



# NOVATO SANITARY DISTRICT

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

BOARD OF DIRECTORS

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BEVERLY B. JAMES  
Manager-Engineer-Secretary

KENTON L. ALM  
Legal Counsel

## *Preliminary BUDGET*

*FOR*

*FISCAL YEARS 2013-15*

*Presented June 24, 2013*

**NOVATO SANITARY DISTRICT  
2013-15 Preliminary Budget**

**TABLE OF CONTENTS**

<b>SECTION I</b>	<b>Letter of Transmittal.....</b>	<b>i-vii</b>
	<b>Summary of Working Capital &amp; Capital Improvement Reserve Fund Balances .....</b>	<b>1</b>
<b>SECTION II</b>	<b>Revenue Summary - Operating Fund.....</b>	<b>2</b>
	<b>Summary of Expenditures - Operating Fund .....</b>	<b>3-4</b>
	<b>Flow of Funds – Operating &amp; Working Capital Reserve Funds.....</b>	<b>5</b>
	<b>Operating Budget Detail by Account Category.....</b>	<b>6</b>
<b>SECTION III</b>	<b>OPERATING FUND BUDGET</b>	
	<b>Collections .....</b>	<b>7</b>
	<b>Treatment Facilities Contract Operations.....</b>	<b>8</b>
	<b>Reclamation/Disposal Facilities.....</b>	<b>9</b>
	<b>Laboratory and Monitoring .....</b>	<b>10</b>
	<b>Pump Stations .....</b>	<b>11</b>
	<b>Administration and Engineering.....</b>	<b>12</b>
	<b>Personnel Detail .....</b>	<b>13</b>
	<b>AB 939 Solid Waste Programs .....</b>	<b>14</b>
	<b>Recycled Water Facility.....</b>	<b>15</b>
<b>SECTION IV</b>	<b>VEHICLE REPLACEMENT FUND</b>	
	<b>Vehicle Replacement Budget.....</b>	<b>16</b>
<b>SECTION V</b>	<b>SELF INSURANCE FUND</b>	
	<b>Self Insurance Budget .....</b>	<b>17</b>
<b>SECTION VI</b>	<b>RATE STABILIZATION, EMERGENCY REPAIR AND SOUTHGATE RESERVE FUNDS</b>	
	<b>Rate Stabilization &amp; Emergency Repair Reserve Budget.....</b>	<b>18</b>
	<b>Southgate Reserve Fund Budget.....</b>	<b>19</b>
<b>SECTION VII</b>	<b>CAPITAL IMPROVEMENT BUDGET</b>	
	<b>Revenue Summary – Capital Improvement Fund .....</b>	<b>20</b>
	<b>Capital Improvement Budget .....</b>	<b>21</b>
	<b>Flow of Funds - Capital Improvement &amp; Capital Reserve Funds .....</b>	<b>22</b>
<b>SECTION VIII</b>	<b>DEBT SERVICE FUNDS</b>	
	<b>State Revolving Fund Loan &amp; COP Bond Fund.....</b>	<b>23</b>

**SECTION I**

**LETTER OF TRANSMITTAL AND SUMMARY OF FUND  
BALANCES**



# NOVATO SANITARY DISTRICT

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KENTON L. ALM  
Legal Counsel

June 20, 2013

Honorable Board of Directors  
Novato Sanitary District  
Novato, California 94945

Dear Board Members:

The proposed Preliminary District Budget for the 2013-14 and 2014-15 fiscal years is attached for your consideration and approval.

The FY 2013-14 Preliminary Budget includes the following components:

- Summary of the Operations Budget Revenues and Expenditures,
- Breakout by Department of the Operating Fund Budget,
- Activity for Vehicle Replacement Fund,
- Activity for the Self Insurance Fund,
- Activity for Rate Stabilization, Emergency Repair Fund, and Southgate Reserve Fund,
- Capital Improvement Revenue and Expenditures Budget,
- Debt Service Fund Summary for State Revolving Fund (SRF) Loan and Certificates of Participation (COP) Bond Fund

## OVERVIEW OF FISCAL YEAR 2013-14 DISTRICT ACTIVITIES

This year's annual sewer service charge increase from \$495 to \$514 per service unit, or 3.8%, was adopted on June 25, 2012. The sewer service charge is divided with \$287 (56%) allocated to the Operating Budget, and \$227 (44%) allocated to the Capital Budget.

The issues that affect the Operating Budget include:

- Treatment O&M Contract limiting cost increase to CPI,
- Reduced fines,
- Reduced pension benefit costs for new hires,
- Funding Retiree Medical benefits,
- Televising larger sewers,
- Operation of new Recycled Water Facility for extended irrigation season,
- Pump station O&M cost savings due to pump station upgrade projects,
- Lower anticipated attorney fees.

The issues that significantly affect the Capital Budget include:

- No anticipated grant income.
- On-going major capital projects, including Pump Station Rehabilitation, Collection System Improvements, and Digester Rehabilitation Project,
- Regional planning projects including North Bay Water Reuse Authority, Novato Creek Watershed, and Hamilton Wetlands/District outfall relocation.

**BUDGET STRUCTURE**

Our budget is prepared on a cash basis. Table 1 summarizes the Operating and Capital Revenue and Expenditures and compares the immediate past year with the proposed budget. Total revenues are projected to stay approximately constant due to the increase in sewer service charges being offset by lack of grant income. More detailed information regarding the variances between the two budget years are included below both by department and account.

**Table 1: Summary of Revenues and Expenditures for FY 13 and FY 14**

	<b>FY 12/13 Adopted Budget</b>	<b>FY 13/14 Proposed Budget</b>	<b>% Change FY 13 to FY 14</b>
<b>Operating Revenues</b>	\$9,149,171	\$9,387,110	2.60%
<b>Capital Revenues</b>	9,304,740	9,068,760	-2.54%
<b>Debt Service</b>			
<b>Total Revenues</b>	<b>\$18,453,911</b>	<b>\$18,455,870</b>	0.01%
<b>Operating Expenditures</b>	9,316,303	9,382,154	0.71%
<b>Capital Expenditures</b>	445,440	214,000	-51.96%
<b>Debt Service</b>	6,924,029	7,070,654	2.12%
<b>COP Bond Expenditures(CIP)</b>	7,654,000	7,652,377	-0.02%
<b>Total Expenditures</b>	<b>\$24,339,772</b>	<b>\$24,319,185</b>	-0.08%

**FISCAL YEAR 2012-13 OPERATING BUDGET DETAILS**

***Operating Revenues***

The proposed FY 2013-14 Operating Budget by Revenue source is shown in Table 2 below along with the figures for the past two fiscal years. Total operating revenues are expected to increase by 2.6% or \$237,939 from FY 2012-13.

**Operating Sewer Service Charges** are expected to increase by \$237,035 or 2.84% for operations. The revenue increase is slightly lower than the percent of sewer service charge increase due to more of the increase going to capital revenue.

**Permits and Fees** expected to increase by \$10,000 or 43% due to anticipated applications for connections and repairs.

