

Omar Arias-Montez, President
John Carapiet, Vice President
Tod Moody, Secretary

Catharine Benediktsson, Director
Richard Snyder, Director

NOTICE AND AGENDA
Regular Board Meeting
at Sanitary District No. 5 of Marin County
Thursday, June 19th, 2025

5:00 P.M. REGULAR BOARD MEETING

Teleconference Location:

Director Richard Snyder	Director Catherine Benediktsson
10 Pomander Walk	2352 Mar East Street
Belvedere CA 94920	Tiburon CA 94920

PURSUANT TO THE RALPH M. BROWN ACT, ALL VOTES SHALL BE BY ROLL CALL DUE TO DIRECTOR SNYDER TELECONFERENCE FROM 10 Pomander Walk Belvedere CA 94920 & DIRECTOR BENEDIKTSSON FROM 2352 Mar East Street Tiburon CA 94920

ROLL CALL:

PUBLIC COMMENTS: The public is invited to address the Board on items that do not appear on the agenda and are within the subject matter jurisdiction of the Board. The Brown Act does not allow the Board to take action on any public comment. Please limit public comments to no more than three minutes.

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

CONSENT CALENDAR:

1. Approval of May 15th, 2025 Regular Board Meeting Minutes
2. Review and receive all electronic fund transfers (EFTs) and approve warrants from May 9th, 2025, through June 12th, 2025, (JP Morgan Chase Bank, check no.11251 through check no. 11316, all transactions totaling \$580,946.95 and receive May 2025 payroll, in the sum of \$157,333.89 (Rubio)
3. Receipt of Financial Reports through June 12th, 2025 (Rubio)

MANAGEMENT REPORTS:

4. District Manager Summary Report (Rubio)

NEW BUSINESS:

5. **PUBLIC HEARING:** Fiscal Year 2025-2026 Budget
 - a. Public Comment
 - b. Hold Public Hearing to present status of staff vacancies, in accordance with AB 2561
 - c. Adoption of Fiscal Year 2025-2026 Comprehensive Final Budget (Rubio) – Action

UNFINISHED BUSINESS:

COMMITTEE REPORTS:

6. Capital Improvement Program Committee (Moody/Carapiet)
7. Finance & Fiscal Oversight Committee (Benediktsson/Carapiet)
8. Governance Committee (No Meeting)
9. Personnel Committee (Snyder/Carapiet)
10. Solar Ad-Hoc Meeting (Moody/Benediktsson)

OTHER BUSINESS:

ENVIRONMENTAL:

CORRESPONDENCE:

INFORMATIONAL ITEMS:

ADJOURNMENT:

The Board will be asked to adjourn the meeting to a Regular Board Meeting on July 17, 2025, at 5:00 P.M.

At its discretion, the Board of Directors may consider the above-agenda items out of the order in which they appear currently. Accessible public meetings: Upon request, the District will provide written agenda materials in appropriate alternate formats, or disability-related modification or accommodation, including auxiliary aids or services to enable individual with disabilities to participate in public meetings. Please submit written requests to the District at P.O. Box 227, Tiburon, CA 94920 or hr@sani5.org at least two days prior to the meeting.

NOTICE AND AGENDA
Regular Board Meeting Minutes
at Sanitary District No. 5 of Marin County
Thursday, May 15th, 2025

5:00 P.M. REGULAR BOARD MEETING

Teleconference Location:

Director Richard Snyder	Director Catherine Benediktsson
10 Pomander Walk	2352 Mar East Street
Belvedere CA 94920	Tiburon CA 94920

PURSUANT TO THE RALPH M. BROWN ACT, ALL VOTES SHALL BE BY ROLL CALL DUE TO DIRECTOR SNYDER TELECONFERENCE FROM 10 Pomander Walk Belvedere CA 94920 & DIRECTOR BENEDIKTSSON FROM 2352 Mar East Street Tiburon CA 94920

ROLL CALL: Omar Arias, John Carapiet, Richard Snyder. Catherine Benediktsson joined at 5:07pm and Tod Moody attended meeting as a member of the public due to remote participation (non-noticed address)

PUBLIC COMMENTS: The public is invited to address the Board on items that do not appear on the agenda and are within the subject matter jurisdiction of the Board. The Brown Act does not allow the Board to take action on any public comment. Please limit public comments to no more than three minutes. **None**

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS: **None**

CONSENT CALENDAR:

1. Approval of April 17th, 2025 Regular Board Meeting Minutes
2. Review and receive all electronic fund transfers (EFTs) and approve warrants from April 11th, 2025, through May 8th, 2025, (JP Morgan Chase Bank, check no.11196 through check no. 11250, all transactions totaling \$319,202.75 and receive April 2025 payroll, in the sum of \$156,365.32 (Rubio)
3. Receipt of Financial Reports through May 8th, 2024 (Rubio)

Motion to adopt Resolution No. 2025-01: A Resolution Providing for the Collection by the County of Marin of a Sewer Service Charge in the Amount of \$2,237.00 for the Base Rate Parcels per each EDU and \$1,728.00 for the Ad Valorem Credited Parcels per each EDU, plus a \$2.00 Collection Fee per Parcel of Sanitary District No. 5 of Marin County for the Fiscal Year 2025-2026

(M/S Snyder/Carapiet 3-0-2-0)

Ayes:, Arias-Montez, Carapiet, Snyder

Noes: None

Absent: Benediktsson, Moody

Abstain: None

MANAGEMENT REPORTS:

4. District Manager Summary Report (Rubio)

NEW BUSINESS:

5. Consideration of Adoption of Resolution No. 2025-01: A Resolution Providing for the Collection by the County of Marin of a Sewer Service Charge in the Amount of \$2,237.00 for the Base Rate Parcels per each EDU and \$1,728.00 for the Ad Valorem Credited Parcels per each EDU, plus a \$2.00 Collection Fee per Parcel of Sanitary District No. 5 of Marin County for the Fiscal Year 2025-2026 (Rubio) – Action

Motion to adopt Resolution No. 2025-01: A Resolution Providing for the Collection by the County of Marin of a Sewer Service Charge in the Amount of \$2,237.00 for the Base Rate Parcels per each EDU and \$1,728.00 for the Ad Valorem Credited Parcels per each EDU, plus a \$2.00 Collection Fee per Parcel of Sanitary District No. 5 of Marin County for the Fiscal Year 2025-2026

(M/S Snyder/Benediktsson 4-0-1-0)

Ayes:, Arias-Montez, Carapiet, Benediktsson, Snyder

Noes: None

Absent: Moody

Abstain: None

6. Consideration of adoption of Resolution No. 2025-02: Determination of Appropriations Limit for the Ad Valorem Receiving Service Area (Tiburon) of Sanitary District No. 5 of Marin County for Fiscal Year 2025-2026 (Rubio) – Action

Motion to adopt Resolution No. 2025-02: A Resolution of Determination of Appropriations Limit for the Ad Valorem Receiving Service Area (Tiburon) of Sanitary District No. 5 of Marin County for Fiscal Year 2025-2026

(M/S Snyder/Carapiet 4-0-1-0)

Ayes:, Arias-Montez, Carapiet, Benediktsson, Snyder

Noes: None

Absent: Moody

Abstain: None

7. Consideration of adoption of Resolution No. 2025-03 A resolution approving and adopting Fiscal Year 2025-2026 SD5 Final Reserve/Fund Policy (Rubio) – Action

Motion to adopt Resolution No. 2025-03: A Resolution approving and adopting Fiscal Year 2025-2026 SD5 Final Reserve/Fund Policy

(M/S Snyder/Benediktsson 4-0-1-0)

Ayes:, Arias-Montez, Carapiet, Benediktsson, Snyder

Noes: None

Absent: Moody

Abstain: None

8. Review and Consideration of Approval of SD5 Organization Chart and Publicly Available Pay Scale

for FY2025-2026 and Resolution No. 2025-04: A Resolution of the Board of Directors of Sanitary District No. 5 of Marin County Adopting the Annual Cost of Living Increase (3.0%) for All Sanitary District No. 5 of Marin County Employees - Represented, Unrepresented, both Effective July 1, 2025 (Rubio) – Action

Motion to approve SD5 Organization Chart and Publicly Available Pay Scale Chart for FY2025-2026 and Resolution No. 2025-04: A Resolution of the Board of Directors of Sanitary District No. 5 of Marin County Adopting the Annual Cost of Living Increase (3.0%) for All Sanitary District No. 5 of Marin County Employees - Represented, Unrepresented, both Effective July 1, 2025

(M/S Snyder/Benediktsson 4-0-1-0)

Ayes:, Arias-Montez, Carapiet, Benediktsson, Snyder

Noes: None

Absent: Moody

Abstain: None

9. Consideration of approval of FY2025- 2026 SD5 Final Strategic Plan (Rubio)- Action

Motion to approve FY2025-2026 SD5 Final Strategic Plan

(M/S Snyder/Benediktsson 4-0-1-0)

Ayes:, Arias-Montez, Carapiet, Benediktsson, Snyder

Noes: None

Absent: Moody

Abstain: None

10. **PUBLIC HEARING:** Fiscal Year 2025-2026 Budget

a. Public Comment **None**

b. Set Hearing for Consideration of Adoption of Fiscal Year 2025-2026 Final Budget at Regular Board Meeting on June 19th, 2025 (Rubio) – Action

Motion to Set Hearing for Consideration of Adoption of Fiscal Year 2025-2026 Final Budget at Regular Board Meeting on June 19th, 2025

(M/S Snyder/Benediktsson 4-0-1-0)

Ayes:, Arias-Montez, Carapiet, Benediktsson, Snyder

Noes: None

Absent: Moody

Abstain: None

UNFINISHED BUSINESS:

COMMITTEE REPORTS:

11. Capital Improvement Program Committee (Moody/Carapiet)

12. Finance & Fiscal Oversight Committee (Benediktsson/Carapiet)

13. Governance Committee (No Meeting)

14. Personnel Committee (Snyder/Carapiet)

15. Solar Ad-Hoc Meeting (No Meeting)

OTHER BUSINESS:

ENVIRONMENTAL:

CORRESPONDENCE:

INFORMATIONAL ITEMS:

CLOSED SESSION: 5:33pm

16. Convene to Closed Session (the public may provide comments regarding the closed session item(s) just prior to the Board beginning the Closed Session. Closed Sessions are not open to the public).

a) Conference with Legal Counsel – Anticipated Litigation

Initiation of litigation pursuant to Government Code section 54956.9(d)(4): (5 potential cases)

b) Report out of closed session.

No action taken- Direction given to staff

ADJOURNMENT: 6:08pm

Approved:

Attest:

Omar Arias-Montez
Board President

Tod Moody
Board Secretary

The Board will be asked to adjourn the meeting to a Regular Board Meeting on June 19, 2025, at 5:00 P.M.

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06/09/25

Sanitary District No.5 of Marin County
Warrant List Summary
May 9 through June 12, 2025

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
06/05/20	EFT	CalPERS (457 Def Comp)	457 Contributions, semi-monthly, 5/15/25	-4,664.34
06/05/20	EFT	CalPERS (Health Premium)	Health Insurance Premium - June 2025	-25,341.87
06/05/20	EFT	CalPERS (457 Def Comp)	457 Contributions, semi-monthly, 5/31/25	-4,654.34
06/05/20	EFT	CalPERS (Pension)	Pension - Apr 2025	-27,346.00
06/05/20	EFT	CalPERS (Pension)	Pension - May 2025	-27,346.00
05/15/20	11251	AT&T *6489	Main Plant Phones - May 2025	-987.70
06/12/20	11252	Access Answering Service	Answering Service - June 2025	-104.75
06/12/20	11253	Alameda Electrical Distributors...	Stmt Date 5/31/25, conduit rehab project & planter area flo...	-652.96
06/12/20	11254	Amazon Capital Services (Ama...	Stmt Date 5/31/25, copy paper, janitorial supplies, ground ...	-662.29
06/12/20	11255	AT&T *5559	Paradise Cove and Pumps & Lines Telephones, June 2025	-572.05
06/12/20	11256	Banshee Networks, Inc.	computer network services: Apr & May 2025, computer ha...	-8,691.46
06/12/20	11257	Brelje and Race Laboratories, I...	lab samples: Apr & May 2025	-3,794.00
06/12/20	11258	Burke, Williams & Sorensen, LLP	District Counsel Services & Cove Rd Pump Station - Apr 2...	-3,398.00
06/12/20	11259	CA Assn of Sanitation Agencie...	2025 Annual Conference, July 2025	-750.00
06/12/20	11260	CA Sanitation Risk Mgmt Auth...	loss & legal expenses on Pooled Liability Program claim	-5,288.12
06/12/20	11261	Caltest Analytical Laboratory	Lab Monitoring - Apr 2025	-4,121.45
06/12/20	11262	Caltronics Business Systems	copier base rate & usage charge, May 2025	-391.34
06/12/20	11263	Carollo Engineers, Inc.	Nutrient Removal Study, thru 4/30/25	-11,933.50
06/12/20	11264	Cintas Corporation	weekly - scraper & towels, May 2025	-176.60
06/12/20	11265	Comcast Business (Internet) *9...	Business Cable, Internet, Voice - June 2025	-710.55
06/12/20	11266	Comcast Business (VOIP) *9079	Business Voice Edge - June 2025	-392.94
06/12/20	11267	Corte Madera Tow	F-250 tow, DOS 3/19/25	-205.60
06/12/20	11268	D&K Auto Service	2011 Chevy Silverado, inspection/service - Mar & May 2025	-309.78
06/12/20	11269	Dean Dietrich	reimb for video services paid to contractor re: Sani5 notice	-350.00
06/12/20	11270	DKF Solutions Group, LLC	CBT: PPE training & Training Link subscription - June 2025	-1,462.00
06/12/20	11271	Environmental Systems Resear...	ArcGIS Desktop laserfische subscription, annual	-1,166.71
06/12/20	11272	Fastenal Company	parts for conduit rehab project, Shop binstock: restock an...	-11,758.57
06/12/20	11273	Ferguson	wire brushes/thread cleaners for Main Plant	-43.98
06/12/20	11274	Goodman Building Supply Co.	Stmt Date 5/25/25: weed control, sulfelox pump plumbing, ...	-552.80
06/12/20	11275	Gorilla Coatings	protective coating for the roll up generator panel for the M...	-1,000.00
06/12/20	11276	Grainger	taper blocks for blowers: replacement & spares	-216.45
06/12/20	11277	Harrington Industrial Plastics L...	various fittings in CPVC & PVC for binstock, piping for too...	-5,795.69
06/12/20	11278	HDR Engineering Inc	Digester Cleaning & Rehab Project, Apr 2025	-16,017.04
06/12/20	11279	Herc Rentals, Inc.	filling of propane cyclinders	-176.78
06/12/20	11280	Home Depot Credit Services *2...	walnut boards & shelving supplies for Conf Room	-393.67
06/12/20	11281	Jill Kalehua, DMMS	Accounting Services - May 2025	-3,291.75
06/12/20	11282	JM Integration, LLC	investigate/repair dewatering pump #1, 5/19/25	-7,637.16
06/12/20	11283	John's Dairy & Pool Supply	feed grade soduim bicarbonate bag	-2,304.23
06/12/20	11284	Ken Grady Company, Inc.	pH probe for SASM, SD5 analyzer parts stock	-761.47
06/12/20	11285	McCampbell Analytical, Inc.	chronic toxicity, Apr & May 2025	-2,705.00
06/12/20	11286	Mike Testa Plumbing, Inc.	backflow device testing at Belvedere 3 & Cove Rd	-310.00
06/12/20	11287	Mill Valley Refuse Serv (Garba...	Garbage service - June 2025	-290.76
06/12/20	11288	Mill Valley Refuse Service (Slu...	Exchanges: (3) - May 2025	-1,080.00
06/12/20	11289	Pacific Gas & Electric	Stmt Date 5/23/25 - May 2025	-31,353.04
06/12/20	11290	Polydyne Inc	2 totes of polymer for RDT/S. Press	-8,761.43
06/12/20	11291	Primo Brands	drinking water - May 2025	-156.32
06/12/20	11292	Regional Monitoring Program c...	Annual Participant Fee for the RMP 225 Budget Municipal ...	-12,234.00
06/12/20	11293	Roy's Sewer Service, Inc.	Spring Cleaning 2025-14 invoices, Grit Chamber - May 2025	-58,100.00
06/12/20	11294	Sewer Tech Inc	erosion control, Feb 2025 and tree trimming	-38,700.00
06/12/20	11295	Shamrock Building Materials L...	landscape materials/roofing rocks for Main Plant, non-shri...	-889.68
06/12/20	11296	Shape Inc	2 grinder pumps for Paradise Cove wet well, new flygt rea...	-28,625.63
06/12/20	11297	Special Dist Risk Mgmt Authori...	Basic Llife & ADD, LTD, Dental, Vision - July 2025	-1,866.81
06/12/20	11298	T-Mobile *1446 cell	Cell Phones, Stmt Date 5/21/25 - May 2025	-391.63
06/12/20	11299	T-Mobile *8704 SIM	6 SIM cards for pump stations - Bill period May 2025	-60.00
06/12/20	11300	Terminix Processing Center	quarterly pest control - May 2025	-505.00
06/12/20	11301	The Ark Newspaper	Advertising - Public Hearing re: Budget	-75.00
06/12/20	11302	Tiburon Mail Services	shipping for induction unit	-414.93
06/12/20	11303	U.S. Bank cc *3611	Stmt Date 5/26/25: maps for dry erase, CWEA conf travel, ...	-6,987.10

06/09/25

**Sanitary District No.5 of Marin County
Warrant List Summary
May 9 through June 12, 2025**

Date	Num	Name	Memo	Amount
06/12/20	11304	U.S. Postal Service	annual mail box renewal fee	-210.00
06/12/20	11305	USA Blue Book	lab supplies-reagents, midge control, pipet pump, sample ...	-4,054.01
06/12/20	11306	Water Components & Building ...	parts for tool storage at P. Cove, parts to repair leak on W...	-360.28
06/12/20	11307	Water Environment Federation	CWEA & WEF annual membership	-383.00
06/12/20	11308	Nute Engineering Corp.	Sewer Rehab Project - Mar & Apr 2025	-7,663.50
06/12/20	11309	Nerviani Paving, Inc.	Paradise Cove access road repairs	-147840.00
Total JP Morgan Chase - Primary 7399				-539441.06
TOTAL				-539441.06

06/09/25

Sanitary District No.5 of Marin County
Warrant List Detail
May 9 through June 12, 2025

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
EFT	Check	06/05/2	CalPERS (457 De...	457 Contributions, semi-monthly, 5/15/...	JP Morgan Chase - ...	
				457 Contributions, semi-monthly, 5/15/25	8008 · Deferred Com...	-4,664.34
TOTAL						-4,664.34
EFT	Check	06/05/2	CalPERS (Health...	Health Insurance Premium - June 2025	JP Morgan Chase - ...	
				Active Employee Health Insurance Premi...	8020.05 · Employee ...	-24,373.58
				Retiree Health Insurance Premium, plus ...	8022.05 · Retiree He...	-968.29
TOTAL						-25,341.87
EFT	Check	06/05/2	CalPERS (457 De...	457 Contributions, semi-monthly, 5/31/...	JP Morgan Chase - ...	
				457 Contributions, semi-monthly, 5/31/25	8008 · Deferred Com...	-4,654.34
TOTAL						-4,654.34
EFT	Check	06/05/2	CalPERS (Pensi...	Pension - Apr 2025	JP Morgan Chase - ...	
				Pepra, Apr 2025	8019.05 · PERS Reti...	-11,835.10
				Classic, Apr 2025	8019.05 · PERS Reti...	-15,510.90
TOTAL						-27,346.00

06/09/25

Sanitary District No.5 of Marin County
Warrant List Detail
May 9 through June 12, 2025

Num	Type	Date	Name	Memo	Account	Paid Amount
EFT	Check	06/05/2	CalPERS (Pensi...	Pension - May 2025	JP Morgan Chase - ...	
				Pepra, May 2025	8019.05 · PERS Reti...	-11,835.10
				Classic, May 2025	8019.05 · PERS Reti...	-15,510.90
TOTAL						-27,346.00
11251	Bill Pmt -...	05/15/2	AT&T *6489	Main Plant Phones - May 2025	JP Morgan Chase - ...	
Bill ...	Bill	05/01/2		Main Plant Phones: Operators Control R...	8531 · Main Plant Tel...	-968.82
				Main Plant Phones: Operators Control R...	8531 · Main Plant Tel...	-18.88
TOTAL						-987.70
11252	Bill Pmt -...	06/12/2	Access Answeri...	Answering Service - June 2025	JP Morgan Chase - ...	
33873	Bill	06/05/2		Answering Service - June 2025	8510 · Data/Alarms/l...	-104.75
TOTAL						-104.75
11253	Bill Pmt -...	06/12/2	Alameda Electric...	Stmt Date 5/31/25, conduit rehab proje...	JP Morgan Chase - ...	
Stmt...	Bill	05/31/2		Inv S6031035.001, PO M-25-078, misc it...	7021 · Plant Mainten...	-219.68
				Inv S6031035.002, PO M-25-078, misc it...	7021 · Plant Mainten...	-90.85

06/09/25

Sanitary District No.5 of Marin County
Warrant List Detail
May 9 through June 12, 2025

Num	Type	Date	Name	Memo	Account	Paid Amount
				Inv S6033758.001, PO M-25-079, new flo...	7027 · Electrical & In...	-228.29
				Inv S6033758.002, PO M-25-079, new flo...	7027 · Electrical & In...	-114.14
TOTAL						-652.96
11254	Bill Pmt -...	06/12/2	Amazon Capital ...	Stmt Date 5/31/25, copy paper, janitori...	JP Morgan Chase - ...	
Stmt...	Bill	05/31/2		Inv 1GMG-CXMT-HL7X, copy paper, 3 c...	6047 · Office Supplies	-128.24
				Inv 1GMG-CXMT-HL7X, janitorial supplies	7023 · Janitorial Sup...	-314.29
				Inv 1N1Y-GG9K-WJ33, PO CB754057, g...	7011 · Pumps & Line...	-209.04
				Inv 1NLH-6MQP-GM3J, bubble sheet for ...	7025 · Lab Supplies ...	-10.72
TOTAL						-662.29
11255	Bill Pmt -...	06/12/2	AT&T *5559	Paradise Cove and Pumps & Lines Tel...	JP Morgan Chase - ...	
Bill ...	Bill	05/28/2		5/28/25-6/27/25, June 2025	8532 · Paradise Cov...	-357.51
				5/28/25-6/27/25, June 2025	8533 · Pumps & Line...	-214.54
TOTAL						-572.05
11256	Bill Pmt -...	06/12/2	Banshee Networ...	computer network services: Apr & Ma...	JP Morgan Chase - ...	
16641	Bill	05/15/2		computer hardware, 2 Dell computers	8510 · Data/Alarms/I...	-4,218.50
16640	Bill	05/16/2		computer network services - Apr 2025	8510 · Data/Alarms/I...	-4,207.50
				computer network services - May 2025	8510 · Data/Alarms/I...	-265.46
TOTAL						-8,691.46

06/09/25

Sanitary District No.5 of Marin County
Warrant List Detail
May 9 through June 12, 2025

Num	Type	Date	Name	Memo	Account	Paid Amount
11257	Bill Pmt -...	06/12/2	Brelje and Race ...	lab samples: Apr & May 2025	JP Morgan Chase - ...	
163...	Bill	05/27/2		samples submitted - Apr 2025	7051 · Main Plant La...	-1,850.00
				samples submitted - Apr 2025	7052 · Paradise Cov...	-62.00
163...	Bill	05/29/2		samples submitted - May 2025	7051 · Main Plant La...	-1,882.00
TOTAL						-3,794.00
11258	Bill Pmt -...	06/12/2	Burke, Williams ...	District Counsel Services & Cove Rd P...	JP Morgan Chase - ...	
343...	Bill	05/23/2		District Counsel Services - Apr 2025	6039 · Legal	-3,126.00
343...	Bill	05/23/2		Cove Rd Pump Station - Apr 2025	6039 · Legal	-272.00
TOTAL						-3,398.00
11259	Bill Pmt -...	06/12/2	CA Assn of Sanit...	2025 Annual Conference, July 2025	JP Morgan Chase - ...	
9266	Bill	05/08/2		2025 Annual Conference, July 2025, T. R...	6018.1 · Meetings & ...	-750.00
TOTAL						-750.00
11260	Bill Pmt -...	06/12/2	CA Sanitation Ri...	loss & legal expenses on Pooled Liabil...	JP Morgan Chase - ...	
CW...	Bill	05/08/2		loss & legal expenses on Pooled Liability ...	6033.1 · Insurance - ...	-5,288.12
TOTAL						-5,288.12

06/09/25

Sanitary District No.5 of Marin County
Warrant List Detail
May 9 through June 12, 2025

Num	Type	Date	Name	Memo	Account	Paid Amount
11261	Bill Pmt -...	06/12/2	Caltest Analytica...	Lab Monitoring - Apr 2025	JP Morgan Chase - ...	
730...	Bill	05/13/2		Main Plant Lab Monitoring - Apr 2025	7051 · Main Plant La...	-3,594.20
				Paradise Cove Monitoring - Apr 2025	7052 · Paradise Cov...	-527.25
TOTAL						-4,121.45
11262	Bill Pmt -...	06/12/2	Caltronics Busin...	copier base rate & usage charge, May ...	JP Morgan Chase - ...	
438...	Bill	06/04/2		Konica Minolta/KON-C308, usage charge...	6047 · Office Supplies	-148.37
				Konica Minolta/KON-C280, usage charge...	6047 · Office Supplies	-128.23
				base rate charge plus tax, 5/2/25-6/1/25	6047 · Office Supplies	-114.74
TOTAL						-391.34
11263	Bill Pmt -...	06/12/2	Carollo Engineer...	Nutrient Removal Study, thru 4/30/25	JP Morgan Chase - ...	
FB6...	Bill	05/12/2		Nutrient Removal Study, thru 4/30/25	6017 · Consulting Fees	-11,933.50
TOTAL						-11,933.50
11264	Bill Pmt -...	06/12/2	Cintas Corporati...	weekly - scraper & towels, May 2025	JP Morgan Chase - ...	
Stmt...	Bill	05/31/2		weekly - scraper & towels, Inv 42292478...	7023 · Janitorial Sup...	-35.32
				weekly - scraper & towels, Inv 42299792...	7023 · Janitorial Sup...	-35.32
				weekly - scraper & towels, Inv 42307349...	7023 · Janitorial Sup...	-35.32

06/09/25

Sanitary District No.5 of Marin County
Warrant List Detail
May 9 through June 12, 2025

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
				weekly - scraper & towels, Inv 42314672...	7023 · Janitorial Sup...	-35.32
				weekly - scraper & towels, Inv 42321709...	7023 · Janitorial Sup...	-35.32
TOTAL						-176.60
11265	Bill Pmt -...	06/12/2	Comcast Busine...	Business Cable, Internet, Voice - June ...	JP Morgan Chase - ...	
Bill ...	Bill	05/26/2		Business Cable, Internet, Voice - June 20...	8531 · Main Plant Tel...	-710.55
TOTAL						-710.55
11266	Bill Pmt -...	06/12/2	Comcast Busine...	Business Voice Edge - June 2025	JP Morgan Chase - ...	
001...	Bill	06/02/2		Business Voice Edge - June 2025	8530 · Telephone	-392.94
TOTAL						-392.94
11267	Bill Pmt -...	06/12/2	Corte Madera Tow	F-250 tow, DOS 3/19/25	JP Morgan Chase - ...	
58756	Bill	05/01/2		F-250 tow, DOS 3/19/25. PO M-25-080	7072 · Maintenance	-205.60
TOTAL						-205.60
11268	Bill Pmt -...	06/12/2	D&K Auto Service	2011 Chevy Silverado, inspection/servi...	JP Morgan Chase - ...	
80641	Bill	03/27/2		2011 Chevy Silverado inspection/service,...	7072 · Maintenance	-124.22

