

# ANNUAL BUDGET FY2026-2027

## SANITARY DISTRICT of MARIN COUNTY



7/1/2026

Fiscal Year 2026-2027 Annual Budget July 1 -  
June 30

Adopted by the Board of Directors on June 18, 2026

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# Annual Budget FY2026-2027

Fiscal Year 2026-2027 Annual Budget July 1 - June 30

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## FISCAL YEAR 2026-2027 BUDGET ACKNOWLEDGEMENTS

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### Board of Directors

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

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### 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 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.
- The 2026/2027 Sewer Service Base Rae increased to \$2460 per EDU in which Tiburon residents pay \$1942 as a result of an Ad-Valorem credit that on average is around \$518 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 FY2026/2027

## 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 2026-2027 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 2026-2027 Budget document is organized into the following sections:

- Fiscal Year 2026-2027 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 FY2026-2027.

In summary, the FY2026-2027 budget includes \$10.3 million in total income, \$11.8 million in total expenses thus requiring the use of \$1.5 million from Capital Reserves. Current Fiscal year 25-26 closing cash balance of the 4 reserve accounts is around \$16 Million

Table 1- Budget Summary

Type	FY25-26 Budget	FY25-26 Actuals	FY26-27 Budget
<b>Income</b>		(as of 5/14/2026)	
Property Tax Tiburon	\$1,333,200	\$1,578,873	\$1,433,700
SD5 Sewer Service	\$7,536,167	\$6,861,604	\$7,960,376
Interest	\$320,500	\$685,548	\$542,000
Connection Fees	\$300,000	\$460,744	\$300,000
PDSLE Fees	\$15,000	\$0	\$15,000
Other Income	\$100	\$1,033	\$100
Permit Fees/Inspection	\$35,000	\$70,775	\$50,000
SASM Reimbursement	\$50,000	\$36,281	\$50,000
<b>Total Budgeted Income</b>	<b>\$9,589,967</b>	<b>\$9,694,858</b>	<b>\$10,351,176</b>
<b>Expense</b>			
Operating Expense	\$5,963,622	\$5,106,513	\$6,157,982
Capital Expense	\$6,8760,280	\$4,051,680	\$5,728,910
<b>Total Budgeted Expense</b>	<b>\$12,723,902</b>	<b>\$9,158,193</b>	<b>\$11,886,892</b>
<b>Net Ordinary Income- Expenses</b>	<b>(\$3,133,935)</b>	<b>\$536,665</b>	<b>(\$1,535,716)</b>
<b>Fund Balances</b>	(as of July 1, 2026)	(as of 5/14/2026)	
Operating Reserve	\$1,200,853	\$1,200,853	
Capital Reserve	\$9,725,065	\$9,725,065	
Emergency Reserve	\$1,031,278	\$1,069,947	
Unfunded Accrued Liability Reserve	\$144,368	\$561,978	
<b>CERBT Fund Balance</b>	<b>\$1,397,761</b>	<b>\$2,189,445</b>	
<i>(operating fund balance)</i>	\$5,633,516	\$6,061,127	
<b>Total Cash Balance including reserves</b>	<b>\$19,132,841</b>	<b>\$20,808,415</b>	
<i>CERBT Fund Balance (not included)</i>			

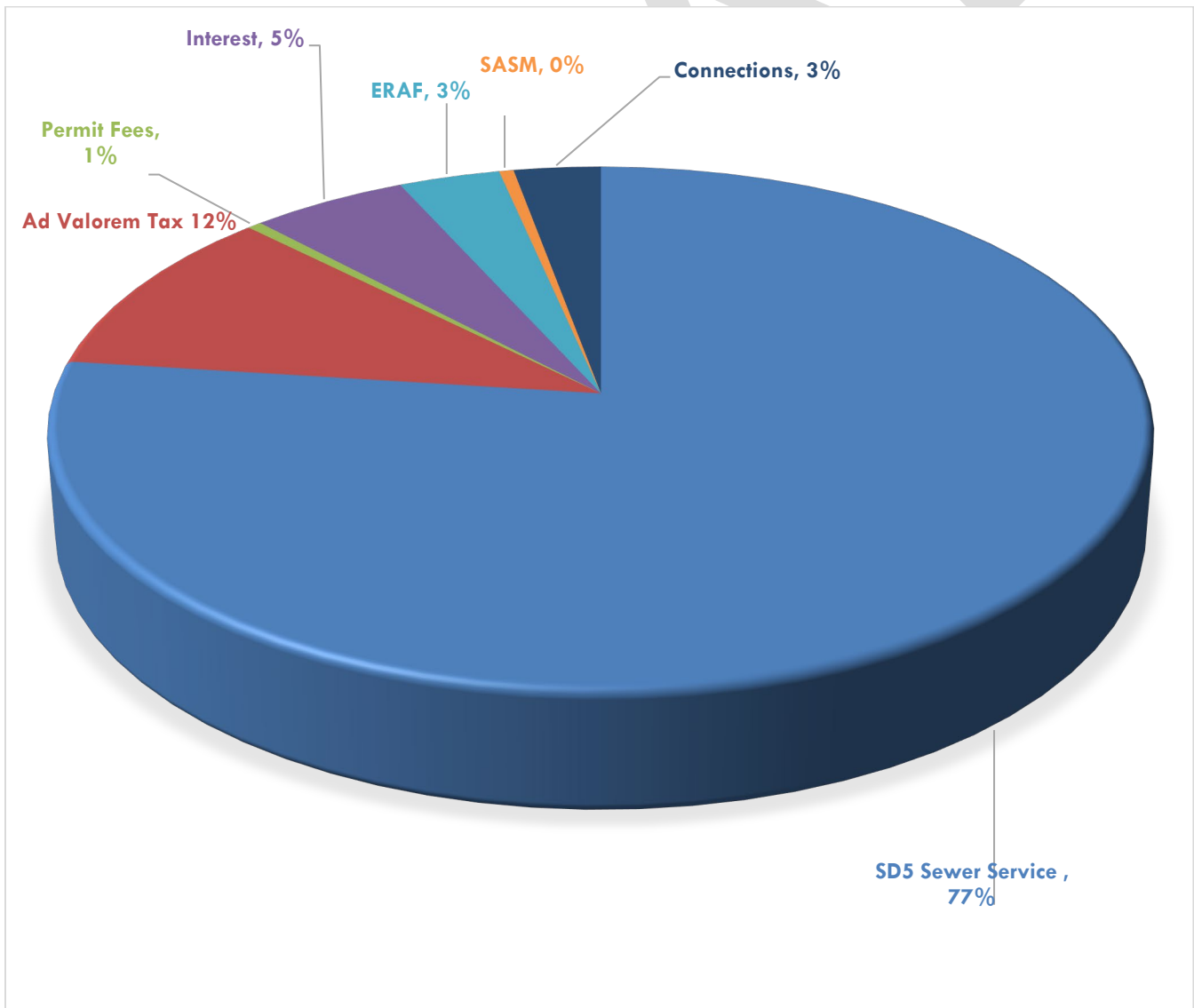
### 4.3 INCOME SUMMARY

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:

- \$1942 for the Ad Valorem Contributing parcels (Tiburon) per EDU (equivalent dwelling unit)
- \$2460 for the Non- Ad Valorem Contributing parcels (Belvedere + 2 Unincorporated) per EDU
- Interest Revenue for LAIF account is estimated at 3% for FY2026-2027
- 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



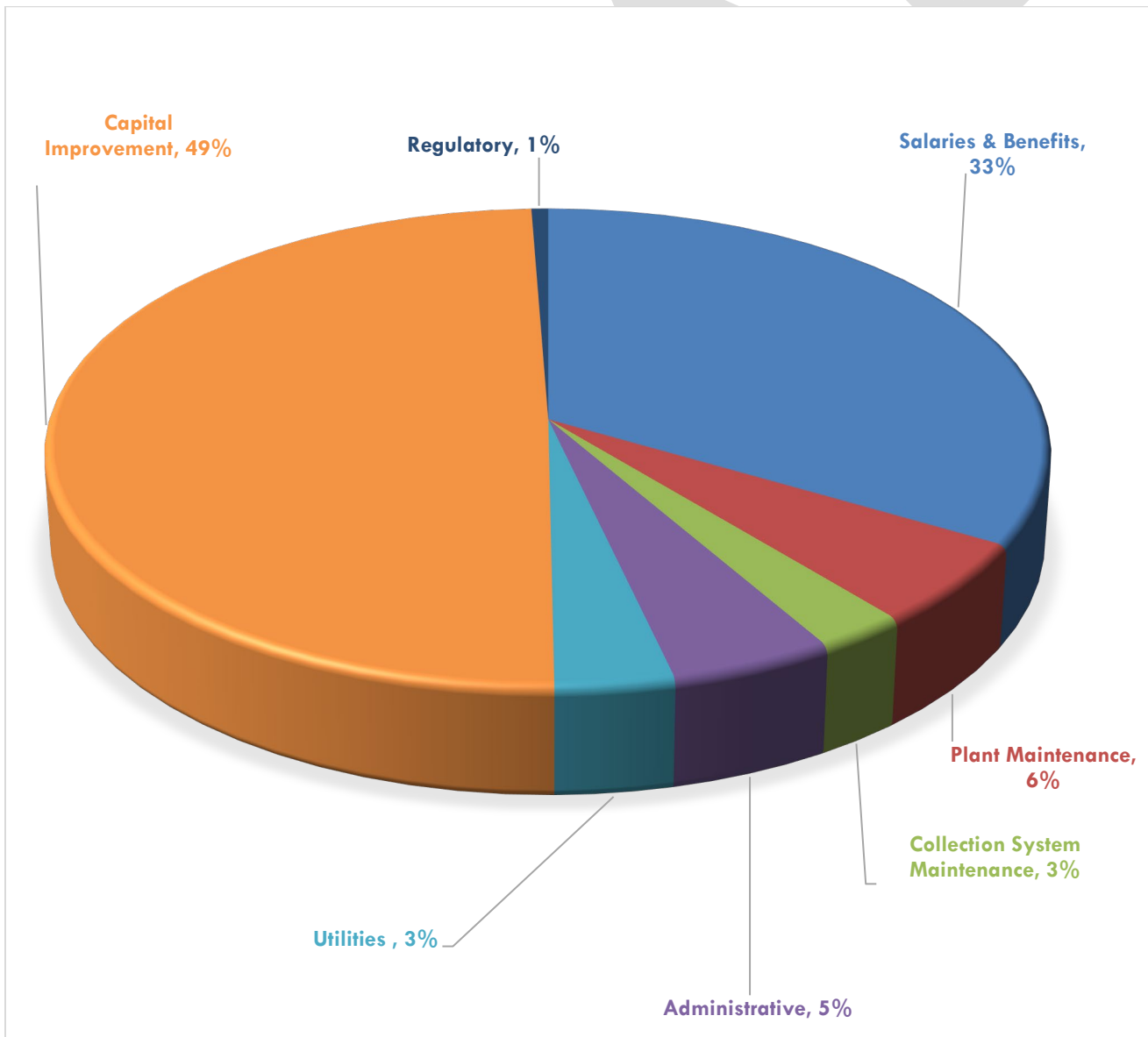
#### 4.4 EXPENSE SUMMARY

Expenditures are split in two basic categories: Operations/Maintenance and Capital. Chart 2 shows the breakdown of major expenditure categories in FY2026-2027, with operations totaling 52% and Capital totaling 48%.

