	2,527,507	0	0		0
41060	Interest Earn	250,000	224,428	200,000	73,542		150,000
41070	Annex Fees Leg/File/Engr	0	0	0	0		0
41080	Engr/AdminChgs	175,000	163,731	175,000	0		175,000
41090	Non-Domestic Permit Fees (3)	2,000	4,019	4,000	3,316		4,000
41100	Garbage Franchise Fee	45,000	45,000	45,000	0		45,000
41105	AB939 Collector Fees	271,862	271,862	277,299	0		277,299
41107	Oil/Bev/Tire Grants/ JPA Reimb. Fees (4)	59,278	60,845	63,080	0		63,080
41110	Sludge Disp Charges(NMWD)	0	0	100	0		100
41130	Ranch Income	82,517	82,517	82,517	0		82,517
41135	Recycled Water Fac.	102,544	74,736	20,000	0		20,000
41140	Other Rev (5)	160,000	63,428	75,000	23,054		75,000
41142	Asset Disposal	0	4,752	0	0		0
TOTALS		8,757,098	9,039,164	8,976,310	4,489,063	0	8,931,310

(1) Service charge revenue is based on the assumption that operating service charges will increase from \$199 to \$281. All of the property tax income is being transferred to the Capital Budget.

(2) Property tax revenue projection based on County of Marin property tax assessment rolls and increased growth. Property tax revenue this year has been allocated to the Capital Improvement Project budget.

(3) Includes application fees, permits, and monitoring charges.

(4) Oil/Bev/Tire Grants \$22,725; JPA Reimb. Fees \$40,355.

(5) Other revenue includes septic tank hauling fees and other miscellaneous revenue.

APPROPRIATIONS LIMITATION

The appropriations limitation, pursuant to Article XIII B of the California Constitution, will be determined prior to submission of the final budget in August.

FLOW OF FUNDS - OPERATING AND WORKING CAPITAL RESERVE FUNDS

		2009-10 Budget	
		Adopted Budget	Revised Budget
OPERATING FUND			
	FUND BALANCE 6/30/08	0	0
	Actual Revenues 2008-09	9,185,215	9,039,164
	Actual Expenditures 2008-09	(8,033,381)	(7,799,028)
	Transfer from Self-Insurance Fund for Claims	76,500	77,909
	Transfer to Self-Insurance Reserve Fund	(100,000)	(100,000)
	Transfer to Working Capital Reserve Fund	(1,128,334)	(1,218,045)
	FUND BALANCE 6/30/09	0	0
	Anticipated Revenues 2009-10	8,976,310	8,931,310
	Anticipated Expenditures 2009-10	(9,084,330)	(10,479,714)
	Anticipated Transfer from Self-Insurance Fund for Claims	50,000	50,000
	Anticipated Transfer to GASB 45 Fund	0	0
	Anticipated Transfer from Southgate Reserve Fund	0	0
	Anticipated Transfer to/from Working Capital Reserve Fund	58,020	1,498,404
	ANTICIPATED FUND BALANCE 6/30/10	0	0
WORKING CAPITAL RESERVE FUND			
	FUND BALANCE 6/30/08	6,611,702	6,611,702
	Transfer from Operating Fund 2008-09	1,128,334	1,218,045
	Transfer to Rate Stabilization Reserve	0	0
	Transfer to Emergency Repair Reserve	0	0
	FUND BALANCE 6/30/09	7,740,036	7,829,747
	Anticipated Transfer to/from Operating Fund 2009-10	(58,020)	(1,498,404)
	ANTICIPATED FUND BALANCE 6/30/10	7,682,016	6,331,343
	TODAY 08-Mar-10		