**Interest Income** expected to increase by \$2,500 or 20% due to the market conditions.

**Ranch Income** expected to increase by 17% due to increases in beef and hay prices.

**Table 2: Operating Budget Revenue Three-Year Summary**

Funding Sources by Category	FY 11-12 Adopted Budget	FY 12-13 Adopted Budget	FY 13-14 Proposed Budget	% Change FY 13 to FY 14
Operating Sewer Service Charges	\$8,210,842	\$8,345,700	\$8,582,735	2.84%
Permit & Inspection fees	12,000	23,000	33,000	43.48%
Interest Income	15,000	12,500	15,000	20.00%
Engineering/Admin Chgs	200,000	175,000	165,000	-5.71%
Franchise Fees	46,575	47,370	48,602	2.60%
AB 939 Collector Fees	297,586	297,586	297,586	0.00%
Oil and Beverage Grant	54,953	63,015	50,187	-20.36%
Ranch Income	60,000	60,000	70,000	16.67%
Recycled Water Revenue	8,000	75,000	75,000	0.00%
Other Revenue	50,000	50,000	50,000	0.00%
<b>Total Operating Revenue</b>	<b>\$8,954,956</b>	<b>\$9,149,171</b>	<b>\$9,387,110</b>	<b>2.60%</b>

**Operating Expenditures**

A summary of proposed and past two fiscal years Operating Expenditures are shown in Table 3 by Department. Operating expenditures are expected to increase by 0.7% or \$65,851 between fiscal year 2012-13 and 2013-14.

**Collection** department's decrease of 5.0% or \$68,300 is primarily due to a decrease in Administrative Civil Liability costs because of a reduction in sewer overflows.

**Pump Stations** decrease of 12.9% or approximately \$121,500 is due to no fines for overflows and lower operating costs for new pump stations.

**Administration/Engineering** increase of 8.8% or approximately \$227,000 is primarily due to an anticipated start to fund the medical retirement liability for current employees.

**Recycled Water** increase of 44% or \$33,000 is due to the operation of the recycled water facility for the full irrigation season.

**Table 3: Operating Budget Expenditures 3-year Summary:**

Expenditures by Department	FY 11-12 Adopted Budget	FY 12-13 Adopted Budget	FY 13-14 Proposed Budget	% Change FY 13 to FY 14
Collections	\$1,156,257	\$1,396,845	\$1,328,576	-4.89%
Treatment	2,678,750	2,774,000	2,756,650	-0.63%
Reclamation	531,787	528,913	532,968	0.77%
Laboratory	693,008	676,740	683,604	1.01%
Pump Stations	887,148	939,862	818,316	-12.93%
Administration/Engineering	3,953,497	2,564,643	2,791,659	8.85%
Hazardous Household Waste	360,601	360,300	362,381	0.58%
Recycled Water	0	75,000	108,000	44.00%
<b>Total Expenditures</b>	<b>\$10,261,048</b>	<b>\$9,316,303</b>	<b>\$9,382,154</b>	<b>0.71%</b>

**Table 4: Operating Budget Significant Budget Variances 2012-13 to 2013-14**

Main Budget Variances – FY 13 to FY 14	Budget Impact
1. Retiree health benefits include current employees and retirees.	\$210,500
2. Election expense	45,000
3. Anticipated attorney fees less than in prior years.	-40,000
4. Unusual equipment maintenance- Reclamation	60,000
5. Outside services for Collections	150,000
6. Permits and Fees due to SB 709	-232,000
6. Vehicle Replacement fund moved to capital project budget.	-64,000

**FISCAL YEAR 2013-14 CAPITAL BUDGET DETAILS**

**Capital Revenues**

The proposed FY 2013-14 Capital Budget by Revenue source is shown in Table 5 below along with the figures for the past two fiscal years. Total capital revenues are expected to decrease by 2.5% or \$235,980 from FY 2012-13.

**Capital Sewer Service Charge Revenues** are expected to increase by 10.3% due to the rate increase of 3.8% and the change in percentage of sewer service charge that goes to capital.

**Connection Fees** are expected to increase by 5% due to an increase in the connection charge.

**Interest Income** is expected to increase by 150% due to market conditions.

**Grant Revenues** are expected to decrease by 100% or \$881,810 due to the completion of the Recycled Water Project, partially funded by ARRA and Proposition 84 grants.

**Table 5: Capital Budget Revenue 3-year Summary**

Funding Sources by Category	FY 11-12 Adopted Budget	FY 12-13 Adopted Budget	FY 13-14 Proposed Budget	% Change FY 13 to FY 14
Capital Sewer Service Charges	\$5,472,815	\$6,149,430	\$6,782,760	10.30%
Property Taxes	1,775,000	1,780,000	1,740,000	-2.25%
Connection Charges	681,600	447,500	470,000	5.03%
Collector/Special Equalization Chgs	10,000	6,000	6,000	0.00%
Interest Income	25,000	20,000	50,000	150.00%
Grant and Other Revenue	1,629,000	901,810	20,000	-97.78%
<b>Total Capital Revenues:</b>	<b>\$9,593,415</b>	<b>\$9,304,740</b>	<b>\$9,068,760</b>	<b>-2.54%</b>

**Capital Expenditures**

The proposed Capital Improvement Budget for 2013-14 totals \$14,937,031 or \$86,438 less than last year. The decrease is due to the fact that the Recycled Water Project is completed.

Capital projects for 2013-14 will primarily be funded from restricted COP proceeds. Of the total capital projects for 2013-14, \$7,652,377 will be funded from COP proceeds and \$214,000 will be funded through sewer service charges, property taxes, and connection proceeds. The debt service of \$7,070,654 will be funded primarily from sewer service charges, property taxes and connection charges. Table 6 shows the Capital Debt Service and Capital Project Costs for three fiscal years.

**Table 6: Capital Budget Expenditures, 3-year Summary**

Capital Expenditures	FY 11-12 Adopted Budget	FY 12-13 Adopted Budget	FY 13-14 Proposed Budget	% Change FY 13 to FY 14
Capital Projects	\$12,628,000	\$8,099,440	\$7,866,377	-2.88%
Debt Service	6,064,321	6,924,029	7,070,654	2.1%
<b>Total</b>	<b>\$18,692,321</b>	<b>\$15,023,469</b>	<b>\$14,937,031</b>	<b>-0.6%</b>

**Debt Coverage Ratio**

In the COP Installment Sale Agreement the District agreed to collect rates and charges during each fiscal year that are sufficient to yield net revenues equal to at least 120 percent of the installment payments on the COPs and all parity debt in the fiscal year. The projected Debt Coverage Ratio for 2013/14 is 1.28.

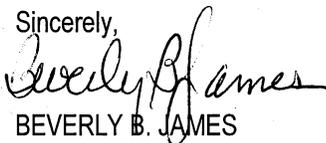
**COMPARISON OF ANNUAL SEWER SERVICE CHARGES LEVIED BY NEIGHBORING AGENCIES**

It is of interest to compare the District's proposed rate with those of other nearby sanitation agencies. The following table makes possible such a comparison.