Expense Assumptions:

- Salary categories include a 2.5% COLA (cost of living) increase
- PERS Classic Members Employer Contribution rate is 16.09% and EPMC rate is 8% for FY26-27
- PEPRAs Member Contribution rate is 7.75% and the Employer rate is 7.96%
- Classic Members contribute 8% of salary reimbursement to the District for Employer Paid Contribution rate.
- Workers compensation XMOD (experience modification) factor is 1.16%

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 2025-2026 were \$3.6 Million and personnel costs budgeted for FY 2026-2027 are estimated at \$3.8 Million(which includes retirement trust funding of \$368,074). A 2.5% increase in COLA is projected for FY26-27.

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 FY26-27 minus the personnel costs are estimated to be \$2.3 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 \$5.7 million. Debt service accounts for \$758,912 for FY26-27.

## 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 \$6.5 million. Sewer service charges are a primary and recurring source of income. Sewer service charge income will be \$270K more in FY26-27 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 \$7.96 million provides 77% of the Districts total income in FY26-27. This income is primarily used for operational expenses, with any remaining balance allocated towards capital projects. Sewer service income will contribute \$2.1M towards capital improvement projects in FY26-27

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 2026-2027 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 \$1,942/EDU (Tiburon )and \$2460/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(\$12.5Mil)
- 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
- Nutrient Reduction Evaluation and Options Study
- Odor Control System Evaluation and Recommendations Study

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:

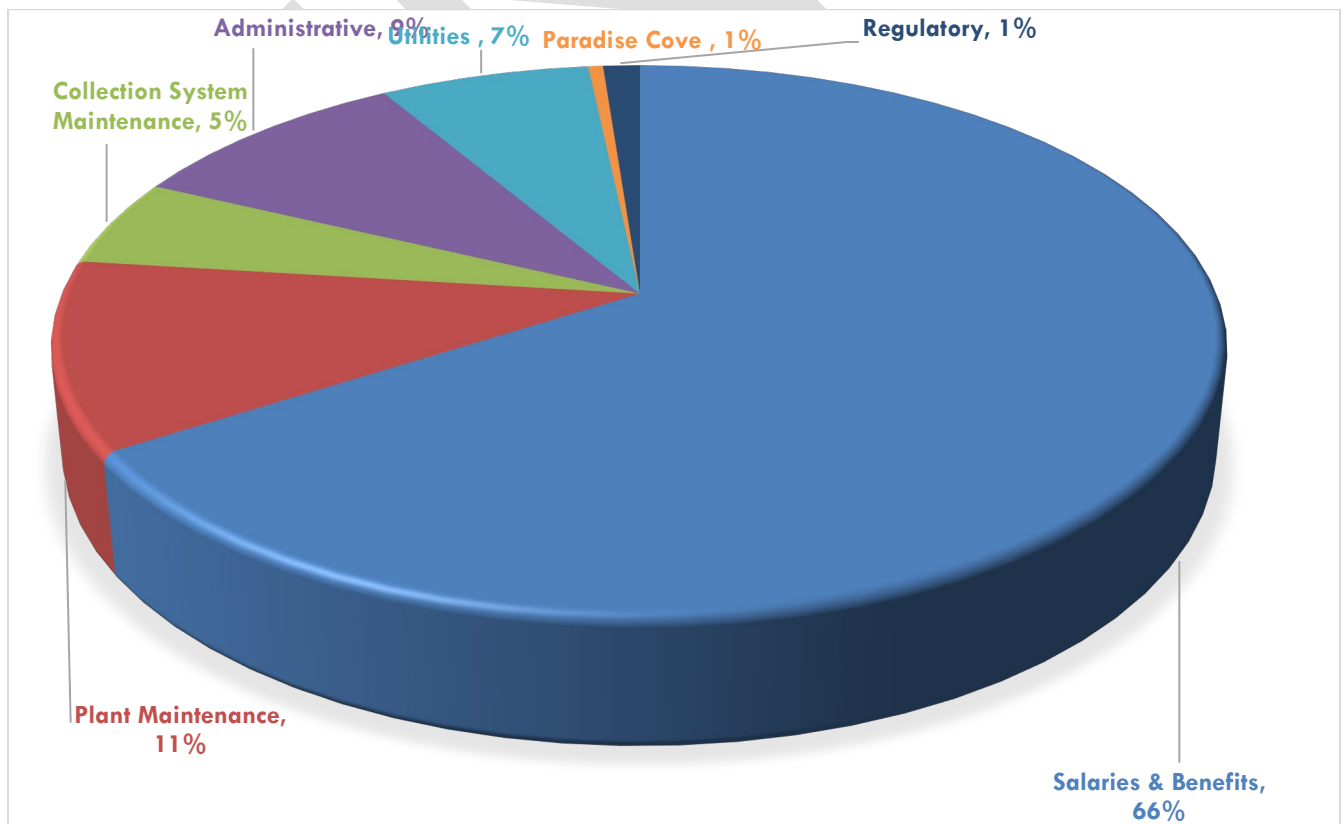
- To develop a multi-year financial management plan
- Identify future rate adjustments to help ensure adequate rate revenues;
- Determine the cost of providing sewer service to customer classes; and
- To recommend modifications to the Districts existing rate structures as needed to ensure that the District 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) , National Association of Clean Water Agencies (NACWA) etc.
- Elections- used whenever there is an election in which a Directors term is expiring
- Insurance-used for general liability, property, and auto through the 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**

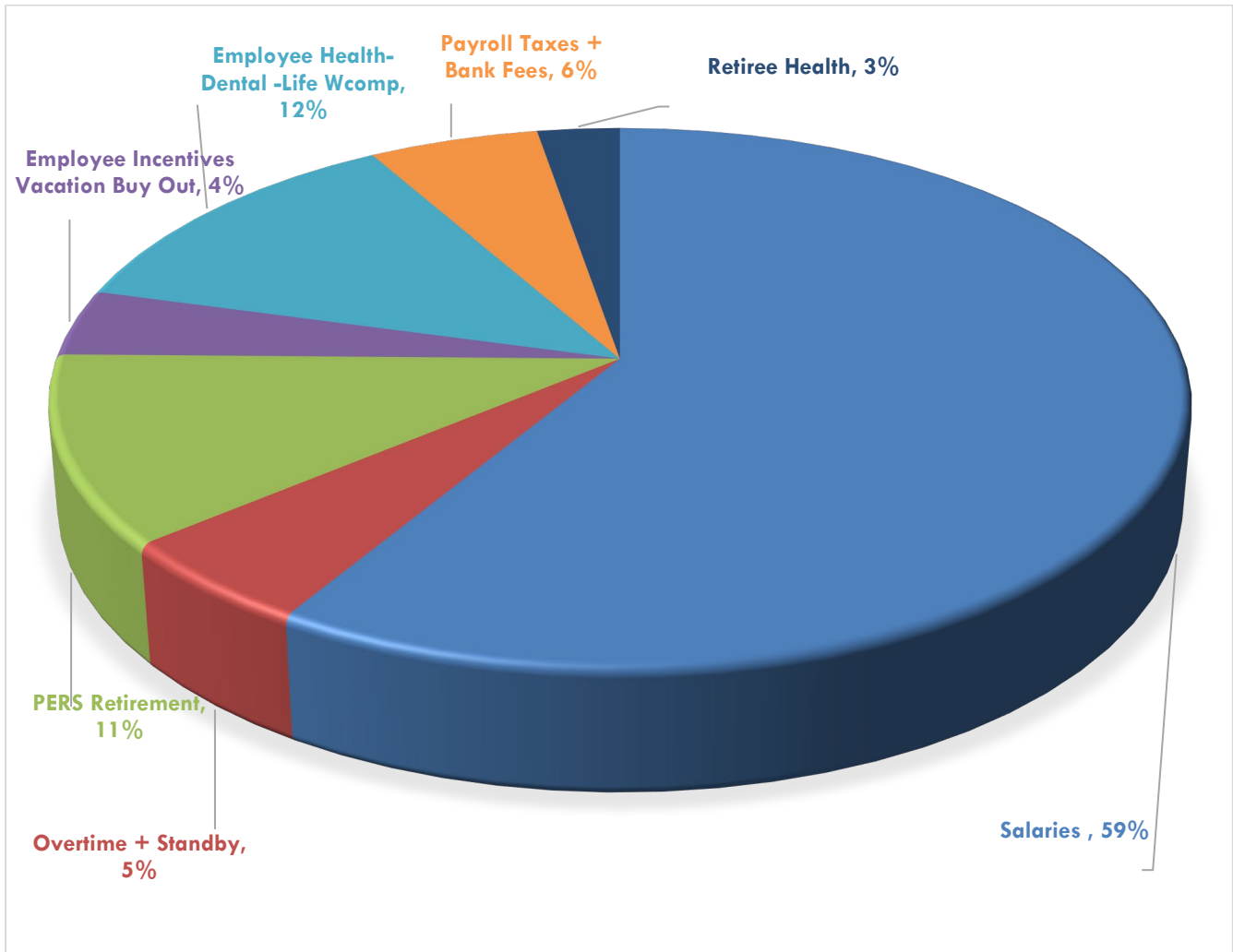
Truck maintenance expenses are split between actual maintenance and fuel. We track how much fuel is used per year and the maintenance line item is for actual planned maintenance and corrective maintenance that occurs during the course of the year. The District owns 10 total vehicles. A Vactor, Rodder, (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 standby responsibilities after hours, 1 small Ford Maverick Hybrid that is used for that is used for construction inspections and underground service alert utility markings, and 2 Electric F150 Lightnings- 1 used for administrative purposes (getting mail, making check deposits and attending off site meetings and trainings) and the other used for emergency response in the collection system – both trucks are also dual purpose in which they serve as emergency generating equipment for pumps out in the collection system on full charge.

### **Salaries & Benefits**

Salaries & Benefits expenses are one of the Districts largest expense right after capital improvement project expenses. FY26-27 is estimated at \$3.8 million. This includes a 2.5% 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 55% funded as of 2026)

#### 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 means 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 and Superintendents
- 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, 2024 (most current) the Districts OPEB liability was \$1,943,553. Of that amount the District has currently funded \$2,189,455 or 112%. Maintaining 100% funded status 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 were used to pay down the District OPEB liabilities which as of 2026 has been accomplished.