SECTION II

OPERATING FUND BUDGET

Revised 2009-10 Budget						Page 5	
Operating Budget - TREATMENT FACILITIES							
Account Number	Item	Budget 2008-09	Actual Expend 2008-09	Budget 2009-10	Expends Thru December	2009-10 Budget	
							Revised
61010	Salaries/Wages	1,032,811	1,015,034	398,842	376,710		600,922
61020	Employee Benefits	449,272	420,191	173,496	120,589		262,163
61060	Gas, Oil & Fuel	42,500	31,425	6,000	2,593		40,000
61091	Software Maint	7,500	4,820	1,000	1,204		7,000
61100	Oper Supplies	50,000	45,781	8,000	12,894		45,000
61101	Oper Chemicals	309,000	307,936	50,000	72,103		300,000
61112	Janitorial Svs/Garbage	20,000	13,558	14,000	15,344		40,000
61113	Grounds Maint	5,000	4,242	1,000	1,215		2,000
62115	Sludge Disp. - Contract	30,000	45,856	45,000	23,205		45,000
61150	Repairs and Maintenance	250,000	259,150	65,000	57,006		130,000
61151	Unusual Eq Maint	70,000	10,480	0	0		0
61152	Small Tools	3,500	2,767	500	1,388		3,000
61191	Gas & Elect	720,000	686,975	190,000	212,148		700,000
61192	Water	4,000	2,359	4,000	1,321		4,000
61193	Telephone	9,000	12,678	5,000	6,303		13,000
61200	Other/Operational Assist.	7,250	116,244	77,602	132,749		783,170
61201	Permits & Fees	68,000	45,491	50,000	42,437		110,000
61290	Vehicle Repl	21,200	21,200	21,200	0		21,200
61300	Capital Outlay	36,000	8,232	0	0		0
Total - TREATMENT FACILITIES		3,135,035	3,054,418	1,110,641	1,079,210	0	3,106,456
TODAY	8-Mar-10						

Novato Sanitary District							Page 7
Revised 2009-10 Budget							
Operating Budget - WASTEWATER RECLAMATION/DISPOSAL FACILITIES							
Account Number	Item	Budget 2008-09	Actual Expend 2008-09	Budget 2009-10	Expend Thru December	2009-10 Budget Revised	
63010	Salaries/Wages	45,565	44,152	20,656	8,608		20,656
63020	Employee Benefits	19,821	18,470	8,985	5,853		8,985
63060	Gas, Oil & Fuel	12,500	9,183	10,000	2,786		10,000
63091	Software Maint	2,500	2,410	2,500	0		2,500
63100	Oper Supplies	6,000	3,212	3,500	1,271		3,500
63101	Oper Chemicals	2,500	0	0	0		0
63115	Sludge Disposal	75,000	54,979	60,000	58,000		60,000
63150	Repairs & Maintenance	120,000	87,467	90,000	56,395		90,000
63151	Unusual Eq Maint	100,000	46,802	75,000	27,413		75,000
63152	Small Tools	2,500	573	1,000	1,216		1,500
63157	Ditch/Dike Maintenance	25,000	0	25,000	1,728		25,000
63191	Gas & Elect	120,000	140,760	145,000	76,768		145,000
63192	Water - Recl	6,000	2,186	6,000	9,009		6,000
63201	Permits & Fees	1,500	1,584	2,000	1,683		2,000
63290	Vehicle Repl	7,000	7,000	7,000	0		7,000
63300	Capital Outlay	63,000	4,116	0	0		0
Total - RECLAMATION/DISP. FACILITIES		608,886	422,894	456,641	250,730	0	457,141
UNUSUAL EQUIP. MAINT :							
	Pump Repairs (PPS 7)					25,000	
	Irrigation Valve Replacement					50,000	
TODAY	8-Mar-10						