AGENCY	RATE (\$/yr.)
City of Santa Rosa	1,206
Sausalito-Marín City Sanitary District	1,163
City of Petaluma	993
Marín City & Unincorporated	780
San Rafael Sanitation District	695
City of Mill Valley	677
Las Gallinas Valley Sanitary District	647
Ross Valley Sanitary District	638
<b>NOVATO SANITARY DISTRICT</b>	<b>514</b>
Vallejo San & Flood District	507
Napa Sanitation District	457

The 2013-14 budget is able to accomplish the Novato Sanitary District's commitments to achieving the key goals set forth in the Strategic Plan while maintaining reasonable rates for its customers.

Sincerely,



BEVERLY B. JAMES  
 Manager-Engineer

**Novato Sanitary District**  
**2013-15 Preliminary Budget**  
**Summary of Working Capital**  
**And Capital Improvement Reserve Fund Balances**

	Budget 12/13	Est Rev/Exp 2012-13	Preliminary Budget 2013-14	Preliminary Budget 2014/15
<b>Working Capital Fund at July 1st Beginning of Each Year</b>	7,122,091	7,122,091	7,604,490	7,609,446
<b>Operating Revenue (p. 2)</b>	9,149,171	9,167,988	9,387,110	9,558,259
<b>Operating Expenditures (p. 3)</b>	9,316,303	8,685,589	9,382,154	9,512,222
<b>Net Operating Revenue</b>	(167,132)	482,399	4,956	46,036
<b>Working Capital Fund at the End of Each Year</b>	<b>6,954,959</b>	<b>7,604,490</b>	<b>7,609,446</b>	<b>7,655,482</b>
<b>Capital Improvement Reserve Fund at July 1st Beginning of Each Year</b>	13,213,888	13,213,888	10,609,894	4,741,623
<b>Capital Revenue (p. 20)</b>	9,304,740	9,242,696	9,068,760	9,472,700
<b>Total Capital Revenues</b>	9,304,740	9,242,696	9,068,760	9,472,700
<b>Capital Expenditures (p. 21)</b>	8,149,440	5,224,886	7,866,377	4,676,396
<b>Debt Service (p. 21)</b>	6,924,029	6,621,804	7,070,654	7,070,754
<b>Total Capital Expenditures</b>	15,073,469	11,846,690	14,937,031	11,747,150
<b>Capital Improvement Reserve Fund Balance at the End of Each Year</b>	<b>7,445,159</b>	<b>10,609,894</b>	<b>4,741,623</b>	<b>2,467,173</b>
	<b>Reserved</b>	<b>6,783,619</b>	<b>9,603,682</b>	<b>1,966,305</b>
	<b>Unreserved</b>	<b>7,616,499</b>	<b>8,610,702</b>	<b>10,122,655</b>
<b>Working Capital and Capital Improvement Fund Balances at The End of Each Year</b>	<b>14,400,118</b>	<b>18,214,384</b>	<b>12,351,069</b>	<b>10,122,655</b>
<b>Debt Coverage Ratio(1)</b>				
<b>Net Operating Revenue</b>	(167,132)	482,399	4,956	46,036
<b>Capital Revenue</b>	9,304,740	9,242,696	9,068,760	9,472,700
<b>Annual Debt Service</b>	6,924,029	6,621,804	7,070,654	7,070,754
<b>Debt Coverage Ratio</b>	<b>1.34</b>	<b>1.40</b>	<b>1.28</b>	<b>1.34</b>

Net revenues covenant requires a 1.20 coverage ratio

(1) Net Operating Revenue + Capital Revenue / Annual Debt Service = Debt Coverage Ratio

	12/13	13/14	14/15
<b>Beginning Balance each year</b>	14,431,619	9,603,682	1,966,305
<b>Cop Proceeds</b>	-	-	-
<b>Less Withdrawals</b>	(4,859,140)	(7,652,377)	(1,967,305)
<b>Interest earned and Reinvested</b>	31,203	15,000	1,000
<b>Cash Balance for COP Expenditures</b>	9,603,682	1,966,305	0

***SECTION II***

***OPERATING FUND SUMMARY SCHEDULES***

**Novato Sanitary District  
2013-15 Preliminary Operating Budget  
Revenue Summary**

	Budget 12/13	Revenues thru April 2013	Est Rev 2012-13	Preliminary Budget 2013-14	Preliminary Budget 2014/15
41010 · Sewer Service Charges (1)	8,345,700	8,056,403	8,345,700	8,582,735	8,776,815
41030 · Plan Check & Inspection Fee	500	8,549	8,549	500	500
41040 · Permit & Inspection Fee	7,500	7,261	7,500	7,500	7,500
41060 · Interest Income	12,500	12,461	18,000	15,000	15,000
41080 · Engineering & Admin Charges	175,000	0	175,000	165,000	165,000
41090 · Non-domestic Permit Fees (2)	15,000	23,897	25,000	25,000	4,000
41100 · Garbage Franchise Fees	47,370	1,170	47,370	48,602	49,671
41105 · AB 939 Collector Fees	297,586	297,586	297,586	297,586	297,586
41107 · Oil/Bev/Tire Grants (3)	63,015	38,283	88,283	50,187	50,187
41130 · Ranch Income	60,000	50,301	70,000	70,000	70,000
41135 · Recycled Water Revenue	75,000	0	50,000	75,000	108,000
41140 · Other Revenue (4)	40,000	21,104	25,000	40,000	4,000
41142 · Loss on disposal of assets	10,000	500	10,000	10,000	10,000
<b>Totals</b>	<b>9,149,171</b>	<b>8,517,515</b>	<b>9,167,988</b>	<b>9,387,110</b>	<b>9,558,259</b>