### **Pension Liabilities Funding Strategy**

As of June 30, 2024 (most current) the Districts accrued pension liability for all Members was \$13,334,029. Of that amount the Districts market value of assets in the plan is \$13,195,152. The net unfunded pension liability is \$138,877. The member pension plan is currently 99% 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 \$561,978 and will continue to be refunded effective July 1, 2026 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
<b>Total</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>	<b>8.15</b>	<b>9</b>	<b>10</b>

Position	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16
District Manager	1	1	1	1	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1	1	0	1	1
WWFM	0	0	0	1	1	1	1	1	0	0
Maintenance Supervisor	1	1	1	1	1	0	0	0	0	0
Senior Operator	3	3	3	2	2	2	2	2	2	3
Operator	0	0	0	0	0	0	1	1	1	0
Office Assistant	0	0	0	0	0	1	1	2	0	0
Maintenance/ Collections	4	4	4	4	4	3	3	3	4	4
Assistant District Manager	0	0	0	0	0	0	0	1	0	0
Maintenance Trainee	0	0	0	0	0	0	1	2	0	0
Operator In Training	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>11</b>	<b>13</b>	<b>9</b>	<b>9</b>

Position	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
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	1	1	1	1	1	1
Maint/Coll Superintendent	0	0	0	0	1	1	1	1	1	1
Senior Operator	3	3	3	2	1	1	1	1	2	2
Operator	0	0	0	1	1	1	1	2	2	2
Senior Maint/Collections	2	2	2	2	2	2	1	1	1	1
Maintenance/ Collections	1	1	1	1	1	1	2	2	2	2
Inspector	1	1	1	1	0	0	1	1	1	1
Permits and Admin Tech	0	0	0	0	1	1	1	1	1	0
Operator In Training	0	0	0	0	0	1	2	1	0	0
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>13</b>	<b>13</b>	<b>12</b>	<b>12</b>

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## 7 FY 2026-2027 POSITION ALLOCATION & COMPLIANCE WITH AB2561 ANNUAL WORKFORCE VACANCY REPORT

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The District will consider an annual workforce vacancy report (this section of the comprehensive budget) addressing position vacancies at the District as of June 2026. 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.

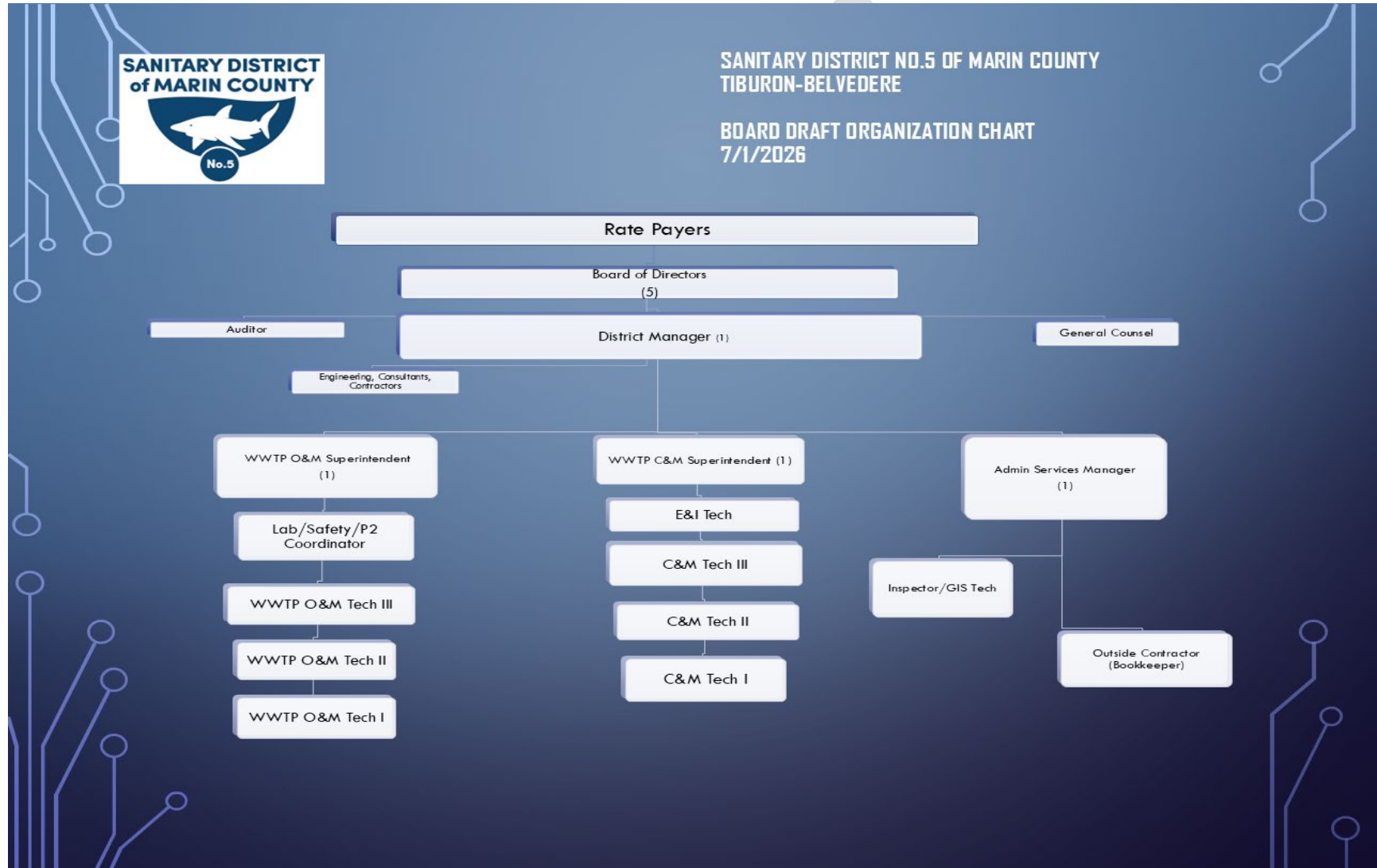
Hiring Obstacles - AB 2561 requires agencies to identify any necessary changes to policies, procedures, and recruitment activities that may lead to hiring obstacles. Staff have identified no necessary changes that may present obstacles in the hiring process.

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 2.5% COLA raise in FY26-27 budget.

Sanitary District No.5 of Marin County Annual Budget FY2026-2027

Position	Salary Range (1) Monthly		Full Time Positions	
	Step 1	Step 5		
<b><u>Administration</u></b>			<b>25-26</b>	<b>26-27</b>
District Manager (2)		\$24,768.55	1	1
Administrative Services Manager	\$13,135.29	\$15,966.03	1	1
Administrative Assistant	\$6,318.30	\$7,679.93	0	0
<b><u>Operations &amp; Maintenance</u></b>				
WWTP Operations Superintendent	\$14,481.66	\$17,602.55	1	1
WWTP Lab/Safety/P2 Coordinator	\$11,346.76	\$13,792.06	1	1
WWTP O&M Tech III	\$10,806.44	\$13,135.29	1	1
WWTP O&M Tech II	\$9,335.01	\$11,346.76	1	2
WWTP O&M Tech I	\$8,063.93	\$9,801.76	0	0
<b><u>Collections &amp; Maintenance</u></b>				
WWTP C&M Superintendent	\$13,792.06	\$16,764.33	1	1
WWTP E&I Tech	\$9,801.76	\$11,914.10	1	1
WWTP Inspector/GIS Tech	\$9,801.76	\$11,914.10	2	1
WWTP C&M Tech III	\$9,801.76	\$11,914.76	0	0
WWTP C&M Tech II	\$8,467.13	\$10,291.84	0	1
WWTP C&M Tech I	\$7,314.22	\$8,890.48	1	1
<b><u>Intern/Trainees</u></b>				
WWTP O&M Intern/Trainee		\$5,457.99	1	0
(1) CPI is set at 2.5% for FY26-27 (2) District Manager salary is set by contract.				
*Engineering services are contracted out to consultants			<b>12</b>	<b>12</b>
<b>Total</b>				

# ORGANIZATION CHART



## Capital Budget

Total capital improvement program expenses for Fiscal Year 2026-2027 are estimated at \$5.72 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 \$3.84 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 \$1,083,700 for FY 2026-2027. Property tax revenue represents 10.5% of the Districts total income. Excess (ERAF) Education Revenue Augmentation Funds are budgeted at \$350,000.

#### 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.

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## 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 2026-2027 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 Wet Weather Pump Replacement
- MP Headworks Grinder Replacement
- MP SCADA Upgrade Project
- MP Electric Forklift Purchase to replace LFP Forklift
- MP Parking Paving and Striping
- MP Site Security Upgrades- New Fencing

### **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 2026-2027 are limited to a Blower Building Rehabilitation and access security upgrade project totaling \$160K.

### **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:

- Tiburon Station #9 Wet well replacement project
- Pump and Valve Replacement Project
- Cove Road Pump Station Electrical and Generator Replacement Project & Site Improvements
- 2026-2027 Sewer Line Rehabilitation Project
- Manhole Rehabilitation Project

### **DEBT Service**

The 2020 Refinanced Main Plant Rehabilitation Bond debt service for fiscal year 2026-2027 is \$758,912 (Includes Interest payment) Debt service payment information through maturity in 2031 can be found in Appendix I

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## 8 RESERVE POLICY

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The District utilizes 4 separate cash reserves pursuant to Resolution No. 2026-004. 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 \$1,000,00

**8.1 APPENDIX A CONSOLIDATED FY2026-2027 BUDGET SUMMARY**

**Sanitary District No. 5 of Marin County**

**Consolidated Budget FY 2026-2027 Preliminary**

		2025-2026 Budget	2025-2026 Actuals	* 2026-2027 Budget	% Diff.
<b>Income</b>					
	Property Taxes- Ad Valorem	1,033,200	1,099,935	1,083,700	5%
	ERAF	300,000	478,938	350,000	17%
	Sewer Service Charge Revenue	7,173,819	6,861,604	7,960,376	11%
	Interest	320,600	685,548	542,000	69%
	Treatment & Collection Fees	300,000	460,744	300,000	0%
	Sewer Line Extension Fees	15,000	-	15,000	0%
	Other Income	100	1,033	100	0%
	Connection & Inpsection Permit Fees	35,000	70,775	50,000	43%
	SASM Expense Reimbursement	50,000	36,281	50,000	0%
<b>Total Budgeted Income</b>		<b>9,227,719</b>	<b>9,694,858</b>	<b>10,351,176</b>	<b>12%</b>
<b>Expense</b>					
	Operating Expenses	5,937,682	5,106,513	6,157,982	4%
	Capital Expenses	8,360,280	4,051,680	5,728,910	-31%
<b>Total Budgeted Expenses</b>		<b>14,297,962</b>	<b>9,158,193</b>	<b>11,886,892</b>	<b>-17%</b>
<b>Net Ordinary Income</b>		<b>-5,070,243</b>	<b>536,665</b>	<b>-1,535,716</b>	<b>-70%</b>
<i>Significant comments/changes to FY26/27 Budget Below:</i>					
*	* Actual numbers are based on financial transactions booked thru 5/14/2026				
	* COLA is 2.5% for FY26-27				
	* Sewer Service Charges to increase to \$1728 from \$1942 for Ad Valorem Credited Parcels per EDU				
	* Sewer Service Charges to increase to \$2237 from \$2460 for Base Rate Parcels per EDU				