Novato Sanitary District							Page 8
Revised 2009-10 Budget							
Operating Budget - LABORATORY AND MONITORING							
Account Number	Item	Budget 2008-09	Actual Expend 2008-09	Budget 2009-10	Expend Thru December	2009-10 Budget Revised	
64010	Salaries/Wages	220,363	230,603	251,748	114,570	251,748	
64020	Employee Benefits	95,858	91,518	112,142	58,268	112,142	
64060	Gas, Oil & Fuel	2,625	1,601	2,000	739	2,000	
64091	Software Maint	5,000	334	13,000	6,570	13,000	
64100	Oper Supplies	35,000	27,493	30,000	17,763	30,000	
64150	Repairs & Maintenance	7,500	8,203	7,500	6,477	7,500	
64160	Research & Monitoring (Contractual)	96,610	96,360	116,610	50,918	116,610	
64170	Pollution Prev/Public Ed	105,000	78,221	24,500	13,957	24,500	
64200	Other	0	0	0	0	0	
64201	Permits & Fees	3,000	2,359	3,000	2,811	3,000	
64290	Vehicle Repl	1,400	1,400	1,400	0	1,400	
64300	Capital Outlay	20,000	6,411	0	1,419	1,419	
Total - LABORATORY AND MONITORING		592,356	544,503	561,900	273,492	0	563,319
REPAIRS AND MAINTENANCE:		Air conditioning (\$1,000); weights & balance (\$1,000); glassware washer (\$1,000); microscope maintenance (\$500); autoclave preventive maintenance (\$700); Lab. truck (\$3,300).					
RESEARCH AND MONITORING:		Contract studies (\$15,000); Mo metals (\$12,000); Non-domestic monitoring (\$16,800); sludge regs. (\$4,510); Pretreatment (\$4,000); Reclamation monitoring (\$5,100); Priority pollutants (\$19,200); Blending tests (\$10,000); Consulting fees - sludge report, etc. (\$10,000) Pollution prevention: L. Whitney (\$20,000)					
POLLUTION PREVENTION:		Includes CMSA (\$20,000), EOA (\$2,500), Misc (\$2,000)					
SOFTWARE MAINTENANCE:		Industrial Waste Pollution Prevention Software				8,000	
		LAB Upgrade				5,000	
TODAY	8-Mar-10						

Novato Sanitary District							Page 10
Revised 2009-10 Budget							
Operating Budget - COLLECTION SYSTEM							
Account Number	Item	Budget 2008-09	Actual Expend 2008-09	Budget 2009-10	Expend Thru December	2009-10 Budget	
							Revised
60010	Salaries/Wages	334,145	314,783	437,313	167,616		423,941
60020	Employee Benefits	145,353	137,315	192,799	97,131		186,982
60060	Gas, Oil & Fuel	15,000	9,109	15,000	4,210		15,000
60091	Software Maint	75,000	18,899	25,000	1,250		25,000
60100	Oper Supplies	17,000	14,923	17,000	5,337		17,000
60101	Oper Chemicals	0	0	0	0		0
60113	Grounds Maint.	0	0	0	0		0
60150	Repairs & Maintenance	55,000	47,526	55,000	21,348		55,000
60151	Unusual Eq Maint	0	0	0	0		0
60152	Small Tools	2,500	1,721	2,500	133		2,500
60153	Outside Services	70,000	39,579	70,000	69,820		70,000
60191	Gas & Elect	0	0	0	0		0
60192	Water	4,000	3,045	4,000	2,095		4,000
60193	Telephone	2,000	916	1,000	658		1,000
60200	Other (Garbage Coll.)	2,495	1,246	1,500	1,122		1,500
60201	Permits & Fees	2,000	7,199	8,000	7,823		8,000
60290	Vehicle Repl	35,000	35,000	35,000	0		35,000
60300	Capital Outlay	12,500	11,933	0	0		0
Total - COLLECTION SYSTEM		771,993	643,192	864,112	378,543	0	844,923
UNUSUAL EQUIP. MAINTENANCE							
TODAY	8-Mar-10						

Account Number	Item	Budget 2008-09	Actual Expend 2008-09	Budget 2009-10	Expends Thru December	2009-10 Budget	
							Revised
68010	Salaries*	30,377	24,591	0			0
68020	Employee Benefits	13,214	10,093	0			0
68060	Gas, Oil & Fuel	600	293	0			0
68091	Software Maintenance	5,000	0	0			0
68100	Oper Supplies	1,000	165	0			0
68101	Oper Chemicals	15,000	30,052	0			0
68150	Repairs & Maintenance	25,000	2,876	0			0
68191	Gas & Electricity	8,000	6,667	0			0
68201	Permits & Fees	1,200	0	0			0
68290	Vehicle Repl	0	0	0			0

Total - Recycled Water		99,391	74,737	0	0	0	0
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NOTE: The Recycled Water Facility is now operated by the North Marin Water District. Therefore, no funds have been allocated to this cost center for 2009-10.