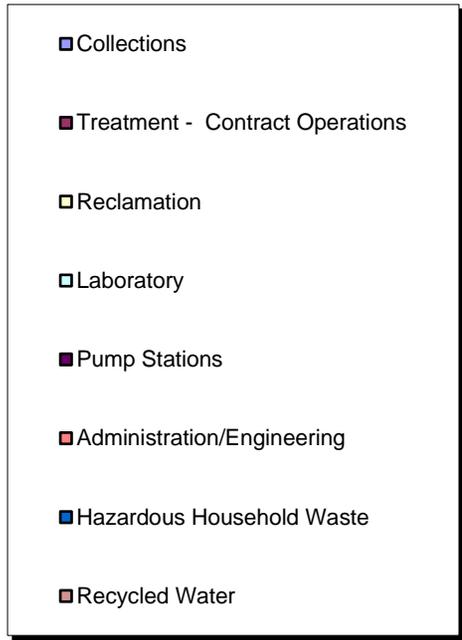
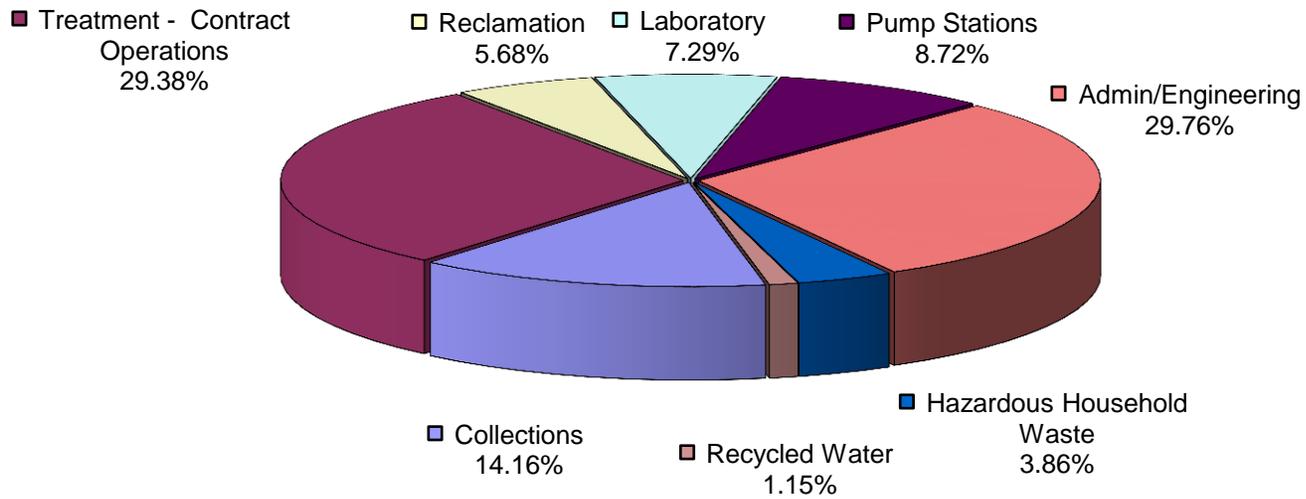
**Comments:**

- (1) Service charge revenue is based on proposed rate increase based on projections.  
 Note: Total charge is \$514 split between operations(\$287) and capital (\$227) for 2013/14  
 Total charge is \$533 split between operations(\$293) and capital (\$240) for 2014/15.
- (2) Includes application fees, permits and monitoring charges.
- (3) Oil/Bev/Tire Grants \$22,490/ JPA Reimb Fees \$27,697.
- (4) Other revenue includes septic tank hauling fees, and other miscellaneous revenue.

**Novato Sanitary District  
2013-15 Preliminary Budget  
Operating Budget - Summary of Expenditures**

	Budget 12/13	Expenditures thru April 2013	Est Exp 2012-13	Preliminary Budget 2013-14	Preliminary Budget 2014/15
<b>Collections</b>	1,396,845	985,196	1,291,962	1,328,576	1,233,977
<b>Treatment - Contract Operations</b>	2,774,000	2,071,362	2,643,410	2,756,650	2,903,721
<b>Reclamation</b>	528,913	395,812	466,901	532,968	487,795
<b>Laboratory</b>	676,740	471,245	587,930	683,604	705,116
<b>Pump Stations</b>	939,862	603,784	778,706	818,316	837,238
<b>Administration/Engineering</b>	2,564,643	2,005,067	2,560,316	2,791,659	2,876,995
<b>Hazardous Household Waste</b>	360,300	228,760	338,964	362,381	359,380
<b>Recycled Water</b>	75,000	14,500	17,400	108,000	108,000
	9,316,303	6,775,726	8,685,589	9,382,154	9,512,222

## Preliminary Budget 2013-14 Expenditures by Department



**Novato Sanitary District  
2013-15 Preliminary Operating Budget  
Operating Fund and Working Capital Reserve Fund**

		2013-14 Budget	
		Prelim	Final
<b><u>OPERATING FUND</u></b>			
	<b>Fund Balance 6/30/12</b>	0	0
	Estimated Revenues 2012-13	9,167,988	-
	Estimated Expenditures 2012-13	(8,685,589)	-
	Transfer from Self-Insurance Fund for Claims	45,000	-
	Transfer to Self-Insurance Reserve Fund	(45,000)	-
	Transfer from Working Capital Reserve Fund	(482,399)	-
	<b>Fund Balance 6/30/13</b>	0	0
	Anticipated Revenues 2013-14	9,387,110	-
	Anticipated Expenditures 2013-14	(9,382,154)	-
	Anticipated Transfer from Southgate Reserve Fund	0	-
	Anticipated Transfer to/from Working Capital Reserve Fund	(4,956)	-
	<b>Anticipated Fund Balance 6/30/14</b>	0	0
<b><u>WORKING CAPITAL RESERVE FUND</u></b>			
	<b>Fund Balance 6/30/12</b>	7,122,091	7,122,091
	Transfer from Operating Fund 2012-13	482,399	-
	Transfer to Rate Stabilization Reserve	0	-
	Transfer to Emergency Repair Reserve	0	-
	<b>Fund Balance 6/30/13</b>	7,604,490	7,122,091
	Anticipated Transfer to/from Operating Fund 2013-14	4,956	-
	<b>Anticipated Fund Balance 6/30/14</b>	7,609,446	7,122,091