**8.2 APPENDIX B OPERATING INCOME BUDGET FY2026-2027**

	2025-2026 Operations Budget	2025-2026 Actuals as of 5/7/2026	2026-2027 Operations Budget	% Diff.
<b>Operating Income</b>				
Sewer Service Charge - Ops	5,619,504	5,619,504	5,860,602	4.3%
Other User Fees	0	0	0	0.0%
Interest Earnings	320,600	685,548	542,000	69.1%
Connection & Inspection Permit Fees	35,000	70,775	50,000	42.9%
SASM Expense Reimbursement	50,000	36,281	50,000	0.0%
Other Income	100	1,033	100	0.0%
<b>Total Income</b>	<b>6,025,204</b>	<b>6,413,141</b>	<b>6,502,700</b>	<b>7.9%</b>

**8.3 APPENDIX C: OPERATING EXPENSE BUDGET FY2026-2027**

		2025-2026 Operations Budget	2025-2026 Actuals as of 4/30/2025	2026-2027 Operations Budget	% Diff.
<b>Expense</b>					
<b>Administrative Expenses</b>					
	<b>Advertising</b>	5,000	16,215	5,000	0.0%
	<b>Audit &amp; Accounting</b>	90,000	75,934	90,000	0.0%
	<b>Consulting Fees</b>	150,000	61,818	100,000	-50.0%
	<b>Travel &amp; Meetings</b>	25,500	22,903	26,000	2.0%
	<b>Continuing Education</b>	10,000	5,398	10,000	0.0%
	<b>County Fees</b>	18,000	19,502	20,000	10.0%
	<b>Directors Fees</b>	9,000	2,900	10,000	10.0%
	<b>Dues &amp; Subscriptions</b>	35,000	26,534	35,000	0.0%
	<b>Elections</b>	10,000	0	8,000	25.0%
	<b>Insurance PLP General Liability</b>	70,000	95,834	100,000	42.9%
	<b>Insurance APIP (Real) Property</b>	120,000	66,451	75,000	-60.0%
	<b>Insurance Damage - Auto</b>	10,000	5,128	10,000	0.0%
	<b>Legal</b>	45,000	38,257	45,000	0.0%
	<b>Office Supplies</b>	10,000	3,596	10,000	0.0%
	<b>Postage</b>	1,000	299	1,000	0.0%
	<b>Pollution Prevention</b>	5,500	566	6,000	8.3%
	<b>Miscellaneous Expense</b>	0	603	0	
	<b>Total Administrative</b>	<b>614,000</b>	<b>441,938</b>	<b>551,000</b>	<b>-11.4%</b>

	2025-2026 Operations Budget	2025-2026 Actuals as of 4/30/2025	2026-2027 Operations Budget	% Diff.
<b>Ops &amp; Maintenance Expenses</b>				
<b>Pumps &amp; Lines Maintenance</b>				
Pumps & Lines Maintenance	200,000	138,264	200,000	0.0%
Emergency Line Repairs	100,000	121,766	100,000	0.0%
<b>Total Pumps &amp; Lines Maintenance</b>	<b>300,000</b>	<b>260,030</b>	<b>300,000</b>	<b>0.0%</b>
<b>Main Plant Maintenance</b>				
Plant Maintenance Supplies	80,000	42,105	75,000	-6.7%
Plant Maint. Parts & Service	300,000	224,820	250,000	-20.0%
Janitorial Supplies & Service	10,000	6,180	10,000	0.0%
Main Plant Chemicals	170,000	139,422	180,000	5.6%
Lab Supplies & Chemicals	25,000	29,518	35,000	28.6%
Electrical & Instrument	25,000	36,603	25,000	0.0%
Grounds Maintenance	15,000	7,218	15,000	0.0%
Main Plant Sludge Disposal	60,000	44,835	60,000	0.0%
Main Plant Outfall	0	0	0	0.0%
<b>Total Main Plant Maintenance</b>	<b>685,000</b>	<b>530,701</b>	<b>650,000</b>	<b>-5.4%</b>
<b>Paradise Cove Plant Maintenance</b>				
Paradise Parts & Service	20,000	6,161	15,000	-33.3%
Paradise Supplies & Chemicals	6,500	10,827	10,000	35.0%
Paradise Sludge Disposal	3,000	0	3,000	0.0%
<b>Total Paradise Cove Plant Maintenance</b>	<b>29,500</b>	<b>16,990</b>	<b>28,000</b>	<b>-5.4%</b>
<b>Monitoring</b>				
Main Plant Lab Monitoring	50,000	44,021	55,000	9.1%
Paradise Cove Monitoring	12,000	9,354	11,000	-9.1%
Dilution Study	0		0	0.0%
Main Plant Chronic Tox Screening	15,000	2,535	5,000	-200.0%
<b>Total Monitoring</b>	<b>77,000</b>	<b>55,910</b>	<b>71,000</b>	<b>-8.5%</b>
<b>Permits/Fees</b>				
Main Plant NPDES Renewal	0	0	0	0.0%
Permits/Fees - General	53,000	57,756	60,000	11.7%
Paradise Cove Permits/Fees	10,000	7,832	10,000	0.0%
Paradise Cove NPDES Renewal	25,000	16,192	0	0.0%
<b>Total Permits/Fees</b>	<b>88,000</b>	<b>81,780</b>	<b>70,000</b>	<b>-25.7%</b>
<b>Truck Maintenance</b>				
Fuel	30,000	13,724	30,000	0.0%
Truck Maintenance	25,000	27,242	20,000	-25.0%
<b>Total Truck Maintenance</b>	<b>55,000</b>	<b>40,966</b>	<b>50,000</b>	<b>-10.0%</b>
<b>Total Ops &amp; Maintenance Expenses</b>	<b>1,234,500</b>	<b>986,380</b>	<b>1,169,000</b>	<b>-5.6%</b>

	2025-2026 Operations Budget	2025-2026 Actuals as of 5/7/2026	2026-2027 Operations Budget	% Diff.
<b>Salaries &amp; Benefits</b>				
Salaries	1,679,919	1,377,617	1,922,244	12.6%
Overtime	125,000	107,725	75,000	-66.7%
Standby Pay	80,000	61,560	98,000	18.4%
Employee Incentives	40,000	41,000	40,000	0.0%
Vacation Buyout	80,000	59,226	80,000	0.0%
Payroll Taxes	110,000	113,051	172,862	36.4%
Deffered Comp + Match	120,000	127,614	140,000	14.3%
Payroll fees	10,000	9,026	10,000	0.0%
Car Allowance	8,000	8,000	20,000	60.0%
<b>PERS Retirement</b>				
PERS Monthly Contributions	324,553	168,228	369,320	12.1%
PERS Replacement Benefit Fund (RLL)	0	0	0	0.0%
PERS UAL Payment	0	0	0	0.0%
SD5 Retirement Trust	371,311	371,311	368,074	-0.9%
<b>Total PERS Retirement</b>	<b>695,864</b>	<b>539,539</b>	<b>737,394</b>	<b>5.6%</b>
Employee Health, Dental, Vision, Life Ins., & LTDI	356,466	317,470	409,816	13.0%
Retiree Health	94,415	77,769	88,284	-6.9%
CERBT/OPEB Current Employee Contributions	75,000	318,958	0	0.0%
Workers Comp Insurance	48,518	35,080	64,381	24.6%
<b>Total Salaries &amp; Benefits</b>	<b>3,523,182</b>	<b>3,193,635</b>	<b>3,857,982</b>	<b>8.7%</b>

	2025-2026 Operations Budget	2025-2026 Actuals as of 5/7/2026	2026-2027 Operations Budget	% Diff.
<b>Other Operating Expenses</b>				
<b>Data/Alarms/IT Support &amp; Licensing</b>	100,000	85,077	100,000	0.0%
<b>Safety</b>	54,200	24,855	40,000	-35.5%
<b>Personal Protection Equipment/Uniforms</b>	10,800	8,712	15,000	28.0%
<b>Telephone</b>				
<b>Main Plant Telephones</b>	15,000	15,277	18,000	16.7%
<b>Paradise Cove Telephones</b>	5,000	694	1,000	-400.0%
<b>Pumps &amp; Lines Telephones</b>	6,000	3,524	6,000	0.0%
<b>Total Telephone</b>	<b>26,000</b>	<b>19,500</b>	<b>25,000</b>	<b>-4.0%</b>
<b>Utilities</b>				
<b>Water</b>	15,000	17,648	20,000	25.0%
<b>Main Plant Utilities</b>	260,000	237,625	275,000	5.5%
<b>Paradise Cove Utilities</b>	35,000	29,419	35,000	0.0%
<b>Pump Station Utilities</b>	65,000	61,723	70,000	7.1%
<b>Total Utilities</b>	<b>375,000</b>	<b>346,420</b>	<b>400,000</b>	<b>6.3%</b>
<b>Total Other Operating Expenses</b>	<b>566,000</b>	<b>484,560</b>	<b>580,000</b>	<b>2.4%</b>
<b>Total Operating Expense</b>	<b>5,937,682</b>	<b>5,106,513</b>	<b>6,157,982</b>	<b>3.6%</b>