TODAY	08-Mar-10						
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Operating Budget - ADMINISTRATION AND ENGINEERING

Account Number	Item	Budget 2008-09	Actual Expend 2008-09	Budget 2009-10	Expend Thru December	2009-10 Budget	
							Revised
66010	Salaries/Wages	1,032,529	1,005,155	983,540	504,259		1,002,215
66020	Empl Benefits	480,150	421,233	465,171	299,137		473,295
66021	Retiree Health Benefits	175,745	148,185	180,000	100,527		188,730
66021	GASB 45			251,000			296,000
66030	Director's Fees	37,800	40,381	42,000	22,275		50,000
66040	Election Exp	0	0	40,000	0		136,145
66060	Gas, Oil & Fuel	11,000	6,826	8,000	2,544		8,000
66070	Insurance	139,367	131,049	154,000	162,460		154,000
66071	Ins Claims Exp	100,000	77,909	50,000	820		50,000
66075	Agency Dues	40,000	42,813	45,000	20,570		45,000
66080	M'Ships/Certification	9,000	8,088	6,000	2,840		6,000
66090	Office Expense	27,000	21,105	25,000	15,569		35,000
66091	Software Maint.	0	0	0	0		0
66100	Engr Supplies	8,000	8,514	9,000	3,241		9,000
66121	Accounting/Audit	25,000	22,150	25,000	21,200		25,000
66122	Attorney Fees	160,000	156,846	277,098	685,417		1,200,000
66123	O/S Contractual	142,000	132,615	272,000	82,180		272,000
66124	IT/Misc. Electrical	54,000	37,555	40,000	32,420		40,000
66130	Print & Publ	8,000	7,789	12,000	7,829		12,000
66150	Repairs & Maintenance	13,000	10,126	13,000	6,348		13,000
66170	Trav, Mtgs & Trn	75,000	62,691	75,000	15,365		75,000
66193	Telephone	11,500	11,554	12,000	6,025		12,000
66201	Permits & Fees	0	0	0	0		0
66202	Co. Collection Fees	56,100	56,164	57,000	36,149		57,000
66250	Ser Chg Sys Exp	7,500	0	8,000	240		8,000
66290	Vehicle Repl	5,600	5,600	5,600	0		5,600
66300	Capital Outlay	0	0	20,000	0		20,000
Total - ADMINISTRATION AND ENGINEERING		2,618,291	2,414,349	3,075,409	2,027,414	0	4,192,985
O/S CONTRACTUAL		Misc. engineering (incl. O/S mech/elect.) (\$25,000); Public Outreach (\$25,000) Standard specs. and drawings (\$25,000); records retention(\$10,000); labor relations (IEDA ongoing services inc. MOU development for 09-10 (\$12,000); misc. labor relations (IEDA) (\$5,000); NPDES permit assistance (\$60,000); safety (\$110,000)					
CAPITAL OUTLAY		Copier Computers					
TODAY	8-Mar-10						

Operating Budget - PERSONNEL DETAIL

Number	Position	Dept.	Pay Range	Total 2009-10 Salaries
1.00	Manager-Engineer.....	A/E		168,132
1.00	Deputy - Manager Engineer.....	A/E	MC122.5	148,128
1.00	Senior Engineer.....	A/E	MC116.5	104,858
1.00	Field Services Superintendent.....	A/E	MC117	113,232
0.75	Administrative Services Manager.....	A/E	MC117.5	87,048
1.00	Administrative Secretary.....	A/E	MC106	60,048
0.89	Finance Officer.....	A/E	MC112.5	81,462
1.00	Staff Engineer.....	A/E	47	81,864
1.00	Construction Inspector.....	A/E	44.5	72,492
1.00	Information System Specialist II.....	A/E	43.5	64,965
1.00	Laboratory Supervisor.....	L/M	MC115.5	105,276
2.00	ECA I.....	L/M	43	124,777
1.00	Collection System Superintendent.....	C/S	MC115	102,708
0.25	Collection System Leadworker.....	C/S	47	20,466
6.00	Collection System Worker II.....	C/S	40.5	342,833
1.00	Collection System Worker I.....	C/S	38.5	47,118
0.75	Operations Leadworker.....	TPF	47	61,398
2.25	WWTP Operator II.....	TPF	44.50	163,107
1.08	Mechanical Maintenance Technician II.....	TPF	43.5	74,789
1.00	Instrument Technician/Electrician.....	TPF	46.5	78,652
0.25	Wastewater Facilities Manager.....	TPF	MC118.5	30,468
0.17	WWTP Operator I.....	TPF	43	11,226
0.25	Mechanical Maintenance Leadworker.....	TPF	46	19,491
0.50	Reclamation Specialist.....	Reclam.	43	20,656
1.00	Engineering Intern.....	A/E	N/A	5,000
2.00	Collection System Interns.....	C/S	N/A	47,410
0.40	Temporary Electrician.....	TPF	N/A	51,635
1.00	Lab. Intern.....	L/M	N/A	12,000
	Allowance for Overtime.....	C/S		35,000
	Allowance for Overtime.....	A/E		5,000
	Allowance for Overtime.....	L/M		5,000
	Allowance for Standby Duty Pay.....	C/S		21,000
	Allowance for Overtime.....	TPF		20,000
	Allowance for Standby Duty Pay.....	TPF		20,000
	CCSR.....	C/S		1,500
	Subtotal			2,408,739
	Allowance for Possible COLA - represented group.....	3.20%		36,239
	Allowance for Possible COLA - across the board.....	0.30%		6,419
31.54				2,451,397
	Administration and Engineering (A/E)	=	1,002,215	
	Laboratory and Monitoring (L/M)	=	251,748	
	Treatment Facilities	=	544,030	
	Collection System	67%	=	423,941
	Pump Stations	33%	=	208,807
	Reclamation Facilities	=	20,656	
	Total/Check		2,451,397	
NOTE:	Added Collection System Leadworker eff. 10/09 Eliminated 2 Maintenance Worker positions			
TODAY	8-Mar-10			