**Novato Sanitary District  
2013-14 Preliminary Operating Budget  
Operating Budget Detail by Account Category**

	Treatment Facilities	Recl	L-M	Pump Stations	Collection System	A-E	Recycled Water	Total	Percent	Over/ Under PY Budget	% Over/ Under PY Budget
Salaries and Wages		51,743	215,872	313,186	545,302	1,000,232		2,126,334	22.66%	(15,295)	-0.71%
O & M Services							50,000	50,000	0.53%	-	0.00%
Employee Benefits		17,225	80,081	146,130	249,274	400,566		893,276	9.52%	(40,250)	-4.31%
Retiree Health Benefits						406,362		406,362	4.33%	210,515	107.49%
Directors' Fees						45,000		45,000	0.48%	-	0.00%
Election Expense						45,000		45,000	0.48%	45,000	100.00%
Gasoline, Oil & Fuel		4,000	3,000	4,000	30,000	9,000		50,000	0.53%	6,500	14.94%
Insurance	50,600					129,000		179,600	1.91%	(20,400)	-10.20%
Ins Claims Expense						45,000		45,000	0.48%	-	0.00%
Agency Dues						46,000		46,000	0.49%	4,000	9.52%
Memberships						8,000		8,000	0.09%	500	6.67%
Office Expense						27,000		27,000	0.29%	(3,000)	-10.00%
Safety		1,000	1,000	3,000	5,000	1,000		11,000	0.12%	1,000	100%
Software Maint		3,000	8,500	12,000	25,000			48,500	0.52%	(11,500)	-19.17%
Operating Supplies		3,000	25,000	10,000	32,000	9,000	2,000	81,000	0.86%	5,000	6.56%
Operating Chemicals				45,000			20,000	65,000	0.69%	-	0.00%
Sludge Disposal-Contractual		190,000						190,000	2.03%	(25,000)	-11.63%
Accounting & Auditing								22,500	0.24%	1,500	7.14%
Attorney								120,000	1.28%	(40,000)	-25.00%
Outside Consulting						235,000		235,000	2.50%	15,000	6.82%
IT/Misc. Electrical						40,000		40,000	0.43%	(10,000)	-20.00%
Printing & Publication						18,000		18,000	0.19%	3,000	20.00%
Repairs & Maintenance		60,000	10,000	115,000	85,000	40,000	25,000	335,000	3.57%	3,000	0.90%
Unusual Equipment Maint	109,200	60,000						169,200	1.80%	65,200	62.69%
Small Tools		1,000		2,000	2,000			5,000	0.05%	1,000	25.00%
Outside Services				45,000	225,000			270,000	2.88%	125,000	86.21%
Ditch/Dike Maintenance								20,000	0.21%	-	0.00%
Research & Monitoring			297,150					297,150	3.17%	7,150	2.47%
Travel, Mtgs & Train.						60,000		60,000	0.64%	10,000	20.00%
Pollution Prevention/Pub. Ed.			40,000					40,000	0.43%	-	0.00%
Gas & Electricity	533,500	110,000		90,000			10,000	743,500	7.92%	(39,500)	-5.04%
Water		10,000		5,000	7,000			22,000	0.23%	1,000	4.76%
Telephone				23,000	2,000	15,000		40,000	0.43%	3,000	8.11%
Other/Operational Assistance					1,000			1,000	0.01%	-	0.00%
Permits & Fees	65,000	2,000	3,000	5,000	120,000		1,000	196,000	2.09%	(232,000)	-54.21%
Co. Collection Fees						65,000		65,000	0.69%	4,000	6.56%
Ser. Chg. System Exp						5,000		5,000	0.05%	-	0.00%
Vehicle Replacement		0	0	0	0	0		-	0.00%	(64,000)	-100.00%
AB 939 Solid Waste Programs						362,382		362,382	3.86%	2,081	0.58%
Contract Operations	1,998,350							1,998,350	21.30%	53,350	2.74%
<b>Total</b>	<b>2,756,650</b>	<b>532,968</b>	<b>683,603</b>	<b>818,316</b>	<b>1,328,576</b>	<b>3,154,041</b>	<b>108,000</b>	<b>9,382,154</b>	<b>100.00%</b>	<b>65,851</b>	<b>0.71%</b>
	29.38%	5.68%	7.29%	8.72%	14.16%	33.62%	1%	100.00%			
	√	√	√	√	√	√		√			

***SECTION III***

***OPERATING FUND BUDGET***

**Novato Sanitary District  
2013-15 Preliminary Budget  
Operating Budget - Collections**

	Budget 12/13	Expenditures thru April 2013	Est Exp 2012-13	Preliminary Budget 2013-14	Preliminary Budget 2014/15
60010 · Salaries & Wages	583,833	429,387	515,264	545,302	564,133
60020 · Employee Benefits	277,512	203,753	244,504	249,274	263,844
60060 · Gas, Oil & Fuel	25,000	19,850	25,000	30,000	30,000
60085 · Safety	5,000	0	5,000	5,000	5,000
60091 · Software Maint	25,000	18,540	25,000	25,000	25,000
60100 · Operating Supplies	30,000	22,304	30,000	32,000	30,000
60150 · Repairs & Maint	82,000	66,565	82,000	85,000	70,000
60152 · Small Tools	1,000	560	1,000	2,000	1,000
60153 · Outside Services	75,000	2,025	75,000	225,000	175,000
60192 · Water	6,000	5,351	6,421	7,000	7,000
60193 · Telephone	2,000	1,477	1,772	2,000	2,000
60200 · Other(Garbage Coll)	1,000	695	1,000	1,000	1,000
60201 · Permits & Fees	243,500	214,689	240,000	120,000	60,000
60290 · Vehicle Replacemnt	40,000	0	40,000	0	0
	<b>1,396,845</b>	<b>985,196</b>	<b>1,291,962</b>	<b>1,328,576</b>	<b>1,233,977</b>

**Comments:**

**I recommend replacing our Gas Detector and Docking Station**

\$13,000 total cost, 25% from P.S, \$(3,250) remainder from Collections (\$7,350) and and from Admin (\$2400)

**I recommend Budgeting \$250,000 for CCTV Inspection of Large Diameter Pipes, 18" to 50".**

**Novato Sanitary District  
2013-15 Preliminary Budget  
Operating Budget - Treatment Facilities Contract Operations**

	Budget 12/13	Expenditures thru April 2013	Est Exp 2012-13	Preliminary Budget 2013-14	Preliminary Budget 2014/15
61000-1 · Fixed Fee(1)	1,945,000	1,582,580	1,909,096	1,998,350	2,078,301
61000-2 · Insurance & Bonds(2)	55,000	37,762	45,314	50,600	55,660
61000-3 · Major Repr/Replacemnt	104,000	0	104,000	109,200	114,660
61000-4 · Water/Permits/Ph	100,000	75,020	100,000	65,000	68,250
61000-5 · Gas & Electricity(2)	570,000	376,000	485,000	533,500	586,850
	<b>2,774,000</b>	<b>2,071,362</b>	<b>2,643,410</b>	<b>2,756,650</b>	<b>2,903,721</b>

**Comments:**

- (1) Fixed fee - Veolia working on calculation for upcoming year, one piece of information missing to calculate fee for 13/14 therefore, used actual expenditures to estimate budget.
- (2) Accounts 61000-2 and -5 increase projected at 10% based on actual expenditures for 2012/13.

**Novato Sanitary District  
2013-2015 Preliminary Budget  
Operating Budget -Reclamation**

	Budget 12/13	Expenditures thru April 2013	Est Exp 2012-13	Preliminary Budget 2013-14	Preliminary Budget 2014/15
63010 · Salaries & Wages	30,758	26,838	32,206	51,743	52,505
63020 · Employee Benefits	12,655	9,255	11,106	17,225	17,790
63060 · Gasoline & Oil	4,000	3,157	4,000	4,000	4,000
63085 · Safety	1,000	0	1,000	1,000	500
63091 · Software Maint	2,000	0	0	3,000	2,500
63100 · Operating Supplies	2,000	1,842	2,000	3,000	3,000
63115 · Sludge Disposal	215,000	182,000	182,000	190,000	200,000
63150 · Repairs & Maint	80,000	55,842	80,000	60,000	60,000
63151 · Unusual Equipment Maint(1)	0	0	0	60,000	0
63152 · Small Tools	1,000	722	1,000	1,000	500
63157 · Ditch/Dike Maint	20,000	6,763	20,000	20,000	20,000
63191 · Gas & Electricity	120,000	78,996	94,795	110,000	115,000
63192 · Water	10,000	6,986	8,384	10,000	10,000
63201 · Permits & Fees	23,500	23,410	23,410	2,000	2,000
63290 · Vehicle Replacemnt	7,000	0	7,000	0	0
	<b>528,913</b>	<b>395,812</b>	<b>466,901</b>	<b>532,968</b>	<b>487,795</b>

**Comments:**

(1) - 63151- Unusual Equipment Maintenance includes:

