

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

**2001 Paradise Drive
Tiburon, California 94920**

AGENDA

**Special Finance & Fiscal Oversight Committee Special Meeting
Thursday, June 13th 2024, 10:30 a.m.**

Teleconference Location:
Director Catherine Benediktsson
2352 Mar East Street
Tiburon CA 94920

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

I. Roll Call

II. Public Comments

III. New Business

- 1. Warrant List Summary for May 10th through June 13th 2024**
- 2. Warrant List Detail for May 10th through June 13th 2024**
- 3. Annual Budget vs Actual Expenses July 1, 2023 – June 13, 2024 Report**
- 4. 1 Year Comparative Balance Report June 13, 2023- June 13, 2024 (assets and liabilities)**
- 5. Overtime Reports- Monthly (May 2024) & Yearly to Date**
- 6. Review of FY 2024-2025 Comprehensive Final Budget- In preparation for public hearing on June 20, 2024 to approve and accept the final budget.**
- 7. Upcoming District obligations for June 2024 through July 2024**

IV. Adjournment

This Committee may be attended by Board Members who do not serve on this committee. In the event that a quorum of the entire Board is present, this Committee shall act as a Committee of the Whole. In either case, any item acted upon by the Committee or the Committee of the Whole will require consideration and action by the full Board of Directors as a prerequisite to its legal enactment.

Accessible public meetings: Any member of the public who needs accommodation should email the Distric Manager, at trubio@sani5.org, who will use her best efforts to provide as much accessibility as possible while also maintaining public safety.