SECTION III

VEHICLE REPLACEMENT FUND

Operating Budget - VEHICLE REPLACEMENT FUND DETAIL

		2009-10 Budget	
		Prelim	Final
FLOW OF FUNDS			
	FUND BALANCE 6/30/08	146,613	146,613
	Sale of Vehicle/s:		
	1997 Ford Ranger	2,100	2,100
	1999 Dodge 4 x 4	2,300	2,300
	1997 Ford Taurus sedan	1,100	1,100
	Minus Commissions	(748)	(748)
	Contributions from Operating Fund		
	Accounts 2008-09:	80,200	80,200
	Purchase of Vehicles:		
	FUND BALANCE 6/30/09	231,565	231,565
	Sale of Vehicles:		
	1990 Ford Van	800	800
	1992 Ford diesel truck with crane	4,000	4,000
	Anticipated Contributions from Operating		
	Accounts 2009-10	59,000	80,200
	Planned Purchase of Vehicles:		
	1 Crane truck	(40,000)	(40,000)
	ANTICIPATED FUND BALANCE 6/30/10	255,365	276,565
	TODAY 08-Mar-10		

SECTION IV

SELF-INSURANCE RESERVE FUND

FLOW OF FUNDS - SELF-INSURANCE RESERVE FUND

		2009-10 Budget	
		Prelim	Final
	FUND BALANCE 6/30/08	127,906	127,906
	Interest Earned on Fund		
	Balance	1,918	1,918
	Transfer to Operating Fund to		
	Reimburse Fund for Claims	(76,500)	(77,909)
	Transfer from Operating Fund to		
	Self-Insurance Reserve Fund	100,000	100,000
	FUND BALANCE 6/30/09	153,324	151,915
	Anticipated Interest Earned on Fund		
	Balance	1,500	1,500
	Anticipated Transfer to Operating Fund		
	from Insurance Fund for Claims	0	(50,000)
	ANTICIPATED FUND BALANCE 6/30/10	154,824	103,415
	<p>** The District has general and automobile liability coverage in the amount of \$10,000,000 with a \$25,000 deductible through the California Sanitation Risk Management Authority (CSRMA). Coverage for Errors and Omissions is included in the CSRMA pooled liability insurance program.</p> <p>The District also has a property insurance policy through CSRMA to cover buildings, structures and equipment. This policy provides \$40,000,000 coverage with a \$25,000 deductible.</p> <p>The self-insurance reserve fund has been set up to cover possible District claims falling within the deductible amounts on these policies.</p>		
	TODAY 08-Mar-10		