Drainage Pump Station No. 7 Pump 1 Rehabilitation

Irrigation Pump Station No. 2 Pump 2 Motor Replacement

**Novato Sanitary District  
2013-15 Preliminary Budget  
Operating Budget - Laboratory**

	Budget 12/13	Expenditures thru April 2013	Est Exp 2012-13	Preliminary Budget 2013-14	Preliminary Budget 2014/15
64010 · Salaries & Wages	201,512	151,704	182,044	215,872	229,850
64020 · Employee Benefits	79,328	58,405	70,086	80,082	84,566
64060 · Gasoline & Oil	2,500	2,022	2,700	3,000	3,200
64085 · Safety	1,000	0	1,000	1,000	1,000
64091 · Software Maintenance	23,000	7,360	7,400	8,500	8,500
64100 · Operating Supplies	25,000	13,918	16,200	25,000	25,000
64150 · Repairs & Maintenance	10,000	3,702	4,700	10,000	10,000
64160 · Research & Monitoring	290,000	198,985	260,000	297,150	300,000
64170 · Pollution Prev/Public Ed	40,000	32,791	40,000	40,000	40,000
64201 · Permits & Fees	3,000	2,359	2,400	3,000	3,000
64290 · Vehicle Replacement	1,400	0	1,400	0	0
	<b>676,740</b>	<b>471,245</b>	<b>587,930</b>	<b>683,604</b>	<b>705,116</b>

Comments:

**Novato Sanitary District  
2013-2015 Preliminary Budget  
Operating Budget - Pump Stations**

	Budget 12/13	Expenditures thru April 2013	Est Exp 2012-13	Preliminary Budget 2013-14	Preliminary Budget 2014/15
65010 · Salaries & Wages	331,138	205,194	246,233	313,186	336,961
65020 · Employee Benefits	164,724	100,190	120,228	146,130	156,277
65060 · Gasoline & Oil	4,000	3,287	3,944	4,000	5,000
65085 · Safety	2,000	807	2,000	3,000	2,000
65091 · Software Maintenance	10,000	6,591	10,000	12,000	12,000
65100 · Operating Supplies	9,000	4,052	7,000	10,000	10,000
65101 · Operating Chemicals	50,000	27,373	45,000	45,000	50,000
65150 · Repairs & Maintnnce	115,000	74,253	110,000	115,000	115,000
65152 · Small Tools	2,000	101	1,000	2,000	1,000
65153 · Outside Services, Electric	70,000	37,351	70,000	45,000	20,000
65191 · Gas & Electricity	90,000	69,975	83,970	90,000	95,000
65192 · Water	5,000	4,024	4,829	5,000	5,000
65193 · Telephone	20,000	18,752	22,502	23,000	24,000
65201 · Permits & Fees	57,000	51,834	42,000	5,000	5,000
65290 · Vehicle Replacement	10,000	0	10,000	0	0
	<b>939,862</b>	<b>603,784</b>	<b>778,706</b>	<b>818,316</b>	<b>837,238</b>

Comments:

**Novato Sanitary District  
2013-2015 Preliminary Budget  
Operating Budget - Administration**

	Budget 12/13	Expenditures thru April 2013	Est Exp 2012-13	Preliminary Budget 2013-14	Preliminary Budget 2014/15
66010 · Salaries & Wages	994,388	784,188	941,026	1,000,232	1,062,918
66020 · Employee Benefits	399,308	335,689	402,827	400,566	424,182
66021 · Retiree Health Benefits	195,847	183,005	236,227	406,362	414,396
66030 · Director's Fees	45,000	32,625	39,150	45,000	45,000
66040 · Election Expense	0	0	0	45,000	0
66060 · Gasoline & Oil	8,000	6,914	8,000	9,000	10,000
66070 · Insurance	145,000	126,924	145,000	129,000	143,000
66071 · Insurance Claim Expense	45,000	1,336	45,000	45,000	45,000
66075 · Agency Dues	42,000	41,715	42,000	46,000	46,000
66080 · Memberships	7,500	6,773	7,500	8,000	8,500
66085 · Safety	1,000	542	1,000	1,000	1,000
66090 · Office Expense	30,000	27,437	30,000	27,000	27,000
66100 · Engineering Supplies	9,000	4,801	9,000	9,000	9,000
66121 · Accounting & Auditing	21,000	23,998	23,988	22,500	24,000
66122 · Attorney Fees	160,000	92,596	160,000	120,000	130,000
66123 · O/S Contractual (2)	220,000	150,899	220,000	235,000	240,000
66124 · IT/Misc Electrical	50,000	15,697	50,000	40,000	40,000
66130 · Printing & Publications	15,000	17,707	15,000	18,000	20,000
66150 · Repairs & Maintenance	40,000	35,318	40,000	40,000	40,000
66170 · Travel, Meetings & Training	50,000	52,006	55,000	60,000	60,000
66193 · Telephone	15,000	11,062	18,000	15,000	15,000
66202 · County Fees-Property Taxes	31,000	25,094	31,000	33,000	34,000
66203 · County Fees-Sewer Ser Chg	30,000	28,741	30,000	32,000	33,000
66250 · Service Charge Sys Exp	5,000	0	5,000	5,000	5,000
66290 · Vehicle Replacement	5,600	0	5,600	0	0
	<b>2,564,643</b>	<b>2,005,067</b>	<b>2,560,316</b>	<b>2,791,659</b>	<b>2,876,995</b>

Comments:

Novato Sanitary District						
Preliminary Operating Budget 2013-15						
PERSONNEL DETAIL						
Number	Position	Dept.	Pay Range	Total		
				2013-14 Salaries	2014/15 Salaries	
1.00	Manager-Engineer.....	A/E		184,092	188,510	
1.00	Deputy - Manager Engineer.....	A/E	MC122.5	162,216	166,109	
1.50	Senior Engineer.....	.75AE/.25PS	MC116.5	173,328	231,027	
1.00	Field Services Superintendent.....	.5AE/.25PS/.25Rec	MC117	123,996	126,972	
0.46	Administrative Services Specialist .....	A/E	MC117.5	58,666	58,666	
0.00	Administrative Assistant .....	A/E	MC103.5		-	
1.00	Administrative Secretary.....	A/E	MC106	72,504	74,244	
1.00	Finance Officer.....	A/E	MC112.5	99,588	101,978	
1.00	Staff Engineer.....	.5A/E/.5CS	47	92,532	94,753	
1.00	Construction Inspector.....	A/E	44.5	81,924	83,890	
1.00	Information System Specialist II.....	.5A/E/.5CS	43.5	78,024	79,897	
1.00	Environmental Services Supervisor.....	L/M	MC115.5	99,590	107,080	
1.00	ECA II.....	L/M	45.5	81,925	88,086	
0.00	Instrument Technician/Electrician.....	.75AE/.25PS	46.5	-	-	
1.00	Collection System Superintendent.....	.67CS/.33PS	MC115	112,476	115,175	
1.00	Collection System Leadworker.....	.67CS/.33PS	47	92,532	94,753	
1.00	Collection System Worker III.....	.67CS/.33PS	43.5	74,315	76,098	
2.00	Collection System Worker II.....	.67CS/.33PS	40.5	134,808	138,043	
4.00	Collection System Worker I.....	.67CS/.33PS	38.5	204,568	219,021	
2.00	Admin Intern	A/E	N/A	24,000	24,000	
1.00	Lab. Intern (NMWD)	L/M	N/A	28,000	28,000	
0.40	Hourly Electrician	.25AE/.25PS/.50Rec	N/A	40,000	40,000	
	Allowance for Overtime.....	C/S		30,000	30,000	
	Allowance for Overtime.....	A/E		7,500	7,500	
	Allowance for Overtime.....	L/M		2,000	2,000	
	Allowance for Standby Duty Pay.....	C/S		20,000	20,000	
				-		
	CCSR.....	PS		1,500	1,500	
	Subtotal			2,080,084	2,197,303	
	Allowance for Possible COLA - across the board .....	2.40%		46,250	49,063	
				2,126,334	2,246,366	
24.36	Administration and Engineering (A/E)	=	1,000,232	1,062,918		
	Laboratory and Monitoring (L/M)	=	215,872	229,850		
	Collection System	67% =	545,302	564,133		
	Pump Stations	33% =	313,186	336,961		
	Reclamation Facilities	=	51,743	52,505		
	Total/Check		2,126,334	2,246,366		