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Num	Type	Date	Name	Memo	Account	Paid Amount
80971	Bill	05/09/2		2011 Chevy Silverado inspection/service,...	7072 · Maintenance	-185.56
TOTAL						-309.78
11269	Bill Pmt -...	06/12/2	Dean Dietrich	reimb for video services paid to contra...	JP Morgan Chase - ...	
202...	Bill	05/07/2		reimb for video services paid to contracto...	9101.1 · Tiburon Se...	-350.00
TOTAL						-350.00
11270	Bill Pmt -...	06/12/2	DKF Solutions G...	CBT: PPE training & Training Link sub...	JP Morgan Chase - ...	
22880	Bill	05/28/2		CBT: PPE training	8515 · Safety	-1,000.00
22903	Bill	06/01/2		TrainingLink monthly subscription - June ...	8515 · Safety	-462.00
TOTAL						-1,462.00
11271	Bill Pmt -...	06/12/2	Environmental S...	ArcGIS Desktop laserfische subscripti...	JP Morgan Chase - ...	
900...	Bill	06/04/2		ArcGIS Desktop laserfische subscription, ...	8510 · Data/Alarms/I...	-1,166.71
TOTAL						-1,166.71
11272	Bill Pmt -...	06/12/2	Fastenal Company	parts for conduit rehab project, Shop ...	JP Morgan Chase - ...	
CAP...	Bill	04/22/2		permanent marking pens, black fine. PO ...	6047 · Office Supplies	-113.22
CAP...	Bill	04/29/2		parts & hardware restock, tools, PO O-25...	7021 · Plant Mainten...	-6,149.05
CAP...	Bill	05/07/2		parts & hardware restock, tools. PO O-25...	7021 · Plant Mainten...	-768.15

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Num	Type	Date	Name	Memo	Account	Paid Amount
CAP...	Bill	05/07/2		bin stock for the conduit rehab project. P...	7021 · Plant Mainten...	-1,224.25
CAP...	Bill	05/07/2		bin stock for the conduit rehab project. P...	7027 · Electrical & In...	-541.03
CAP...	Bill	05/07/2		stainless steel 3/8 bolt restock. PO O-25-...	7022 · Plant Maint. P...	-340.99
CAP...	Bill	05/16/2		hardware restock, binstock replenishmen...	7022 · Plant Maint. P...	-226.68
CAP...	Bill	05/16/2		parts for conduit rehab project. PO M-25-...	7021 · Plant Mainten...	-528.17
CAP...	Bill	05/21/2		Shop binstock and tools, PO O-25-125A	7022 · Plant Maint. P...	-386.42
CAP...	Bill	05/28/2		Shop binstock: restock and tools, PO O-2...	7022 · Plant Maint. P...	-1,480.61
TOTAL						-11,758.57
11273	Bill Pmt -...	06/12/2	Ferguson	wire brushes/thread cleaners for Main ...	JP Morgan Chase - ...	
593...	Bill	04/30/2		wire brushes/thread cleaners for Main Pl...	7021 · Plant Mainten...	-43.98
TOTAL						-43.98
11274	Bill Pmt -...	06/12/2	Goodman Buildi...	Stmt Date 5/25/25: weed control, sulfel...	JP Morgan Chase - ...	
Stmt...	Bill	05/25/2		conduit work, irrigation, misc Plant project...	7021 · Plant Mainten...	-158.83
				sawzall blades for cutting out old Tiburon ...	7021 · Plant Mainten...	-222.61
				Cove Rd sulfelox pump plumbing, Inv 91...	7011 · Pumps & Line...	-117.25
				weed control for Paradise Cove WWTP, I...	7042 · Paradise Sup...	-54.11
TOTAL						-552.80

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<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
11275	Bill Pmt -...	06/12/2	Gorilla Coatings	protective coating for the roll up gener...	JP Morgan Chase - ...	
211...	Bill	05/14/2		protective coating for the roll up generato...	7022 · Plant Maint. P...	-1,000.00
TOTAL						-1,000.00
11276	Bill Pmt -...	06/12/2	Grainger	taper blocks for blowers: replacement ...	JP Morgan Chase - ...	
949...	Bill	05/07/2		taper blocks for blowers, replacement an...	7041 · Paradise Part...	-150.46
949...	Bill	05/07/2		aper blocks for blowers, replacement and...	7041 · Paradise Part...	-65.99
TOTAL						-216.45
11277	Bill Pmt -...	06/12/2	Harrington Indus...	various fittings in CPVC & PVC for bin...	JP Morgan Chase - ...	
006...	Bill	04/11/2		various fittings in CPVC & PVC for binsto...	7022 · Plant Maint. P...	-3,568.11
006...	Bill	04/21/2		piping for tool storage project at Paradise...	7041 · Paradise Part...	-852.26
006...	Bill	04/29/2		piping for tool storage project at Paradise...	7041 · Paradise Part...	-125.62
006...	Bill	05/22/2		parts for the Cl2 dosing system/pumping ...	7022 · Plant Maint. P...	-763.01
006...	Bill	05/22/2		Y strainers for S Press, PO O-25-094B	7022 · Plant Maint. P...	-486.69
TOTAL						-5,795.69

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Num	Type	Date	Name	Memo	Account	Paid Amount
11278	Bill Pmt -...	06/12/2	HDR Engineerin...	Digester Cleaning & Rehab Project, Ap...	JP Morgan Chase - ...	
120...	Bill	05/09/2		Digester Cleaning & Rehab Project, 3/30/...	6017 · Consulting Fees	-16,017.04
TOTAL						-16,017.04
11279	Bill Pmt -...	06/12/2	Herc Rentals, Inc.	filling of propane cyclinders	JP Morgan Chase - ...	
354...	Bill	04/30/2		filling of propane cyclinders, PO M-25-075 late fee	7021 · Plant Mainten... 7021 · Plant Mainten...	-174.89 -1.89
TOTAL						-176.78
11280	Bill Pmt -...	06/12/2	Home Depot Cre...	walnut boards & shelving supplies for ...	JP Morgan Chase - ...	
Stmnt...	Bill	05/13/2		walnut boards & shelving supplies for Co...	6047 · Office Supplies	-393.67
TOTAL						-393.67
11281	Bill Pmt -...	06/12/2	Jill Kalehua, DM...	Accounting Services - May 2025	JP Morgan Chase - ...	
May...	Bill	06/01/2		Accounting Services - May 2025	6008 · Audit & Accou...	-3,291.75
TOTAL						-3,291.75

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<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
11282	Bill Pmt -...	06/12/2	JM Integration, L...	investigate/repair dewatering pump #1...	JP Morgan Chase - ...	
23481	Bill	05/29/2		investigate/repair dewatering pump #1, 5/...	7022 · Plant Maint. P...	-7,637.16
TOTAL						-7,637.16
11283	Bill Pmt -...	06/12/2	John's Dairy & P...	feed grade soduim bicarbonate bag	JP Morgan Chase - ...	
SAL...	Bill	05/06/2		feed grade sodium bicarbonate bag, PO ...	7042 · Paradise Sup...	-2,304.23
TOTAL						-2,304.23
11284	Bill Pmt -...	06/12/2	Ken Grady Com...	pH probe for SASM, SD5 analyzer part...	JP Morgan Chase - ...	
6241	Bill	05/13/2	Sewerage Agency...	PH probe for SASM. PO O-25-092	7026 · SASM Supplie...	-727.27
6242	Bill	05/13/2		SD5 analyzer parts stock. PO O-25-093	7022 · Plant Maint. P...	-34.20
TOTAL						-761.47
11285	Bill Pmt -...	06/12/2	McC Campbell Ana...	chronic toxicity, Apr & May 2025	JP Morgan Chase - ...	
250...	Bill	05/16/2		chronic toxicity, Apr & May 2025. PO O-2...	7053 · Chronic Toxicity	-2,705.00
TOTAL						-2,705.00

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<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
11286	Bill Pmt -...	06/12/2	Mike Testa Plum...	backflow device testing at Belvedere 3...	JP Morgan Chase - ...	
72524	Bill	05/08/2		backflow device testing at Belvedere 3 & ...	7011 · Pumps & Line...	-310.00
TOTAL						-310.00
11287	Bill Pmt -...	06/12/2	Mill Valley Refus...	Garbage service - June 2025	JP Morgan Chase - ...	
000...	Bill	06/01/2		Garbage service - June 2025	7028 · Grounds Main...	-290.76
TOTAL						-290.76
11288	Bill Pmt -...	06/12/2	Mill Valley Refus...	Exchanges: (3) - May 2025	JP Morgan Chase - ...	
Inv ...	Bill	06/01/2		Exchanges: (3) Sludges - May 2025	7029 · Main Plant Sl...	-1,080.00
TOTAL						-1,080.00
11289	Bill Pmt -...	06/12/2	Pacific Gas & El...	Stmt Date 5/23/25 - May 2025	JP Morgan Chase - ...	
Stmt...	Bill	05/23/2		Stmt Date 5/23/24, 4/17/25-5/18/25	8542 · Main Plant Uti...	-22,428.82
				Stmt Date 5/23/24, 4/17/25-5/18/25	8543 · Paradise Cov...	-3,037.24
				Stmt Date 5/23/24, 4/17/25-5/18/25	8544 · Pump Station ...	-5,886.98
TOTAL						-31,353.04

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Num	Type	Date	Name	Memo	Account	Paid Amount
11290	Bill Pmt -...	06/12/2	Polydyne Inc	2 totes of polymer for RDT/S. Press	JP Morgan Chase - ...	
193...	Bill	05/22/2		2 totes of polymer for RDT/S. Press. PO ...	7024 · Main Plant Ch...	-8,761.43
TOTAL						-8,761.43
11291	Bill Pmt -...	06/12/2	Primo Brands	drinking water - May 2025	JP Morgan Chase - ...	
25D...	Bill	05/27/2		drinking water: 4/25/25-5/24/25, May 2025	7023 · Janitorial Sup...	-156.32
TOTAL						-156.32
11292	Bill Pmt -...	06/12/2	Regional Monito...	Annual Participant Fee for the RMP 22...	JP Morgan Chase - ...	
302...	Bill	06/02/2		Annual Participant Fee for the RMP 225 ...	7062 · Permits/Fees ...	-6,117.00
				Annual Participant Fee for the RMP 225 ...	7062 · Permits/Fees ...	-6,117.00
TOTAL						-12,234.00
11293	Bill Pmt -...	06/12/2	Roy's Sewer Ser...	Spring Cleaning 2025-14 invoices, Grit...	JP Morgan Chase - ...	
230...	Bill	04/28/2		Maintenance-Spring Cleaning 2025. SSM...	7011 · Pumps & Line...	-3,400.00
230...	Bill	04/29/2		Maintenance-Spring Cleaning 2025. SSM...	7011 · Pumps & Line...	-3,400.00
230...	Bill	04/30/2		Maintenance-Spring Cleaning 2025. SSM...	7011 · Pumps & Line...	-3,400.00
230...	Bill	05/01/2		Maintenance-Spring Cleaning 2025. SSR...	7011 · Pumps & Line...	-3,400.00
230...	Bill	05/02/2		Maintenance-Spring Cleaning 2025. SSR...	7011 · Pumps & Line...	-2,550.00
230...	Bill	05/13/2		Maintenance-Spring Cleaning 2025. SSM...	7011 · Pumps & Line...	-3,400.00
230...	Bill	05/14/2		Maintenance-Spring Cleaning 2025. SSM...	7011 · Pumps & Line...	-3,400.00

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Num	Type	Date	Name	Memo	Account	Paid Amount
230...	Bill	05/15/2		Maintenance-Spring Cleaning 2025, SSM...	7011 · Pumps & Line...	-3,400.00
231...	Bill	05/15/2		Grit Chamber	7011 · Pumps & Line...	-12,200.00
230...	Bill	05/19/2		Maintenance-Spring Cleaning 2025, SSM...	7011 · Pumps & Line...	-3,400.00
230...	Bill	05/20/2		Maintenance-Spring Cleaning 2025, SSM...	7011 · Pumps & Line...	-2,550.00
230...	Bill	05/27/2		Maintenance-Spring Cleaning 2025, SSM...	7011 · Pumps & Line...	-3,400.00
231...	Bill	05/28/2		Maintenance-Spring Cleaning 2025, SSM...	7011 · Pumps & Line...	-3,400.00
231...	Bill	05/29/2		Maintenance-Spring Cleaning 2025, SSM...	7011 · Pumps & Line...	-3,400.00
231...	Bill	05/30/2		Maintenance-Spring Cleaning 2025, SSM...	7011 · Pumps & Line...	-3,400.00
TOTAL						-58,100.00
11294	Bill Pmt -...	06/12/2	Sewer Tech Inc	erosion control, Feb 2025 and tree tri...	JP Morgan Chase - ...	
202...	Bill	06/02/2		erosion control, Feb 2025 and tree trimmi...	7041 · Paradise Part...	-38,700.00
TOTAL						-38,700.00
11295	Bill Pmt -...	06/12/2	Shamrock Buildi...	landscape materials/roofing rocks for ...	JP Morgan Chase - ...	
250...	Bill	04/16/2		non shrink grout for conduit rehab project...	7021 · Plant Mainten...	-136.78
250...	Bill	04/24/2		landscape materials/roofing rocks for Mai...	7021 · Plant Mainten...	-752.90
TOTAL						-889.68

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Num	Type	Date	Name	Memo	Account	Paid Amount
11296	Bill Pmt -...	06/12/2	Shape Inc	2 grinder pumps for Paradise Cove we...	JP Morgan Chase - ...	
425...	Bill	05/05/2		new grinder pump for Paradise Cove wet ...	9202.01 · Inf WW Pu...	-11,868.53
				new grinder pump for Paradise Cove wet ...	9202.02 · Inf WW Pu...	-11,868.53
432...	Bill	05/05/2		new flygt ready pumps to replace broken ...	7021 · Plant Mainten...	-4,888.57
TOTAL						-28,625.63
11297	Bill Pmt -...	06/12/2	Special Dist Risk...	Basic Llife & ADD, LTD, Dental, Vision ...	JP Morgan Chase - ...	
H47...	Bill	06/05/2		Basic Life & ADD, LTD, Dental, Vision - J...	8020.05 · Employee ...	-1,866.81
TOTAL						-1,866.81
11298	Bill Pmt -...	06/12/2	T-Mobile *1446 c...	Cell Phones, Stmt Date 5/21/25 - May 2...	JP Morgan Chase - ...	
Bill ...	Bill	05/21/2		cell phones, Stmt Date 5/21/25: 4/21/25-...	8530 · Telephone	-391.63
TOTAL						-391.63
11299	Bill Pmt -...	06/12/2	T-Mobile *8704 S...	6 SIM cards for pump stations - Bill pe...	JP Morgan Chase - ...	
Bill ...	Bill	05/20/2		(6) SIM cards for pump stations - Bill peri...	8533 · Pumps & Line...	-60.00
TOTAL						-60.00

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<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amount</u>
11300	Bill Pmt -...	06/12/2	Terminix Proces...	quarterly pest control - May 2025	JP Morgan Chase - ...	
459...	Bill	05/19/2		quarterly pest control - May 2025, DOS 5...	7028 · Grounds Main...	-505.00
TOTAL						-505.00
11301	Bill Pmt -...	06/12/2	The Ark Newspa...	Advertising - Public Hearing re: Budget	JP Morgan Chase - ...	
100...	Bill	05/30/2		Advertising - Public Hearing re: Budget	6001 · Advertising	-75.00
TOTAL						-75.00
11302	Bill Pmt -...	06/12/2	Tiburon Mail Ser...	shipping for induction unit	JP Morgan Chase - ...	
Stmt...	Bill	05/02/2		shipping for induction unit to De Nora Wa...	6056 · Postage	-414.93
TOTAL						-414.93
11303	Bill Pmt -...	06/12/2	U.S. Bank cc *3611	Stmt Date 5/26/25: maps for dry erase, ...	JP Morgan Chase - ...	
Stmt...	Bill	05/26/2		Ram Print & Communications, maps for d...	7011 · Pumps & Line...	-2,371.23
				Alaska Air, CASA annual conference 202...	6018.1 · Meetings & ...	-215.04
				United Airlines, CASA annual conference...	6018.1 · Meetings & ...	-57.61
				USPS, stamps, 5/19/25	6056 · Postage	-215.73
				CWEA, advertising for CWEA job posting...	6001 · Advertising	-329.99
				LAZ parking Oakland Airport, CWEA conf...	6018.1 · Meetings & ...	-117.22
				Shell Oil, fuel, CWEA conference, D. LaT...	6018.1 · Meetings & ...	-51.26
				Alaska Air, Las Vegas?, D. LaTorre, 5/13...	6018.1 · Meetings & ...	-223.20

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Num	Type	Date	Name	Memo	Account	Paid Amount
				Golden Nugget Hotel, Las Vegas, D. LaT...	6018.1 · Meetings & ...	-143.59
				Maselli & Sons, lifting strap, sling, hook f...	7072 · Maintenance	-61.85
				Palm Mountain Resort Palm Springs, CW...	6018.1 · Meetings & ...	-1,024.00
				Enterprise Rental Car Palm Springs, CW...	6018.1 · Meetings & ...	-521.39
				Viridian Wastewater Consulting, Grade 3 ...	6020 · Continuing Ed...	-640.29
				Safeway, crew meal for overnight work o...	7011 · Pumps & Line...	-167.33
				Appliance Repair deposit, kitchen fridge (...)	7022 · Plant Maint. P...	-93.58
				Aquafix, Paradise Cove: foam buster for ...	7052 · Paradise Cov...	-446.45
				Appliance Repair, kitchen fridge (R) repai...	7022 · Plant Maint. P...	-307.34
TOTAL						-6,987.10
11304	Bill Pmt -...	06/12/2	U.S. Postal Servi...	annual mail box renewal fee	JP Morgan Chase - ...	
Bill ...	Bill	06/02/2		annual mail box renewal fee, 7/1/25-6/30/...	6056 · Postage	-210.00
TOTAL						-210.00
11305	Bill Pmt -...	06/12/2	USA Blue Book	lab supplies-reagents, midge control, ...	JP Morgan Chase - ...	
INV...	Bill	04/16/2		lab supplies - reagents, midge control. P...	7025 · Lab Supplies ...	-1,963.63
INV...	Bill	04/24/2		spray nozzles for SC water line rehab. P...	7022 · Plant Maint. P...	-367.21
INV...	Bill	05/06/2		gloves, large & medium, PO O-25-115	8515 · Safety	-1,109.45
				paper filter element, PO O-25-115	7025 · Lab Supplies ...	-181.65
INV...	Bill	05/07/2		large gloves. PO O-25-115	7021 · Plant Mainten...	-84.44
INV...	Bill	05/19/2		lab supplies, reagents, storage solutions. ...	7025 · Lab Supplies ...	-124.91
INV...	Bill	05/23/2		pipet pump, sample bottles. PO O-25-133	7025 · Lab Supplies ...	-222.72
TOTAL						-4,054.01

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Num	Type	Date	Name	Memo	Account	Paid Amount
11306	Bill Pmt -...	06/12/2	Water Compone...	parts for tool storage at P. Cove, parts...	JP Morgan Chase - ...	
306...	Bill	05/09/2		parts for tool storage at Paradise Cove. P...	7041 · Paradise Part...	-215.85
306...	Bill	05/19/2		parts to repair leak on WAS line. PO M-2...	7021 · Plant Mainten...	-144.43
TOTAL						-360.28
11307	Bill Pmt -...	06/12/2	Water Environm...	CWEA & WEF annual membership	JP Morgan Chase - ...	
175...	Bill	06/01/2		CWEA & WEF Prof Membership,annual ...	6020 · Continuing Ed...	-132.00
				CWEA & WEF Prof Membership, annual...	6020 · Continuing Ed...	-12.00
				CWEA & WEF MA (s): CA annual memb...	6020 · Continuing Ed...	-219.08
				CWEA & WEF MA (s): CA annual memb...	6020 · Continuing Ed...	-19.92
TOTAL						-383.00
11308	Bill Pmt -...	06/12/2	Nute Engineerin...	Sewer Rehab Project - Mar & Apr 2025	JP Morgan Chase - ...	
27731	Bill	05/07/2		Sewer Rehab Project - Mar 2025	6017 · Consulting Fees	-7,428.50
				Sewer Rehab Project - Apr 2025	6017 · Consulting Fees	-235.00
TOTAL						-7,663.50

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11309	Bill Pmt -...	06/12/2	Nerviani Paving, ...	Paradise Cove access road repairs	JP Morgan Chase - ...	
7672	Bill	06/02/2		Paradise Cove access road repairs	9207 · P.C. Access ...	-147,840.00
TOTAL						-147,840.00

Sanitary District No.5 of Marin County Annual Budget vs Actual Expenses

July 1, 2024 through June 12, 2025

	Jul 1, '24 - Jun 12, 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5000 - Property Taxes / AD VALOREM				
5001.2 - TEETER	1,015,267.58	999,999.00	15,268.58	101.5%
5002 - UNSEC	17,899.42	16,000.00	1,899.42	111.9%
5003 - PUNS / PRIOR UNSECURED	1,192.84	1,500.00	-307.16	79.5%
5004 - REDEMPTION / RDMP	680.68	0.00	680.68	100.0%
5006 - SPLU	917.75	100.00	817.75	917.8%
5041 - SUPSEC	15,857.94	20,000.00	-4,142.06	79.3%
5043 - SECU	182.74	0.00	182.74	100.0%
5046 - Excess ERAF	467,176.30	300,000.00	167,176.30	155.7%
5280 - HOPIR	3,511.74	3,000.00	511.74	117.1%
5483 - Other tax	7.78	7,000.00	-6,992.22	0.1%
Total 5000 - Property Taxes / AD VALOREM	1,522,694.77	1,347,599.00	175,095.77	113.0%
5007 - Sewer Service Charge				
5007.1 - Sewer Service - Ops	6,073,118.55	5,115,266.00	957,852.55	118.7%
5007.2 - Sewer Service - Cap	0.00	1,028,242.00	-1,028,242.00	0.0%
Total 5007 - Sewer Service Charge	6,073,118.55	6,143,508.00	-70,389.45	98.9%
5201 - INTEREST				
5201.1 - Interest County of Marin	1,832.19	100.00	1,732.19	1,832.2%
5201.2 - Interest - LAIF	683,247.85	200,000.00	483,247.85	341.6%
Total 5201 - INTEREST	685,080.04	200,100.00	484,980.04	342.4%
5900.10 - Paradise Sewer Line Ext. Fees	0.00	0.00	0.00	0.0%
5900.3 - Connection Fees				
5900.31 - Collection	43,637.00	200,000.00	-156,363.00	21.8%
5900.34 - Treatment	52,077.00	200,000.00	-147,923.00	26.0%
Total 5900.3 - Connection Fees	95,714.00	400,000.00	-304,286.00	23.9%
5900.4 - Permit Inspection & Admin Fees	44,247.00	35,000.00	9,247.00	126.4%
5900.5 - SASM Expense Reimb.	38,135.05	75,000.00	-36,864.95	50.8%
5900.9 - Other Income	690.88	0.00	690.88	100.0%
Total Income	8,459,680.29	8,201,207.00	258,473.29	103.2%
Gross Profit	8,459,680.29	8,201,207.00	258,473.29	103.2%
Expense				
6000 - Administrative Expenses				
6001 - Advertising	5,090.00	0.00	5,090.00	100.0%
6002 - Outreach & Newsletter	0.00	0.00	0.00	0.0%
6008 - Audit & Accounting	80,870.43	90,000.00	-9,129.57	89.9%
6017 - Consulting Fees	161,514.00	125,000.00	36,514.00	129.2%
6018 - Travel & Meetings	27,186.07	17,000.00	10,186.07	159.9%
6018.1 - Meetings & Travel				
6018.2 - Standby Mileage Expense Reimb	2,874.44	8,000.00	-5,125.56	35.9%
Total 6018 - Travel & Meetings	30,060.51	25,000.00	5,060.51	120.2%
6020 - Continuing Education	9,674.13	10,000.00	-325.87	96.7%
6021 - County Fees	17,814.48	16,590.00	1,224.48	107.4%
6024 - Director Fees	2,700.00	9,000.00	-6,300.00	30.0%
6025 - Dues & Subscriptions	22,236.30	35,000.00	-12,763.70	63.5%
6026 - Elections	250.00	10,000.00	-9,750.00	2.5%
6033 - Insurance				
6033.1 - Insurance - SDS Property	74,573.96	100,000.00	-25,426.04	74.6%
6033.2 - Insurance - SDS Liability	67,472.00	60,000.00	7,472.00	112.5%
6033.3 - Insurance - SDS Auto	4,643.00	10,000.00	-5,357.00	46.4%
Total 6033 - Insurance	146,688.96	170,000.00	-23,311.04	86.3%
6039 - Legal	22,790.91	50,000.00	-27,209.09	45.6%
6047 - Office Supplies	12,457.17	11,000.00	1,457.17	113.2%
6056 - Postage	-1,103.80	1,300.00	-2,403.80	-84.9%
6059 - Pollution Prevention/Public Edu	3,970.35	5,500.00	-1,529.65	72.2%
6065 - Miscellaneous Expense	511.77	0.00	511.77	100.0%
Total 6000 - Administrative Expenses	515,525.21	558,390.00	-42,864.79	92.3%
7000 - Ops & Maintenance Expenses				
7010 - Pumps & Lines Maintenance				
7011 - Pumps & Lines Maintenance	184,877.62	200,000.00	-15,122.38	92.4%
7013 - Emergency Line Repair	17,119.16	100,000.00	-82,880.84	17.1%
Total 7010 - Pumps & Lines Maintenance	201,996.78	300,000.00	-98,003.22	67.3%
7020 - Main Plant Maintenance				
7021 - Plant Maintenance Supplies	44,054.55	80,000.00	-35,945.45	55.1%
7022 - Plant Maint. Parts & Service	229,616.23	300,000.00	-70,383.77	76.5%
7023 - Janitorial Supplies & Service	8,242.72	10,000.00	-1,757.28	82.4%
7024 - Main Plant Chemicals	151,275.67	165,000.00	-13,724.33	91.7%
7025 - Lab Supplies & Chemicals	25,327.70	25,000.00	327.70	101.3%
7027 - Electrical & Instrument	17,322.22	30,000.00	-12,677.78	57.7%
7028 - Grounds Maintenance	13,836.26	8,000.00	5,836.26	173.0%
7029 - Main Plant Sludge Disposal	43,057.88	55,000.00	-11,942.12	78.3%
Total 7020 - Main Plant Maintenance	532,733.23	673,000.00	-140,266.77	79.2%
7040 - Paradise Cove Plant Maint				
7041 - Paradise Parts & Service	42,362.03	20,000.00	22,362.03	211.8%
7042 - Paradise Supplies & Chemicals	5,603.39	6,500.00	-896.61	86.2%
7043 - Paradise Sludge Disposal	4,550.00	3,000.00	1,550.00	151.7%
Total 7040 - Paradise Cove Plant Maint	52,515.42	29,500.00	23,015.42	178.0%
7050 - Monitoring				
7051 - Main Plant Lab Monitoring	54,866.88	50,000.00	4,866.88	109.7%
7052 - Paradise Cove Monitoring	11,823.12	9,000.00	2,823.12	131.4%
7053 - Chronic Toxicity	19,415.00	15,000.00	4,415.00	129.4%
Total 7050 - Monitoring	86,105.00	74,000.00	12,105.00	116.4%
7060 - Permits/Fees				
7061 - Main Plant NPDES Renewal	0.00	0.00	0.00	0.0%
7062 - Permits/Fees - General	66,447.97	50,000.00	16,447.97	132.9%
7063 - Paradise Cove Permits/Fees	8,379.00	9,000.00	-621.00	93.1%
7064 - Paradise Cove NPDES Renewal	0.00	0.00	0.00	0.0%
Total 7060 - Permits/Fees	74,826.97	59,000.00	15,826.97	126.8%
7070 - Truck Maintenance				
7071 - Fuel	28,416.58	20,000.00	8,416.58	142.1%
7072 - Maintenance	16,425.06	30,000.00	-13,574.94	54.8%
Total 7070 - Truck Maintenance	44,841.64	50,000.00	-5,158.36	89.7%
Total 7000 - Ops & Maintenance Expenses	993,019.04	1,185,500.00	-192,480.96	83.8%
8000 - Salaries and Benefits Expenses				
8001 - Salaries	1,457,396.54	1,636,798.00	-179,401.46	89.0%
8003 - Overtime	110,015.28	125,000.00	-14,984.72	88.0%
8004 - Standby Pay	70,627.94	80,000.00	-9,372.06	88.3%
8005 - Employee Incentives	40,000.00	25,000.00	15,000.00	160.0%
8006 - Vacation Buyout	42,304.57	80,000.00	-37,695.43	52.9%
8013 - Payroll Taxes	126,095.52	110,000.00	16,095.52	114.6%
8015 - Payroll Service Processing Fees	10,191.20	8,000.00	2,191.20	127.4%
8016 - Car Allowance	8,000.00	8,000.00	0.00	100.0%
8019 - PERS Retirement				
8019.05 - PERS Retirement	208,867.93	312,067.00	-103,199.07	66.9%
8019.06 - PERS Retirement - RBP	0.00	0.00	0.00	0.0%
8019.08 - PERS Retirement - CalPERS UAL	0.00	0.00	0.00	0.0%
Total 8019 - PERS Retirement	208,867.93	312,067.00	-103,199.07	66.9%