**8.4 APPENDIX D: CAPITAL INCOME BUDGET FY2026-2027**

	2025-2026 Capital Budget	2025-2026 Actuals as of 5/7/2026	2026-2027 Capital Budget	% Diff.
<b>Capital Income</b>				
<b>Ad Valorem Property Tax Income Only</b>				
Property Tax Current Secured - Capital	1,000,000	1,062,961	1,050,000	5.0%
Prop Tax Current Unsecured	15,000	18,205	16,000	6.7%
Supplemental Assessment Current	1,000	1,358	1,000	0.0%
Supplemental Assessment Redm	500	963	500	0.0%
Supplemental Unsecured	15,000	12,805	14,000	-6.7%
Prop Tax Prior Unsecured	100	639	100	0.0%
Excess ERAF (Educational Revenue Augmentation Fund)	300,000	478,938	350,000	16.7%
HOPTR	1,500	2,958	2,000	33.3%
Other Tax (Unitary, RR, Misc.)	100	46	100	<b>0.0%</b>
<b>Total Property Taxes</b>	<b>1,333,200</b>	<b>1,578,873</b>	<b>1,433,700</b>	<b>7.5%</b>
<b>Sewer Service Fees Capital</b>	<b>1,554,315</b>	<b>1,242,100</b>	<b>2,099,774</b>	<b>35.1%</b>
<b>Connection Fees</b>				
Connection Fees New Combined	300,000	460,744	300,000	0.0%
<b>Total Connection Fees</b>	<b>300,000</b>	<b>460,744</b>	<b>300,000</b>	<b>0.0%</b>
Sewer Line Extension Fees	15,000	0	15,000	0.0%
<b>Total Capital Income</b>	<b>3,202,515</b>	<b>3,281,717</b>	<b>3,848,474</b>	<b>20.2%</b>

## 8.5 APPENDIX E: CAPITAL EXPENSE BUDGET FY2026-2027

	2025-2026 Capital Budget	2025-2026 Actuals as of 5/14/2026	2026-2027 Capital Budget	% Diff.
<b>Capital Expenditures</b>				
<b>9300 Main Plant CIP</b>				
9301 Headworks Improvement CIP	0	0	135,000	0.0%
9302 DW/WW Primary Clarifiers CIP	0	110,241	0	0.0%
9303 Aeration Basin Improvements CIP	0	0	0	0.0%
9304 Chemical Feed System Improvements CIP	0	0	0	0.0%
9304.05 C12 Induction Mixer Replacement	35,000	0	0	-100.0%
9305 Secondary Clarifier Improvements CIP	0	0	0	0.0%
9306 RAS/WAS/TWAS System Improvements CIP	0	0	0	0.0%
9307 Final Effluent Improvements CIP	0	0	0	0.0%
9308 Digester Improvements CIP	0	0	0	0.0%
9308.12 Digester Cleaning & Rehab Project	1,000,000	1,110,177	0	-100.0%
9309 Solids Handling Improvements CIP	0	0	0	0.0%
9309.11 Sludge Box #1 Replacement	30,000	30,000	0	-100.0%
9310 Facility Support CIP		0	0	0.0%
9310.15 Main Office HVAC Replacement	30,000	11,139	0	-100.0%
9311 Supply Fan Improvements CIP	0	0	0	0.0%
9311.05 Lab Supply Fan Replacement	15,000	15,000	0	-100.0%
9311.08 New Lab Room Fan Replacement	15,000	15,000	0	-100.0%
9312 MP Vehicle Replacements	0	139,716	0	0.0%
9312.1 Electric Forklift Upgrade (CARB)	75,000	0	75,000	0.0%
9313 Controls Electrical Improvements	0	0	0	0.0%
9313.2 SCADA Upgrade Project	50,000	8,657	400,000	700.0%
9313.3 MCC PLC Upgrade	100,000	126,903	0	-100.0%
9313.4 Screw Press LCP Panel Replacement	0	62,183	0	0.0%
9314 Building & Grounds Improvements CIP	0	0	0	0.0%
9314.02 Paving & Site Security Upgrades	100,000	127,078	150,000	50.0%
<b>Total Main Plant Equip Capital Expense</b>	<b>1,450,000</b>	<b>1,756,094</b>	<b>760,000</b>	<b>-47.6%</b>

	2025-2026 Capital Budget	2025-2026 Actuals as of 5/14/2026	2026-2027 Capital Budget	% Diff.
<b>9100 Collection System CIP</b>				
9101 Sewer Rehabilitation Projects	1,000,000	890,274	1,250,000	25.0%
9102 Pump Station Pump Replacement CIP	50,000	30,128	50,000	0.0%
9103 Valve & Wetwell Rehabilitation CIP	50,000	0	550,000	1000.0%
9104 Pump Station Generator Replacement CIP	0	0	0	0.0%
9104.11 Portable GenSet #1 Replacement 30KW	75,000	58,704	0	-100.0%
9105 Pump Station Control Panel Replacement CIP	0	0	0	0.0%
9106 Manhole Rehabilitation/Replacement CIP	75,000	9,429	75,000	0.0%
9107 Force Main Rehabilitation/Replacement CIP	0	0	0	0.0%
9108 Pump Station Communication Upgrades CIP	0	0	0	0.0%
9109 Large Pump Station Rehabilitation Project	0	0	0	0.0%
9109.2 Cove Road Pump Station Rehabilitation CIP	3,000,000	352,448	2,000,000	-33.3%
9110 Maintenance Vehicle Replacements CIP	0	0	0	0.0%
<b>Total Pumps &amp; Lines Capital</b>	<b>4,250,000</b>	<b>1,340,983</b>	<b>3,925,000</b>	<b>-7.6%</b>

	2025-2026 Capital Budget	2025-2026 Actuals as of 5/14/2026	2026-2027 Capital Budget	% Diff.
<b>9200 Paradise Cove Capital</b>				
9202 Pump & Blower Replacement CIP	0	0	0	0.0%
9203 Flow Meter Replacement CIP	0	0	0	0.0%
9204 Control Panel Replacement CIP	75,000	48,760	0	-100.0%
9205 Generator Replacement CIP	0	0	0	0.0%
9206 Inf WW Lid Replacement CIP	0	0	0	0.0%
9207 Access Road Improvements CIP	0	125,000	0	0.0%
9208 Building Rehabilitation CIP	100,000	0	60,000	-40.0%
9209 Access Security Project CIP	0	0	100,000	0.0%
9210 Grit Removal Project	0	0	0	0.0%
9211 UV Disinfection CIP	0	0	0	0.0%
9212 Package Plant Coating CIP	0	0	0	0.0%
<b>Total Paradise Cove Capital</b>	<b>175,000</b>	<b>173,760</b>	<b>160,000</b>	<b>-8.6%</b>
<b>9500 Undesignated Capital</b>				
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%
<b>9700 Debt Service</b>				
9730.01 Debt Service - MPR Bond REFI Principal	610,000	640,000	655,000	7.4%
9730.02 Debt Service - MPR Bond REFI Interest	150,284	119,784	103,912	-30.9%
<b>Total Debt Service</b>	<b>760,284</b>	<b>759,784</b>	<b>758,912</b>	<b>-0.2%</b>
<b>Total Capital Expenditures</b>	<b>8,360,280</b>	<b>4,051,680</b>	<b>5,728,910</b>	<b>-31.5%</b>
<b>Net Capital Income</b>	<b>(5,157,770)</b>	<b>(769,960)</b>	<b>(1,880,440)</b>	<b>63.5%</b>

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

### Main Plant Capital Improvement Program

9300 M.P. Project Description	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	2035/2036	TOTAL
9301 Headworks Improvements CIP	135,000		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		250,000						2,500,000			2,750,000
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						100,000		100,000			200,000
9307 Final Effluent System Improvements CIP			35,000				35,000				70,000
9308 Digester Improvements CIP										1,000,000	1,000,000
9309 Solids Handling Improvements CIP				300,000							300,000
9310 Facility Support Improvements CIP					100,000						100,000
9311 Supply Fan - Air Handling Improvements CIP					30,000				30,000		60,000
9312 MP Vehicles Replacement CIP	75,000	75,000				60,000					210,000
9313 Controls Electrical Improvements CIP	400,000										400,000
9314 Building and Grounds Improvements CIP	150,000										150,000
MPR Bond Refi	758,912	757,668	761,052	758,940	761,456	763,476					4,561,504
Undesignated Capital Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		450,000
<b>Treatment Plant Total</b>	<b>810,000</b>	<b>375,000</b>	<b>1,085,000</b>	<b>425,000</b>	<b>230,000</b>	<b>210,000</b>	<b>85,000</b>	<b>2,900,000</b>	<b>180,000</b>	<b>1,000,000</b>	<b>7,300,000</b>

### Paradise Cove Capital Improvement Program

9200 Paradise Cove WWTP Project Descriptions	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	2035/2036	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											0
9205 Generator Replacement CIP											0
9206 Inf WW Lid Replacement CIP					20,000						20,000
9207 Access Road Improvements CIP									75,000		75,000
9208 Building Rehabilitation CIP	60,000										60,000
9209 Access Security Improvements CIP	150,000										150,000
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	225,000
<b>Paradise Cove Total</b>	<b>235,000</b>	<b>75,000</b>	<b>90,000</b>	<b>75,000</b>	<b>45,000</b>	<b>175,000</b>	<b>75,000</b>	<b>25,000</b>	<b>115,000</b>	<b>25,000</b>	<b>910,000</b>

### Collection System Capital Improvement Program

9100 Collection System Project Description	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	2035/2036	TOTAL
9101 Sewer Rehabilitation Projects	1,250,000	850,000	850,000	800,000	800,000	700,000	700,000	525,000	525,000	525,000	7,525,000
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	550,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	1,000,000
9104 Pump Station Generator Replacement CIP		50,000	50,000								100,000
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
9109 Large Pump Station Rehabilitation CIP	2,000,000										2,000,000
9110 Collection System Truck Replacement CIP						75,000					75,000
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
<b>Collection System Total</b>	<b>3,975,000</b>	<b>1,525,000</b>	<b>1,545,000</b>	<b>1,175,000</b>	<b>1,775,000</b>	<b>1,510,000</b>	<b>1,225,000</b>	<b>750,000</b>	<b>875,000</b>	<b>750,000</b>	<b>15,105,000</b>

### Summary of Capital Improvement Program

Capital Projects by Area Summary	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	2035/2036	TOTAL
Main Plant	810,000	375,000	1,085,000	425,000	230,000	210,000	85,000	2,900,000	180,000	1,000,000	6,300,000
Collection System	3,975,000	1,525,000	1,545,000	1,175,000	1,775,000	1,510,000	1,225,000	750,000	875,000	750,000	14,355,000
Paradise Cove Plant	235,000	75,000	90,000	75,000	45,000	175,000	75,000	25,000	115,000	25,000	910,000
MPR Debt Service + 2020 Refi	758,912	757,668	761,052	758,940	761,456	763,476	0	0	0	0	4,561,504
<b>TOTAL</b>	<b>5,778,912</b>	<b>2,732,668</b>	<b>3,481,052</b>	<b>2,433,940</b>	<b>2,811,456</b>	<b>2,658,476</b>	<b>1,385,000</b>	<b>3,675,000</b>	<b>1,170,000</b>	<b>1,775,000</b>	<b>26,126,504</b>