Sanitary District No.5 of Marin County

Warrant List Summary

May 10 through June 13, 2024

06/10/24

Date	Num	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
05/21/2024	EFT	CalPERS (Pension)	Pension, both Classic & Pepra - Apr 2024	-25,213.55
05/21/2024	EFT	CalPERS (Health Premium)	EFT Health Premium, Cust #4163206459 - June 2024	-24,076.24
05/10/2024	EFT	CalPERS (457 Def Comp)	SD5 EE + ER 457 Contributions - 5/15/24	-4,934.31
06/13/2024	10593	Access Answering Service	Answering Service - June 2024	-75.90
06/13/2024	10594	Alameda Electrical Distributors, Inc.	May 2024 invoices	-1,159.53
06/13/2024	10595	Alhambra	drinking water service - May 2024	-212.36
06/13/2024	10596	Amazon Capital Services (Amazon Busine...	Stmt Date 5/31/24: cell phone cases/supplies, jantorial supplies, office f...	-2,221.82
06/13/2024	10597	APG Neuros, Inc.	extended preventative routine maintenance on (3) turbo blowers - Dec 2...	-8,860.00
06/13/2024	10598	AT&T	Telephone: 4/28/24-5/27/24	-509.18
06/13/2024	10599	Brelje and Race Laboratories, Inc.	samples submitted - Apr 2024	-2,722.00
06/13/2024	10600	Burke, Williams & Sorensen, LLP	Legal - Mar & Apr 2024	-4,303.50
06/13/2024	10601	California Association of Sanitation Agen	2024 Annual Conf, 7/31/24-8/2/24. T. Rubio	-695.00
06/13/2024	10602	California Motor Controls Inc	NEMA 4X Stainless steel 36"H x 30"W x 16"D, for Tib #4 enclosure	-2,358.19
06/13/2024	10603	Caltest Analytical Laboratory	Main Plant Lab Monitoring - Apr 2024	-4,984.15
06/13/2024	10604	Caltronics Business Systems, Inc.	copier - May 2024	-239.44
06/13/2024	10605	Central Marin Sanitation Agency	FY24 3Qtr Countywide public education program	-598.17
06/13/2024	10606	Cintas Corporation	weekly - scraper & towels, 5 weeks	-175.00
06/13/2024	10607	Comcast Business (Internet) *9465	June 2024	-687.88
06/13/2024	10608	CWEA	CWEA certification renewal fees. 4 employees, FY 2024-2025	-741.00
06/13/2024	10609	D&K Auto Service	Repairs on F250, oil change on Chevy Silverado	-2,882.40
06/13/2024	10610	DKF Solutions Group, LLC	TrainingLink monthly subscription - June 2024	-350.00
06/13/2024	10611	Energy Experts International	troubleshoot EIM actuator, DOS 5/21/24	-2,032.35
06/13/2024	10612	Fastenal Company	parts	-1,262.65
06/13/2024	10613	Frank A. Olsen Company	plug valves for sludge pumps	-14,224.05
06/13/2024	10614	G3 Engineering, Inc.	2124024 Cap, Front M-Unit Chamber	-1,221.57
06/13/2024	10615	Goodman Building Supply Co.	Stmt Date 5/25/24	-268.65
06/13/2024	10616	Grainger	Stmt Date 5/30/24	-3,297.20
06/13/2024	10617	Jill Kalehua, DMMS	Accounting Services - May 2024	-2,526.00
06/13/2024	10618	Ken Grady Company, Inc.	sensors, probe, membranes, analyzer	-5,899.12
06/13/2024	10619	Linscott Engineering Contractors Inc.	valve replacements: Main Plant & P/S 2 Mar East	-7,918.12
06/13/2024	10620	Lystek International Limited	biosolids delivered - May 2024	-713.21
06/13/2024	10621	McC Campbell Analytical, Inc.	chronic toxic screening tests - Apr 2024	-6,335.00
06/13/2024	10622	MidAmerica	1st Qtr 2024 Admin Fee, for retirees & FSAs	-261.00
06/13/2024	10623	Mike Testa Plumbing, Inc.	assembly tests & repairs	-587.61
06/13/2024	10624	Mill Valley Refuse Serv (Garbage) *2945	garbage: Apr-June 2024	-713.38
06/13/2024	10625	Mill Valley Refuse Service (Sludge) *3092	sludge: Mar-Apr 2024	-4,804.00
06/13/2024	10626	NorCalEVI	Maverick: emergency lights install	-10,329.51
06/13/2024	10627	Nute Engineering Corp.	Engineering Services - Apr 2024	-1,638.00
06/13/2024	10628	O'Reilly Auto Parts	3241439	-120.98
06/13/2024	10629	Owen Equipment LLC	service charge/late fee - May 2024	-27.52
06/13/2024	10630	Pacific Gas & Electric	4/19/24-5/17/24	-29,024.52
06/13/2024	10631	PAN-PACIFIC SUPPLY COMPANY	Moyno	-22,496.65
06/13/2024	10632	Pape Material Handling	repair & parts	-13,663.50
06/13/2024	10633	Parra Environmental Training	Training: Asbestos Cement Pipe Initial & Refresher Training	-3,200.00
06/13/2024	10634	Regional Monitoring Program c/o SFEI	Annual Participant Fee for RMP 2024 Budget Municipal (POTWs)	-10,730.00
06/13/2024	10635	Roy's Sewer Service, Inc.	Apr-May 2024	-44,507.50
06/13/2024	10636	Sewer Tech, Inc.	May 2024	-62,950.00
06/13/2024	10637	Shape Incorporated	hatch, Tib P/S 4	-3,702.15
06/13/2024	10638	Sign Dynamics	Vector Design for trucks	-60.00
06/13/2024	10639	Solenis, LLC	Praestol/S Press polymer K 148 L-VA	-4,631.86
06/13/2024	10640	Special Dist Risk Mgmt Authority (SDRMA)	insurance: July 2024	-1,906.51
06/13/2024	10641	T-Mobile	cell phones: Mar-May 2024	-955.11
06/13/2024	10642	Telstar Instruments	1422A Series Chlor a Vac	-7,424.86
06/13/2024	10643	Terminix Processing Center	Pest Control - May 2024	-16.00
06/13/2024	10644	U.S. Bank cc *3611	Stmt Date 5/27/24	-4,710.45
06/13/2024	10645	Univar Solutions	Sod Bisulfite, 5000 gal	-9,647.89
06/13/2024	10646	USABlueBook	lab supplies	-2,198.18
06/13/2024	10647	Vaider, Inc.	20 hose holders, powder coating	-3,331.88
06/13/2024	10648	Waste Management, Redwood Landfill	3-78482-75002	-722.58
06/13/2024	10649	Water Components & Building Supply	Stmt Date 5/31/24	-605.92
Total JP Morgan Chase - Primary 7399				-378,665.10
TOTAL				-378,665.10