Sanitary District No.5 of Marin County Annual Budget vs Actual Expenses

July 1, 2024 through June 12, 2025

	Jul 1, '24 - Jun 12, 25	Budget	\$ Over Budget	% of Budget
8020 - Employee Health				
8020.05 - Employee Health	308,381.37	300,000.00	8,381.37	102.8%
8021 - Employee Health Deductions	-2,752.64	2,500.00	-5,252.64	-110.1%
8020 - Employee Health - Other	-917.70	0.00	-917.70	100.0%
Total 8020 - Employee Health	304,711.03	302,500.00	2,211.03	100.7%
8022 - Retiree Health				
8022.05 - Retiree Health	86,399.89	75,000.00	11,399.89	115.2%
8022.10 - CERBT/OPEB Annual Arc Contribtn	0.00	140,000.00	-140,000.00	0.0%
8022 - Retiree Health - Other	0.00	0.00	0.00	0.0%
Total 8022 - Retiree Health	86,399.89	215,000.00	-128,600.11	40.2%
8023 - Workers Comp Insurance	32,410.76	56,000.00	-23,589.24	57.9%
Total 8000 - Salaries and Benefits Expenses	2,497,020.66	2,958,365.00	-461,344.34	84.4%
8500 - Other Operating Expenses				
8510 - Data/Alarms/IT Supp & Licensing	106,931.02	100,000.00	6,931.02	106.9%
8515 - Safety	26,446.64	60,000.00	-33,553.36	44.1%
8520 - Personal Protection/Safety Wear	7,038.18	15,000.00	-7,961.82	46.9%
8530 - Telephone				
8531 - Main Plant Telephones	14,951.22	12,000.00	2,951.22	124.6%
8532 - Paradise Cove Telephones	3,934.13	1,500.00	2,434.13	262.3%
8533 - Pumps & Lines Telephones	4,481.42	7,000.00	-2,518.58	64.0%
Total 8530 - Telephone	23,366.77	20,500.00	2,866.77	114.0%
8540 - Utilities				
8541 - Water	12,010.84	11,000.00	1,010.84	109.2%
8542 - Main Plant Utilities	242,379.56	240,000.00	2,379.56	101.0%
8543 - Paradise Cove Utilities	32,667.74	35,000.00	-2,332.26	93.3%
8544 - Pump Station Utilities	60,226.51	65,000.00	-4,773.49	92.7%
Total 8540 - Utilities	347,284.65	351,000.00	-3,715.35	98.9%
Total 8500 - Other Operating Expenses	511,067.26	546,500.00	-35,432.74	93.5%
Total Expense	4,516,632.17	5,248,755.00	-732,122.83	86.1%
Net Ordinary Income	3,943,048.12	2,952,452.00	990,596.12	133.6%
Other Income/Expense				
Other Expense				
9000 - Capital Improvements CIP				
9100 - Collection System CIP				
9111 - Collections System Closing	0.00	0.00	0.00	0.0%
9110 - Maint/Coil Vehicle Replacements				
9110.1 - Electricians Truck Replacement	0.00	0.00	0.00	0.0%
Total 9110 - Maint/Coil Vehicle Replacements	0.00	0.00	0.00	0.0%
9106 - Manhole Replacement Project	24,106.96	0.00	24,106.96	100.0%
9102 - Pump Replacement CIP				
9102.3 - P.C. Pump Replacement	0.00	50,000.00	-50,000.00	0.0%
9102.1 - Tiburon Pump Replacements	0.00	50,000.00	-50,000.00	0.0%
Total 9102 - Pump Replacement CIP	0.00	100,000.00	-100,000.00	0.0%
9101 - Sewer Rehab Projects				
9101.2 - Belvedere Sewer Line Rehab	0.00	300,000.00	-300,000.00	0.0%
9101.1 - Tiburon Sewer Line Rehab	172,684.00	700,000.00	-527,316.00	24.7%
Total 9101 - Sewer Rehab Projects	172,684.00	1,000,000.00	-827,316.00	17.3%
Total 9100 - Collection System CIP	196,790.96	1,100,000.00	-903,209.04	17.9%
9300 - Main Plant Equipment Capital				
9304 - Chemical Feed System Projects				
9304.08 - M.P. Hypo Transfer Pump Replace	0.00	0.00	0.00	0.0%
Total 9304 - Chemical Feed System Projects	0.00	0.00	0.00	0.0%
9302 - DW/WW Pri Clarifiers CIP				
9302.16 - DW Clarifier Wall Rehabilitatio	19,800.00	0.00	19,800.00	100.0%
9302.07 - DW Primary Cover Replacement	0.00	0.00	0.00	0.0%
Total 9302 - DW/WW Pri Clarifiers CIP	19,800.00	0.00	19,800.00	100.0%
9310 - Facility Support CIP				
9310.16 - M.P. Roll-Up Door Replacement	59,081.00	0.00	59,081.00	100.0%
Total 9310 - Facility Support CIP	59,081.00	0.00	59,081.00	100.0%
9201 - LED Lighting Upgrades	0.00	0.00	0.00	0.0%
9314 - Building & Grounds Improvements	0.00	0.00	0.00	0.0%
9313 - Controls/Electrical Improvement				
9313.6 - M.P. Switchgear Upgrade/Imprvmt	0.00	0.00	0.00	0.0%
Total 9313 - Controls/Electrical Improvement	0.00	0.00	0.00	0.0%
9308 - Digester Improvements				
9308.12 - Digester Rehab Project	460,000.00	3,000,000.00	-2,540,000.00	15.3%
Total 9308 - Digester Improvements	460,000.00	3,000,000.00	-2,540,000.00	15.3%
9300 - Main Plant Equipment Capital - Other	0.00	0.00	0.00	0.0%
Total 9300 - Main Plant Equipment Capital	538,881.00	3,000,000.00	-2,461,119.00	18.0%
9200 - Paradise Cove CIP				
9210 - P.C. Plant Grit Removal	0.00	0.00	0.00	0.0%
9207 - P.C. Access Rd Imprvmnts	147,840.00	0.00	147,840.00	100.0%
9200 - Paradise Cove CIP - Other	0.00	0.00	0.00	0.0%
Total 9200 - Paradise Cove CIP	147,840.00	0.00	147,840.00	100.0%
9500 - Undesignated Capital				
9510 - Undesignated Cap - M.P.	21,059.35	50,000.00	-28,940.65	42.1%
9520 - Undesignated Cap - P.C. Plant	0.00	25,000.00	-25,000.00	0.0%
9530 - Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
Total 9500 - Undesignated Capital	21,059.35	125,000.00	-103,940.65	16.8%
9000 - Capital Improvements CIP - Other	0.00	0.00	0.00	0.0%
Total 9000 - Capital Improvements CIP	904,571.31	4,225,000.00	-3,320,428.69	21.4%
9700 - Debt Service				
9701 - Zion Bank Loan- Principal	0.00	0.00	0.00	0.0%
9702 - Zion Bank Loan - Interest	0.00	0.00	0.00	0.0%
9730 - Debt Service - MPR Project				
9730.01 - Zion Loan - Principal	625,000.00	610,000.00	15,000.00	102.5%
9730.02 - Zion Loan - Interest	127,534.00	150,284.00	-22,750.00	84.9%
9731 - Debt Service MPR Bond Principal	0.00	0.00	0.00	0.0%
9732 - Debt Service MPR Bond Interest	0.00	0.00	0.00	0.0%
9734 - MPR Refi - Principal	0.00	0.00	0.00	0.0%
9735 - MPR Refi - Interest	0.00	0.00	0.00	0.0%
Total 9730 - Debt Service - MPR Project	752,534.00	760,284.00	-7,750.00	99.0%
Total 9700 - Debt Service	752,534.00	760,284.00	-7,750.00	99.0%
Total Other Expense	1,657,105.31	4,985,284.00	-3,328,178.69	33.2%
Net Other Income	-1,657,105.31	-4,985,284.00	3,328,178.69	33.2%
Net Income	2,285,942.81	-2,032,832.00	4,318,774.81	-112.5%

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

June 09, 2025

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

MARIN COUNTY SANITARY DISTRICT #5

DISTRICT MANAGER
P.O. BOX 227
TIBURON, CA 94920

[Tran Type Definitions](#)



Account Number: 70-21-007

May 2025 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	16,909,435.71
Total Withdrawal:	0.00	Ending Balance:	16,909,435.71



**CALIFORNIA STATE TREASURER
FIONA MA, CPA**



PMIA Daily Effective Yield

Date	Daily	Quarter to Date	Average Maturity
06/04/25	4.27	4.28	233
06/03/25	4.27	4.28	234
06/02/25	4.27	4.28	235
06/01/25	4.28	4.28	236
05/31/25	4.28	4.28	236
05/30/25	4.28	4.28	236
05/29/25	4.28	4.28	232
05/28/25	4.28	4.28	234
05/27/25	4.28	4.28	233
05/26/25	4.28	4.28	231
05/25/25	4.28	4.28	232
05/24/25	4.28	4.28	233
05/23/25	4.28	4.28	234
05/22/25	4.28	4.28	236
05/21/25	4.28	4.28	235
05/20/25	4.28	4.28	237
05/19/25	4.28	4.28	239
05/18/25	4.28	4.28	242
05/17/25	4.28	4.28	242
05/16/25	4.28	4.28	242
05/15/25	4.28	4.28	244
05/14/25	4.26	4.28	238
05/13/25	4.26	4.28	239
05/12/25	4.26	4.28	237
05/11/25	4.27	4.28	237
05/10/25	4.27	4.28	238
05/09/25	4.27	4.28	239
05/08/25	4.26	4.28	241
05/07/25	4.27	4.28	240
05/06/25	4.27	4.28	240
05/05/25	4.26	4.28	241
05/04/25	4.27	4.28	242
05/03/25	4.27	4.28	242
05/02/25	4.27	4.28	242
05/01/25	4.27	4.28	241



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Sanitary District No. 5 of Marin County
PO Box 227
Tiburon, CA 94920

California CLASS

California CLASS

Average Monthly Yield: 4.3524%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0195-0001	Emergency Replacement Fund	1,027,480.40	0.00	0.00	3,798.19	18,549.78	1,027,725.44	1,031,278.59
CA-01-0195-0002	CalPERS UAL Fund	143,836.43	0.00	0.00	531.71	2,596.78	143,870.73	144,368.14
TOTAL		1,171,316.83	0.00	0.00	4,329.90	21,146.56	1,171,596.17	1,175,646.73



Emergency Replacement Fund

Account Summary

Average Monthly Yield: 4.3524%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,027,480.40	0.00	0.00	3,798.19	18,549.78	1,027,725.44	1,031,278.59

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
05/01/2025	Beginning Balance			1,027,480.40	
05/31/2025	Income Dividend Reinvestment	3,798.19			
05/31/2025	Ending Balance			1,031,278.59	



CalPERS UAL Fund

Account Summary

Average Monthly Yield: 4.3524%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	143,836.43	0.00	0.00	531.71	2,596.78	143,870.73	144,368.14

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
05/01/2025	Beginning Balance			143,836.43	
05/31/2025	Income Dividend Reinvestment	531.71			
05/31/2025	Ending Balance			144,368.14	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
05/01/2025	0.000120884	4.4123%
05/02/2025	0.000361794	4.4018%
05/03/2025	0.000000000	4.4018%
05/04/2025	0.000000000	4.4018%
05/05/2025	0.000120209	4.3876%
05/06/2025	0.000119850	4.3734%
05/07/2025	0.000119586	4.3649%
05/08/2025	0.000119276	4.3536%
05/09/2025	0.000356805	4.3411%
05/10/2025	0.000000000	4.3411%
05/11/2025	0.000000000	4.3411%
05/12/2025	0.000118205	4.3145%
05/13/2025	0.000118663	4.3312%
05/14/2025	0.000118750	4.3344%
05/15/2025	0.000118752	4.3345%
05/16/2025	0.000356895	4.3417%
05/17/2025	0.000000000	4.3422%
05/18/2025	0.000000000	4.3422%
05/19/2025	0.000119072	4.3461%
05/20/2025	0.000119123	4.3480%
05/21/2025	0.000118831	4.3373%
05/22/2025	0.000118570	4.3278%
05/23/2025	0.000473924	4.3246%
05/24/2025	0.000000000	4.3246%
05/25/2025	0.000000000	4.3246%
05/26/2025	0.000000000	4.3246%
05/27/2025	0.000118643	4.3305%
05/28/2025	0.000119428	4.3591%
05/29/2025	0.000119724	4.3699%
05/30/2025	0.000239622	4.3731%
05/31/2025	0.000000000	4.3731%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

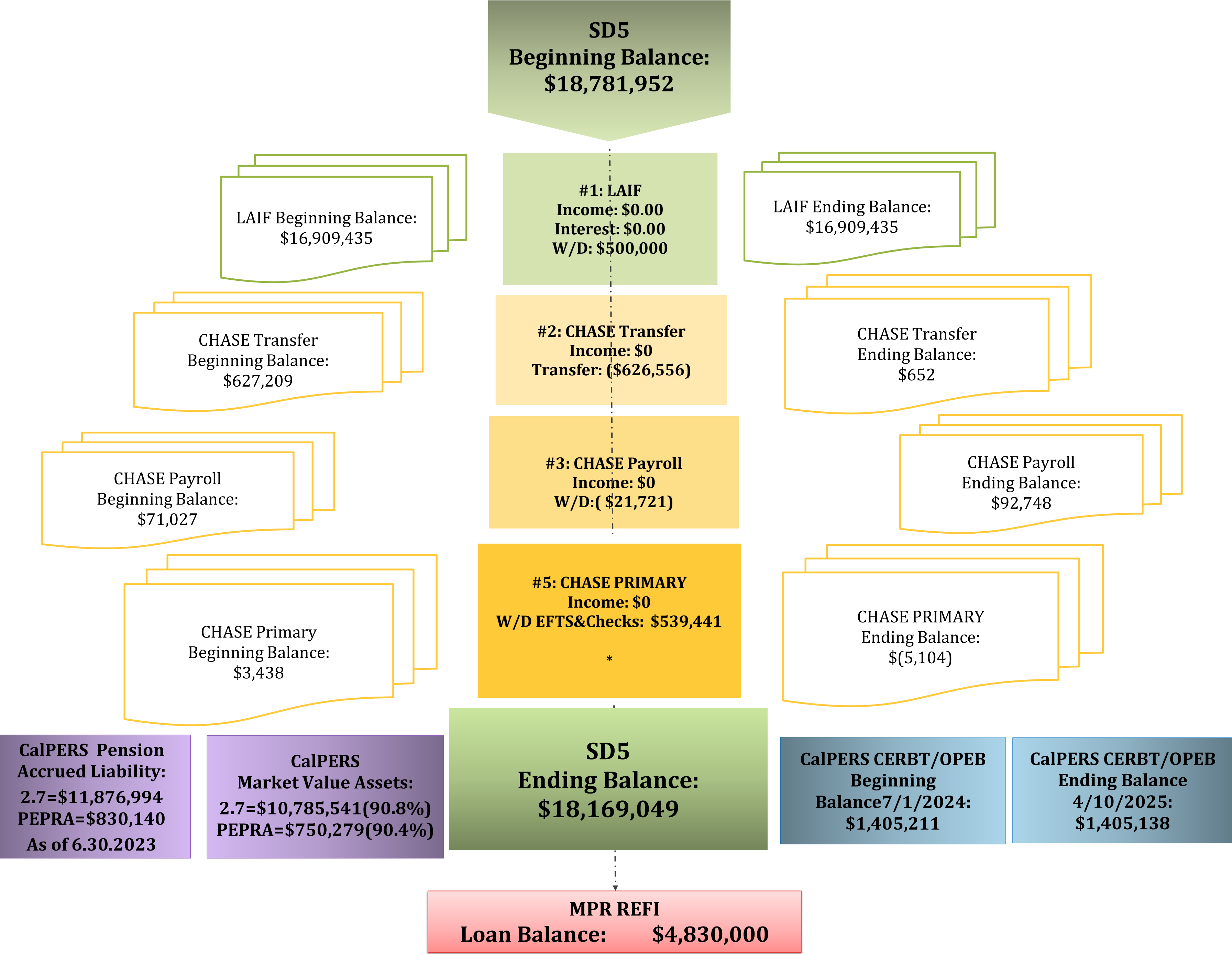
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Sanitary District No.5 of Marin County
Comparative Balance Sheet
As of June 12, 2025

	Jun 12, 25	May 12, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
JP Morgan Chase - Primary 7399	-5,104.25	3,438.28	-8,542.53
JP Morgan Chase - Payroll 7506	92,748.94	71,027.16	21,721.78
JP Morgan Chase - Transfer 7522	652.30	627,209.22	-626,556.92
Local Agency Investment Fund			
SD5 Operating Reserve	1,200,853.05	1,200,853.05	0.00
SD5 Operating	5,983,516.67	5,983,516.67	0.00
SD5 Capital & CIP Reserve	9,725,065.99	9,725,065.99	0.00
Total Local Agency Investment Fund	16,909,435.71	16,909,435.71	0.00
California CLASS			
CalPERS UAL Fund	143,836.43	143,836.43	0.00
Emergency Replacement Fund	1,027,480.40	1,027,480.40	0.00
Total California CLASS	1,171,316.83	1,171,316.83	0.00
Total Checking/Savings	18,169,049.53	18,782,427.20	-613,377.67
Accounts Receivable			
Accounts Receivable	296,090.31	309,759.07	-13,668.76
Total Accounts Receivable	296,090.31	309,759.07	-13,668.76
Other Current Assets			
Petty Cash	200.00	200.00	0.00
Prepaid Expense	100,447.47	100,447.47	0.00
Total Other Current Assets	100,647.47	100,647.47	0.00
Total Current Assets	18,565,787.31	19,192,833.74	-627,046.43
Fixed Assets	18,393,433.07	18,393,433.07	0.00
Other Assets	2,679,954.00	2,679,954.00	0.00
TOTAL ASSETS	39,639,174.38	40,266,220.81	-627,046.43
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	27,296.11	137,537.94	-110,241.83
Total Accounts Payable	27,296.11	137,537.94	-110,241.83
Other Current Liabilities	1,086,955.57	1,086,955.57	0.00
Total Current Liabilities	1,114,251.68	1,224,493.51	-110,241.83
Long Term Liabilities	6,596,126.20	6,596,126.20	0.00
Total Liabilities	7,710,377.88	7,820,619.71	-110,241.83
Equity			
3900 · Net Assets	30,037,103.52	30,037,103.52	0.00
Net Income	1,891,692.98	2,408,497.58	-516,804.60
Total Equity	31,928,796.50	32,445,601.10	-516,804.60
TOTAL LIABILITIES & EQUITY	39,639,174.38	40,266,220.81	-627,046.43

CASH FLOW CHART

SANITARY DISTRICT NO. 5 OF MARIN COUNTY: April10-May 8 2025



CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 05/15/25: \$79,029.11

IMPORTANT COVID-19 INFORMATION: If you filed IRS Form 7200, please notify your Paychex representative to avoid owing a balance at the end of the quarter and ensure your Form 941 is accurate.

TRANSACTION SUMMARY

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	79,029.11
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	79,029.11
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	8,564.77
	CASH REQUIRED FOR CHECK DATE 05/15/25	87,593.88

TRANSACTION DETAIL

ELECTRONIC FUNDS TRANSFER - Your financial institution will initiate transfer to Paychex at or after 12:01 A.M. on transaction date.

TRANS. DATE	BANK NAME	ACCOUNT NUMBER	PRODUCT	DESCRIPTION		BANK DRAFT AMOUNTS & OTHER TOTALS
05/14/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	53,449.00	53,449.00
05/14/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Taxpay®	Employee Withholdings		
				Social Security	4,738.09	
				Medicare	1,108.13	
				Fed Income Tax	9,823.90	
				CA Income Tax	4,063.80	
				Total Withholdings	19,733.92	
				Employer Liabilities		
				Social Security	4,738.09	
				Medicare	1,108.10	
				Total Liabilities	5,846.19	25,580.11
				EFT FOR 05/14/25		79,029.11
				TOTAL EFT		79,029.11

REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES - Paychex does not remit these funds. You must ensure accurate and timely payment of applicable items.

TRANS. DATE	BANK NAME	ACCOUNT NUMBER	PRODUCT	DESCRIPTION		TOTAL
05/15/25	Refer to your records for account	Information	Payroll	Employee Deductions		
				401A Member Contribu	5,026.41	
				Calpers 457B Roth	1,543.00	
				Calpers 457B TRDL	1,226.67	
				Med 125	118.69	

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 05/15/25: \$79,029.11

REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES (cont.) - Paychex does not remit these funds. You must ensure accurate and timely payment of applicable items.

TRANS. DATE	BANK NAME	ACCOUNT NUMBER	PRODUCT	DESCRIPTION	TOTAL
05/15/25	Refer to your records for account	Information	Payroll	Employee Deductions (cont.)	
				Med FSA EE Pretax	650.00
				Total Deductions	8,564.77
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES					8,564.77

PAYCHEX WILL MAKE THESE TAX DEPOSIT(S) ON YOUR BEHALF - This information serves as a record of payment.

DUE DATE	PRODUCT	DESCRIPTION	
05/21/25	Taxpay®	FED IT PMT Group	21,516.31
05/21/25	Taxpay®	CA IT PMT Group	4,063.80

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 05/30/25: \$78,304.78

IMPORTANT COVID-19 INFORMATION: If you filed IRS Form 7200, please notify your Paychex representative to avoid owing a balance at the end of the quarter and ensure your Form 941 is accurate.

TRANSACTION SUMMARY

SUMMARY BY TRANSACTION TYPE -	TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	78,304.78
	CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	78,304.78
	TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	8,564.77
	CASH REQUIRED FOR CHECK DATE 05/30/25	86,869.55

TRANSACTION DETAIL

ELECTRONIC FUNDS TRANSFER - Your financial institution will initiate transfer to Paychex at or after 12:01 A.M. on transaction date.

TRANS. DATE	BANK NAME	ACCOUNT NUMBER	PRODUCT	DESCRIPTION		BANK DRAFT AMOUNTS & OTHER TOTALS
05/29/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Direct Deposit	Net Pay Allocations	52,093.24	52,093.24
05/29/25	CHASE BANK, NA	xxxxxxxxxxxxx506	Taxpay®	Employee Withholdings		
				Social Security	4,958.90	
				Medicare	1,159.73	
				Fed Income Tax	9,818.64	
				CA Income Tax	4,155.62	
				Total Withholdings	20,092.89	
				Employer Liabilities		
				Social Security	4,958.88	
				Medicare	1,159.77	
				Total Liabilities	6,118.65	26,211.54
				EFT FOR 05/29/25		78,304.78
				TOTAL EFT		78,304.78

REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES - Paychex does not remit these funds. You must ensure accurate and timely payment of applicable items.

TRANS. DATE	BANK NAME	ACCOUNT NUMBER	PRODUCT	DESCRIPTION		TOTAL
05/30/25	Refer to your records for account	Information	Payroll	Employee Deductions		
				401A Member Contribu	5,026.41	
				Calpers 457B Roth	1,543.00	
				Calpers 457B TRDL	1,226.67	
				Med 125	118.69	

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 05/30/25: \$78,304.78

REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES (cont.) - Paychex does not remit these funds. You must ensure accurate and timely payment of applicable items.

TRANS. DATE	BANK NAME	ACCOUNT NUMBER	PRODUCT	DESCRIPTION	TOTAL
05/30/25	Refer to your records for account	Information	Payroll	Employee Deductions (cont.)	
				Med FSA EE Pretax	650.00
				Total Deductions	8,564.77
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES					8,564.77

PAYCHEX WILL MAKE THESE TAX DEPOSIT(S) ON YOUR BEHALF - This information serves as a record of payment.