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 up MP swithc gear improvements, communications improvements and screw press LCP replacement
<u>9314 Building &amp; 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
MPR Bond	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 Districts 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 &amp; Wet Well Improvements</u>	Valve & Wet Well Improvements consist of replacing valves and rehabilitating wet wells at the Districts 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 Districts 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 24 pump station sites. The Districts 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 Districts 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 &amp; 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 oppportunity 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 '20 - Jun 21	Budget	Jul '21 - Jun 22	Budget	Jul '22 - Jun 23	Budget	Jul '23 - Jun 24	Budget	Jul '24 - Jun 25	Budget	Jul 1, '25 - May 8, 21	Budget
<b>Ordinary Income/Expense</b>												
<b>Income</b>												
5000 · Property Taxes / AD VALOREM												
5001.2 · TEETER	869,067.25	700,000.00	909,206.12	825,000.00	956,762.67	875,000.00	1,015,213.78	905,000.00	1,059,623.39	999,999.00	1,062,961.08	1,009,180.00
5046 · Excess ERAF	388,631.21	250,000.00	518,417.67	300,000.00	431,562.46	275,000.00	424,286.29	255,314.00	462,758.94	300,000.00	478,938.61	300,000.00
<b>Total 5000 · Property Taxes / AD VALOREM</b>	<b>1,303,704.13</b>	<b>981,933.00</b>	<b>1,488,924.78</b>	<b>1,156,133.00</b>	<b>1,484,080.12</b>	<b>1,189,633.00</b>	<b>1,484,528.03</b>	<b>1,206,814.00</b>	<b>1,564,026.19</b>	<b>1,347,599.00</b>	<b>1,579,533.15</b>	<b>1,345,080.00</b>
5007 · Sewer Service Charge												
5007.1 · Sewer Service - Ops	3,879,621.18	2,523,700.00	4,037,348.01	2,283,000.00	4,462,176.62	2,368,000.00	5,544,378.94	4,861,118.00	6,329,775.91	5,115,266.00	6,861,604.22	5,619,504.00
5007.2 · Sewer Service - Cap	1,039,166.36	914,600.00	900,456.97	866,300.00	517,171.28	605,719.00	0.00	0.00	0.00	1,028,242.00	0.00	643,423.00
<b>Total 5007 · Sewer Service Charge</b>	<b>4,918,787.54</b>	<b>3,438,300.00</b>	<b>4,937,804.98</b>	<b>3,149,300.00</b>	<b>4,979,347.90</b>	<b>2,973,719.00</b>	<b>5,544,378.94</b>	<b>4,861,118.00</b>	<b>6,329,775.91</b>	<b>6,143,508.00</b>	<b>6,861,604.22</b>	<b>6,262,927.00</b>
5201 · Interest												
5201.1 · Interest - County of Marin	136.53	0.00	119.96	0.00	18.13	0.00	2,397.26	0.00	2,905.86	100.00	2,905.67	100.00
5201.2 · Interest - LAIF	78,026.33	156,402.00	55,998.08	100,000.00	336,905.22	100,000.00	599,083.72	100,000.00	678,971.73	200,000.00	632,610.86	300,000.00
5201.3 · Interest MPR Project Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5201.4 · Interest LAIF Market Value Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5201.5 · Income Dividend Reinvest-CLASS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,894.88	0.00	0.00	50,033.48	20,500.00
<b>Total 5201 · Interest</b>	<b>78,162.86</b>	<b>156,402.00</b>	<b>56,118.04</b>	<b>100,000.00</b>	<b>336,923.35</b>	<b>100,000.00</b>	<b>601,480.98</b>	<b>100,000.00</b>	<b>721,772.47</b>	<b>200,100.00</b>	<b>685,550.01</b>	<b>320,600.00</b>
5900.3 · Connection Fees												
<b>Total 5900.3 · Connection Fees</b>	<b>269,007.00</b>	<b>200,000.00</b>	<b>480,216.53</b>	<b>200,000.00</b>	<b>375,226.00</b>	<b>250,000.00</b>	<b>273,852.00</b>	<b>400,000.00</b>	<b>441,441.00</b>	<b>400,000.00</b>	<b>452,518.00</b>	<b>300,000.00</b>
5900.4 · Permit Inspection & Admin Fees	46,597.50	11,062.00	21,205.62	17,000.00	28,029.50	10,000.00	15,900.00	16,250.00	38,833.56	35,000.00	70,775.02	35,000.00
5900.5 · SASM Expense Reimb.	52,736.33	101,680.00	78,033.03	100,000.00	118,568.75	100,000.00	77,673.60	75,000.00	51,417.31	75,000.00	36,281.47	50,000.00
<b>Total Income</b>	<b>6,682,800.99</b>	<b>4,903,282.63</b>	<b>7,062,302.98</b>	<b>4,736,573.00</b>	<b>7,306,666.62</b>	<b>4,723,452.00</b>	<b>8,014,686.78</b>	<b>6,749,761.10</b>	<b>9,147,957.32</b>	<b>8,201,207.00</b>	<b>9,687,295.71</b>	<b>8,328,707.00</b>

6000 · Administrative Expenses												
6001 · Advertising	690.00	1,000.00	2,049.81	1,000.00	455.00	1,000.00	0.00	2,000.00	5,090.00	0.00	16,215.00	5,000.00
6008 · Audit & Accounting	28,350.03	35,000.00	29,153.45	40,000.00	35,192.80	40,000.00	59,503.35	40,000.00	82,211.99	90,000.00	75,934.74	90,000.00
6017 · Consulting Fees	363,035.34	200,000.00	78,435.35	150,000.00	129,800.35	100,000.00	208,502.48	100,000.00	75,162.01	125,000.00	61,818.32	150,000.00
6018 · Travel & Meetings												
6018.1 · Meetings & Travel	10,869.19	7,000.00	11,548.24	6,000.00	18,524.93	17,000.00	14,524.83	15,000.00	28,221.44	17,000.00	17,450.61	25,500.00
6018.2 · Standby Mileage Expense Reimb	8,956.38	8,000.00	8,042.96	9,000.00	3,441.49	8,000.00	5,362.52	8,000.00	3,793.06	8,000.00	5,436.92	3,500.00
<b>Total 6018 · Travel &amp; Meetings</b>	<b>19,825.57</b>	<b>15,000.00</b>	<b>19,591.20</b>	<b>15,000.00</b>	<b>21,966.42</b>	<b>25,000.00</b>	<b>20,890.74</b>	<b>23,000.00</b>	<b>32,014.50</b>	<b>25,000.00</b>	<b>22,887.53</b>	<b>29,000.00</b>
6020 · Continuing Education	4,844.33	10,000.00	4,752.61	10,000.00	10,169.15	10,000.00	22,676.17	10,000.00	8,826.80	10,000.00	5,398.48	10,000.00
6021 · County Fees	16,570.52	16,500.00	16,241.34	16,590.00	15,969.14	16,590.00	11,552.38	16,590.00	17,814.48	16,590.00	19,502.83	18,000.00
6024 · Director Fees	6,800.00	9,000.00	7,100.00	9,000.00	7,510.68	9,000.00	9,189.32	9,000.00	5,800.00	9,000.00	2,900.00	9,000.00
6025 · Dues & Subscriptions	22,899.39	34,000.00	15,062.94	31,000.00	24,015.73	31,000.00	20,761.58	33,000.00	20,655.67	35,000.00	26,534.99	35,000.00
6026 · Elections	250.00	9,000.00	0.00	0.00	250.01	9,000.00	0.00	0.00	250.00	10,000.00	0.00	0.00
6033 · Insurance												
<b>Total 6033 · Insurance</b>	<b>70,444.31</b>	<b>68,027.00</b>	<b>93,603.17</b>	<b>74,000.00</b>	<b>69,441.64</b>	<b>114,500.00</b>	<b>113,771.49</b>	<b>170,000.00</b>	<b>156,518.14</b>	<b>170,000.00</b>	<b>167,413.58</b>	<b>200,000.00</b>
6039 · Legal	32,843.50	50,000.00	43,806.65	50,000.00	25,606.46	50,000.00	46,662.00	50,000.00	29,593.91	50,000.00	38,257.00	45,000.00
6047 · Office Supplies	9,933.87	13,000.00	12,439.28	10,000.00	8,156.74	10,000.00	21,052.68	11,000.00	13,410.77	11,000.00	3,596.34	10,000.00
6056 · Postage	1,183.51	1,000.00	922.98	1,000.00	6,054.83	1,200.00	1,533.36	1,300.00	(729.80)	1,300.00	299.01	1,000.00
6059 · Pollution Prevention/Public Edu	5,018.19	5,000.00	(4,701.33)	5,000.00	1,435.00	5,000.00	3,310.59	5,500.00	3,682.14	5,500.00	566.92	5,500.00
<b>Total 6000 · Administrative Expenses</b>	<b>582,735.25</b>	<b>466,527.00</b>	<b>318,957.45</b>	<b>412,590.00</b>	<b>356,043.95</b>	<b>422,290.00</b>	<b>567,037.25</b>	<b>471,390.00</b>	<b>450,768.70</b>	<b>558,390.00</b>	<b>441,928.22</b>	<b>607,500.00</b>