**Novato Sanitary District  
2013-2015 Preliminary Budget  
Hazardous Household Waste**

				Preliminary	Preliminary
		Expenditures	Est Exp	Budget	Budget
	Budget 12/13	thru April 2013	2012-13	2013-14	2014/15
67400 · Management Services	106,764	63,993	88,964	119,264	121,649
67500 · Household Hazardous Wst	207,500	149,658	207,500	187,500	180,000
67530 · Used Oil Grant	13,536	2,292	10,000	23,213	23,909
67530-1 Beverage Container Grant	9,000	413	9,000	8,755	9,018
67540 · Education/Publicity Outreach	8,500	12,404	8,500	8,500	9,500
67600 · Other	5,000	0	5,000	5,150	5,305
67610 · City AB 939 Admin Service	10,000	0	10,000	10,000	10,000
	<b>360,300</b>	<b>228,760</b>	<b>338,964</b>	<b>362,382</b>	<b>359,380</b>

Comments:

**Novato Sanitary District  
2013-2015 Preliminary Budget  
Operating Budget - Recycled Water**

				Preliminary	Preliminary
		Expenditures	Est Exp	Budget	Budget
	Budget 12/13	thru April 2013	2012-13	2013-14	2014/15
68010 · O & M Services	50,000	14,500	17,400	50,000	50,000
68100 · Operating Supplies	1,000	0	0	2,000	2,000
68101 · Operating Chemicals	15,000	0	0	20,000	20,000
68150 · Repairs & Maintnnce	5,000	0	0	25,000	25,000
68191 · Gas & Electricity	3,000	0	0	10,000	10,000
68201 · Permits & Fees	1,000	0	0	1,000	1,000
68290 · Vehicle Replacement	0	0	0	0	0
	<b>75,000</b>	<b>14,500</b>	<b>17,400</b>	<b>108,000</b>	<b>108,000</b>

Comments:

***SECTION IV***

***VEHICLE REPLACEMENT BUDGET***



**SECTION V**

**SELF INSURANCE FUND BUDGET**

**Novato Sanitary District  
2013-15 Preliminary Budget  
Self Insurance Fund**

		2013-14 Budget	
		Prelim	Final
<b>FUND BALANCE 6/30/12 . . . . .</b>		<b>164,016</b>	<b>164,016</b>
	Interest Earned on Fund		
	Balance	750	
	Transfer to Operating Fund to		
	Reimburse Fund for Claims	(45,000)	
	Transfer from Operating Fund to		
	Self-Insurance Reserve Fund	45,000	
<b>FUND BALANCE 6/30/13 . . . . .</b>		<b>164,766</b>	<b>164,016</b>
	Interest Earned on Fund		
	Balance	750	
	Transfer to Operating Fund to		
	Reimburse Fund for Claims	(45,000)	
	Transfer from Operating Fund to		
	Self-Insurance Reserve Fund	45,000	
<b>ANTICIPATED FUND BALANCE 6/30/14 . . . . .</b>		<b>120,516</b>	<b>164,016</b>
Comments:			

**SECTION VI**

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

**Novato Sanitary District  
2013-15 Preliminary Budget  
Rate Stabilization and Emergency Repair Reserve Funds**

		2013-14 Budget	
		Prelim	Final
<b><u>RATE STABILIZATION FUND**</u></b>			
<b>FUND BALANCE 6/30/12 . . . . .</b>		600,000	600,000
	Contribution to/from Operating Fund to Rate Stabilization Fund 2012-13	0	0
<b>FUND BALANCE 6/30/13 . . . . .</b>		600,000	600,000
	Contribution to/from Operating Fund to Rate Stabilization Fund 2013-14	0	-
<b>ANTICIPATED FUND BALANCE 6/30/14 . . . . .</b>		600,000	600,000
<b><u>EMERGENCY REPAIR RESERVE FUND**</u></b>			
<b>FUND BALANCE 6/30/12 . . . . .</b>		600,000	600,000
	Contribution to/from Operating Fund to Emergency Repair Reserve Fund 2012-13	0	-
<b>FUND BALANCE 6/30/13 . . . . .</b>		600,000	600,000
	Contribution to/from Operating Fund to Emergency Repair Reserve Fund 2013-14	0	-
<b>ANTICIPATED FUND BALANCE 6/30/13 . . . . .</b>		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.		

**Novato Sanitary District  
2013-15 Preliminary Budget  
Southgate Reserve Fund**

		2013-14 Budget	
		Prelim	Final
<b><u>SOUTHGATE RESERVE FUND**</u></b>			
	<b>FUND BALANCE 6/30/12 . . . . .</b>	679,989	679,989
	Contribution to/from Operating Fund to Southgate Reserve Fund 2012-13	0	0
	<b>FUND BALANCE 6/30/13 . . . . .</b>	679,989	679,989
	Contribution to/from Operating Fund to Southgate Reserve Fund 2013-14	0	0
	<b>ANTICIPATED FUND BALANCE 6/30/14 . . . . .</b>	679,989	679,989
**	In March 2003, as part of the Settlement Agreement for acceptance of the Southgate Subdivision sewers, Southgate Partners deposited the sum of \$890,989 with the District for improvement and continued maintenance and operation of the sewer improvements.		