DUE DATE	PRODUCT	DESCRIPTION	
06/04/25	Taxpay®	FED IT PMT Group	22,055.92
06/04/25	Taxpay®	CA IT PMT Group	4,155.62

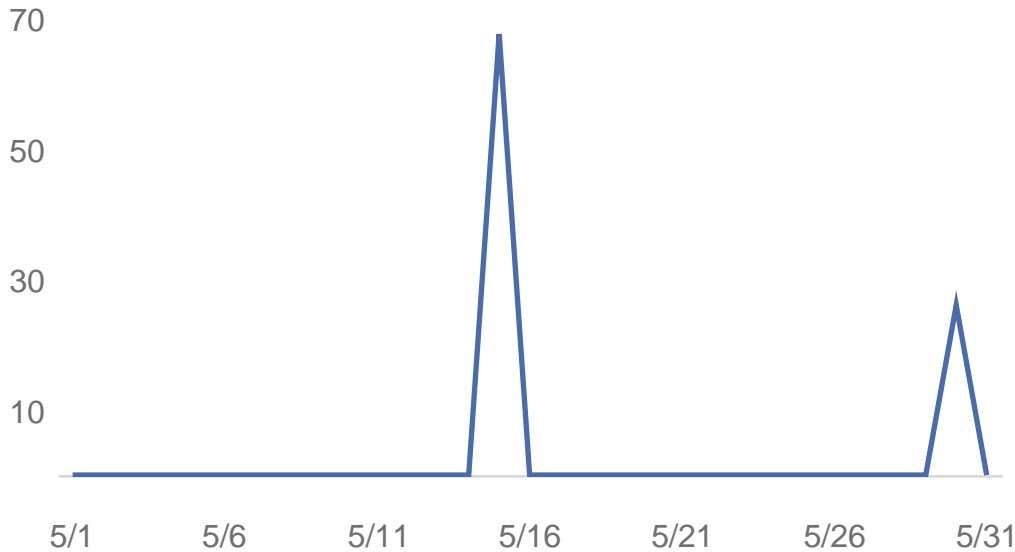
Monthly

Full name	Overtime amounts	Overtime hours
Adams, Nathanael T	534.38	6.00
Alvarez, Joel		
Bilsborough Sr., Chad E	1982.44	18.00
Collodi, Pete		
Cottrell III, Rulon K	3074.33	22.00
Farrington, Abigail V	1377.27	16.00
LaTorre, Daniel P	395.65	3.00
Rosser, John M	682.00	6.00
Rubio, Antonio		
Salazar, Ignacio G	763.46	10.00
Screechfield-Lablue, Pierce L	601.51	7.00
Triola, Joseph	620.00	5.50
	10031.04	93.50

Monthly Overtime hours



Check date



May 1, 2025 - May 31, 2025

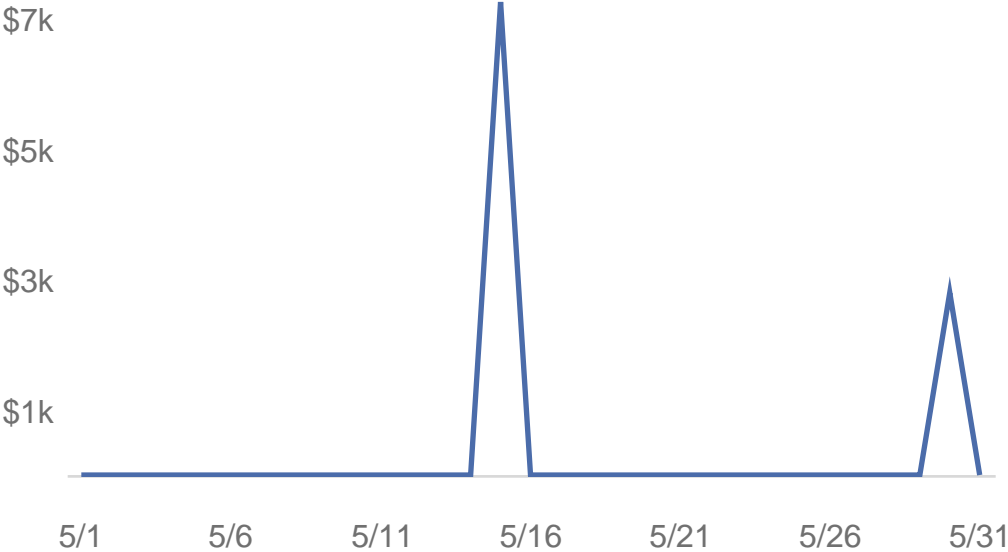
● My Company

93.5 hrs

Monthly Overtime amounts



Check date



May 1, 2025 - May 31, 2025

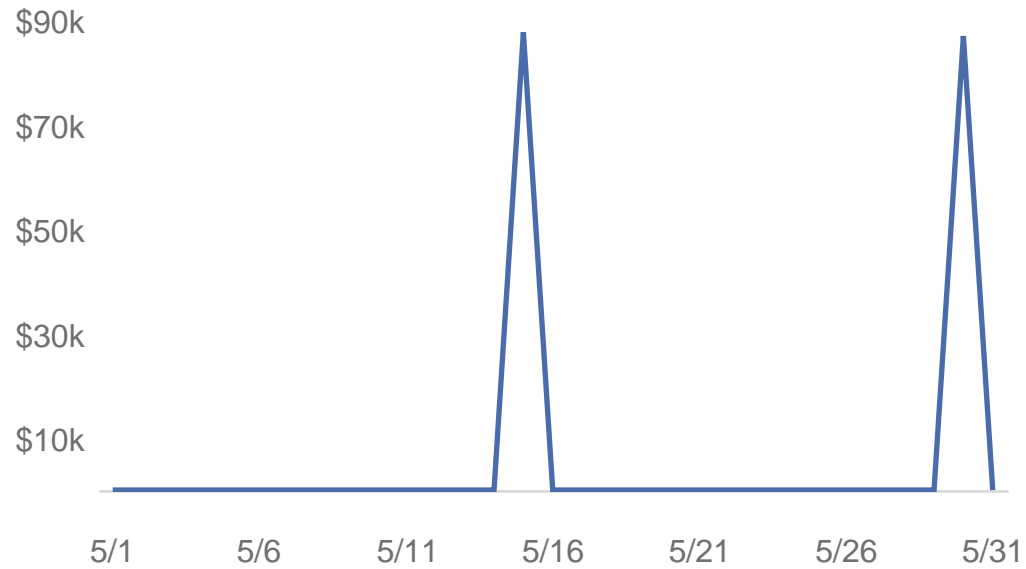
● My Company

\$10,031.04

Monthly Labor cost



Check date



May 1, 2025 - May 31, 2025

● My Company

\$174,463.43

Yearly

Full name	Overtime amounts	Overtime hours
Adams, Nathanael T	825.86	10.00
Alvarez, Joel		
Bilsborough Sr., Chad E	24281.15	225.00
Collodi, Pete	1211.65	17.00
Cottrell III, Rulon K	27585.89	207.50
Farrington, Abigail V	5158.16	65.50
LaTorre, Daniel P	24915.20	197.50
Rosser, John M	8246.00	81.50
Rubio, Antonio		
Salazar, Ignacio G	4742.70	66.50
Screechfield-Lablue, Pierce L	2508.67	35.00
Triola, Joseph	10540.00	109.00
	110015.28	1014.50

Yearly Overtime hours



Check date



Jul 1, 2024 - May 31, 2025

● My Company

1,014.5 hrs

Yearly Overtime amounts



Check date

Jul 1, 2024 - May 31, 2025

● My Company

\$110,015.28



Yearly Labor cost



Check date

\$250k

\$150k

\$50k

Jul 1, 2024 - May 31, 2025

● My Company

\$1,880,792.61

Jul

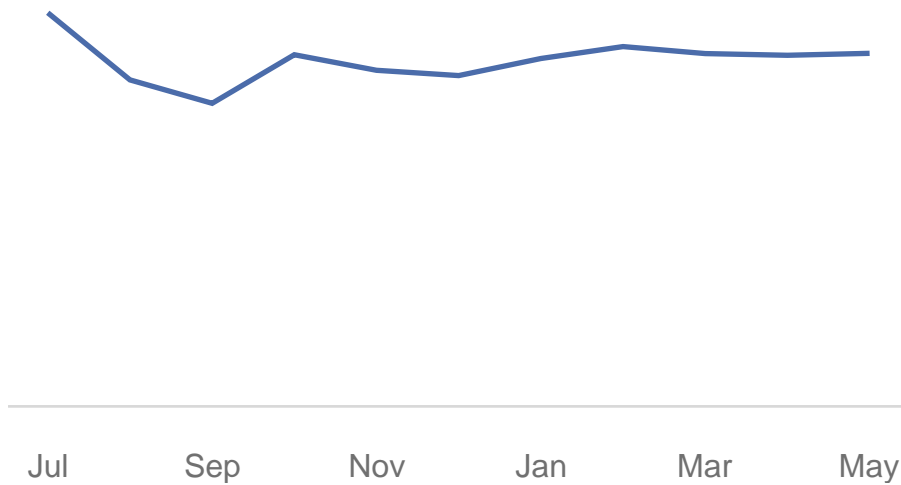
Sep

Nov

Jan

Mar

May



June 2025

June 2025							July 2025						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7			1	2	3	4	5
8	9	10	11	12	13	14	6	7	8	9	10	11	12
15	16	17	18	19	20	21	13	14	15	16	17	18	19
22	23	24	25	26	27	28	20	21	22	23	24	25	26
29	30						27	28	29	30	31		

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jun 1	2	3 Jill K. - Check Run Prep	4 8:00am You're Invited: RVSD Standards Update & Breakfast 10:00am CalPERS Webinar - Pre-Retirement	5 Jill K. - Check Run Prep/Print	6	7
8	9	10 Jill K. - Check Run Prep	11	12 MASS MEETING 1pm 9:30am CIP Committee Meeting (2001 Paradise Dr (2001 10:30am Finance Committee Meeting	13	14
15	16	17 Jill K. - Check Run Prep	18	19 5:00pm Regular Board Meeting (2001 Paradise Dr (2001 Paradise Dr, Belvedere Tiburon, California 94920)) -	20	21
22	23 TR off Admin 7:00am T1 Forms Due to the County of Marin (Contact Info -Request Prelim Reports)	24 Jill K. - Check Run Prep TR off Admin	25 TR off Admin	26 TR off Admin	27	28
29	30	Jul 1	2	3	4	5

July 2025

July 2025							August 2025						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
6	7	8	9	10	11	12	3	4	5	6	7	8	9
13	14	15	16	17	18	19	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28	29	30	31			24	25	26	27	28	29	30
							31						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jun 29	30	Jul 1 Jill in Check Run 8:00am CalPERS Report - Update Pay Rate (COLA) & Member / Employer Contribution \$ Amt\$	2	3 Jill in Check Run and Check Print	4	5
6	7	8 Jill in General accounting	9	10 9:30am CIP Committee Meeting (2001 Paradise Dr (2001 10:30am Finance Committee Meeting (2001 Paradise Dr	11	12
13	14	15 Jill in general accounting	16	17 5:00pm Regular Board Meeting (2001 Paradise Dr (2001 Paradise Dr, Belvedere Tiburon, California 94920)) -	18	19
20	21	22 Jill in general accounting	23	24	25	26
27	28	29 Jill in general accounting	30	31	Aug 1	2

Sanitary District No. 5 of Marin County



District Management Report

May 2025

Contents:

- Transmittal Memo
- Financial/Budgetary
- HR & Personnel
- Business Administration
- Collection System Performance
- Treatment Plant Performance – Paradise Cove
- Treatment Plant Performance – Main Plant
- Pollution Prevention Activities
- Continuing Education & Safety Training
- Capital Improvement Projects

Transmittal Memo

Date: June 19, 2025
To: Board of Directors
From: Tony Rubio, District Manager
Subject: Management Report for May 2025

Fiscal Status

Period Covered: July 1, 2024 –June 19, 2025
Percent of Fiscal Year: 91%
Percent of Budgeted Income to Date: 103%
Percent of Budgeted Expenditures to Date: 83% (operating only)

Personnel

Separations: 1
New Hires: None
Promotions: None
Recruitment Activities: 1

Regulatory Compliance

MP Collection System WDR Compliance: Full Compliance with all regulations
PC Collection System WDR Compliance: Full Compliance with all regulations
MP NPDES Permit Compliance: Full Compliance with all regulations
PC NPDES Permit Compliance: Full Compliance with all regulations
BAAQMD Compliance: Full Compliance with all regulations
Significant Comments: None

Summary of Operational Highlights are on the following pages.

Significant Events for the Month of May 2025 Include:

Financial/Budgetary/Business Administration

- Beginning work on submittals for County of Marin tax assessor for FY25/26 sewer service fees
- Annual MMWD Water Use Report received & Commercial Sewer Service fees charges calculated
- Preparing for FY25/26 changes (payroll and Calpers)
- FY25/26 Budget prepared with several updates to the capital layout and descriptions

HR and Personnel

- Updated website- information on Sewer Rehab Project and Digester Rehab Project
- Total Compensation study to begin after July 1 2025
- Recruiting for Maintenance/Collection System Technician

Continuing Education, Safety Training, Pollution Prevention Activities

- Work with DKF solutions on District safety program updates on-going.
- New Employee Orientation Policy update underway to encompass all new safety policy updates
- Ignacio Salazar attended grade III WWTP exam review class
- Staff attended monthly Public Education Meeting.

Collection System Performance

Main Plant Tiburon/Belvedere/Paradise Cove

- Rodder preventative maintenance work is underway.
- Small Machine line cleaning completed
- No Spill Report Submitted for Paradise Cove Collection System

Treatment Plant Performance

Paradise Cove WWTP:

- Access road repaired and paved- greatly improving safety for access to site -specifically for the vector truck for Sludge Hauling purposes.

Tiburon Main WWTP:

- CPO Casey submitted April 2025 Monthly SMR and DMR to the RWQCB on CIWQS.
- Work being scheduled for the foul air ducting installation on the new DW primary covers
- JT Continues work replacing old conduits and cleaning up not replaced electrical conduits and wires in RT room and Maintenance Shop (with proper labeling at panel and on outlet)

Capital Improvement Projects

- 2024-25 Sewer Rehab -underway – paradise drive line work completed- on to acela drive line
- Cove Road MCC and Generator replacement project – pre construction meeting scheduled
- Digester Cleaning and Rehab project underway- phase1 one nearly complete- lid ready for re-install upon drain line by-pass installation and railing securing on 2nd digester.

Glossary of Terms

- **B.O.D. (Biochemical Oxygen Demand):** Measurement of the effluent's capacity to consume dissolved oxygen to stabilize all remaining organic matter. The permit limits for our effluent for discharge into San Francisco bay require that we remove 85% influent B.O.D. and meet a weekly average of less than 45mg/l and a monthly average of less than 30 mg/l B.O.D.
- **TSS (Total Suspended Solids):** Measurement of suspended solids in the effluent. Our permit requires that we move at least 85% of the influent TSS and that the effluent limit is less than 45 mg/l as a weekly average and less than 30 mg/l as a monthly average.
- **Chlorine Residual:** The plant effluent is disinfected with hypochlorite (chlorine "bleach") and then the residual chlorine is neutralized with sodium bisulfite to protect the bay. The effluent chlorine residual limit is 0.0 mg/l which we monitor continuously.
- **pH:** pH is a measurement of acidity with pH 7.0 being neutral and higher pH values being basic and lower pH values being acidic. Our permit effluent pH must stay within the range of 6.0-9.0, which we monitor continuously.
- **Coliform:** Coliform bacteria are the indicator organism for determination of the efficiency of the disinfection process. The lab culture samples of our effluent and the presence of coliform is an indication that pathogenic organisms may be present. This is reported as MPN/100 (number of coliform bacteria in 100 milliliters sample).
- **Flow Through Bioassay:** A 96 hour test in which we test the toxicity of our effluent to tiny fish (sticklebacks) in a flow through tank to determine the survivability under continuous exposure to our effluent. Our permit requires that we maintain a 90th percentile survival of at least 70% and an 11 sample median survival of at least 90%. In layman's terms, this means that out of the last 11 samples only one bioassay may fall below 70% survival and the middle value when all 11 samples are placed in numerical order must be at least 90%.
- **Metals Analysis:** Our permit requires that we analyze our effluent for many different metals on a monthly basis. We have permit limits for some metals. The metals are stated as a daily max and a monthly average limit. The daily max limit is the number we cannot exceed on any sample and the monthly average applies to all samples collected in any month (although usually we are only required to take one).
- **F.O.G. (Fats, oils and grease):** Quarterly we are required to monitor our effluent for Fats, Oils and Grease.

Glossary of terms continued...

- **Headworks:** The point where all raw wastewater enters the treatment plant. In this building wastewater goes through 3 grinders to grind up all large objects that could possibly damage our influent and sludge pumps further down the treatment process.
- **Primary Sedimentation:** The next treatment process is a physical treatment process where solids that settle or float are removed and sent to the digesters for further processing.
- **Activated Sludge:** Next is the activate sludge process. This process is a biological wastewater treatment process that uses microorganisms to speed up the decomposition of wastes. When activated sludge is added to wastewater, the microorganisms feed and grow on waste particles in the wastewater. As the organisms grow and reproduce, more and more waste is removed, leaving the wastewater partially cleaned. To function efficiently, the mass of organisms needs a steady balance of food and oxygen. These tasks are closely monitored by the operations staff.
- **Secondary Clarification:** Next is secondary clarification, like primary sedimentation/clarification, this also is a physical treatment process where solids that settle or float are removed and sent to the next treatment process. The difference between Secondary Clarification and primary sedimentation is that the solids removed from the secondary clarifiers goes to 2 places. Some goes to waste to the DAFT and some goes back to the activated sludge process for further treatment. (*Microorganisms must be returned to the activated sludge process to keep an equal balance of food and microorganisms*).
- **DAFT (dissolved air floatation thickener):** Next is the DAFT. The dissolved air floatation thickening process uses air bubbles to thicken WAS(waste active sludge) solids removed from the secondary clarifier, by floating solids to the tank surface, where they are removed and sent to the digesters for final processing.
- **Sludge Digestion:** In the anaerobic digestion process, all the organic material removed from the primary sedimentation tanks and DAFT's are digested by anaerobic bacteria. The end products are methane, carbon dioxide, water and neutralized organic matter.
- **Solids Handling:** This is the process where all the neutralized sludge from the digester is finally treated. Sludge from the digester is pumped to the screw press where it is conditioned with a polymer (chemical that reacts with the sludge to remove the water from the sludge and bind the sludge particles together) in order to dewater the sludge and produce a dry cake for final disposal to the Redwood landfill.

Glossary of terms continued...

- **Disinfection:** This is the end point for the wastewater- at this point wastewater flows through the chlorine contact tank. This contact tank allows for enough contact time for chlorine solution to disinfect the wastewater. Sodium bisulfite is introduced at the end of the tank to neutralize any residual chlorine to protect the bay.
- **MLSS (mixed liquor suspended solids):** Suspended solids in the mixed liquor of an aeration tank measured in mg/l
- **MCRT (mean cell resident time):** An expression of the average time that a microorganism will spend in the activated sludge process.
- **SVI (sludge volume index):** This is a calculation used to indicate the settling ability of activated sludge in the secondary clarifier.
- **RAS (return activated sludge):** The purpose of returning activated sludge, is to maintain a sufficient concentration of activated sludge in the aeration tank.
- **WAS (waste activated sludge):** To maintain a stable process, the amount of solids added each day to the activated sludge process are removed as WAS. We track this by our MCRT which averages 3 days
- **TWAS (thickened waste activated sludge):** The WAS is thickened in the DAFT and the thickened sludge is then pumped to the digester.
- **MPN (most probable number):** Concentrations of total coliform bacteria are reported as the most probable number. The MPN is not the absolute count of the bacteria but a statistical estimate of their concentration.
- **Bio-solids:** Anaerobic digested sludge is pumped to a screw press where excess water is removed to reduce the volume (and weight) thus producing an end result called bio-solids.
- **Polymer:** Organic polymers are added to digested sludge to bring out the formation of larger particles by bridging to improve processing.

Wastewater Acronyms

ACWA	Assoc of California Water Agencies	APWA	American Public Works Association
AWWA	American Water Works Association	BAAQMD	Bay Area Air Quality Management District
BACWA	Bay Area Clean Water Agencies	BAPPG:	Bay Area Pollution Prevention Group
CASA	California Association of Sanitation Agencies	CSDA	California Special Districts Association
CSRMA:	California Sanitation Risk Management Authority	CAAQS	California Ambient Air Quality Standard
CalARP	California Accidental Release Prevention Program	CARB	California Air Resources Board
CDO	Cease and Desist Order	CECs	Constituents of Emerging Concern
CEQA	California Environmental Quality Act	CIWQS	California Integrated Water Quality System
CFR	Code of Federal Regulations	CMOM	Capacity, Management, Operation and Maintenance
CIWMB	California Integrated Waste Management Board		
CIWQS	California Integrated Water Quality System	CPUC	California Public Utilities Commission
CSO	Combined Sewer Overflow	CTR	California Toxics Rule
CWA	Clean Water Act	CWAP	Clean Water Action Plan
CWARA	Clean Water Authority Restoration Act	CWEA	California Water Environment Association
DHS	Dept. of Health Services	DTSC	Dept. of Toxic Substances Control
EBEP	Enclosed Bays and Estuaries Plan	EDW	Effluent Dominated Water body
EIS/EIR	Environmental Impact Statement/Report	EPA	Environmental Protection Agency
ERAF	Educational Reserve Augmentation Fund	ESMP	Electronic Self-Monitoring Report
FOG	Fats, Oils and Grease	GASB	Government Accounting Standards Board
ISWP	Inland Surface Waters Plan	JPA	Joint Powers Authority
LAFCO	Local Agency Formation Commission	LOCC	League of California Cities
MACT	Maximum Achievable Control Technology (air controls)	MCL	Maximum Contaminant Level
MMP	Mandatory Minimum Penalty	MOU	Memorandum of Understanding
MUN	Municipal Drinking Water Use	NACWA	National Association of Clean Water Agencies
NGOs	Non-Governmental Organizations	NOX	Nitrogen Oxides
NPDES	Nat'l Pollutant Discharge Elimination System	NRDC	Natural Resources Defense Council
NTR	National Toxics Rule	OWP:	Office of Water Programs
OSHA:	Occupational Safety and Health Administration	PCBs	Poly Chlorinated Biphenyls
POTWs	Publicly Owned Treatment Works	PPCPs	Pharmaceutical and personal Care Products
QA/QC	Quality Assurance / Quality Control	Region	IX Western Region of EPA (CA, AZ, NV & HI)
RFP	Request For Proposals	RMP	Risk Management Program
RFQ	Request For Qualifications	RWQCB	Regional Water Quality Control Board
SEP	Supplementary Environmental Projects	SIP	State Implementation Policy (CTR/NTR criteria)
SFEI:	San Francisco Estuary Institute	SRF	State Revolving Fund
SSO	Sanitary Sewer Overflow	SSMP	Sewer System Management Plan
SWRCB	State Water Resources Control Board	TMDL	Total Maximum Daily Load
WDR	Waste Discharge Requirements	WEF	Water Environment Federation
WERF	Water Environment Research Foundation	WET	Whole Effluent Toxicity or Waste Extraction Test
WMI	Watershed Management Initiative	WRFP	Water Recycling Funding Program
WRDA	Water Resource Development Act	WWTP	Wastewater Treatment Plant
WQBEL	Water Quality Based Effluent Limitation	WWWIFA	Water & Wastewater Infrastructure Financing Agency

ANNUAL BUDGET FY2025-2026

SANITARY DISTRICT of MARIN COUNTY



7/1/2025

Fiscal Year 2025-2026 Annual Budget July 1 -
June 30

Adopted by the Board of Directors on June 19, 2025

Annual Budget FY2025-2026

Fiscal Year 2025-2026 Annual Budget July1 - June 30

FISCAL YEAR 2025-2026 BUDGET ACKNOWLEDGEMENTS

Board of Directors

<i>Omar Arias Montez, President</i>	<i>Elected: November 2024-2028</i>
<i>John Carapiet, Vice President</i>	<i>Elected: November 2024-2028</i>
<i>Tod Moody, Secretary</i>	<i>Elected: November 2022-2026</i>
<i>Richard Snyder, Director</i>	<i>Elected: November 2024-2028</i>
<i>Catherine Benediktsson, Director</i>	<i>Elected: November 2022-2026</i>

MANAGEMENT TEAM

Tony Rubio, District Manager

Joel Alvarez, Administrative Services Manager

Rulon K Cottrell, Operations Superintendent

Dan Latorre, Maintenance/Collection System Superintendent

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2 SD5 MISSION STATEMENT, VALUES AND GOALS

2.1 SD5 MISSION STATEMENT

Sanitary District No.5 of Marin County is a special district dedicated to the protection of public health and the environment through effective and economical collection, conveyance, treatment, and disposal of wastewater that meets or exceeds all local, state, and federal regulations.

2.2 SD5 VALUES

Sanitary District No.5 of Marin County Board Members and Staff operate under a set of core values in respect to all District Functions. That set of values includes:

- Public Health & Sanitation
- Excellent Customer Service
- Fiscal Responsibility
- Public Transparency
- Work-Place Safety
- Effective/Reliable Long-Term Capital, Operation, Maintenance, Fiscal Planning
- Valued Work Force
- Effective Communication and Decision Making
- Environmental Stewardship

2.3 SD5 GOALS

As outlined in the Districts Strategic Plan the District has six major goals which assumes Financial Stability as the overall goal:

- Goal One: *Protecting Public Health and Employee Safety*
- Goal Two: *Infrastructure Reliability*
- Goal Three: *Fiscal Accountability*
- Goal Four: *Operational Capability*
- Goal Five: *Employee Development*
- Goal Six: *Resource Recovery/Energy Sustainability*

3 SD5 GENERAL INFORMATION AND DESCRIPTION OF FACILITIES

3.1 SD5 GENERAL HISTORY

- Sanitary District No.5 of Marin County was formed in 1922 primarily as a refuse district.
- 1960's a primary treatment plant was constructed at its current location at 2001 Paradise Drive.
- 1980's the District added on a secondary treatment portion to the plant to comply with new local and federal standards of the 1972 Clean Water Act
- The District shares an outfall with SASM (Sewerage Agency of Southern Marin) The District is responsible for dechlorinating SASM's effluent prior to discharge into the receiving waters of the state of California.
- 1980's, a smaller, secondary treatment package plant was constructed on the eastern side of the Tiburon peninsula to serve the unincorporated area of Tiburon, known as the Paradise Cove plant.
- In 2005 the City of Belvedere sewage collection system was annexed to the District.
- Sewer Rates were last raised in 2015 (8 Years) as part of the Ordinance 2010-03 and 2010-04. The 2022 Belvedere Zone was \$1985 per EDU compared to \$1034 per EDU in the Tiburon zone.
- Sewer Rate Increases were required and approved by the Board of Directors effective July 1, 2023. The Base Rate is \$1848 in which Tiburon residents pay \$1358 per edu as a result of an Ad-Valorem credit that on average is around \$490 per EDU.
- The 2024/2025 Sewer Service Base Rate increased to \$2033 per EDU in which Tiburon residents pay \$1534 as a result of an Ad-Valorem credit that on average is around \$499 per EDU.
- The 2025/2026 Sewer Service Base Rate increased to \$2237 per EDU in which Tiburon residents pay \$1728 as a result of an Ad-Valorem credit that on average is around \$509 per EDU.

3.2 SD5 FACILITIES DESCRIPTION

The District owns and operates two (2) wastewater treatment plants and its associated collection and conveyance systems.

- The Paradise Cove Treatment plant has a capacity of up to 40,000 gallons per day, with a peak flow max of 100,000 gallons per day. It is an extended aeration activated sludge secondary treatment plant that serves the unincorporated portion of Tiburon.
- The Tiburon Main Treatment Plant has a secondary treatment capacity of up to 2.3 MGD with a peak flow wet weather hydraulic max of 6.7MGD. It is a conventional activated sludge treatment plant with a dry weather permitted flow of .98MGD, serving the Town of Tiburon east of Gilmartin and the City of Belvedere.
- There is a total of 24 pump stations in the Districts service area. 22 providing pumping to the Main Treatment Plant and 2 providing pumping to the Paradise Cove Plant
- Of those 24 pump stations 13 are in the City of Belvedere and 11 in the Tiburon service area
- There is a total of 153,120 linear feet (29 miles) of gravity sewer lines that range in size from 6" to 24"
- There is a total of 26,400 lineal feet (5 miles) of pressure force main.

- There is a total of 2,310 residential connections and 86 commercial accounts. The estimated population for the Districts service area is 8,800 people.
- There is a total of 3,623 EDU's (equivalent dwelling units) in FY2025/2026

4 BUDGET INTRODUCTION

Sanitary District No.5 of Marin County ("SD5" or "District") is a special enterprise district that was formed under the Sanitary District Act of 1923 (California Health and Safety Code, Section 6400 et. Seq). The District was established on May 22, 1922 and later reorganized on March 17, 1947 establishing new boundaries and currently serves approximately 2,396 (parcels) residential and commercial connections and 3,623 EDU's (equivalent dwelling units) over 6.4 square miles within the Town of Tiburon East of Gilmartin Drive and the City of Belvedere and the unincorporated area of Tiburon between 3150 Paradise Drive and 4200 Paradise Drive.