<b>7000 · Ops &amp; Maintenance Expenses</b>												
<b>7010 · Pumps &amp; Lines Maintenance</b>												
7011 · Pumps & Lines Maintenance	90,898.24	50,000.00	183,941.03	75,000.00	80,345.95	100,000.00	213,625.51	200,000.00	337,944.90	200,000.00	138,264.19	200,000.00
7013 · Emergency Line Repair	31,032.57	50,000.00	58,170.55	50,000.00	95,608.42	100,000.00	65,544.65	100,000.00	17,119.16	100,000.00	121,766.19	100,000.00
<b>Total 7010 · Pumps &amp; Lines Maintenance</b>	<b>121,930.81</b>	<b>100,000.00</b>	<b>242,111.58</b>	<b>125,000.00</b>	<b>175,954.37</b>	<b>200,000.00</b>	<b>279,170.16</b>	<b>300,000.00</b>	<b>355,064.06</b>	<b>300,000.00</b>	<b>260,030.38</b>	<b>300,000.00</b>
<b>7020 · Main Plant Maintenance</b>												
7021 · Plant Maintenance Supplies	22,543.00	15,000.00	43,483.65	25,000.00	92,100.89	80,000.00	82,994.56	80,000.00	54,873.97	80,000.00	42,105.25	80,000.00
7022 · Plant Maint. Parts & Service												
<b>Total 7022 · Plant Maint. Parts &amp; Service</b>	<b>117,066.46</b>	<b>100,000.00</b>	<b>299,819.15</b>	<b>130,000.00</b>	<b>542,481.11</b>	<b>300,000.00</b>	<b>522,193.81</b>	<b>300,000.00</b>	<b>293,872.17</b>	<b>300,000.00</b>	<b>224,820.72</b>	<b>300,000.00</b>
7023 · Janitorial Supplies & Service	7,271.27	9,000.00	7,472.07	9,000.00	12,393.77	9,000.00	6,385.83	10,000.00	8,560.04	10,000.00	6,180.50	10,000.00
7024 · Main Plant Chemicals	87,773.60	105,000.00	155,210.94	111,000.00	114,257.92	120,000.00	174,578.28	165,000.00	180,357.46	165,000.00	139,422.81	170,000.00
7025 · Lab Supplies & Chemicals	13,305.04	15,000.00	20,612.01	20,000.00	26,799.10	21,000.00	16,431.56	25,000.00	13,848.22	25,000.00	29,518.21	25,000.00
7027 · Electrical & Instrument	4,068.06	5,000.00	35,219.31	15,000.00	20,955.54	15,000.00	13,366.46	30,000.00	17,322.22	30,000.00	36,603.61	25,000.00
7028 · Grounds Maintenance	6,732.87	5,000.00	7,711.89	6,000.00	4,755.80	5,000.00	8,842.55	8,000.00	13,955.36	8,000.00	7,218.39	15,000.00
7029 · Main Plant Sludge Disposal	39,493.99	40,000.00	41,011.70	41,000.00	40,692.05	50,000.00	63,447.84	55,000.00	47,828.74	55,000.00	44,835.53	60,000.00
<b>Total 7020 · Main Plant Maintenance</b>	<b>321,084.10</b>	<b>294,000.00</b>	<b>623,013.93</b>	<b>363,500.00</b>	<b>901,977.24</b>	<b>600,000.00</b>	<b>907,923.32</b>	<b>673,000.00</b>	<b>644,715.74</b>	<b>673,000.00</b>	<b>531,842.54</b>	<b>685,000.00</b>
<b>7040 · Paradise Cove Plant Maint</b>												
7041 · Paradise Parts & Service	15,719.61	10,000.00	5,064.04	10,000.00	30,266.22	20,000.00	17,961.56	20,000.00	51,619.38	20,000.00	6,161.57	20,000.00
7042 · Paradise Supplies & Chemicals	8,667.94	5,000.00	9,511.32	5,000.00	1,097.91	6,500.00	4,590.49	6,500.00	5,603.39	6,500.00	10,827.28	6,500.00
7043 · Paradise Sludge Disposal	2,645.00	8,000.00	4,110.22	0.00	4,447.92	6,000.00	0.00	3,000.00	4,550.00	3,000.00	0.00	3,000.00
<b>Total 7040 · Paradise Cove Plant Maint</b>	<b>34,282.55</b>	<b>23,000.00</b>	<b>18,685.58</b>	<b>15,000.00</b>	<b>35,812.05</b>	<b>32,500.00</b>	<b>22,552.05</b>	<b>29,500.00</b>	<b>61,772.77</b>	<b>29,500.00</b>	<b>16,988.85</b>	<b>29,500.00</b>
<b>7050 · Monitoring</b>												
7051 · Main Plant Lab Monitoring	48,524.85	50,000.00	54,264.53	45,000.00	52,187.65	45,000.00	65,152.97	50,000.00	59,411.68	50,000.00	44,021.25	50,000.00
7052 · Paradise Cove Monitoring	13,634.15	15,000.00	13,196.20	15,000.00	9,892.05	12,500.00	6,137.40	10,000.00	11,920.02	9,000.00	9,354.80	12,000.00
7053 · Chronic Toxicity	3,379.50		7,022.00	0.00	14,959.50	0.00	8,192.50	15,000.00	19,415.00	15,000.00	2,535.00	15,000.00
<b>Total 7050 · Monitoring</b>	<b>65,538.50</b>	<b>65,000.00</b>	<b>74,482.73</b>	<b>60,000.00</b>	<b>77,039.20</b>	<b>57,500.00</b>	<b>79,482.87</b>	<b>75,000.00</b>	<b>90,746.70</b>	<b>74,000.00</b>	<b>55,911.05</b>	<b>77,000.00</b>
<b>7060 · Permits/Fees</b>												
7061 · Main Plant NPDES Renewal	3,817.00		852.50	0.00	5,443.25	40,000.00	19,331.00	0.00	0.00	0.00	0.00	0.00
7062 · Permits/Fees - General	57,986.41	41,000.00	40,687.48	50,000.00	45,648.90	50,000.00	58,585.67	50,000.00	57,748.63	50,000.00	57,756.27	53,000.00
7063 · Paradise Cove Permits/Fees	7,500.18	8,000.00	7,959.71	9,000.00	7,845.15	9,000.00	8,578.75	9,000.00	8,151.08	9,000.00	7,832.00	10,000.00
7064 · Paradise Cove NPDES Renewal	7,233.55	40,000.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	16,192.00	25,000.00
<b>Total 7060 · Permits/Fees</b>	<b>76,537.14</b>	<b>89,000.00</b>	<b>49,290.12</b>	<b>59,000.00</b>	<b>58,937.30</b>	<b>99,000.00</b>	<b>86,495.42</b>	<b>59,000.00</b>	<b>65,899.71</b>	<b>59,000.00</b>	<b>81,780.27</b>	<b>88,000.00</b>
<b>7070 · Truck Maintenance</b>												
7071 · Fuel	9,577.13	8,000.00	16,430.73	15,000.00	21,716.76	15,000.00	14,660.59	20,000.00	32,432.66	20,000.00	13,724.96	30,000.00
7072 · Maintenance	22,507.06	8,000.00	11,057.74	10,000.00	59,712.69	30,000.00	35,338.33	30,000.00	23,536.46	30,000.00	27,242.39	25,000.00
<b>Total 7070 · Truck Maintenance</b>	<b>32,084.19</b>	<b>16,000.00</b>	<b>27,488.47</b>	<b>25,000.00</b>	<b>81,429.45</b>	<b>45,000.00</b>	<b>50,015.69</b>	<b>50,000.00</b>	<b>55,969.12</b>	<b>50,000.00</b>	<b>41,203.36</b>	<b>55,000.00</b>
<b>Total 7000 · Ops &amp; Maintenance Expenses</b>	<b>651,457.29</b>	<b>587,000.00</b>	<b>1,035,041.60</b>	<b>647,500.00</b>	<b>1,331,149.61</b>	<b>1,034,000.00</b>	<b>1,425,639.51</b>	<b>1,186,500.00</b>	<b>1,274,192.45</b>	<b>1,185,500.00</b>	<b>987,756.45</b>	<b>1,234,500.00</b>

<b>8000 - Salaries and Benefits Expenses</b>												
8001 - Salaries	1,100,328.02	1,143,549.00	1,302,487.12	1,353,783.00	1,402,876.74	1,504,000.00	1,590,977.65	1,598,548.00	1,611,420.04	1,636,798.00	1,377,617.76	1,679,919.00
8003 - Overtime	116,736.06	100,000.00	228,381.00	100,000.00	218,837.85	200,000.00	157,016.48	100,000.00	117,655.06	125,000.00	107,725.07	125,000.00
8004 - Standby Pay	74,045.76	72,450.00	81,168.95	76,043.00	85,281.34	80,000.00	91,191.34	80,000.00	76,278.57	80,000.00	61,560.48	80,000.00
8005 - Employee Incentives	27,000.00	45,000.00	61,460.04	70,000.00	27,995.00	60,000.00	32,000.00	60,000.00	40,000.00	25,000.00	41,000.00	40,000.00
8006 - Vacation Buyout	31,307.66	25,000.00	43,667.05	30,000.00	60,208.44	65,000.00	81,023.62	80,000.00	42,466.34	80,000.00	59,226.04	80,000.00
Total 8008 - Deferred Comp 457	(1,187.04)		(4,820.73)	0.00	65,394.64	78,000.00	41,372.55	65,000.00	61,955.59	60,000.00	58,695.30	120,000.00
8013 - Payroll Taxes	94,060.54	98,212.00	110,232.29	101,047.00	124,349.57	155,965.00	137,173.24	110,000.00	137,120.90	110,000.00	113,051.69	110,000.00
8015 - Payroll Service Processing Fees	6,420.96	5,500.00	6,907.68	6,250.00	6,415.85	7,000.00	10,730.23	7,000.00	11,136.00	8,000.00	9,026.30	10,000.00
8016 - Car Allowance	6,000.01	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	8,000.00	6,000.00	8,000.00	8,000.00	8,000.00	8,000.00
<b>8019 - PERS Retirement</b>												
8019.05 - PERS Retirement	180,910.32	253,061.00	131,120.38	304,705.00	217,670.14	262,992.00	165,358.47	272,332.00	159,522.00	312,067.00	168,228.86	324,553.00
8019.08 - PERS Retirement - CalPERS UA	96,367.00	20,000.00	0.00	20,000.00	9,503.04	0.00	928,049.00	0.00	0.00		21,226.00	0.00
8019.10 - PERS Retirement Trust	0.00	313,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,000.00	0.00	403,752.00
8019 - PERS Retirement - Other	0.00		(120.39)	0.00	0.00	0.00	(243,485.00)	0.00	323,039.00	0.00	120.00	0.00
Total 8019 - PERS Retirement	277,618.96	586,311.00	(2,947,572.01)	325,055.00	2,421,821.18	263,342.00	866,223.47	272,332.00	493,945.00	380,067.00	189,574.86	728,305.00
<b>8020 - Employee Health</b>												
8020.05 - Employee Health	190,208.15	200,653.00	196,904.15	223,418.00	254,852.68	319,272.00	297,363.58	290,000.00	298,403.37	300,000.00	306,887.05	356,466.00
Total 8020 - Employee Health	187,613.35	200,653.00	194,546.99	223,418.00	258,574.63	319,272.00	296,888.34	290,000.00	296,325.12	302,500.00	293,586.04	353,966.00
<b>8022 - Retiree Health</b>												
8022.05 - Retiree Health	57,662.98	80,994.00	111,790.82	77,127.00	78,035.74	91,592.00	48,105.32	80,144.00	118,343.89	75,000.00	77,769.80	94,415.00
8022.10 - CERB/TIOPEB Annual Arc Contri	72,400.00	72,400.00	268,400.00	118,400.00	0.00	0.00	0.00	140,000.00	0.00	140,000.00	318,958.00	75,000.00
Total 8022 - Retiree Health	130,062.98	153,394.00	380,190.82	195,527.00	(95,019.20)	91,592.00	38,233.26	220,144.00	87,815.89	215,000.00	396,727.80	169,415.00
8023 - Workers Comp Insurance	39,318.00	50,250.00	63,959.30	55,000.00	27,636.99	57,268.00	52,609.00	58,000.00	35,819.76	56,000.00	35,080.00	48,518.00
Total 8000 - Salaries and Benefits Expenses	2,137,944.68	2,486,319.00	(474,229.91)	2,542,123.00	4,648,768.15	2,887,439.00	3,410,886.87	2,947,024.00	3,019,738.27	3,086,365.00	2,750,871.34	3,553,123.00
<b>8500 - Other Operating Expenses</b>												
8510 - Data/Alarms/IT Supp & Licensing	101,162.02	80,000.00	87,004.50	100,000.00	111,750.63	100,000.00	106,560.69	100,000.00	101,982.76	100,000.00	85,077.36	100,000.00
8515 - Safety	30,100.76	20,000.00	40,523.36	40,000.00	112,079.59	60,000.00	89,341.76	60,000.00	25,342.92	60,000.00	24,855.75	54,200.00
<b>8520 - Personal Protection/Safety Wear</b>												
Total 8520 - Personal Protection/Safety Wear	6,793.26	15,000.00	7,856.42	15,000.00	16,657.61	15,000.00	12,140.23	15,000.00	10,703.07	15,000.00	8,712.44	10,800.00
<b>8530 - Telephone</b>												
8531 - Main Plant Telephones	8,994.53	11,000.00	7,230.24	11,000.00	11,416.15	11,000.00	16,437.59	11,000.00	16,403.29	12,000.00	15,277.89	15,000.00
8532 - Paradise Cove Telephones	4,204.41	4,000.00	5,531.12	4,000.00	3,147.28	500.00	1,203.86	500.00	3,934.13	1,500.00	694.24	5,000.00
8533 - Pumps & Lines Telephones	6,003.37	7,000.00	6,732.62	7,000.00	2,920.07	7,000.00	6,072.03	7,000.00	4,541.42	7,000.00	3,524.61	6,000.00
8530 - Telephone - Other	0.00		0.00		0.00		0.00		3,240.53	0.00	3,990.37	0.00
Total 8530 - Telephone	19,202.31	22,000.00	19,493.98	22,000.00	17,483.50	18,500.00	23,713.48	18,500.00	28,119.37	20,500.00	23,487.11	28,000.00
<b>8540 - Utilities</b>												
8541 - Water	8,706.35	5,000.00	9,384.49	8,000.00	12,735.06	8,000.00	13,568.07	9,000.00	15,460.09	11,000.00	17,648.14	15,000.00
8542 - Main Plant Utilities	191,597.92	180,000.00	190,523.29	200,000.00	194,612.14	220,000.00	227,515.26	230,000.00	271,052.02	240,000.00	237,625.76	260,000.00
8543 - Paradise Cove Utilities	19,004.22	13,500.00	23,031.26	18,000.00	22,976.24	20,000.00	37,716.98	22,000.00	36,263.20	35,000.00	29,419.45	35,000.00
8544 - Pump Station Utilities	45,939.21	35,000.00	45,277.28	45,000.00	59,522.14	45,000.00	75,551.72	48,000.00	66,262.10	65,000.00	61,723.84	65,000.00
Total 8540 - Utilities	265,247.70	233,500.00	268,216.32	271,000.00	289,845.58	293,000.00	354,352.03	309,000.00	389,037.41	351,000.00	346,417.19	375,000.00
Total 8500 - Other Operating Expenses	422,506.05	370,500.00	423,094.58	448,000.00	547,816.91	486,500.00	586,108.19	502,500.00	555,185.53	546,500.00	488,549.85	566,000.00
<b>Total Expense</b>	<b>3,794,643.27</b>	<b>3,910,346.00</b>	<b>1,302,863.72</b>	<b>4,050,213.00</b>	<b>6,883,565.06</b>	<b>4,830,229.00</b>	<b>5,989,885.38</b>	<b>5,107,414.00</b>	<b>5,299,884.95</b>	<b>5,376,755.00</b>	<b>4,669,105.86</b>	<b>5,961,123.00</b>