SECTION V

**RATE STABILIZATION,
EMERGENCY REPAIRS,
AND
SOUTHGATE RESERVE FUNDS**

FLOW OF FUNDS - RATE STABILIZATION AND EMERGENCY REPAIRS RESERVE FUNDS

		2009-10 Budget	
		Prelim	Final
RATE STABILIZATION FUND**			
FUND BALANCE 6/30/08		600,000	600,000
Contribution to/from Operating Fund to Rate Stabilization Fund 2008-09		0	0
FUND BALANCE 6/30/09		600,000	600,000
Anticipated Contribution to/from Operating Fund to Rate Stabilization Account 2009-10		0	0
ANTICIPATED FUND BALANCE 6/30/10		600,000	600,000
EMERGENCY REPAIR RESERVE FUND**			
FUND BALANCE 6/30/08		600,000	600,000
Contribution to/from Operating Fund to Emergency Repair Reserve Fund 2008-09		0	0
FUND BALANCE 6/30/09		600,000	600,000
Anticipated Contribution from Operating Fund to Rate Stabilization Account 2009-10		0	0
ANTICIPATED FUND BALANCE 6/30/10		600,000	600,000
**	In October 2001, the District Board adopted an Operating Reserve Fund Policy that included establishing a Service Charge Rate Stabilization Fund in the amount of \$600,000 and an Emergency Repair Reserve Fund in the amount of \$600,000.		
TODAY 08-Mar-10			

SECTION VI

CAPITAL IMPROVEMENT BUDGET

CAPITAL IMPROVEMENTS BUDGET - REVENUE SUMMARY

Account Number	Item	Budget 2008-09	Actual Revenue 2008-09	Budget 2009-10	Revenue Thru December	2009-10 Budget	
							Revised
51010	Service Chgs (1)	6,433,341	6,194,177	5,157,414	2,809,609		5,157,414
51010	Property Taxes (2)	0	0	2,275,000	1,157,207		2,275,000
51020	Connection Charges (1,102,500	647,101	450,000	809,242		450,000
51030	Collector Sewer Charges	4,000	0	4,000	3,366		4,000
51040	Special Equal Charges	4,000	1,250	4,000	11,253		4,000
51050	Trunk Sewer Charges	0	0	0	0		0
51060	Interest Earn	500,000	474,484	500,000	47,007		500,000
51070	Other Revenue	0	19,545	0	0		0
TOTALS		8,043,841	7,336,557	8,390,414	4,837,684	0	8,390,414

(1) Service charge revenue is based on transferring \$42 from Capital service charges to operating to balance the transfer of property taxes from operating to capital. Capital service charges are now \$181.

(2) Due to the uncertainty and variability of property tax revenue it has been moved to the capital budget.

(3) Connection fee \$7,350/edu @ 150 new connections

CAPITAL IMPROVEMENTS BUDGET							Page 21
Revised 2009-10 Budget							
Account Number	Item	Budget 2008-09	Actual Expend 2008-09	Budget 2009-10	Expends Thru December	2009-10 Budget	
							Revised
72011	Admin. Bldg. Remodel	25,000	288	0	0		0
72110	Drainage PS #3 & #7 Outfall Rehabilitation	150,000	0	150,000	0		150,000
72111	SCADA Phase II & IIA	40,000	670	40,000	5,793		40,000
72403	Pump Station Rehabilitation	4,000,000	2,083,532	2,000,000	587,684		2,000,000
72406	Dechlor. Station Relocation	0	0	5,000	0		5,000
72508	N. Bay Water Recycling Auth.	140,000	79,368	50,000	104,529		363,763
72509	NTP Soil & Groundwater Invest.	20,000	7,218	3,000	0		9,000
72604	Laboratory Improvements	20,000	10,806	25,000	0		25,000
72607	WWTP Upgrade - Contract A1	150,000	81,554	50,000	18,305		36,000
72608	WWTP Upgrade - Contract A2	50,000	23,484	20,000	0		20,000
72609	WWTP Upgrade - Contract B	35,000,000	30,562,515	18,000,000	14,459,450		24,000,000
72611	Bayside Sewer	10,000	0	10,000	0		10,000
72612	Southgate Sewer	3,000	0	3,000	0		3,000
72706	Collection System Improvements	2,000,000	644,371	3,000,000	842,461		2,000,000
72707	Hamilton Wetlands/Outfall monitoring and planning	10,000	1,335	5,000	0		5,000
72708	Cogeneration	50,000	0	50,000			50,000
72801	Annual Minor Projects	50,000	6,308	50,000	0		50,000
72802	Annual Sewer Adj. for City Proj.	75,000	11,646	60,000	5,833		60,000
72803	Annual Collection System Repairs	250,000	109,190	200,000	119,213		200,000
72804	Annual Reclamation Facilities Improvements	350,000	187,207	260,000	125,741		260,000
72805	Annual Treatment Plant & Pump Station Improvements	200,000	35,139	260,000	83,930		260,000
72808	Strategic Plan Update	75,000	0	75,000	0		375,000
78500	Interest - Zions Bank	1,302,270	1,302,270	1,302,270	651,135		1,302,270
TOTALS		43,970,270	35,146,901	25,618,270	17,004,073	0	31,224,033
TODAY	08-Mar-10						