The Fiscal Year 2025-2026 Budget supports the following strategic plan goals:

- Ensure sewer rates are adequate for the operation of the District.
- Review CalPERS unfunded liabilities annually and ensure adequate funding is in place.
- Ensure Achievable CIP Plan is in-line with current level of funding.
- Review Sewer Rates (2027-2028)
- Ensure Adequate Sewer Reserves in-line with Reserve Policy
- Review California Employee Retirement Benefit Trust (CERBT) Trust Funding to ensure OPEB funding is on track.
- Evaluate & Apply for Grant Funding when applicable.
- Review MOU obligations regarding Classic and PEPR and keeping pensions costs down.

4.1 BUDGET GUIDE

The Fiscal Year 2025-2026 Budget document is organized into the following sections:

- Fiscal Year 2025-2026 Budget Overview
 - Income Summary
 - Expense Summary
- Operations and Maintenance Budget
 - Operating Income
 - Operating Expenses
 - Staff Summary and Organization Chart
- Capital Budget
 - Capital Improvement Income
 - Capital Improvement Expenses
- Reserve Policy
- Appendix A-I

A complete set of financial schedules for the budget are included in the Appendix A-I of this report.

4.2 BUDGET OVERVIEW

This segment presents a summary of the budget by income sources and expenses. They are split between Tiburon and Belvedere. Expenses are split between Operating Expenses and Capital Expenses. Fund balances are also shown on this overview. Each of these areas are broken down into greater detail in later sections of this report. Table 1 (below) shows the previous year budget, the actuals, and the proposed budget for FY2025-2026.

In summary, the FY2025-2026 budget includes \$9.6 million in total income, \$12.7 million in total expenses and an ending fiscal year balance of \$15 million.

Table 1- Budget Summary

Type	FY24-25 Budget	FY24-25 Actuals	FY25-26 Budget
<i>Income</i>		(as of 6/12/2025)	
Property Tax Tiburon	\$1,206,814	\$1,522,694	\$1,333,200
SD5 as a whole - Sewer Service	\$6,143,508	\$6,073,118	\$7,536,167
Interest	\$200,000	\$685,080	\$320,500
Connection Fees	\$400,000	\$95,714	\$300,000
PDSLE Fees	\$17,750	\$0	\$15,000
Other Income	\$100	\$690	\$100
Permit Fees/Inspection	\$35,000	\$44,247	\$35,000
SASM Reimbursement	\$75,000	\$38,135	\$50,000
Total Budgeted Income	\$8,060,422	\$8,459,680	\$9,589,967
<i>Expense</i>			
Operating Expense	\$5,266,255	\$4,516,632	\$5,963,622
Capital Expense	\$8,802,790	\$1,657,105	\$6,760,280
Total Budgeted Expense	\$14,069,045	\$6,173,737	\$12,723,902
Net Ordinary Income- Expenses	(\$6,008,623)	\$2,285,943	(\$3,133,935)
<i>Fund Balances</i>	(as of July 1, 2024)	(as of 6/20/2025)	
Operating Reserve	\$1,508,028	\$1,200,853	
Capital Reserve	\$9,725,065	\$9,725,065	
Emergency Reserve	\$1,000,000	\$1,027,480	
Unfunded Accrued Liability Reserve	\$71,951	\$143,836	
CERBT Fund Balance	\$1,397,761	\$1,405,138	
<i>(operating fund balance)</i>	\$4,458,892	\$5,983,516	
Total Cash Balance including reserves	\$16,440,183	\$18,169,049	
<i>CERBT Fund Balance (not included)</i>			

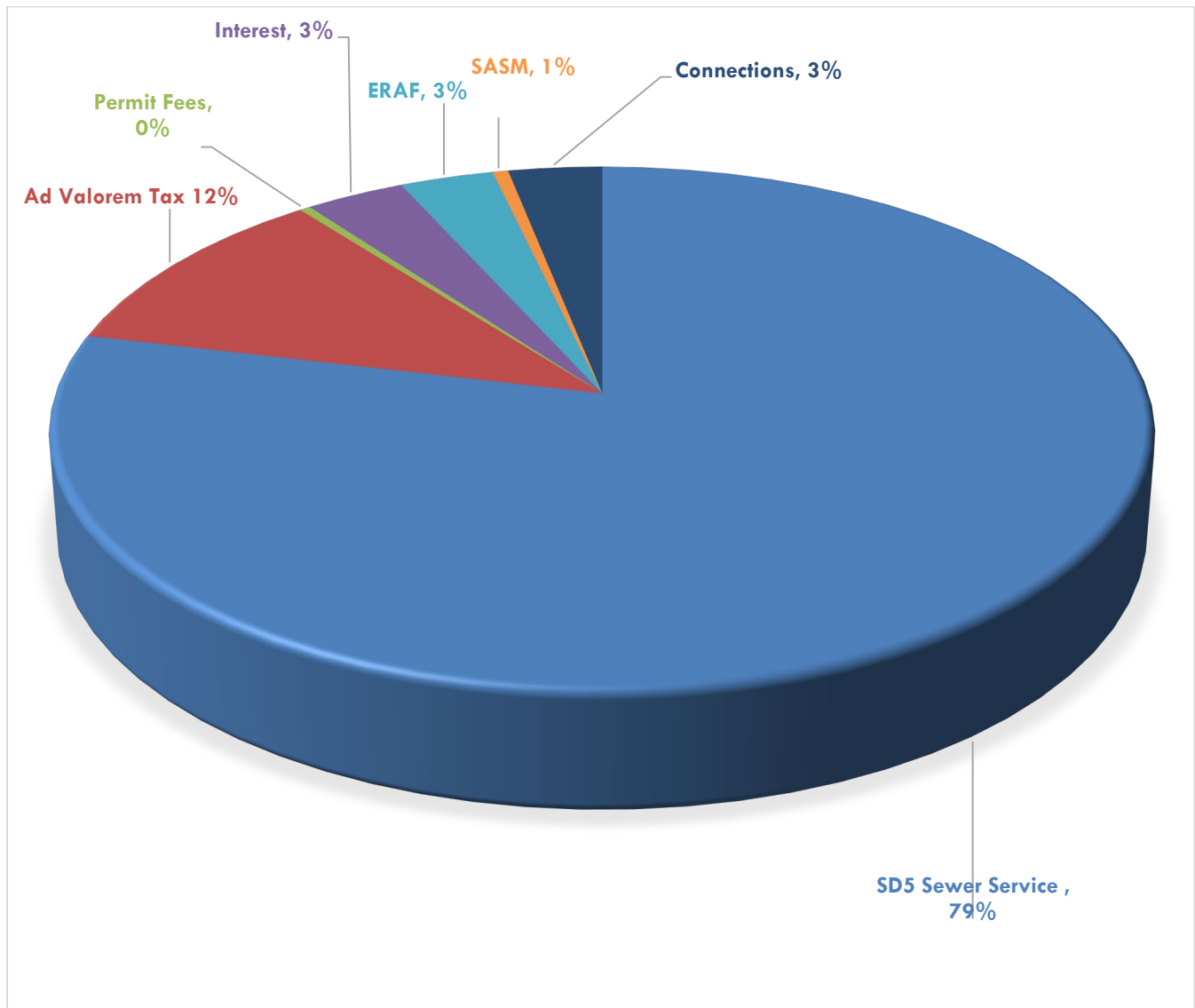
4.3 INCOME SUMMARY

The District has 2 major recurring sources of annual income: sewer service charges and ad valorem (property taxes- Tiburon Only). Additionally, the District receives other minor revenue from permit and connection fees, bank deposit interest and other income.

Income Assumptions:

- \$1728 for the Ad Valorem Contributing parcels (Tiburon) per EDU (equivalent dwelling unit)
- \$2237 for the Non- Ad Valorem Contributing parcels (Belvedere + 2 Unincorporated) per EDU
- Interest Revenue for LAIF account is estimated at 2% for FY2025-2026
- Ad Valorem (Property Tax) applies to Tiburon Parcels only
- Excess ERAF (educational Revenue Augmentation Fund) is subject to CA tax shifts
- Other income: Outstanding accounts receivable, Private SSO Reimbursements, CAL- Card incentive payments and CSRMA PLP Dividends.

Chart 1- Budgeted Income by Source



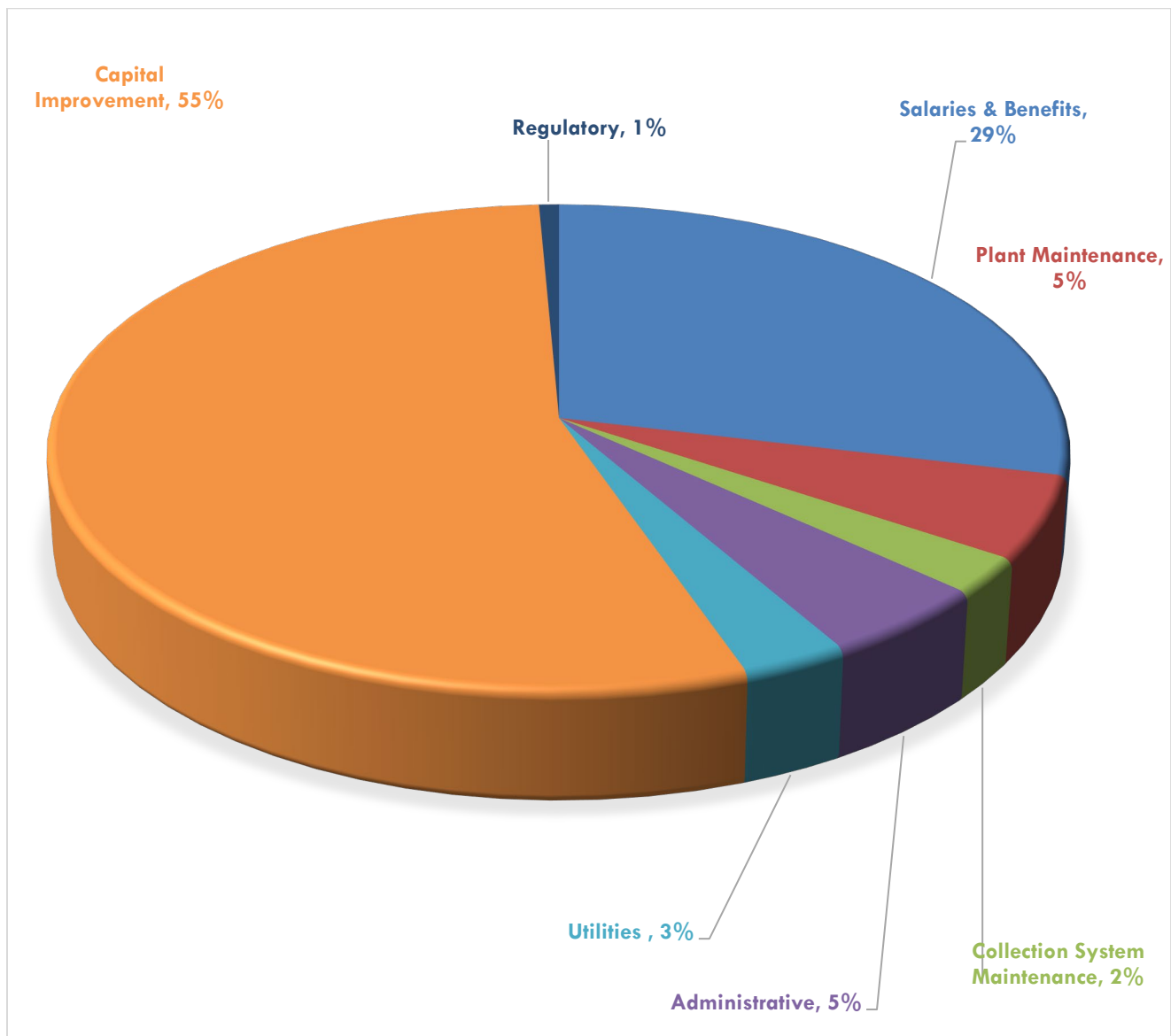
4.4 EXPENSE SUMMARY

Expenditures are split in two basic categories: Operations/Maintenance and Capital. Chart 2 shows the breakdown of major expenditure categories in FY2025-2026, with operations totaling 46% and Capital totaling 54%.

Expense Assumptions:

- Salary categories include a 3.0% COLA (cost of living) increase
- PERS Classic Members Employer Contribution rate is 16.02% and EPMC rate is 8% for FY25-26
- PEPR Member Contribution rate is 7.75% and the Employer rate is 7.87%
- Classic Members are scheduled for 8% reimbursement to the District for Employer Paid Contribution rate.
- Workers compensation XMOD (experience modification) factor is 0.92%

Chart 2 Budgeted Expenditures by Type



Total salary and benefit costs include all direct wages/salaries, payroll taxes and benefits. It also includes retiree health payments, retiree health prefunding for current employees and CalPERS retirement reserve funding. Total Personnel Costs in FY 2024-2025 were \$2.95 Million and personnel costs budgeted for FY 2025-2026 are estimated at \$3.5 Million (which includes retirement trust funding of \$403,752). A 3.0% increase in COLA is projected for FY25-26.

Other operational expenditures are costs associated with general operations of the District and are categorized as Administrative Expense, Pumps and Lines Maintenance, Main Plant Maintenance, Paradise Cove Maintenance, Monitoring, Permits and Fees, Truck Maintenance, Utilities and other operating expenses (I.T. & Safety). Total Operating Costs for FY25-26 minus the personnel costs are estimated to be \$2.4 Million Dollars.

Capital expenditures includes costs incurred to purchase or build any capital asset, or to rehabilitate and extend the useful life of the Districts existing assets. Details of these expenditures can be found in Appendix E – Capital Improvement Program Expenses and Appendix F – Ongoing 10 year Capital Improvement Program Summary. Total capital costs including debt service are approximately \$6.76 million. Debt service accounts for \$760,284 for FY25-26.

5 OPERATING BUDGET

The Operating Budget is used for all District operational expenses. Its income source is primarily annual sewer service charges. Operating Expenditures include Salary and Benefits as one of the largest expenses followed by Treatment Plant Maintenance, Collection System Maintenance, Administrative Expenses, Regulatory and Utilities.

5.1 OPERATING INCOME

Total Operating Income is budgeted at approximately \$5.6 million. Sewer service charges are a primary and recurring source of income. Sewer service charge income will be \$500K more in FY25-26 as a result of the rate increases and increased commercial activity and other factors. Other operating income includes: Inspection fees, Interest earned on Bank deposits and a SASM reimbursement for providing de-chlorination services for their agency.

Sewer Service Charges

Sewer Service Charges are the primary source of income for the District. Sewer service charge income of \$7.53 million provides 79% of the Districts total income in FY25-26. This income is primarily used for operational expenses, with any remaining balance allocated towards capital projects. Sewer service income will contribute \$1.9M towards capital improvement projects in FY25-26

District customers are charged a sewer service charge based on equivalent dwelling units (EDU), which is designed to reflect the average volume and strength of flows from single family residences. Commercial customers are assigned a calculated EDU values based off flow usage minus irrigation and multiplied by a strength factor depending on the type of use or a minimum of 1 EDU for no metered water usage. The Districts rates are due to increase in 2025 as a result of the Districts approved 2022/2023 Rate Study performed by HF&H Consultants. The new rates for the Ad Valorem Credited parcels \$1,728/EDU (Tiburon)and \$2237/EDU in the non Ad-Valorem Credited parcels (Belvedere).

Rate Review Completed in FY21-22 & FY22-23

The District has completed many large projects since the 2010 rate study was performed. Those projects include:

- 2014 Main Plant Rehabilitation Project (\$12Mil)
- Mar West Tiburon Station #5 Pump Station Improvements Project (\$1.2Mil)
- Cove Road Belvedere Station #1 Force Main Project (\$2Mil)
- Tiburon Station #1 and #4 Power Feed Improvement Project (\$.5Mil)
- Multiple Gravity Sewer Line Rehabilitation Projects(\$11.5Mil)
- Pump station control panel standardization and generator replacement projects (\$.5Mil)

The District most recently completed several master plans and studies between 2018-2023, those studies and plans include:

- Bio-Solids Management Master Plan
- SD5 Strategic Plan
- SD5 Succession Plan
- SD5 Pump Station Assessment Evaluation
- Collection System Master Plan

- Alternative Energy Evaluation and Recommendations plan
- SD5 Staffing Plan
- CIP and Occupancy Optimization Evaluation Plan

As a result of the completion of these project and reports, the District went forward with performing a rate study in FY22/23 to accomplish the following objective:

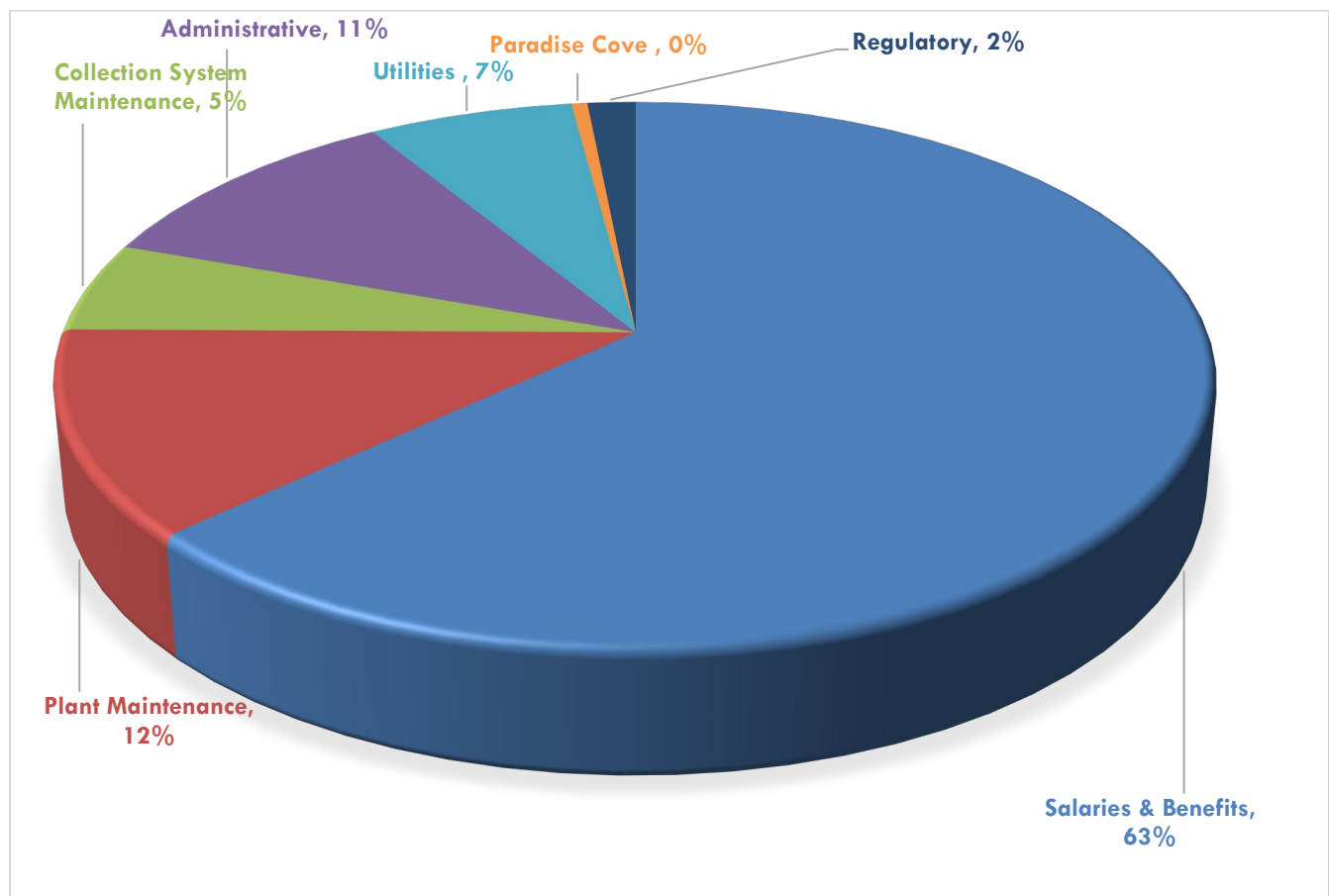
- To develop a multi-year financial management plan
- Identify future rate adjustments to help ensure adequate rate revenues;
- Determine the cost of providing sewer service to customer classes; and
- To recommend modifications to the Districts existing rate structures as needed to ensure that the District is equitably recovering the cost of service and conforming with industry standards and California's legal requirements.

5.2 OPERATING EXPENSES

The Districts operating expenses are broken down into several categories, beginning with Administrative Expenses, Pumps & Lines Maintenance, Main Plant Maintenance, Paradise Cove Plant Maintenance, Monitoring, Permits & Fees, Truck Maintenance, Salaries and Benefits and Other Operating Expenses.

Below is a chart breaking down Operating Expenses minus the Districts capital expenses as shown in the above chart.

Chart 3. Budgeted Expense Chart (Operations Only)



Administrative Expenses

Administrative expenses include several line items in the budget, in order to provide a greater level of detail and transparency in respect to administrative expenses. The items below are grouped in the administrative expense's category:

- Advertising- used for public notices and bidding notices
- Outreach & Newsletter- used for creating annual newsletters for our ratepayers
- Audit & Accounting- used for government required auditing and reporting
- Consulting Fees- used for Engineering, Environmental, and Financial needs that cannot be performed in-house
- Travel & Meetings- used for travel and lodging to conferences, workshops, meetings and training seminars
- Continuing Education- used for the cost of conference and training enrollment
- County Fees- used for Hazardous Waste BMP certification and other county fees
- Directors Fees- used to pay directors for attendance at board meetings
- Dues & Subscriptions- used for membership renewals into professional associations California Association of Sanitation Agencies (CASA), California Special District Association (CSDA), California Water Environment Association (CWEA), Water Environment Federation (WEF) etc.
- Elections- used whenever there is an election in which a Directors term is expiring
- Insurance-used for general liability, property, and auto with California Sanitation Risk Management Authority (CSRMA)
- Legal- used for attorney services for items that cannot be performed in house.
- Office supplies- used for general office supplies
- Postage- used for general mailing of items like invoices, checks to vendors, and equipment shipping.
- Pollution Prevention- used for public outreach materials as required by the Districts NPDES permit

Pumps & Lines Maintenance

Pumps & Lines Maintenance expenses are grouped in two different line items. Those include general line maintenance and emergency line repairs. General line maintenance includes costs to contractors to perform hand machine cleaning on sewer lines that are in easement areas which we do not have the ability to perform in house. It also includes any parts or equipment needed for pump station maintenance of the Rodder and Vactor Truck. Emergency Line repair is for the use of small repairs in the field that do not warrant a capital expense.

Main Plant Maintenance

The Main Plant Maintenance expenses include several line items that are used for the general maintenance and operation of the Tiburon Main WWTP. The list includes:

- Plant Maintenance Supplies- used for ordering supplies, like valves, nuts and bolts, piping and other spare supplies needed throughout the plant
- Plant Maintenance Parts and Service- used for the repair of pumps and or equipment. Vendors are used to perform annual maintenance tasks on more complex machinery like the blowers and emergency generator.

- Janitorial Supplies & Service- is used for the ordering of janitorial supplies for the restrooms and office and breakroom
- Main Plant Chemicals- used for the ordering of plant chemicals that are used for treatment of the wastewater. Chemicals purchased in bulk quantities include, sodium hypochlorite, sodium bisulfite, ferrous chloride, calcium nitrate and polymer.
- Lab Supplies & Chemicals- used for ordering supplies for the lab -for sampling and preservation of wastewater samples prior to testing as well as the chemicals used for preservation and calibrating analytical equipment
- Electrical & Instrumentation- used for the ordering of electrical components for the Main WWTP, could include, fuses, breakers, contacts, plc's (programmable logic controller) vfd's (variable frequency drives) etc.
- Grounds Maintenance- used for general up-keep around the plant like tree trimming and other small items like painting
- Main Plant Sludge Disposal- used for the disposal of Bio-solids. Bio-Solids are taken to Redwood Landfill in Novato and used as alternative daily cover (ADC) or they are sent to Lystek in Fairfield for further treatment and conversion to Class A bio-solids to be beneficially re-used as a fertilizer.

Paradise Cove Plant Maintenance

The Paradise Cove Plant Maintenance expenses include several line items that are used for the general maintenance and operation of the Paradise Cove WWTP. The list includes:

- Paradise Parts & Service- used for the repair of pumps and or equipment. Vendors are used to perform annual maintenance tasks on more complex machinery like the blowers and emergency generator.
- Paradise Supplies & Chemicals- used for ordering supplies, like valves, nuts and bolts, piping and other spare supplies needed throughout the plant and for ordering supplies for the lab duties required at this site -sampling and preservation of wastewater samples prior to testing as well as the chemicals used for preservation and calibrating analytical equipment.

Monitoring

Monitoring expenses are split between the Main Plant and the Paradise Cove Plant. Monitoring is used for the contracting of outside laboratories which perform our regulatory required NPDES sample analyses for the District. Those tests include, TSS, BOD, Ammonia, Nutrients, Mercury, Copper, Cyanide, Coliform, Enterococcus, Dioxin, PCB's, Acute Toxicity and Chronic Toxicity. The District does not have full time Laboratory staff, thus the Operations staff is only permitted to perform pH and Chlorine analyses. Operations staff is also able to perform non-regulatory process control sampling and testing.