**8.8 APPENDIX H: FIVE YEAR HISTORICAL – LAIF FUND SUMMARY (AS OF 5/21/2026)**

LAIF Balance History

	<u>Jun 30, 22</u>	<u>Jun 30, 23</u>	<u>Jun 30, 24</u>	<u>Jun 30, 25</u>	<u>May 20, 26</u>
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
JP Morgan Chase - Escrow 5213	0.00	0.00	0.00	0.00	1.00
JP Morgan Chase - Primary 7399	57,522.63	731,826.94	76,696.30	145,543.06	(109,256.40)
JP Morgan Chase - Payroll 7506	62,346.80	69,339.56	55,586.56	98,565.44	159,139.52
JP Morgan Chase - Transfer 7522	630,868.25	458,183.15	261,582.09	309,486.93	563,278.25
<b>Local Agency Investment Fund</b>					
<b>Belvedere</b>					
Belvedere Capital & CIP Reserve	2,908,184.98	4,585,323.71	0.00	0.00	0.00
Belvedere Disaster Recovery Fund	356,250.00	356,250.00	0.00	0.00	0.00
Belvedere Operating	3,279,279.43	1,159,193.96	0.00	0.00	0.00
Belvedere Operating Reserve	516,923.05	516,923.05	0.00	0.00	0.00
Belvedere PERS Retirement Trust	356,250.00	356,250.00	0.00	0.00	0.00
<b>Total Belvedere</b>	<b>7,416,887.46</b>	<b>6,973,940.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
SD5 CalPERS Retirement Trust	0.00	0.00	71,951.00	0.00	0.00
SD5 Capital & CIP Reserve	0.00	0.00	9,725,065.99	9,725,065.99	9,909,384.99
SD5 Disaster Recovery Fund	0.00	0.00	1,000,000.00	0.00	0.00
SD5 Operating	0.00	0.00	4,117,317.82	5,633,516.67	5,000,000.53
SD5 Operating Reserve	0.00	0.00	1,200,853.05	1,200,853.05	1,577,661.05
<b>Tiburon</b>					
Tiburon Capital & CIP Reserve	4,634,672.74	5,139,742.28	0.00	0.00	0.00
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00	0.00	0.00
Tiburon Operating	1,662,821.94	1,309,213.37	0.00	0.00	0.00
Tiburon Operating Reserve	683,930.00	683,930.00	0.00	0.00	0.00
Tiburon PERS Retirement Trust	643,750.00	643,750.00	0.00	0.00	0.00
<b>Total Tiburon</b>	<b>8,268,924.68</b>	<b>8,420,385.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Local Agency Investment Fund</b>	<b>15,685,812.14</b>	<b>15,394,326.37</b>	<b>16,115,187.86</b>	<b>16,559,435.71</b>	<b>16,487,046.57</b>

<b>California CLASS</b>					
CalPERS UAL Fund	0.00	0.00	0.00	144,883.79	563,683.83
Emergency Replacement Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,034,962.09</u>	<u>1,069,947.53</u>
<b>Total California CLASS</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,179,845.88</u>	<u>1,633,631.36</u>
<b>Total Checking/Savings</b>	16,436,549.82	16,653,676.02	16,509,052.81	18,292,877.02	18,733,840.30
<b>Accounts Receivable</b>					
Accounts Receivable	<u>76,223.62</u>	<u>225,825.77</u>	<u>312,091.76</u>	<u>295,324.27</u>	<u>294,032.32</u>
<b>Total Accounts Receivable</b>	<u>76,223.62</u>	<u>225,825.77</u>	<u>312,091.76</u>	<u>295,324.27</u>	<u>294,032.32</u>
<b>Other Current Assets</b>					
Other Current Assets	<u>92,750.99</u>	<u>128,950.16</u>	<u>101,229.39</u>	<u>135,696.43</u>	<u>139,738.63</u>
<b>Total Current Assets</b>	16,605,524.43	17,008,451.95	16,922,373.96	18,723,897.72	19,167,611.25
<b>Fixed Assets</b>					
Fixed Assets	19,118,200.30	18,809,155.30	18,393,029.30	19,257,162.30	19,257,162.30
<b>Other Assets</b>					
Other Assets	<u>0.00</u>	<u>0.00</u>	<u>2,679,954.00</u>	<u>1,944,003.00</u>	<u>1,944,003.00</u>
<b>TOTAL ASSETS</b>	<u><b>35,723,724.73</b></u>	<u><b>35,817,607.25</b></u>	<u><b>37,995,357.26</b></u>	<u><b>39,925,063.02</b></u>	<u><b>40,368,776.55</b></u>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
Liabilities	4,593,625.17	6,107,507.60	7,958,253.74	7,633,364.69	7,097,230.00
<b>Equity</b>					
Equity	<u>31,130,099.56</u>	<u>29,710,099.65</u>	<u>30,037,103.52</u>	<u>32,291,698.33</u>	<u>33,271,546.55</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>35,723,724.73</b></u>	<u><b>35,817,607.25</b></u>	<u><b>37,995,357.26</b></u>	<u><b>39,925,063.02</b></u>	<u><b>40,368,776.55</b></u>

**8.9 APPENDIX I: DEBT SERVICE SUMMARY – 2020-2031**

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

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>	<b>Total Bond Value</b>
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 2026-05**

**SD5 RESERVE POLICY  
RESOLUTION NO. 2026-05  
July 1, 2026**

	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 conveyence 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	\$1,577,661* Current Operating Reserve Fund  \$5,500,000* Current Operating Fund	\$9,909,384  (Current Capital & Capital Reserve Balance)	\$628,688*	\$1,000,000*
TARGET BALANCE	\$2,500,000	\$15,000,000	\$1,000,000*	\$1,000,000*
PROPOSED ANNUAL FUNDING	(FY26-27 Sewer Service Fees: \$7,960,376)  5% of Sewer Service Charges ≈ \$398,000*	TBD per Annum	3.5 % = \$371,312 (for target) (Classic- SPEPRA) 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 5.1.2026

### 8.11 APPENDIX K- INCOME VS EXPENSE PROJECTION GRAPH

26-27 Budget Projections w	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030	FY2030-2031
Total Income	\$ 6,682,800.00	\$ 7,062,302.00	\$ 7,306,666.00	\$ 8,014,686.00	\$ 9,147,957.00	\$ 9,687,295.00	\$ 10,351,000.00	\$ 11,499,654.00	\$ 11,499,654.00	\$ 11,499,654.00	\$ 11,499,654.00
Total Expense CIP Includc	\$ 5,764,223.00	\$ 6,070,938.00	\$ 6,129,529.00	\$ 7,687,682.00	\$ 6,893,361.00	\$ 9,378,139.00	\$ 11,886,912.00	\$ 9,023,908.00	\$ 9,961,029.20	\$ 9,108,316.52	\$ 9,686,063.81
Total Operating Expense	\$ 3,794,643.00	\$ 4,100,000.00	\$ 4,286,428.00	\$ 5,989,885.00	\$ 5,299,884.00	\$ 5,500,000.00	\$ 6,108,000.00	\$ 6,291,240.00	\$ 6,479,977.20	\$ 6,674,376.52	\$ 6,874,607.81