**Sanitary District No.5 of Marin County
Warrant List Detail**

May 10 through June 13, 2024

06/10/24

Num	Type	Date	Name	Memo	Account	Paid Amo...
EFT	Check	05/21/202	CalPERS (Pension)	Pension, both Classic & Pepra - Apr 2024	JP Morgan Chase - Primary ...	
				Pepra, Apr 2024	8019.05 · PERS Retirement	-10,646.71
				Classic, Apr 2024	8019.05 · PERS Retirement	-14,566.84
TOTAL						-25,213.55
EFT	Check	05/21/202	CalPERS (Health Premi...	EFT Health Premium, Cust #4163206459 - June 2024	JP Morgan Chase - Primary ...	
				Inv #1000 000 17486932, Active Employee Health - June ...	8020.05 · Employee Health	-22,952.55
				Inv #1000 000 17486932, Retiree Health - June 2024	8022.05 · Retiree Health	-1,123.69
TOTAL						-24,076.24
EFT	Check	05/10/202	CalPERS (457 Def Comp)	SD5 EE + ER 457 Contributions - 5/15/24	JP Morgan Chase - Primary ...	
				SD5 EE + ER 457 Contributions - 5/15/24	8008 · Deferred Comp 457	-4,934.31
TOTAL						-4,934.31
10593	Bill Pmt -Check	06/13/202	Access Answering Serv...	Answering Service - June 2024	JP Morgan Chase - Primary ...	
32128	Bill	06/05/202		Answering Service - June 2024	8510 · Data/Alarms/IT Supp &...	-75.90
TOTAL						-75.90
10594	Bill Pmt -Check	06/13/202	Alameda Electrical Distr...	May 2024 invoices	JP Morgan Chase - Primary ...	
Stmt D...	Bill	05/25/202		Inv S5804115.001, PO 753069, Tib P/S 4	7027 · Electrical & Instrument	-338.63
				Inv S5804115.002, PO 753069	7027 · Electrical & Instrument	-142.43
				Inv S5804115.003, PO 753069	7027 · Electrical & Instrument	-377.45
				Inv S5804115.004, PO 753069, Tib P/S 4,	7027 · Electrical & Instrument	-12.23
				Inv S5812542.001, PO 753069, Tib P/S 4 & Belv P/S 8	7027 · Electrical & Instrument	-138.23
				Inv S5818832.001, PO 7853069, Tib P/S 4	7027 · Electrical & Instrument	-150.56
TOTAL						-1,159.53

06/10/24

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May 10 through June 13, 2024

Num	Type	Date	Name	Memo	Account	Paid Amo...
10595	Bill Pmt -Check	06/13/202	Alhambra	drinking water service - May 2024	JP Morgan Chase - Primary ...	
12012...	Bill	05/24/202		drinking water service - May 2024	8541 · Water	-212.36
TOTAL						-212.36
10596	Bill Pmt -Check	06/13/202	Amazon Capital Service...	Stmt Date 5/31/24: cell phone cases/supplies, jantorial...	JP Morgan Chase - Primary ...	
Stmt D...	Bill	05/31/202		Inv 1YC7-PPYD-VLNL, PO JA-050724, janitorial supplies	7023 · Janitorial Supplies & S...	-542.83
				Inv 1RN3-6T7K-W616, PO AB195108, dry erase board, w...	7025 · Lab Supplies & Chemic...	-137.98
				Inv 1N1Y-GG9K-WJ33, PO CB754057, cell phone cases/...	8531 · Main Plant Telephones	-175.77
				Inv 1R7C-LJ36-VQKH, PO TR05172024, cell phone case	8531 · Main Plant Telephones	-28.88
				Inv 1WXQ-CYMV-TLRF, PO AB195114, cell phone cases/...	8531 · Main Plant Telephones	-377.99
				Inv 1YC7-PPYD-VQXT, PO AB195116, cell phone cases/...	8531 · Main Plant Telephones	-451.12
				Inv 1P7H-NTFD-V73M, PO AB 195117, cell phone case	8531 · Main Plant Telephones	-63.11
				Inv 1XQX-T4VG-VVTR, PO TR05212024, office filing	6047 · Office Supplies	-444.14
TOTAL						-2,221.82
10597	Bill Pmt -Check	06/13/202	APG Neuros, Inc.	extended preventative routine maintenance on (3) turb...	JP Morgan Chase - Primary ...	
18875	Bill	12/20/202		extended preventative routine maintenance on (3) turbo bl...	7021 · Plant Maintenance Sup...	-8,860.00
TOTAL						-8,860.00
10598	Bill Pmt -Check	06/13/202	AT&T	Telephone: 4/28/24-5/27/24	JP Morgan Chase - Primary ...	
Bill Dat...	Bill	04/28/202		Telephone: 4/28/24-5/27/24	8530 · Telephone	-509.18
TOTAL						-509.18
10599	Bill Pmt -Check	06/13/202	Brelje and Race Laborat...	samples submitted - Apr 2024	JP Morgan Chase - Primary ...	
156004	Bill	05/14/202		samples submitted - Apr 2024	7051 · Main Plant Lab Monitor...	-2,624.00
				samples submitted - Apr 2024	7052 · Paradise Cove Monitori...	-98.00
TOTAL						-2,722.00