Permits & Fees

Permits and fees expenses are used to renew our annual permits that are required by the handful of agencies that have regulatory authority over the District or non-profit agencies that we work with to ensure compliance with the regulatory agencies. The regulatory organizations include: State Water Resources Control Board (SWRCB), Regional Water Quality Control Board (RWQCB), Bay Area Air Quality Management District (BAAQMD), State of California Department of Industrial Relations, United States

Environmental Protection Authority (USEPA), County of Marin (COM). The non-profit organizations include: Bay Area Clean Water Association (BACWA) and the San Francisco Estuary Institute (SFEI)

Truck Maintenance

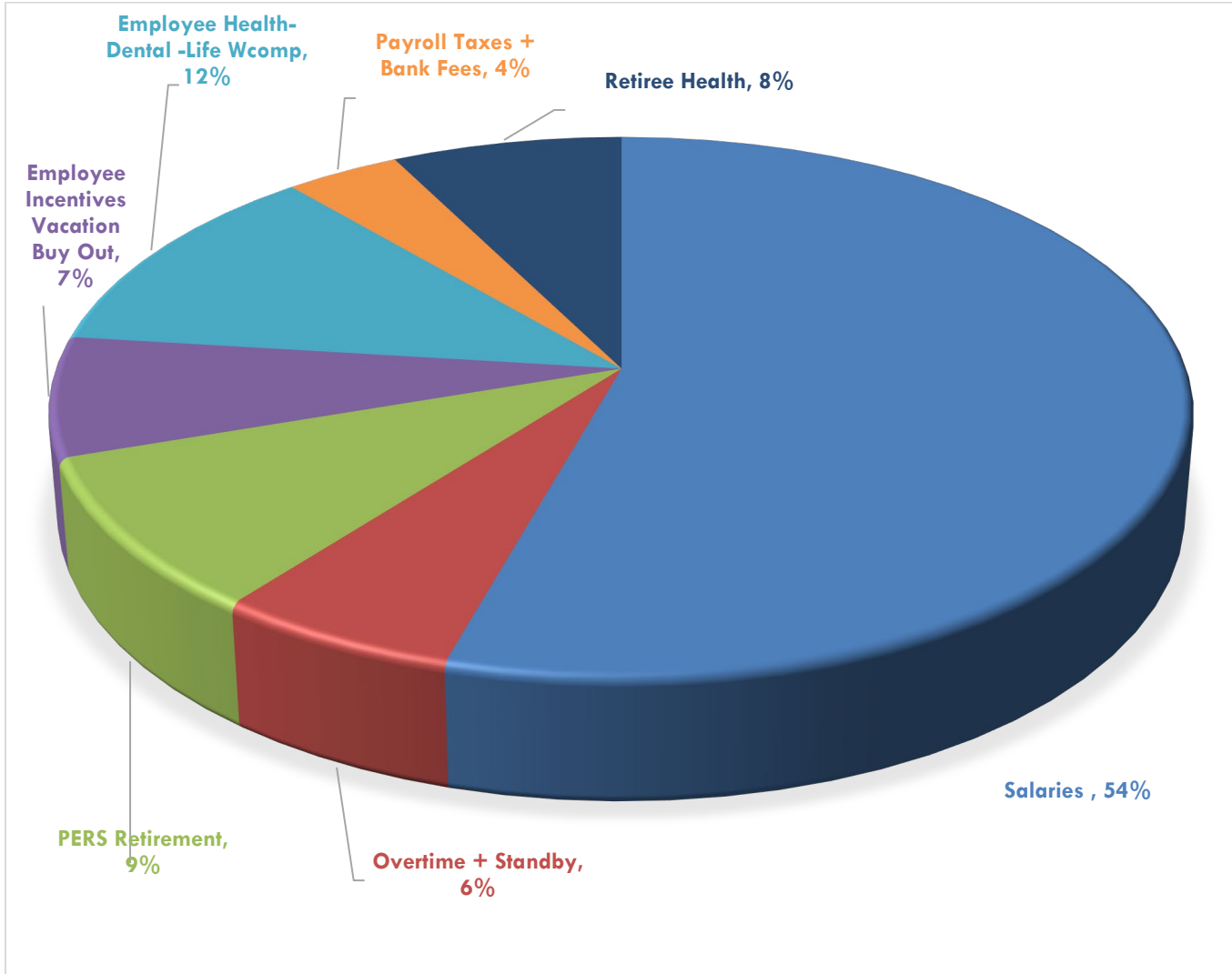
Truck maintenance expenses are split between actual maintenance and fuel. We track how much fuel is used per year and the maintenance line item is for actual planned maintenance and corrective maintenance that occurs during the course of the year. The District owns 10 total vehicles. A Vactor, Rodder, (trucks that are used for cleaning and maintaining sewer lines) Utility Truck (used for electrical equipment servicing and towing of portable generators), Service Truck (used for pump station maintenance- has a crane to lift pumps out of submersible wet wells), 2 mid-size trucks (1 used in operations for transportation of chemicals to the paradise cove plant and daily operations at that plant and 1 maintenance truck used for additional towing capacity of generators, water tank and for landscaping maintenance at the 24 pump station sites), 2 small Ford Mavericks that are used for daily inspections of the pump stations and facilities, 1 small Ford Maverick Hybrid that is used for administrative purposes (getting mail, making check deposits and attending off site meetings and trainings) and 1 small Ford Ranger that is used for construction inspections

Salaries & Benefits

Salaries & Benefits expenses are one of the Districts largest expense right after capital improvement project expenses. FY25-26 is estimated at \$3.5 million. This includes a 3.0% Cost of Living increase as established in the Memorandum of Understanding between the District and Staff.

There are multiple line items grouped under this category. Chart 3 identifies the total Salaries & Benefits as a whole. The salaries and benefits line items are broken down as followed:

Chart 4 Salaries and Benefits Breakout



Please note that Retiree Health includes both costs for current employee retiree health funding and retired annuitant yearly dues.

PERS retirement includes UAL funding towards Reserve account set at 3.5% of Total Market Value Assets (this reserve is 15.5% funded as of 2025)

Salaries and Benefits Continued...

- Salaries- is the annual cost for salary only, for all full-time staff and temporary staff
- Overtime- is the annual estimated cost the District will spend for the fiscal year- this figure is estimated based off historical trends.
- Standby Pay- is the annual cost to the District to have 1 maintenance and 1 operator on standby after a normal work shift- provides the District with an additional 14hours of coverage.
- Employee Incentives- used as a mean to further educate our workforce to provide cross training for a more knowledgeable, experienced, and professional staff.
- Vacation Buy-out- used to cash out up two weeks of accumulated vacation time on the books for staff requesting a buy-out.

- Payroll Taxes- social security contribution and other taxes (State & Federal Unemployment Insurance, Medicare)
- Payroll Bank Fees- used to pay the cost to process payroll with Paychex (fees vary based on amount of total payroll and number of checks/direct deposit transactions per payroll)
- Car Allowance- contractually provided benefit to the District Manager
- PERS Retirement- used to provide monthly employee retirement contributions to CalPERS, this account is also used to budget for Unfunded Accrued Liabilities and to prefund future Unfunded Accrued Liabilities
- Employee Health, Dental, Vision, Life Insurance and Long-Term Disability- is used for the funding of the employee's fringe benefits as outlined in the Districts Memorandum of Understanding
- Retiree Health – is used to pay-as-you-go fund retiree health benefits for retired annuitants
- California Employee Retirement Benefit Trust (CERBT) – is used to prefund retiree health benefits for current employees as outlined in the Memorandum of Understanding.
- Workers Compensation Insurance-used to procure insurance in the event there is a work place injury.

OPEB Liabilities Funding Strategy

As of June 30, 2023 (most current) the Districts OPEB liability was \$1,526,374. Of that amount the District has currently funded \$1,274,037 or 83%. The net unfunded OPEB liability is \$252,337. Paying down the unfunded actuarial liability will improve the Districts overall balance sheet and credit rating, decrease the Districts long term payments and operational costs and provide benefit security for current and former employees. Currently the District has adopted strategy 1 funding on the CERBT trust. This is to be reviewed each fiscal year as part of the adoption of the budget.

The District recently refinanced the Main Plant Rehab bond. The annual cash saving from that refinance was \$46,000 year. Those annual cash savings from the refinance have been designated for further paying down the District OPEB liabilities.

Pension Liabilities Funding Strategy

As of June 30, 2023(most current) the Districts accrued pension liability for the Classic Members was \$11,876,994. Of that amount the Districts market value of assets in the plan is \$10,785,541. The net unfunded pension liability is \$1,091,453. The Classic member pension plan is currently 90.8% funded.

As of June 30, 2023 the Districts accrued pension liability for the PEPRAs Members was \$830,140. Of that amount the Districts market value of assets in the plan is \$750,279. The net unfunded pension liability is \$79,861. The PEPRAs member pension plan is currently 90.9% funded.

Each year the District is required to contribute an amount based on net normal cost expressed as a percentage of payroll and an additional cash amount toward paying off the unfunded accrued liability (UAL)

District staff did made payments for UAL payoffs to CALPERS of \$64,093 for PEPRAs Members and \$863,956 for Classic Members on December 12, 2023 with board approval in order to fully fund pension obligations and not have an UAL (unfunded accrued liability) as the actuarial valuation reports are two years behind and the District understands the compounding interest on UAL's for balances for those two years.

In FY2019-2020 the District Board of Directors approved reserve policy funding for future CalPERS unfunded accrued liabilities. This action was taken as a result of CalPERS inadequacy of not reaching its investment return of 7.5% (now 6.8%). The Directors approved annual funding of 3.5% of market value assets until satisfying the set reserve target of \$1,000,000. The reserve target was fully funded in 2021 and most recently was used for the UAL accrued liability payment made on December 12, 2023. The current Balance in that reserve is \$143,836 and will continue to be refunded effective July 1, 2025 per policy.

Other Operating Expenses

Other operating expenses consist of, Data, Alarms, IT Support & Licensing, Safety, Personnel Protection Equipment, Telephones and Utilities which include water, power and natural gas. Please see the description below for each line item:

- Data Alarm & IT- is used for annual software licensing and support for our business and SCADA servers. It also provides outside assistance for our IT security and day-to-day needs, provides for programming and SCADA programming assistance. We have support for the following items: Arc View GIS (Collection System Mapping System), INFOR MP2 (Computerized Maintenance Management System), HACH WIMS (Laboratory Information Management System) Wonderware SCADA (Supervisory Control and Data Acquisition), TOPVIEW (SCADA Alarm Dialer Software) ENPDES (Johnson Lam ESMR reporting software); also Quick Books, Paychex, LaserFische, etc.
- Safety- is used for the Districts ongoing required safety training and safety equipment – for compliance with CalOSHA and ultimately for the safety and well-being of District staff
- Personal Protection Equipment-is used for the purchasing of safety clothing for staff- this is outside of the regular safety budget as it is CalPERS special compensation reported item.
- Telephones- used for the multiple phone lines required at the district. There are several phone lines in use at the District. There is 11 pump stations that currently have phone lines that are used for analog communications and the Paradise Cove treatment plant has its own dedicated phone line for calling. The Main treatment plant has multiple phone numbers for its business use and SCADA calling out features.
- Utilities- is used for water at the main plant, and three pump stations purchased through MMWD and power and gas is purchased from PG&E. Currently the District is in Marin Clean Energy light green tier. 9 sites have natural gas use for generators or general purpose use like that of the main plant. There are a total of 20 different PG& E accounts for power.

6 SD5 25 YEAR-HISTORICAL STAFF SUMMARY

Position	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
District Manager	1	1	1	1	1	0	1	1
Office Manager	1	1	1	1	1	1	1	1
Superintendent	0	0	0	0	0	1	1	1
Maintenance Supervisor	1	1	1	1	1	1	1	1
Chief Plant Operator	1	1	1	1	1	0	0	0
Shift Operator Supervisor	2	2	2	2	2	2	2	2
Lone Operator	1	1	1	1	1	1	1	1
Plant/Lines Maintenance	1	1	1	1	1	1	1	2
Contract District Manager	0	0	0	0	0	.4	0	0
Grounds Maintenance	.75	.75	.75	.75	.75	.8	1	1
Total	8.75	8.75	8.75	8.75	8.75	8.15	9	10

Position	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15
District Manager	1	1	1	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1	1	0	1
WWFM	0	0	0	1	1	1	1	1	0
Maintenance Supervisor	1	1	1	1	1	0	0	0	0
Senior Operator	3	3	3	2	2	2	2	2	2
Operator	0	0	0	0	0	0	1	1	1
Office Assistant	0	0	0	0	0	1	1	2	0
Maintenance/ Collections	4	4	4	4	4	3	3	3	4
Assistant District Manager	0	0	0	0	0	0	0	1	0
Maintenance Trainee	0	0	0	0	0	0	1	2	0
Operator In Training	0	0	0	0	0	0	0	0	0
Total	10	10	10	10	10	9	11	13	9

Position	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
District Manager	1	1	1	1	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1	1	1	1	
Operations Superintendent	0	0	0	0	0	1	1	1	1	1
Maint/Coll Superintendent	0	0	0	0	0	1	1	1	1	1
Senior Operator	3	3	3	3	2	1	1	1	1	2
Operator	0	0	0	0	1	1	1	1	2	2
Senior Maint/Collections	2	2	2	2	2	2	2	1	1	1
Maintenance/ Collections	1	1	1	1	1	1	1	2	2	2
Inspector	1	1	1	1	1	0	0	1	1	1
Permits and Admin Tech	0	0	0	0	0	1	1	1	1	1
Operator In Training	0	0	0	0	0	0	1	2	1	0
Total	9	9	9	9	9	10	11	13	13	12

7 FY 2025-2026 POSITION ALLOCATION & COMPLIANCE WITH AB2561 ANNUAL WORKFORCE VACANCY REPORT

The District will consider an annual workforce vacancy report (this section of the comprehensive budget) addressing position vacancies at the District as of June 2025. This is a new requirement tied to the passage of Assembly Bill (AB) 2561, signed into law in September 2024, requiring local public agencies to publicly address the status of all agency vacancies, recruitment, and retention efforts. For agencies with vacancies exceeding 20% of authorized full-time positions, additional disclosures may be required during the discussion. The below chart indicates the District position allocation and approved positions.

Status of Vacancies – The District is currently authorized and budgeted for twelve full-time positions as indicated below in the chart. All authorized positions are budgeted and filled with no current vacancies.

Hiring Obstacles - AB 2561 requires agencies to identify any necessary changes to policies, procedures, and recruitment activities that may lead to hiring obstacles. Staff have identified no necessary changes that may present obstacles in the hiring process.

Recruitment and Retention Efforts – The Districts current staff has remained relatively stable in recent years. Nevertheless, attracting qualified and experienced candidates in a competitive labor market has been a challenge in the past. While the District offers a comprehensive benefits package, many prospective applicants primarily focus on base salaries. The Districts current MOU calls for a 3% COLA raise in FY 25-26 budget. The District will also be conducting a total compensation study in FY25-26 in preparation for the negotiation of a successor MOU.

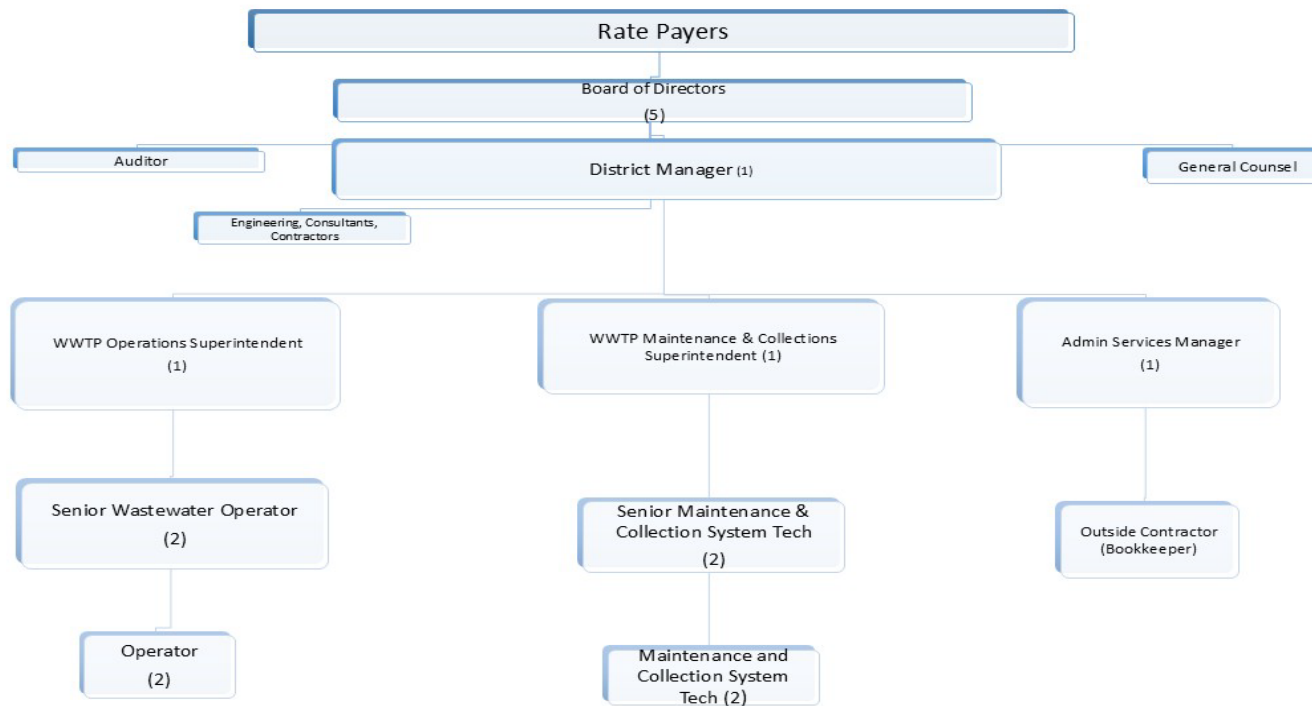
Position	Salary Range (1) Monthly		Full Time Positions	
	Step 1	Step 7		
<u>Administration</u>			24-25	25-26
District Manager (2)		\$21,917.86	1	1
Administrative Services Manager	\$9,107.32	\$12,204.68	1	1
Administrative Assistant	\$6,164.16	\$8,260.61	0	0
<u>Operations</u>				
WWTP Operations Superintendent	\$11,070.01	\$14,834.87	1	1
WWTP Senior Operator	\$9,107.32	\$12,204.68	1	2
WWTP Operator	\$7,492.62	\$10,040.82	2	2
WWTP Operator In Training	\$5,324.86		1	0
<u>Maintenance and Collections</u>				
Maint/Collections Superintendent	\$10,542.87	\$14,128.45	1	1
SR Maint/Collections Tech Electrician	\$8,260.61	\$11,070.01	1	1
SR Maint/Collections Tech Inspector	\$8,260.61	\$11,070.01	1	1
WWTP Maintenance/Collections Tech	\$7,135.83	\$9,562.69	2	2
WWTP Maintenance Trainee	\$5,324.86		0	0
(1) CPI is set at 3.0% for FY25-26				
(2) District Manager salary is an annual amount that is set by contract.				
*Engineering services are contracted out to consultants (HDR, NUTE Engineers, Larry Walker Associates, Carollo Engineers, etc.)				
Total			12	12

ORGANIZATION CHART



Sanitary District No.5 of Marin County
Tiburon-Belvedere

Board Draft Organization Chart
7/1/2025



Capital Budget

Total capital improvement program expenses for Fiscal Year 2025-2026 are estimated at \$6.76 million. The capital projects are split into several categories. Main Plant, Paradise Cove Plant, Collection System and DEBT service.

Capital Improvement Program income is estimated at \$3.56 million

7.1 CAPITAL IMPROVEMENT PROGRAM (CIP) INCOME

The District has three income sources for its Capital Improvement Program needs. Those sources are from Ad valorem (property taxes), Sewer Service Charges and Connection Fees.

It should be noted that the District only receives property taxes from the Tiburon parcels. The City of Belvedere kept the ad valorem taxes during the 2005 annexation thus the non ad valorem credit of sewer service fees for the City of Belvedere rate payers. As of 2014 newly annexed properties from the un-incorporated area of Tiburon (county) also do not contribute property tax (currently 2 parcels) and must pay the base rate.

Sewer Service charges are primarily used for operational costs – any remaining amount is used for capital improvements.

Ad Valorem (Property Taxes)

Property tax revenue from the Tiburon parcels is estimated at \$1,033,200 for FY 2025-2026. Property tax revenue represents 12% of the Districts total income. Excess (ERAF) Education Revenue Augmentation Funds are budgeted at \$300,000.

Connection Fees

New development or major remodels of existing structures represents 1% of Capital Improvement Program income. The majority of this income is from remodels as growth in the service area is limited.

Debt Financing

In 2012 the District issued revenue bonds of \$12 Million dollars for the Main Plant Rehabilitation Project. In March of 2020 the District took advantage of low interest rates and refinanced the remaining debt service from the Main Plant Rehabilitation Project \$7.9 million with the same maturity date of 2031 with an interest rate of 2.48%. The refinancing from 5% to 2.48% will save the District a cash flow savings of \$553,458.60 or approximately \$46,000 per year.

7.2 CAPITAL IMPROVEMENT PROGRAM EXPENSES

In the Districts continued efforts to protect public health and the receiving waters of the State of California, it continues to make capital investments to its two treatments plants and their corresponding collection and conveyance systems.

Tiburon Main WWTP Capital Expenses

The Tiburon Main treatment plant last went a major upgrade in 2012 which was completed in early 2014. The new equipment from that project is now nearing 10 years of age, although most of the equipment is still in great condition, some equipment is requiring replacement or rehabilitation. There were several items that did not receive a replacement or rehabilitation during that project, those include:

- Emergency Generator
- Dewatering Screw Press
- Odor Control System
- Auxiliary building and ground equipment like doors and hoists
- Majority of plant piping and valves
- Waste Gas Burner
- Dry Weather and Wet Weather Influent Pumps

FY 2025-2026 Projects are included below- detailed information on each project can be found in the CIP Information Sheets at the end of this report Appendix K. The projects' cost total is \$1,450,000.

- MP HVAC Replacement Project
- MP PLC Upgrade Project
- MP Business Server Replacement
- MP Digester Cleaning and Rehabilitation Project
- Admin/Emergency Response Truck Replacement

Paradise Cove WWTP Expenses

The Paradise Cove Treatment Plant was upgraded in 2010. Two package treatment plants were installed and were recently recoated in 2020 in order to prolong their life as they are exposed to the elements as they sit right next to the Bay exposed to the sea air. Being that it is a small treatment plant the equipment for this location is smaller and size and has fewer moving parts than its counterpart. Expenses for the treatment plant in fiscal year 2025-2026 are limited to a Storage Building Rehabilitation and an MCC Replacement project of \$175K.

Collection System Capital Improvements

Collection System Capital Improvement Program needs for fiscal year are a combination of things. The projects total \$4,250,000. The list of projects is below. Detailed information on each project can be found in the CIP Information Sheets at the end of this report:

- Portable Genset Replacement
- Pump and Valve Replacement Project
- Cove Road Pump Station Electrical and Generator Replacement Project & Site Improvements
- 2024 Sewer Line Rehabilitation Project
- Manhole Rehabilitation Project

DEBT Service

The 2020 Refinanced Main Plant Rehabilitation Bond debt service for fiscal year 2025-2026 is \$759,784 Debt service payment information through maturity in 2031 can be found in Appendix I

8 RESERVE POLICY

The District utilizes 4 separate cash reserves pursuant to Resolution No. 2025-03. The 4 cash reserves are as followed in order of funding priority they are generally described below for the entire district:

- Operating Reserve
- Capital Improvements Reserve
- CalPERS Retirement Reserve
- Disaster Recover Reserve

Operating Reserve

The operating reserve is used to provide sufficient working capital to cover annual operating expenses and cash flow needs, should typical operating funds not be available during the fiscal year. The target balance for this reserve is set at \$2,500,000

Capital Improvement Reserve

The Capital Improvements reserve is used to provide adequate funding to

- A. To support both treatment plants' operation,
- B. To fund debt payments of financed capital projects,
- C. To finance capital projects as listed in the District's budgeted CIP plan and
- D. To reserve funds for future plant +/- or systemic sewer line renovations

The target balance for this reserve is set at \$15,000,000

CalPERS Retirement Reserve

The CalPERS retirement reserve is used to provide sufficient annual funding of CalPERS potential losses, as described in the CalPERS' Annual Actuarial Valuation Reports under the Miscellaneous Plan's Share of Pool's Investments, Assets & Non-Assets. The target balance of this reserve is set at \$1,000,000

Disaster Recovery Reserve

The Disaster Recover Reserve is used to provide a level of emergency capital for disaster recovery efforts until long-term financing is established. The target balance for this reserve is set at \$1,000,000

Appendix A

8.1 APPENDIX A CONSOLIDATED FY2025-2026 BUDGET SUMMARY

Sanitary District No. 5 of Marin County

Consolidated Budget FY 2025-2026 Final

		2024-2025 Budget	2024-2025 Actuals	*	2025-2026 Budget	% Diff.
Income						
	Property Taxes- Ad Valorem	906,814	1,044,530		1,033,200	14%
	ERAF	300,000	465,018		300,000	0%
	Sewer Service Charge Revenue	6,143,508	6,073,118		7,536,167	23%
	Interest	200,000	544,597		320,500	60%
	Treatment & Collection Fees	400,000	376,059		300,000	-25%
	Sewer Line Extension Fees	-	-		15,000	#DIV/0!
	Other Income	100	404		100	0%
	Connection & Inpsection Permit Fees	35,000	35,730		35,000	0%
	SASM Expense Reimbursement	75,000	24,466		50,000	-33%
Total Budgeted Income		8,060,422	8,563,922		9,589,967	19%
Expense						
	Operating Expenses	5,266,255	4,106,604		5,963,622	13%
	Capital Expenses	8,802,790	3,832,720		6,760,280	-23%
Total Budgeted Expenses		14,069,045	7,939,324		12,723,902	-10%
Net Ordinary Income		-6,008,623	624,598		-3,133,935	-48%
	<i>Significant comments/changes to FY25/26 Budget Below:</i>					
*	* Actual numbers are based on financial transactions booked thru 5/1/2025					
	* COLA is 3% for FY25-26					
	* Sewer Service Charges to increase to \$1728 from \$1534 for Ad Valorem Credited Parcels per EDU					
	* Sewer Service Charges to increase to \$2237 from \$2033 for Base Rate Parcels per EDU					

8.2 APPENDIX B OPERATING INCOME BUDGET FY2025-2026

		2024-2025 Operations Budget	2024-2025 Actuals as of 4/30/2025	2025-2026 Operations Budget	% Diff.
Operating Income					
	Sewer Service Charge - Ops	5,115,266	5,429,695	5,619,504	9.9%
	Other User Fees	0	0	0	#DIV/0!
	Interest Earnings	200,000	544,597	320,500	60.3%
	Connection & Inspection Permit Fees	35,000	35,730	35,000	0.0%
	SASM Expense Reimbursement	75,000	24,466	50,000	-33.3%
	Other Income	100	404	100	0.0%
	Total Income	5,425,366	6,034,892	6,025,100	11.1%

8.3 APPENDIX C: OPERATING EXPENSE BUDGET FY2025-2026

		2024-2025 Operations Budget	2024-2025 Actuals as of 4/30/2025	2025-2026 Operations Budget	% Diff.
Expense					
Administrative Expenses					
	Advertising	2,000	4,680	5,000	60.0%
	Audit & Accounting	90,000	74,092	90,000	0.0%
	Consulting Fees	125,000	125,899	150,000	16.7%
	Travel & Meetings	25,000	23,663	29,000	16.0%
	Continuing Education	10,000	7,992	10,000	0.0%
	County Fees	16,590	17,814	18,000	7.8%
	Directors Fees	9,000	2,700	9,000	0.0%
	Dues & Subscriptions	35,000	22,136	35,000	0.0%
	Elections	10,000	250	0	#DIV/0!
	Insurance PLP General Liability	60,000	67,472	70,000	16.7%
	Insurance APIP (Real) Property	100,000	69,285	120,000	16.7%
	Insurance Damage - Auto	10,000	4,643	10,000	0.0%
	Legal	50,000	18,865	45,000	-11.1%
	Office Supplies	11,000	9,736	10,000	-10.0%
	Postage	1,300	459	1,000	-30.0%
	Pollution Prevention	5,500	3,970	5,500	0.0%
	Miscellaneous Expense	0	511	0	
	Total Administrative	560,390	454,167	607,500	7.8%

		2024-2025 Operations Budget	2024-2025 Actuals as of 4/30/2025	2025-2026 Operations Budget	% Diff.
Ops & Maintenance Expenses					
Pumps & Lines Maintenance					
Pumps & Lines Maintenance		200,000	99,333	200,000	0.0%
Emergency Line Repairs		100,000	17,199	100,000	0.0%
Total Pumps & Lines Maintenance		300,000	116,532	300,000	0.0%
Main Plant Maintenance					
Plant Maintenance Supplies		80,000	24,537	80,000	0.0%
Plant Maint. Parts & Service		300,000	188,603	300,000	0.0%
Janitorial Supplies & Service		10,000	4,993	10,000	0.0%
Main Plant Chemicals		165,000	142,514	170,000	2.9%
Lab Supplies & Chemicals		25,000	22,824	25,000	0.0%
Electrical & Instrument		30,000	15,082	25,000	-20.0%
Grounds Maintenance		8,000	12,029	15,000	46.7%
Main Plant Sludge Disposal		55,000	36,130	60,000	8.3%
Main Plant Outfall		0	11,592	0	0.0%
Total Main Plant Maintenance		673,000	458,304	685,000	1.8%
Paradise Cove Plant Maintenance					
Paradise Parts & Service		20,000	2,251	20,000	0.0%
Paradise Supplies & Chemicals		6,500	3,245	6,500	0.0%
Paradise Sludge Disposal		3,000	2,800	3,000	0.0%
Total Paradise Cove Plant Maintenance		29,500	8,300	29,500	0.0%
Monitoring					
Main Plant Lab Monitoring		50,000	47,540	50,000	0.0%
Paradise Cove Monitoring		9,000	10,780	12,000	25.0%
Dilution Study				0	
Main Plant Chronic Tox Screening		15,000	16,710	15,000	0.0%
Total Monitoring		74,000	75,030	77,000	3.9%
Permits/Fees					
Main Plant NPDES Renewal		0	0	0	
Permits/Fees - General		50,000	54,213	53,000	5.7%
Paradise Cove Permits/Fees		9,000	8,379	10,000	10.0%
Paradise Cove NPDES Renewal		0	0	25,000	0.0%
Total Permits/Fees		59,000	62,592	88,000	33.0%
Truck Maintenance					
Fuel		20,000	28,416	30,000	33.3%
Truck Maintenance		30,000	15,849	25,000	-20.0%
Total Truck Maintenance		50,000	44,265	55,000	9.1%
Total Ops & Maintenance Expenses		1,185,500	765,020	1,234,500	4.0%