FLOW OF FUNDS - CAPITAL IMPROVEMENT AND CAPITAL IMPROVEMENT RESERVE FUNDS

		2009-10 Budget	
		Adopted	Revised
CAPITAL IMPROVEMENT FUND			
	FUND BALANCE 6/30/08	0	0
	Actual Revenues 2008-09	7,336,557	7,336,557
	Actual Expenditures 2008-09	(35,146,901)	(35,146,901)
	Transfer to Zions Bank Credit Line Fund for 2008-09 Interest Payments	(1,302,270)	(1,302,270)
	Transfer from Capital Improvement Reserve Fund 2008-09	29,112,614	29,112,614
	FUND BALANCE 6/30/09	0	0
	Anticipated Revenues 2009-10	8,390,414	8,390,414
	Anticipated Expenditures 2009-10	(25,618,270)	(31,224,033)
	Transfer to Zions Bank Credit Line Fund for 2008-09 Interest Payments	(1,302,270)	(1,302,270)
	Transfer from Capital Improvement Reserve Fund 2009-10	18,530,126	24,135,889
	Transfer from Southgate Reserve Fund	0	0
	ANTICIPATED FUND BALANCE 6/30/10	0	0
CAPITAL IMPROVEMENT RESERVE FUND			
	FUND BALANCE 6/30/08	(2,419,351)	(2,419,351)
	Transfer to Capital Improvement Fund 2008-09	(29,112,614)	(29,112,614)
	Transfer from SRF Loan	31,297,761	31,297,761
	FUND BALANCE 6/30/09	(234,204)	(234,204)
	Anticipated Transfer from SRF Loan	27,197,761	27,197,761
	Anticipated Transfer to Capital Improvement Fund 2009-10	(18,530,126)	(24,135,889)
	ANTICIPATED FUND BALANCE 6/30/10	8,433,431	2,827,668
TODAY	08-Mar-10		

SECTION VII

FLOW OF FUNDS –

LINE OF CREDIT & STATE REVOLVING FUND

FLOW OF FUNDS - ZION'S BANK CREDIT LINE and STATE REVOLVING FUND LOAN

		2009-10 Budget	
		Prelim	Final

Zions Bank - Line Of Credit

FUND BALANCE 6/30/08	30,006,231	30,006,231
Principal Payment 2008-09	0	0
Interest payments 2008-09	(1,302,270)	(1,302,270)
Transfer from Capital Improvement Fund 2008-09	1,302,270	1,302,270
FUND BALANCE 6/30/09	30,006,231	30,006,231
Principal Payment 2009-10	(5,000,000)	(5,000,000)
Est. Interest payments 2009-10	(1,302,270)	(1,302,270)
Transfer from Capital Improvement Fund 2009-10	1,302,270	1,302,270
ANTICIPATED FUND BALANCE 6/30/10	25,006,231	25,006,231

State Revolving Fund Loan

FUND BALANCE 6/30/08	0	0
SRF deposits 2008-09	26,297,761	26,297,761
Anticipated additional SRFdeposits 2008-09	5,000,000	5,000,000
Anticipated Transfer to Capital Improvement Reserve Fund	(31,297,761)	(31,297,761)
FUND BALANCE 6/30/09	0	0
Anticipated SRF deposits 2009-10	27,197,761	27,197,761
Anticipated Transfer to Capital Improvement Reserve Fund	(27,197,761)	(27,197,761)
ANTICIPATED FUND BALANCE 6/30/10	0	0