**SECTION VII**

**CAPITAL IMPROVEMENT BUDGET**

**Novato Sanitary District  
2013-15 Preliminary Budget  
Capital Improvement Budget - Revenue Summary**

				Preliminary	Preliminary
		Revenues	Est Rev	Budget	Budget
	Budget 12/13	thru April 2013	2012-13	2013-14	2014/15
51010 · Sewer Service Charges(1)	6,149,430	5,706,723	6,097,773	6,782,760	7,183,200
51015 · Property Taxes	1,780,000	1,644,753	1,740,601	1,740,000	1,740,000
51020 · Connection Charges(2)	447,500	124,127	300,000	470,000	493,500
51030 · Collector Sewer Charges	2,000	0	0	2,000	2,000
51040 · Special Equalization Chrg	4,000	31	50	4,000	4,000
51060 · Interest	20,000	47,022	53,800	50,000	30,000
51062 · ARRA/IRWM Grant Revenue	601,370	449,353	449,353	0	0
51070 · Other Revenue	300,440	601,119	601,119	20,000	20,000
<b>Total Capital Improvement Income</b>	<b>9,304,740</b>	<b>8,573,128</b>	<b>9,242,696</b>	<b>9,068,760</b>	<b>9,472,700</b>
<b>Comments:</b>					
<b>(1) Service charge revenue is based on proposed rate increase based on projections.</b>					
<b>Note: Total charge is \$514 split between operations(\$287) and capital (\$227) for 2013/14</b>					
<b>Total charge is \$533 split between operations(\$293) and capital (\$240) for 2014/15.</b>					
<b>(2) Connection Charges projected to be 50 new connections at \$9,400 each and</b>					
<b>50 new connections the following year at \$9,870 each.</b>					

**Novato Sanitary District  
Capital Improvement Budget  
2013-2015 Preliminary Budget**

				Preliminary	Preliminary
		Expenditures	Est Exp	Budget	Budget
	Budget 12/13	thru April 30, 2013	2012-13	2013-14	2014-15
72110 · Drainage PS 3&7 Outfall Rehab	50,000	0	0	150,000	50,000
72111 · SCADA Phase II	10,000	0	0	0	0
72403 · Pump Station Rehabilitation	1,900,000	1,664,631	1,914,631	1,400,000	400,000
72508 · N. Bay Water Recycling Auth	395,440	395,141	395,141	150,000	50,000
72509 · NTP Soil & Groundwater Inv	0	0	0	0	0
72604 · Laboratory Improvements	10,000	0	0	0	0
72607 · WWTP Upgrade-Contract A1	10,000	0	0	0	0
72608 · WWTP Upgrade - Contract A2	0	0	0	0	0
72609 · WWTP Upgrade - Contract B	50,000	15,821	50,000	100,000	0
72611 · Bayside Sewer	3,000	0	0	3,000	0
72612 · Southgate Sewer-	1,000	0	0	1,000	0
72706 · Collection System Improv	555,000	195,019	350,000	1,700,000	1,000,000
72706-1 · Lateral Replacemnt Program	30,000	15,000	22,500	30,000	30,000
72707 · Hamilton Wetlands/Outfall Monit	50,000	0	0	90,000	1,000
72708 · Cogeneration	50,000	0	0	50,000	50,000
72801 · Annual Minor Projects	0	0	0	0	0
72802 · Annual Sewer Adj. for City Proj	25,000	1,900	1,900	10,000	10,000
72803 · Annual Collection Sys Repairs	200,000	192,391	200,000	275,000	200,000
72804 · Annual Reclamation Fac Imp	260,000	205,054	250,000	250,000	150,000
72805 · Annual Trtmt Plnt/Pump St Impr	540,000	485,892	500,000	275,000	200,000
72808 · Strategic Plan Update	10,000	4,114	5,000	0	0
73001 · WWTP Upgrade - Contract C (Solids handling)	2,500,000	270,168	551,661	2,768,377	461,396
73002 · WWTP Up-Cont D-Rec(ARRA-25%)	1,250,000	1,000,521	980,000	150,000	10,000
73003 · Admin Building Upgrade/Maint. Building	250,000	4,053	4,053	400,000	2,000,000
73090 · Vehicle Replacement(1)	0	0	0	64,000	64,000
78500 · Interest - SRF/COP Bond	2,785,972	2,389,837	2,389,837	2,730,721	2,621,583
78500 · Principal	4,138,057	4,231,967	4,231,967	4,339,933	4,449,171
<b>Totals</b>	<b>15,073,469</b>	<b>11,071,509</b>	<b>11,846,690</b>	<b>14,937,031</b>	<b>11,747,150</b>

Comments:

(1) New line item, vehicle replacement fund closed to capital reserve fund will track on an annual basis.

**Novato Sanitary District  
Budget 2013-15  
Capital Improvement and Working Capital Reserve Funds**

		2013-14 Budget	
		Prelim	Final
<b><u>CAPITAL IMPROVEMENT FUND</u></b>			
<b>Fund Balance 6/30/12</b>		0	0
	Estimated Revenues 2012-13	9,242,696	-
	Estimated Expenditures 2012-13	(5,224,886)	-
	Debt Service Payments -SRF Loan and COP Bond	(6,621,804)	-
	Transfer from Capital Improvement Reserve Fund 2012-13	2,603,994	-
<b>Fund Balance 6/30/13</b>		0	0
	Anticipated Revenues 2013-14	9,068,760	-
	Anticipated Expenditures 2013-14	(7,866,377)	-
	Debt Service Payments SRF Loan and COP Bond	(7,070,654)	-
	Anticipated Transfer to/from Capital Improvement Reserve Fund	5,868,271	-
<b>Anticipated Fund Balance 6/30/14</b>		0	0
<b><u>WORKING CAPITAL RESERVE FUND</u></b>			
<b>Fund Balance 6/30/12</b>		13,213,888	0
	Transfer from Capital Improvement Fund Fund 2012-13	(2,603,994)	-
	Transfer to Rate Stabilization Reserve	0	-
	Transfer to Emergency Repair Reserve	0	-
<b>Fund Balance 6/30/13</b>		10,609,894	0
	Anticipated Transfer to Capital Improvement Fund 2013-14	(5,868,271)	0
<b>Anticipated Fund Balance 6/30/14</b>		4,741,623	0

***SECTION VIII***

***DEBT SERVICE FUNDS***

**Novato Sanitary District  
2013-15 Preliminary Budget  
State Revolving Fund Loan  
and  
COP Bond Fund**

		<b>2013-14 Budget</b>	
		Prelim	Final
<b><u>State Revolving Fund Loan</u></b>			
<b>FUND BALANCE 6/30/12 . . . . .</b>		81,307,946	
Principal Payment 2012-13		(3,431,967)	
Interest payments 2012-13		(1,946,989)	
Transfer from Capital Improvement Fund 2012-13		1,946,989	
<b>FUND BALANCE 6/30/13 . . . . .</b>		77,875,979	
Principal Payment 2013-14		(3,509,933)	
Interest payments 2013-14		(1,869,024)	
Transfer from Capital Improvement Fund 2013-14		1,869,024	
<b>ANTICIPATED FUND BALANCE 6/30/14 . . . . .</b>		74,366,046	
<b><u>COP Bond Financing Issued October 2011</u></b>			
<b>FUND BALANCE 6/30/12 . . . . .</b>		21,750,000	
Principal Payment 2012-13		(800,000)	
Interest payments 2012-13		(442,849)	
Transfer from Capital Improvement Fund 2012-13		442,849	
<b>FUND BALANCE 6/30/13 . . . . .</b>		20,950,000	
Principal Payment 2013-14		(830,000)	
Interest payments 2013-14		(861,698)	
Transfer from Capital Improvement Fund 2013-14		861,698	
<b>ANTICIPATED FUND BALANCE 6/30/14 . . . . .</b>		20,120,000	