		2024-2025 Operations Budget	2024-2025 Actuals as of 4/30/2025	2025-2026 Operations Budget	% Diff.
	Salaries & Benefits				
	Salaries	1,636,798	1,250,998	1,679,919	2.6%
	Overtime	125,000	94,942	125,000	0.0%
	Standby Pay	80,000	60,703	80,000	0.0%
	Employee Incentives	25,000	38,000	40,000	37.5%
	Vacation Buyout	80,000	39,878	80,000	0.0%
	Payroll Taxes	110,000	108,889	110,000	0.0%
	Deffered Comp + Match	60,000	120,000	120,000	50.0%
	Payroll fees	8,000	8,863	10,000	20.0%
	Car Allowance	8,000	8,000	8,000	0.0%
	PERS Retirement				
	PERS Monthly Contributions	312,067	141,909	324,553	3.8%
	PERS Replacement Benefit Fund (RLL)	0	0	0	0.0%
	PERS UAL Payment	0	0	0	0.0%
	SD5 Retirement Trust	0	68,000	403,752	100.0%
	Total PERS Retirement	312,067	209,909	728,305	57.2%
	Employee Health, Dental, Vision, Life Ins., & LTDI	300,000	256,982	356,466	15.8%
	Retiree Health	75,000	84,463	94,415	20.6%
	CERBT/OPEB Current Employee Contribution	140,000	140,000	75,000	0.0%
	Workers Comp Insurance	56,000	32,410	48,518	-15.4%
	Total Salaries & Benefits	3,015,865	2,454,037	3,555,622	15.2%

			2024-2025 Operations Budget	2024-2025 Actuals as of 4/30/2025	2025-2026 Operations Budget	% Diff.
		Other Operating Expenses				
		Data/Alarms/IT Support & Licensing	100,000	95,990	100,000	0.0%
		Safety	60,000	25,343	50,000	-20.0%
		Personal Protection Equipment/Uniforms	15,000	6,541	15,000	0.0%
		Telephone				
		Main Plant Telephones	12,000	12,148	15,000	20.0%
		Paradise Cove Telephones	1,500	3,213	5,000	70.0%
		Pumps & Lines Telephones	7,000	3,926	6,000	-16.7%
		Total Telephone	20,500	19,290	26,000	21.2%
		Utilities				
		Water	9,000	12,010	15,000	40.0%
		Main Plant Utilities	230,000	197,739	260,000	11.5%
		Paradise Cove Utilities	22,000	26,841	35,000	37.1%
		Pump Station Utilities	48,000	49,631	65,000	26.2%
		Total Utilities	309,000	286,220	375,000	17.6%
		Total Other Operating Expenses	504,500	433,380	566,000	10.9%
		Total Operating Expense	5,266,255	4,106,604	5,963,622	11.7%

8.4 APPENDIX D: CAPITAL INCOME BUDGET FY2025-2026

	2024-2025 Capital Budget	2024-2025 Actuals as of 4/30/2025	2025-2026 Capital Budget	% Diff.
Capital Income				
Ad Valorem Property Tax Income Only				
Property Tax Current Secured - Capital	999,999	1,009,180	1,000,000	0.0%
Prop Tax Current Unsecured	16,000	17,899	15,000	-6.3%
Supplemental Assessment Current	1,500	1,192	1,000	-33.3%
Supplemental Assessment Redm	100	917	500	400.0%
Supplemental Unsecured	20,000	12,941	15,000	-25.0%
Prop Tax Prior Unsecured	100	638	100	0.0%
Excess ERAF (Educational Revenue Augmentation F	300,000	465,018	300,000	0.0%
HOPTR	3,000	1,755	1,500	-50.0%
Other Tax (Unitary, RR, Misc.)	7,000	8	100	-98.6%
Total Property Taxes	1,206,814	1,509,548	1,333,200	10.5%
Sewer Service Fees Capital	0	643,423	1,916,663	#DIV/0!
Connection Fees				
Connection Fees New Combined	0	280,345	300,000	#DIV/0!
Collection	200,000	43,637	0	-100.0%
Treatment	200,000	52,077	0	-100.0%
Total Connection Fees	400,000	376,059	300,000	-25.0%
Sewer Line Extension Fees	0	0	15,000	#DIV/0!
Total Capital Income	1,606,814	2,529,030	3,564,863	121.9%

8.5 APPENDIX E: CAPITAL EXPENSE BUDGET FY2025-2026

		2024-2025 Capital Budget	2024-2025 Actuals as of 4/30/2025	2025-2026 Capital Budget	% Diff.
Capital Expenditures					
9300 Main Plant CIP					
	9301 Headworks Improvement CIP	0	0	0	#DIV/0!
	9302 DW/WW Primary Clarifiers CIP	0	37,800	0	#DIV/0!
	9303 Aeration Basin Improvements CIP	0	0	0	#DIV/0!
	9304 Chemical Feed System Improvements CIP	0	0	0	#DIV/0!
	9304.05 Cl2 Induction Mixer Replacement	0	0	35,000	#DIV/0!
	9305 Secondary Clarifier Improvements CIP	0	0	0	#DIV/0!
	9306 RAS/WAS/TWAS System Improvements CIP	0	0	0	#DIV/0!
	9307 Final Effluent Improvements CIP	0	0	0	#DIV/0!
	9308 Digester Improvements CIP	0	0	0	#DIV/0!
	9308.12 Digester Cleaning & Rehab Project	3,000,000	2,000,000	1,000,000	-66.7%
	9309 Solids Handling Improvements CIP	0	0	0	#DIV/0!
	9309.11 Sludge Box #1 Replacement	0	0	30,000	#DIV/0!
	9310 Facility Support CIP	280,000	321,851	0	-100.0%
	9310.15 Main Office HVAC Replacement	0	0	30,000	#DIV/0!
	9311 Supply Fan Improvements CIP	0	0	0	#DIV/0!
	9311.05 Lab Supply Fan Replacement	0	0	15,000	#DIV/0!
	9311.08 New Lab Room Fan Replacement	0	0	15,000	#DIV/0!
	9312 MP Vehicle Replacements	0	0	0	#DIV/0!
	9312.1 Admin-Training/Emergency Response Truck	0	0	75,000	#DIV/0!
	9313 Controls Electrical Improvements	0	0	0	#DIV/0!
	9313.1 Business Server Replacement	0	0	50,000	#DIV/0!
	9313.3 MCC PLC Upgrade	0	0	100,000	#DIV/0!
	9313.4 Screw Press LCP Panel Replacement	0	62,183	0	#DIV/0!
	9314 Building & Grounds Improvements CIP	0	0	0	#DIV/0!
	9314.10 Lab/Locker Room Improvement Project	0	0	100,000	#DIV/0!
Total Main Plant Equip Capital Expense		3,280,000	2,421,834	1,450,000	-55.8%

	2024-2025 Capital Budget	2024-2025 Actuals as of 4/30/2025	2025-2026 Capital Budget	% Diff.
9100 Collection System CIP				
9101 Sewer Rehabilitation Projects	1,000,000	172,334	1,000,000	0.0%
9102 Pump Station Pump Replacement CIP	50,000	30,128	50,000	0.0%
9103 Valve & Wetwell Rehabilitation CIP	50,000	14,565	50,000	0.0%
9104 Pump Station Generator Replacement CIP	0	0	0	#DIV/0!
9104.11 Portable GenSet #1 Replacement 30KW	0	0	75,000	#DIV/0!
9105 Pump Station Control Panel Replacement CIP	0	0	0	#DIV/0!
9106 Manhole Rehabilitation/Replacement CIP	100,000	24,106	75,000	-25.0%
9107 Force Main Rehabilitation/Replacement CIP	0	0	0	#DIV/0!
9108 Pump Station Communication Upgrades CIP	0	0	0	#DIV/0!
9109 Large Pump Station Rehabilitation Project	0	0	0	#DIV/0!
9109.2 Cove Road Pump Station Rehabilitation CIP	1,500,000	54,832	3,000,000	100.0%
9110 Maintenance Vehicle Replacements CIP	200,000	216,076	0	-100.0%
Total Pumps & Lines Capital	2,900,000	512,041	4,250,000	46.6%
9200 Paradise Cove Capital				
9202 Pump & Blower Replacement CIP	20,000	0	0	-100.0%
9203 Flow Meter Replacement CIP	0	0	0	#DIV/0!
9204 Control Panel Replacement CIP	0	0	75,000	#DIV/0!
9205 Generator Replacement CIP	0	0	0	#DIV/0!
9206 Inf WW Lid Replacement CIP	0	0	0	#DIV/0!
9207 Access Road Improvements CIP	125,000	125,000	0	-100.0%
9208 Building Rehabilitation CIP	0	0	100,000	#DIV/0!
9209 Access Security Project CIP	0	0	0	#DIV/0!
9210 Grit Removal Project	0	0	0	#DIV/0!
9211 UV Disinfection CIP	0	0	0	#DIV/0!
9212 Package Plant Coating CIP	0	0	0	#DIV/0!
Total Paradise Cove Capital	145,000	125,000	175,000	20.7%
9500 Undesignated Capital				
9510 Undesignated Cap - Main Plant	50,000	21,059	50,000	0.0%
9520 Undesignated Cap - Paradise Cove Plant	25,000	0	25,000	0.0%
9530 Undesignated Cap -Collection System	50,000	0	50,000	0.0%
Total Undesignated Capital	125,000	21,059	125,000	0.0%
9700 Debt Service				
9730.01 Debt Service - MPR Bond REFI Principal	595,000	595,000	610,000	2.5%
9730.02 Debt Service - MPR Bond REFI Interest	157,790	157,790	150,284	-4.8%
Total Debt Service	752,790	752,790	760,284	1.0%
Total Capital Expenditures	8,802,790	3,832,720	6,760,280	-30.2%
Net Capital Income	(7,195,980)	(1,303,690)	(3,195,420)	250.0%

8.6 APPENDIX F: SUMMARY OF CONTINUOUS 10 YEAR CAPITAL IMPROVEMENT PROGRAM

9300 M.P. Project Description	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	TOTAL
9301 Headworks Improvements CIP	35,000		100,000	1,000,000	75,000				100,000		1,310,000
9302 DW/WW Primary Clarifiers CIP										100,000	100,000
9303 Aeration Basin Improvements CIP						200,000			1,500,000		1,700,000
9304 Chemical Feed System Improvements CIP							50,000				50,000
9305 Secondary Clarifier Improvements CIP									150,000		150,000
9306 RAS/WAS/TWAS System Improvements CIP	200,000						100,000		100,000		400,000
9307 Final Effluent System Improvements CIP	35,000			35,000				35,000			105,000
9308 Digester Improvements CIP	1,000,000									1,000,000	2,000,000
9309 Solids Handling Improvements CIP	30,000				300,000						330,000
9310 Facility Support Improvements CIP		650,000									650,000
9311 Supply Fan - Air Handling Improvements CIP	30,000					30,000				30,000	90,000
9312 MP Vehicles Replacement CIP	75,000				50,000						125,000
9313 Controls Electrical Improvements CIP	200,000										200,000
9314 Building and Grounds Improvements CIP	125,000		200,000								325,000
MPR Bond Refi	760,284	759,784	758,912	757,668	761,052	758,940	761,456	763,476			6,081,572
Undesignated Capital Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Treatment Plant Total	1,780,000	700,000	350,000	1,085,000	475,000	280,000	200,000	85,000	1,900,000	1,180,000	8,035,000

Paradise Cove Capital Improvement Program

9200 Paradise Cove WWTP Project Descriptions	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	TOTAL
9202 Pump & Blower Replacement CIP				50,000				50,000			100,000
9203 Flow Meter Replacement CIP				15,000						15,000	30,000
9204 Control Panel Replacement CIP	75,000										75,000
9205 Generator Replacement CIP		250,000									250,000
9206 Inf WW Lid Replacement CIP						20,000					20,000
9207 Access Road Improvements CIP										75,000	75,000
9208 Building Rehabilitation CIP	100,000										100,000
9209 Access Security Improvements CIP	25,000										25,000
9210 Grit Removal CIP			50,000								50,000
9211 U.V. Disinfection CIP					50,000						50,000
9212 Tank Coating Improvements CIP							150,000				150,000
Undesignated Capital Projects	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Paradise Cove Total	225,000	275,000	75,000	90,000	75,000	45,000	175,000	75,000	25,000	115,000	1,175,000

Collection System Capital Improvement Program

9100 Collection System Project Description	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	TOTAL
9101 Sewer Rehabilitation Projects	1,000,000	850,000	850,000	850,000	800,000	800,000	700,000	700,000	525,000	525,000	7,600,000
9102 Flygt Pump Replacement CIP	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
9103 Valve& WetWell Improvements CIP	50,000	500,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	950,000
9104 Pump Station Generator Replacement CIP	75,000		50,000	50,000							175,000
9105 Pump Staton Control Panel Replacement					50,000			100,000			150,000
9106 Manhole Rehabilitation CIP	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	750,000
9107 Force Main Rehabilitation CIP			400,000	420,000	100,000	750,000	510,000	200,000		75,000	2,455,000
9108 Pump Station Communications Improvements CIP		50,000								50,000	100,000
9109 Large Pump Station Rehabilitation CIP	3,000,000										3,000,000
9110 Collection System Truck Replacement CIP			100,000				75,000				175,000
Undesignated Capital Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Collection System Total	4,300,000	1,575,000	1,625,000	1,545,000	1,175,000	1,775,000	1,510,000	1,225,000	750,000	875,000	16,355,000

Summary of Capital Improvement Program

Capital Projects by Area Summary	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	TOTAL
Main Plant	1,780,000	700,000	350,000	1,085,000	475,000	280,000	200,000	85,000	1,900,000	1,180,000	8,035,000
Collection System	4,300,000	1,575,000	1,625,000	1,545,000	1,175,000	1,775,000	1,510,000	1,225,000	750,000	875,000	16,355,000
Paradise Cove Plant	225,000	275,000	75,000	90,000	75,000	45,000	175,000	75,000	25,000	115,000	1,175,000
MPR Debt Service + 2020 Refi	759,784	758,912	757,668	761,052	758,940	761,456	763,476	0	0	0	5,321,288
TOTAL	7,064,784	3,308,912	2,807,668	3,481,052	2,483,940	2,861,456	2,648,476	1,385,000	2,675,000	2,170,000	30,886,288

Main Plant CIP Projects	
Projects	DESCRIPTION
<u>9301 Headworks Improvements CIP</u>	Headworks Improvements consist of DW & WW Influent Pump Replacements, Valve Rehabilitation, Grinder Replacements Influent Screening Project, Hydrogen Sulfide Monitoring Improvements, Sluice Gate Replacements and Grit Removal
<u>9302 DW/WW Primary Clarifiers CIP</u>	Primary Clarifiers Improvements consist of settled sludge and scum pump replacements, Influent flow meter replacements Sludge and Scum Collector equipment rehabilitation and or replacement and Influent Sampler replacements
<u>9303 Aeration Basin Improvements CIP</u>	Aeration Basin Improvements consists of Aeration Blower replacements, difused air panel upgrades, Sluice Gate replacement Aeration SCFM Flow meter replacement, mud valve replacements and a larger nutrient removal upgrade -anoxic zone -
<u>9304 Chemical Feed System Improvements CIP</u>	Chemical Feed System Improvements consists of Hypochlorite and Bisulfite pump replacements, transfer pump replacement Insuction mixer and flash mixer replacements and Chemical Storage tank replacements
<u>9305 Secondary Clarifiers Improvements CIP</u>	Secondary Clarifier System Improvements consits of Sludge and Scum Collector equipment replacements/upgrades and Inf Sluice Gate replacements
<u>9306 RAS/WAS/TWAS Improvements CIP</u>	RAS/WAS/TWAS System Improvements consists of Pump replacements for RAS/WAS/TWAS systems, Polymer Injection System replacements, RAS&WAS flow meter replacements and Rotary Drum thickener improvements
<u>9307 Final Effluent Improvements CIP</u>	Final Effluent Improvements consist of Cl2 Analyzer, Dissolved Sulfite Analyzer, pH and Turbidity analyzer replacements/upgr Final Effluent Sampler replacement and Final Effluent flow meter replacement
<u>9308 Digester Improvements CIP</u>	Digester Improvements consist of Boiler replacements, Flare Rehabilitation, Digester gas flow meter replacements, Recirculation pump replacements, mix pump replacement, heat exchanger replacement and large rehab/cleaning projects
<u>9309 Solids Handling Improvements CIP</u>	Solids Handling Improvements consist of Screw Press Feed pump replacements, poly blend system replacements, screw press PLC upgrades, sludge box replacements, flow meter replacements and screw press equipment replacements and side stream treatment project for additional nutrient removal
<u>9310 Facility Support Improvements CIP</u>	Facility Support Improvements consist of HVAC replacements, Air Compressor replacement, Air dryer replacement, Plant water replacement, Emergency Generator replacement, roll up door replacements, plant water filter unit replacement, Control room upgrades and Odor Control upgrades
<u>9311 Supply Fan Improvements CIP</u>	Supply Fan Improvements consist of replacing supply and exhaust fans through out the Main WWTP
<u>9312 MP Vehicles Replacement CIP</u>	MP Vehicles Replacements consist of replacement of the Emergency Trailer, forklift, portable pump replacement, Operation Rounds truck replacement, P Cove Chemical Delivery truck and Administration training and Emergency response truck replacement
<u>9313 Controls Electrical Improvements CIP</u>	Controls Electrical Equipment Improvements consist of MCC PLC upgrade project, business server upgrades, scada server upgrades, MP swithc gear improvements, communications improvements and screw press LCP replacement
<u>9314 Building & Grounds Improvements CIP</u>	Buildings and Grounds Improvements consist of Emergency outfall rehabilitation, parking improvements, shop driveway improvement site security upgrades, yard piping drain line rehabilitation and Restrooo/Lab/Locker Room improvements
<u>Undesignated Capital Projects</u>	Undesignated Capital Project funding is for critical projects that come up prior to there designated FY start date (emergency
<u>MPR Bond</u>	Main Plant Rehabilitation Completed in 2014 - Bond Payments to show true annual CIP projections.

COLLECTIONS SYSTEM CAPITAL IMPROVEMENT PROJECTS

Projects	DESCRIPTION
<u>9101 Sewer Line Rehabilitation Program</u>	Sewer Line Rehabilitation Program projects consist of the replacement of and or rehabilitation of aging sewer lines in the District inventory of 31 miles of gravity sewer lines - The District has a collection system master plan that identifies line segments needing repair or replacement and their condition and risk.
<u>9102 Pump Station Pump Replacement Program</u>	The District's service area has 24 pump stations with 2-3 pumps in each station. The life expectancy for these pumps are 7-10 years. The Flygt submersible pumps vary in size from 3hp-75hp (majority 5hp). Pumps are replaced upon condition (age/wear/efficiency).
<u>9103 Valve & Wet Well Improvements</u>	Valve & Wet Well Improvements consist of replacing valves and rehabilitating wet wells at the District's 24 pump station sites. Replacements and rehabilitation are performed based on condition.
<u>9104 Pump Station Generator Replacement</u>	Pump station generator replacements consist of replacing aging Emergency Generators at the District's 8 pump station sites that have emergency generators. Part of emergency preparedness and best management practices.
<u>9105 Pump Station MCC Replacement</u>	The District has 24 pump stations and recently completed standardization of the Motor Control Centers at 20 of the 24 pump stations. Some sites still require replacements to aging equipment and for standardization purposes.
<u>9106 Manhole Replacements</u>	Manhole replacements consist of replacing or rehabilitating aging manholes with an emphasis on repairing/replacing manholes that show significant deterioration and/or infiltration.
<u>9107 Force Main Replacements</u>	Force Main Replacements include projects that will replace or rehabilitate force mains at the District's 24 pump station sites. The District's collection system master plan also has identified priorities for the force mains.
<u>9108 Pump Station Communications Upgrades</u>	Pump station communication upgrades consist of projects to enhance/improve communications from the District's 24 pump stations back to the main plant SCADA system for improved reliability and operational control which greatly assists plant operations.
<u>9109 Large Pump Stations CIP Projects</u>	Large pump station CIP projects consist of rehabilitation projects at our 3 largest pump station sites: Cove Road Pump Station, Mar West Pump Station (Tib #5) and Seafirth #1.
<u>9110 Collection System Truck Replacements</u>	Collection System Truck Replacements consist of the replacing of the trucks serving the maintenance/collection system department. Those trucks would include Rodder Truck, Vector Truck, Inspection/USA Truck, Pump Station Rounds Truck, Generator Towing Truck, Crane Service Truck and the Electricians Truck.
<u>Undesignated Capital Projects</u>	Undesignated Capital Projects consist of collection system work that comes during the year on an emergency basis or to move forward a district scheduled project to accommodate a public works project (paving/hill repairs).

PARADISE COVE ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS	
Projects	DESCRIPTION
<u>9202 Pump & Blower Replacement Program</u>	Currently there are 6 grinder-style pumps in service at ParadiseCove. Each has a usefule life of 7-10 years. Pumps are replaced based on condition and service history and efficiency - same goes for the 4 Blowers in operation at this p
<u>9203 Flow Meter Replacements</u>	The Flow Meter Replacements project is the replacement of Influent and Effluent Flow meters upon failure to calibrate Floe meters are calibrated annually for accuracy and as a requirement of the District NPDES Permit.
<u>9204 Control Panel Replacement</u>	The Control Panel Replacement is for the replacement of the either of the two motor control centers servicing this plant 1 motor control center controls the influent pumps while the other controls the plant equipments (blowers, grinder pumps, chemical feed pumps, and analytical equipment)
<u>9205 Generator Replacement</u>	The Generator Replacement is for the replacement of the Emergency Generator upon nearing the end of its usefull life.
<u>9206 Inf WW Lid Replacement</u>	The influent WW lid replacement is the replacement of an access hatch to the sites wet well (to be replaced upon signs of sig wear and tear)
<u>9207 Access Road Improvements</u>	This project is for the improvement of the road surface to the plant (paving) as there is daily trips to this site with a regular t and up to twice a week in the vactor for sludge hauling.
<u>9208 Building Rehabilitation</u>	Building rehabilitation is the rehabilitation of the structure that houses the blowers and the other structure that houses the cl and analytical equipment and in field mini lab (for field testing as required in NPDES permit)
<u>9209 Access Security Project</u>	This project consists of the installation of new fencing around the facility and installation of a video monitoring system for im site safety
<u>9210 Grit Removal Project</u>	The grit removal project is a project that consists of evaluating and determining a good area for grit removal at the plant to grit from the system to prolong the life of the equipment at this plant
<u>9211 UV Disinfection Project</u>	This project consists of the evaluation and installation of a Ultra Violet light disinfection system at this plant As sodium hypochlorite continues to rise in cost and the District may have an opportunity to replace is chemical feed system UV disinfection and reduce chemical costs and improve employee safety
<u>9212 Package Plant Coating Project</u>	This project consists of coating the two package treatment plants every- 7-10 years due to its proximity to the bay and the ta material being steel.
<u>Undesignated Capital Projects</u>	These funds will be used for unforeseen projects. (emergencies)

8.7 APPENDIX G: FIVE YEAR HISTORICAL BUDGET SUMMARY- DETAILED

	Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - Jun 23	Jul 1, '23 - Jun 13, 24
Ordinary Income/Expense					
Income					
5000 · Property Taxes / AD VALOREM					
5001.2 · TEETER	825,273.51	869,067.25	909,206.12	956,762.67	963,637.24
5002 · UNSEC	15,490.09	16,276.23	16,343.29	16,910.43	18,240.70
5003 · PUNS / PRIOR UNSECURED	623.98	493.50	953.72	955.59	1,102.41
5004 · REDEMPTION / RDMPT	633.07	578.90	430.93	703.05	291.02
5006 · SPLU	696.75	332.41	659.77	1,110.61	1,208.75
5041 · SUPSEC	17,938.81	17,427.22	30,242.45	32,215.84	17,736.75
5043 · SECU	351.60	86.54	346.98	0.00	247.96
5046 · Excess ERAF	347,087.15	388,631.21	518,417.67	431,562.46	372,415.20
5280 · HOPTR	3,727.82	3,689.47	3,675.33	3,601.02	3,022.73
5483 · Other tax	6,719.56	7,121.40	8,648.52	10,258.45	-3,983.14
Total 5000 · Property Taxes / AD VALOREM	1,218,542.34	1,303,704.13	1,488,924.78	1,454,080.12	1,373,919.62
5007 · Sewer Service Charge					
5007.1 · Sewer Service - Ops	3,888,875.11	3,879,621.18	4,037,348.01	4,462,176.62	5,272,504.91
5007.2 · Sewer Service - Cap	1,147,652.48	1,039,166.36	900,456.97	517,171.28	0.00
Total 5007 · Sewer Service Charge	5,036,527.59	4,918,787.54	4,937,804.98	4,979,347.90	5,272,504.91
5201 · INTEREST					
5201.1 · Interest County of Marin	-635.04	136.53	119.96	18.13	565.07
5201.2 · Interest LAIF	281,284.30	78,026.33	55,998.08	336,905.22	260,114.32
Total 5201 · INTEREST	280,649.26	78,162.86	56,118.04	336,923.35	260,679.39
5900.10 · Paradise Sewer Line Ext. Fees	13,364.00	13,805.63	0.00	14,491.00	15,123.77
5900.3 · Connection Fees					
5900.31 · Collection	126,377.81	113,562.86	209,453.45	173,745.20	151,025.00
5900.34 · Treatment	121,930.19	155,444.14	274,451.08	201,480.80	222,083.00
Total 5900.3 · Connection Fees	248,308.00	269,007.00	483,904.53	375,226.00	373,108.00
5900.4 · Permit Inspection & Admin Fees	22,524.00	46,597.50	21,205.62	28,029.50	19,750.00

5900.5 · SASM Expense Reimb.	65,504.74	52,736.33	78,033.03	118,568.75	62,272.15
5900.9 · Other Income	1,650.00	0.00	0.00	0.00	0.00
Total Income	6,887,069.93	6,682,800.99	7,065,990.98	7,306,666.62	7,377,357.84
Gross Profit	6,887,069.93	6,682,800.99	7,065,990.98	7,306,666.62	7,377,357.84
Expense					
6000 · Administrative Expenses					
6001 · Advertising	422.85	690.00	2,049.81	455.00	0.00
6002 · Outreach & Newsletter	0.00	0.00	0.00	20.00	0.00
6008 · Audit & Accounting	27,848.17	28,350.03	29,153.45	35,192.80	57,416.78
6017 · Consulting Fees	138,030.88	363,035.34	78,435.35	129,800.35	130,260.79
6018 · Travel & Meetings					
6018.1 · Meetings & Travel	5,988.32	10,869.19	11,548.24	18,524.93	13,384.30
6018.2 · Standby Mileage Expense Reimb	7,785.45	8,956.38	8,042.96	3,441.49	4,983.58
Total 6018 · Travel & Meetings	13,773.77	19,825.57	19,591.20	21,966.42	18,367.88
6020 · Continuing Education	6,417.44	4,844.33	4,752.61	10,169.15	11,190.05
6021 · County Fees	15,950.36	16,570.52	16,241.34	15,969.14	5,776.19
6024 · Director Fees	7,300.00	6,800.00	7,100.00	7,510.68	6,289.32
6025 · Dues & Subscriptions	20,333.64	22,899.39	15,062.94	24,015.73	35,033.69
6026 · Elections	0.00	250.00	0.00	250.01	0.00
6033 · Insurance					
6033.1 · Insurance - SD5 Property	16,214.00	23,377.31	-12,374.00	45,558.14	111,326.62
6033.2 · Insurance - SD5 Liability	27,154.50	43,337.00	98,409.21	19,585.50	19,585.50
6033.3 · Insurance - SD5 Auto	1,227.00	3,730.00	7,567.96	4,298.00	6,701.87
Total 6033 · Insurance	44,595.50	70,444.31	93,603.17	69,441.64	137,613.99
6039 · Legal	33,527.90	32,843.50	43,806.65	25,606.46	27,767.00
6047 · Office Supplies	4,043.84	9,933.87	12,439.28	8,156.74	16,406.63
6056 · Postage	1,589.01	1,183.51	922.98	6,054.83	1,109.11
6059 · Pollution Prevention/Public Edu	2,429.92	5,018.19	-4,701.33	1,435.00	2,462.34
6065 · Miscellaneous Expense	31.34	0.00	500.00	0.00	12.03
Total 6000 · Administrative Expenses	316,294.62	582,688.56	318,957.45	356,043.95	449,705.80
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					

7011 · Pumps & Lines Maintenance	206,314.25	90,898.24	183,941.03	80,345.95	154,554.73
7013 · Emergency Line Repair	33,294.64	31,032.57	58,170.55	95,608.42	65,544.65
Total 7010 · Pumps & Lines Maintenance	239,608.89	121,930.81	242,111.58	175,954.37	220,099.38
7020 · Main Plant Maintenance					
7021 · Plant Maintenance Supplies	19,431.85	22,543.00	43,483.65	92,100.89	79,915.48
7022 · Plant Maint. Parts & Service	129,771.23	117,066.46	290,448.72	542,481.11	314,177.94
7023 · Janitorial Supplies & Service	5,882.20	7,271.27	7,472.07	12,393.77	5,135.73
7024 · Main Plant Chemicals	94,229.90	87,773.60	155,210.94	107,042.97	156,767.45
7025 · Lab Supplies & Chemicals	24,979.73	13,305.04	20,612.01	26,799.10	17,385.57
7027 · Electrical & Instrument	5,876.28	4,068.06	35,219.31	20,955.54	13,607.48
7028 · Grounds Maintenance	7,890.20	6,732.87	7,711.89	4,755.80	5,716.51
7029 · Main Plant Sludge Disposal	33,493.32	39,493.99	41,011.70	40,692.05	54,516.13
Total 7020 · Main Plant Maintenance	321,554.71	298,254.29	601,170.29	847,221.23	647,222.29
7040 · Paradise Cove Plant Maint					
7041 · Paradise Parts & Service	8,994.83	15,719.61	5,064.04	30,266.22	12,518.65
7042 · Paradise Supplies & Chemicals	4,385.28	8,667.94	9,511.32	1,097.91	4,500.76
7043 · Paradise Sludge Disposal	9,845.00	2,645.00	4,110.22	4,447.92	0.00
Total 7040 · Paradise Cove Plant Maint	23,225.11	27,032.55	18,685.58	35,812.05	17,019.41
7050 · Monitoring					
7051 · Main Plant Lab Monitoring	45,510.27	48,524.85	54,264.53	52,187.65	57,115.65
7052 · Paradise Cove Monitoring	14,983.40	13,634.15	13,196.20	9,892.05	6,044.30
Total 7050 · Monitoring	60,493.67	62,159.00	67,460.73	62,079.70	63,159.95
7060 · Permits/Fees					
7061 · Main Plant NPDES Renewal	7,760.50	3,817.00	852.50	5,443.25	19,331.00
7062 · Permits/Fees - General	36,855.92	57,986.41	40,687.48	45,648.90	87,582.73
7063 · Paradise Cove Permits/Fees	6,175.00	7,500.18	7,959.71	7,845.15	8,578.75
7064 · Paradise Cove NPDES Renewal	0.00	7,233.55	0.00	0.00	0.00
Total 7060 · Permits/Fees	50,791.42	76,537.14	49,499.69	58,937.30	115,492.48
7070 · Truck Maintenance					
7071 · Fuel	14,932.08	9,577.13	16,430.73	21,716.76	14,714.69
7072 · Maintenance	5,581.19	22,507.06	11,057.74	59,712.69	32,868.48
Total 7070 · Truck Maintenance	20,513.27	32,084.19	27,488.47	81,429.45	47,583.17

Total 7000 · Ops & Maintenance Expenses	716,187.07	617,997.98	1,006,416.34	1,261,434.10	1,110,576.68
8000 · Salaries and Benefits Expenses					
8001 · Salaries	1,067,517.87	1,100,328.02	1,302,487.12	1,402,876.74	1,440,746.58
8003 · Overtime	135,674.44	116,736.06	228,381.00	218,837.85	147,570.67
8004 · Standby Pay	71,679.14	74,045.76	81,168.95	85,281.34	83,559.62
8005 · Employee Incentives	19,500.00	27,000.00	61,460.04	27,995.00	23,000.00
8006 · Vacation Buyout	27,281.72	31,307.66	43,667.05	60,208.44	81,023.62
8013 · Payroll Taxes	98,101.49	94,060.54	110,232.29	124,349.57	127,097.13
8015 · Payroll/Bank Fees	5,939.59	6,420.96	6,907.68	6,415.85	9,519.20
8016 · Car Allowance	6,000.00	6,000.01	6,000.00	6,000.00	8,000.00
8019 · PERS Retirement					
8019.05 · PERS Retirement	153,127.59	180,910.32	131,120.38	217,670.14	132,406.12
8019.06 · PERS Retirement - RBP	0.00	341.64	0.00	0.00	0.00
8019.08 · PERS Retirement - CalPERS UAL	132,419.00	96,367.00	0.00	9,503.04	928,049.00
Total 8019 · PERS Retirement	285,546.59	277,618.96	131,120.38	227,173.18	1,060,455.12
8020 · Employee Health					
8020.05 · Employee Health	190,901.75	190,208.15	196,904.15	254,852.68	293,733.56
8021 · Employee Health Deductions	-2,991.36	-2,594.80	-2,357.16	0.00	-4,483.69
8020 · Employee Health - Other	0.00	0.00	0.00	0.00	3,594.02
Total 8020 · Employee Health	187,910.39	187,613.35	194,546.99	254,852.68	292,843.89
8022 · Retiree Health					
8022.05 · Retiree Health	95,745.21	57,662.98	111,790.82	78,035.74	79,671.80
8022.10 · CERBT/OPEB Annual Arc Contribtn	70,200.00	72,400.00	268,400.00	0.00	0.00
8022 · Retiree Health - Other	0.00	0.00	0.00	-15,017.94	15,017.94
Total 8022 · Retiree Health	165,945.21	130,062.98	380,190.82	63,017.80	94,689.74
8023 · Workers Comp Insurance	30,735.94	39,318.00	63,959.30	27,636.99	52,609.00
Total 8000 · Salaries and Benefits Expenses	2,101,832.38	2,090,512.30	2,610,121.62	2,504,645.44	3,421,114.57
8500 · Other Operating Expenses					
8510 · Data/Alarms/IT Supp & Licensing	83,779.99	101,162.02	87,004.50	111,750.63	103,642.10
8515 · Safety	23,472.06	30,100.76	40,523.36	112,079.59	74,508.27
8520 · Personal Protection/Safety Wear	8,216.49	6,793.26	7,856.42	16,057.61	8,508.75
8530 · Telephone					

8531 · Main Plant Telephones	9,707.08	8,994.53	7,230.24	11,416.15	13,891.49
8532 · Paradise Cove Telephones	3,814.21	4,204.41	5,531.12	3,147.28	216.37
8533 · Pumps & Lines Telephones	5,830.34	6,003.37	6,732.62	2,920.07	5,503.66
Total 8530 · Telephone	19,351.63	19,202.31	19,493.98	17,483.50	19,611.52
8540 · Utilities					
8541 · Water	7,744.56	8,706.35	9,384.49	12,735.06	12,174.82
8542 · Main Plant Utilities	179,270.96	191,597.92	190,523.29	194,612.14	205,365.39
8543 · Paradise Cove Utilities	14,842.64	19,004.22	23,031.26	22,976.24	35,300.70
8544 · Pump Station Utilities	35,727.84	45,939.21	45,277.28	59,522.14	70,733.63
Total 8540 · Utilities	237,586.00	265,247.70	268,216.32	289,845.58	323,574.54
Total 8500 · Other Operating Expenses	372,406.17	422,506.05	423,094.58	547,216.91	529,845.18
Total Expense	3,506,720.24	3,713,704.89	4,358,589.99	4,669,340.40	5,511,242.23

8.8 APPENDIX H: FIVE (5) YEAR HISTORICAL - LAIF FUND SUMMARY

LAIF Balance History

	<u>Jul '19 - Jun 20</u>	<u>Jul '20 - Jun 21</u>	<u>Jul '21 - Jun 22</u>	<u>Jul '22 - Jun 23</u>	<u>Jul '23 - Jun 24</u>
ASSETS					
Current Assets					
Checking/Savings					
Local Agency Investment Fund					
SD5 CalPERS Retirement Trust	0.00	0.00	0.00	0.00	71,951.00
SD5 Operating Reserve	0.00	0.00	0.00	0.00	1,200,853.05
SD5 Operating	0.00	0.00	0.00	0.00	4,458,892.36
SD5 Disaster Recovery Fund	0.00	0.00	0.00	0.00	1,000,000.00
SD5 Capital & CIP Reserve	0.00	0.00	0.00	0.00	9,725,065.99
Belvedere					
Belvedere Capital & CIP Reserve	3,035,594.94	2,117,930.80	2,908,184.98	4,585,323.71	0.00
Belvedere Disaster Recovery Fund	356,250.00	356,250.00	356,250.00	356,250.00	0.00
Belvedere Operating	3,604,760.86	3,521,223.03	3,279,279.43	1,159,193.96	0.00
Belvedere Operating Reserve	400,923.05	516,923.05	516,923.05	516,923.05	0.00
Belvedere PERS Retirement Trust	254,615.00	356,250.00	356,250.00	356,250.00	0.00
Belvedere Connections					
Belvedere Collection	0.00	0.00	0.00	0.00	0.00
Belvedere Treatment	0.00	0.00	0.00	0.00	0.00
Belvedere Connections - Other	0.00	0.00	0.00	0.00	0.00
Total Belvedere Connections	0.00	0.00	0.00	0.00	0.00
Belvedere MPR Project Fund	0.00	0.00	0.00	0.00	0.00
Total Belvedere	7,652,143.85	6,868,576.88	7,416,887.46	6,973,940.72	0.00
Tiburon					
Tiburon Capital & CIP Reserve	3,865,887.47	3,561,021.08	4,634,672.74	5,139,742.28	0.00
Tiburon Connections					

Tiburon Collection	0.00	0.00	0.00	0.00	0.00
Tiburon Treatment	0.00	0.00	0.00	0.00	0.00
Tiburon Connections - Other	0.00	0.00	0.00	0.00	0.00
Total Tiburon Connections	0.00	0.00	0.00	0.00	0.00
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	643,750.00	643,750.00	0.00
Tiburon MPR Project Fund	0.00	0.00	0.00	0.00	0.00
Tiburon Operating	2,204,697.69	2,285,982.58	1,662,821.94	1,309,213.37	0.00
Tiburon Operating Reserve	548,730.00	683,930.00	683,930.00	683,930.00	0.00
Tiburon PERS Retirement Trust	460,090.00	643,750.00	643,750.00	643,750.00	0.00
Total Tiburon	7,723,155.16	7,818,433.66	8,268,924.68	8,420,385.65	0.00
Local Agency Investment Fund - Other	0.00	0.00	0.00	0.00	0.00
Total Local Agency Investment Fund	15,375,299.01	14,687,010.54	15,685,812.14	15,394,326.37	16,456,762.40

8.9 APPENDIX I: DEBT SERVICE SUMMARY – 2020-2031

Mar 10, 2020 11:12 am Prepared by D.A. Davidson & Co.

BOND DEBT SERVICE**SANITARY DISTRICT No. 5 OF MARIN COUNTY****Taxable Advance Refunding all 2012 Revenue Bonds****Private Placement - California Bank & Trust Lender****Callable anytime with 30 day's written notice****FINAL PRICING**

Dated Date 03/26/2020

Delivery Date 03/26/2020

Period Ending	Principal	Coupon	Interest	Debt Service	Bond Balance	Total Bond Value
10/01/2020	\$660,000	2.480%	\$100,681.11	\$760,681.11	\$7,240,000	\$7,240,000
10/01/2021	\$580,000	2.480%	\$179,552.00	\$759,552.00	\$6,660,000	\$6,660,000
10/01/2022	\$595,000	2.480%	\$165,168.00	\$760,168.00	\$6,065,000	\$6,065,000
10/01/2023	\$610,000	2.480%	\$150,412.00	\$760,412.00	\$5,455,000	\$5,455,000
10/01/2024	\$625,000	2.480%	\$135,284.00	\$760,284.00	\$4,830,000	\$4,830,000
10/01/2025	\$640,000	2.480%	\$119,784.00	\$759,784.00	\$4,190,000	\$4,190,000
10/01/2026	\$655,000	2.480%	\$103,912.00	\$758,912.00	\$3,535,000	\$3,535,000
10/01/2027	\$670,000	2.480%	\$87,668.00	\$757,668.00	\$2,865,000	\$2,865,000
10/01/2028	\$690,000	2.480%	\$71,052.00	\$761,052.00	\$2,175,000	\$2,175,000
10/01/2029	\$705,000	2.480%	\$53,940.00	\$758,940.00	\$1,470,000	\$1,470,000
10/01/2030	\$725,000	2.480%	\$36,456.00	\$761,456.00	\$745,000	\$745,000
10/01/2031	\$745,000	2.480%	\$18,476.00	\$763,476.00		
	\$7,900,000		\$1,222,385.11	\$9,122,385.11		

8.10 APPENDIX J: SD5 RESERVE POLICY- RESOLUTION NO 2025-03

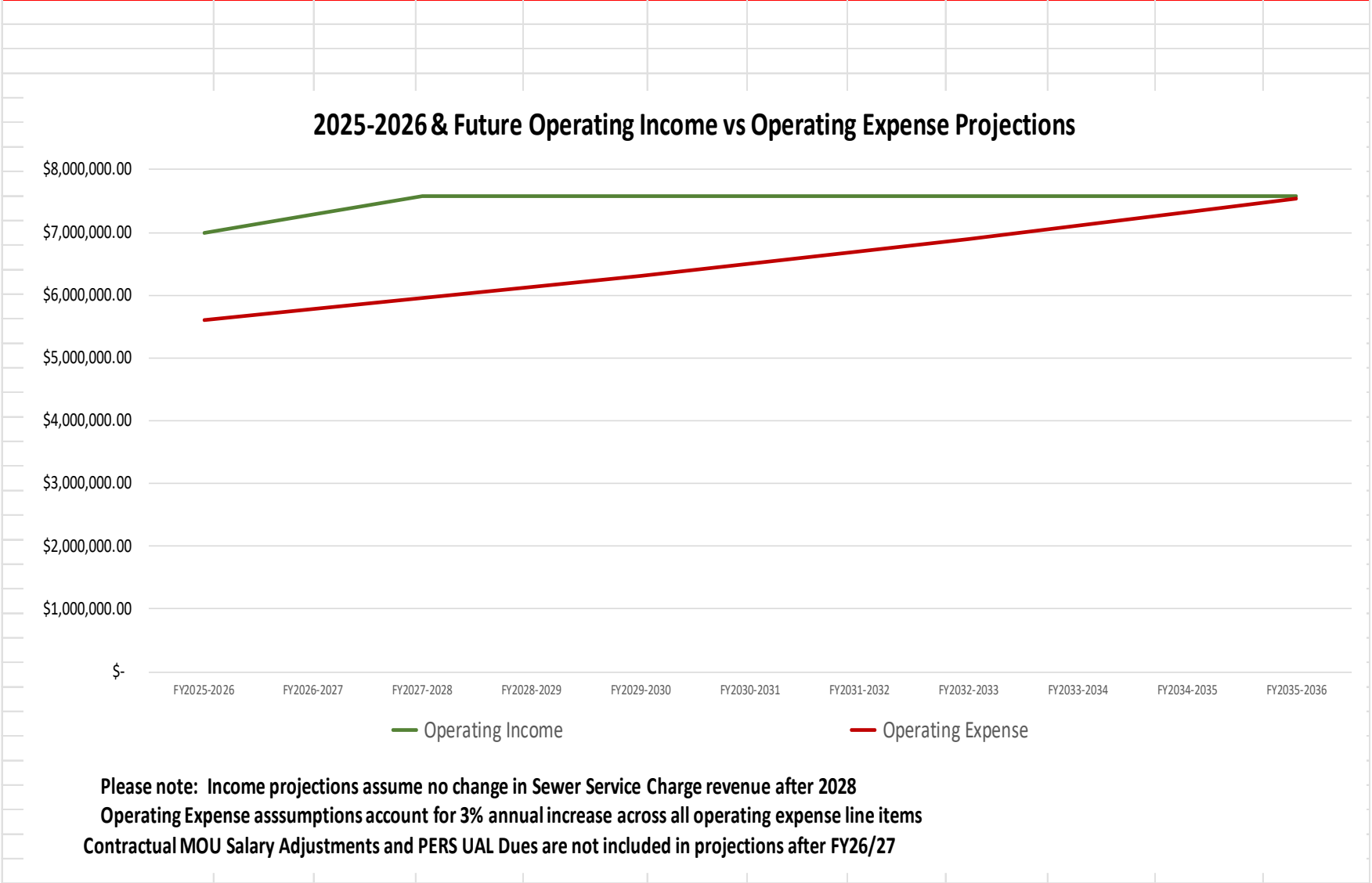
SD5 RESERVE POLICY RESOLUTION NO. 2025-03 July 1, 2025

	OPERATING RESERVE*	CAPITAL IMPROVEMENTS RESERVE	CALPERS RETIREMENT RESERVE*	DISASTER RECOVERY RESERVE*
FUNDING ORDER	#1	#2	#3	#4
FUNDING PURPOSE	To provide sufficient working capital to cover annual operating expenses and cash flow needs, should typical operating funds not be available during the fiscal year	To provide adequate funding A) to support both treatment plants' operation and conveyance systems, B) to fund debt payments of financed capital projects, C) to finance capital projects as listed in the District's budgeted CIP Plan, and D) to reserve funds for future plant +/- or systemic sewer line renovations E) 2012 Main Plant Rehabilitation (MPR) Bond Service	To provide sufficient annual funding of CalPERS potential losses, as described in the CalPERS' Annual Actuarial Valuation Reports under the Miscellaneous Plan's Share of Pool's Investments, Assets & Non-Assets	To provide a level of emergency capital for disaster recovery efforts until long-term financing is established
CURRENT BALANCE	\$1,200,853* Current Operating Reserve Fund \$5,983,516* Current Operating Fund	\$9,725,065 (Current Capital & Capital Reserve Balance)	\$143,318*	\$1,023,783*
TARGET BALANCE	\$2,500,000	\$15,000,000	\$1,000,000*	\$1,000,000*
PROPOSED ANNUAL FUNDING	(FY25-26 Sewer Service Fees: \$7,536,167) 5% of Sewer Service Charges ≈ \$376,808*	TBD per Annum	3.5 % = \$403,752 (\$377,493 Classic- \$26,259 PEPRA) 3.5% of Market Value Asset- CALPERS	\$1,000,000*
FUNDING PROCESS	≈5% of revenues received for sewer service charges (based on annual flow rates) is to be funded each Fiscal Year, until target balance is achieved; no add'l funding required thereafter. If reserve subsequently dips below target balance, funding is to be reinstated.	Based on Capital needs per annum. Sewer service charges, property taxes and other capital-related funds received to be assessed annually and funded as cashflow permits, based on annual projects; any remaining funds will be reserved for long-term capital needs. (see Funding Purpose above, Items C & D)	3.5% of SD5's Pooled Plan Share of CalPERS Market Value Asset is to be funded each Fiscal Year, until target balance is achieved; no add'l funding required thereafter. If reserve subsequently dips below target balance, funding is to be reinstated.	To be funded one time only, from current Capital Reserve Account. No additional funding required, once target balance is achieved. Finance Committee will evaluate the need to reinstate.
AUTHORITY REQUIRED FOR FUNDING & WITHDRAWALS	District Manager is authorized to make withdrawals as necessary, to cover operating shortfalls, upon review by the Finance Committee, as set forth in this Reserve policy. All other transfers to be presented for review by the Finance Committee and recommended prior to withdrawal. Board approval is required for atypical funding.	District Manager is authorized to make monthly withdrawals for debt payments and capital improvement projects underway, upon review by the Finance Committee, as set forth in this Reserve policy. All other transfers to be presented for review by the Finance Committee and recommended prior to withdrawal. Board approval is required for atypical funding.	District Manager is authorized to make withdrawals for payments to CalPERS for unfunded liabilities upon review by the Finance Committee, as set forth in this Reserve policy. All other transfers to be presented for review by the Finance Committee and recommended prior to withdrawal. Board approval is required for atypical funding.	All withdrawals and transfers to be presented for review by the Finance Committee and recommended to the Board for approval.

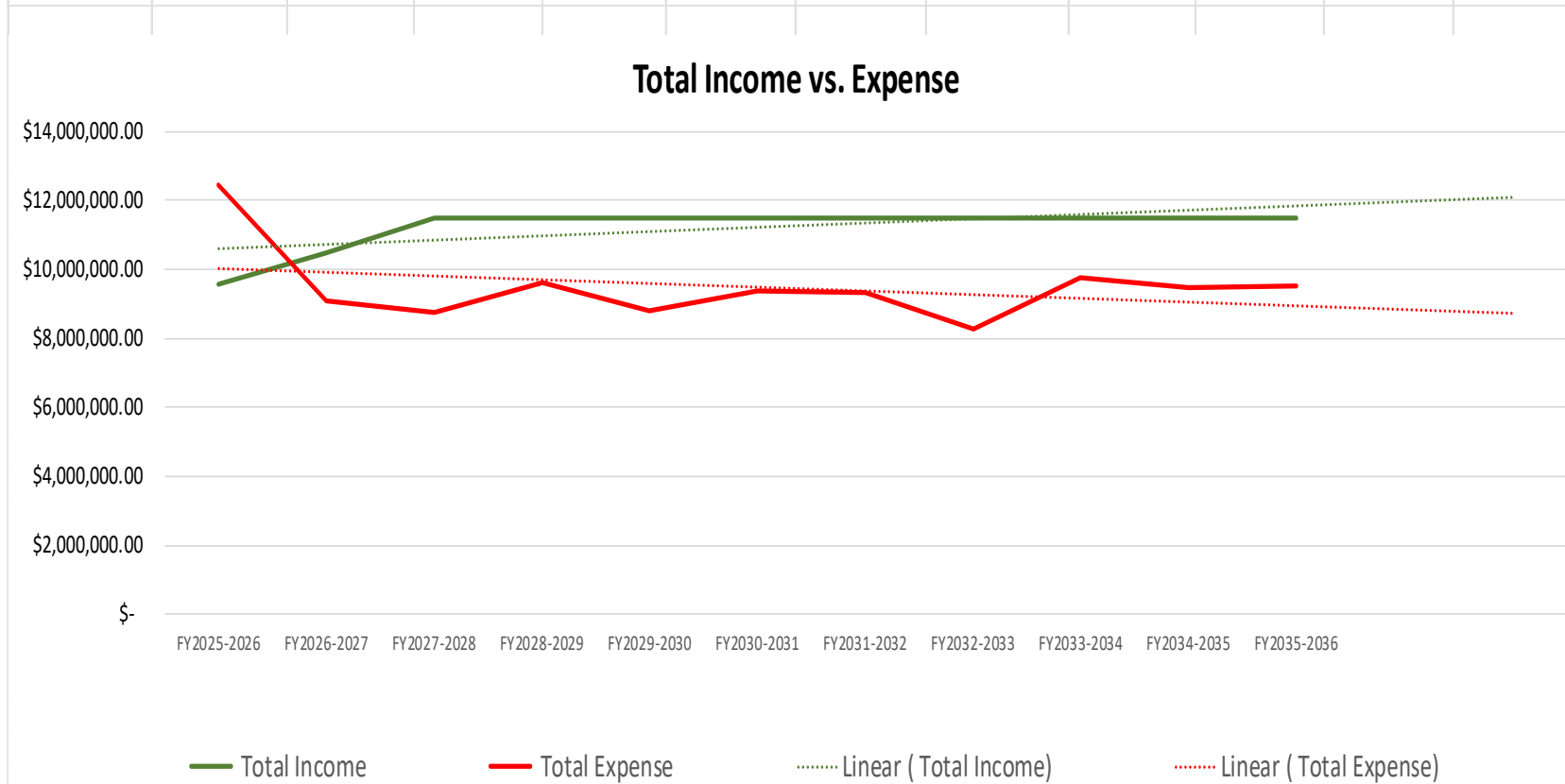
* Balances based on SD5 Balance Sheet, as of 5.1.2025

8.11 APPENDIX K- INCOME VS EXPENSE PROJECTION GRAPH

25-26 Budget Projections	FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030	FY2030-2031	FY2031-2032	FY2032-2033	FY2033-2034	FY2034-2035	FY2035-2036
Operating Income	\$ 7,000,000.00	\$ 7,280,000.00	\$ 7,571,200.00	\$ 7,571,200.00	\$ 7,571,200.00	\$ 7,571,200.00	\$ 7,571,200.00	\$ 7,571,200.00	\$ 7,571,200.00	\$ 7,571,200.00	\$ 7,571,200.00
Operating Expense	\$ 5,609,870.00	\$ 5,778,166.10	\$ 5,951,511.08	\$ 6,130,056.42	\$ 6,313,958.11	\$ 6,503,376.85	\$ 6,698,478.16	\$ 6,899,432.50	\$ 7,106,415.48	\$ 7,319,607.94	\$ 7,539,196.18



25-26 Budget Project	FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030	FY2030-2031	FY2031-2032	FY2032-2033	FY2033-2034	FY2034-2035	FY2035-2036
Total Income	\$ 9,589,967.00	\$ 10,490,763.04	\$ 11,499,654.60	\$ 11,499,654.00	\$ 11,499,654.00	\$ 11,499,654.00	\$ 11,499,654.00	\$ 11,499,654.00	\$ 11,499,654.00	\$ 11,499,654.00	\$ 11,499,654.00
Total Expense	\$ 12,445,150.00	\$ 9,087,078.00	\$ 8,759,179.00	\$ 9,611,108.00	\$ 8,797,898.00	\$ 9,364,832.00	\$ 9,346,954.00	\$ 8,284,432.00	\$ 9,781,415.00	\$ 9,489,607.00	\$ 9,500,000.00



Please note: Capital Expense Assumptions are rough estimates of future capital work and fiscal year status may change from year to year