06/10/24

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May 10 through June 13, 2024**

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
10600	Bill Pmt -Check	06/13/202	Burke, Williams & Sore...	Legal - Mar & Apr 2024	JP Morgan Chase - Primary ...	
320339	Bill	04/30/202		File #06462-0002, legal services thru 3/31/24	6039 · Legal	-2,360.50
322055	Bill	05/30/202		File # 06462-0002, legal services, thru 4/30/24	6039 · Legal	-1,943.00
TOTAL						-4,303.50
10601	Bill Pmt -Check	06/13/202	California Association o...	2024 Annual Conf, 7/31/24-8/2/24. T. Rubio	JP Morgan Chase - Primary ...	
8245	Bill	05/14/202		2024 Annual Conf, 7/31/24-8/2/24. T. Rubio. AJE for FY 2...	6020 · Continuing Education	-695.00
TOTAL						-695.00
10602	Bill Pmt -Check	06/13/202	California Motor Contro...	NEMA 4X Stainless steel 36"H x 30"W x 16"D, for Tib #...	JP Morgan Chase - Primary ...	
124-40...	Bill	04/22/202		NEMA 4X Stainless steel 36"H x 30"W x 16"D, for Tib #4 ...	7011 · Pumps & Lines Mainte...	-2,358.19
TOTAL						-2,358.19
10603	Bill Pmt -Check	06/13/202	Caltest Analytical Labor...	Main Plant Lab Monitoring - Apr 2024	JP Morgan Chase - Primary ...	
719622	Bill	05/13/202		Main Plant Lab Monitoring - Apr 2024	7051 · Main Plant Lab Monitor...	-4,984.15
TOTAL						-4,984.15
10604	Bill Pmt -Check	06/13/202	Caltronics Business Sy...	copier - May 2024	JP Morgan Chase - Primary ...	
4072081	Bill	05/07/202		Konica Minolta/KON-C308, usage charge, 4/2/24-5/1/24	6047 · Office Supplies	-130.20
4083386	Bill	05/22/202		Konica Minolta/KON-C280, base rate charge plus tax, 4/2/...	6047 · Office Supplies	-94.24
				copier supplies: black toner delivery	6047 · Office Supplies	-15.00
TOTAL						-239.44
10605	Bill Pmt -Check	06/13/202	Central Marin Sanitatio...	FY24 3Qtr Countywide public education program	JP Morgan Chase - Primary ...	
INV01...	Bill	04/08/202		FY24 3Qtr Countywide public education program	6059 · Pollution Prevention/Pu...	-598.17
TOTAL						-598.17

06/10/24

**Sanitary District No.5 of Marin County
Warrant List Detail
May 10 through June 13, 2024**

Num	Type	Date	Name	Memo	Account	Paid Amo...
10606	Bill Pmt -Check	06/13/202	Cintas Corporation	weekly - scraper & towels, 5 weeks	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	05/31/202		Inv 4191534042, 5/3/24	7023 · Janitorial Supplies & S...	-35.00
				Inv 4192260653, 5/10/24	7023 · Janitorial Supplies & S...	-35.00
				Inv 4192973248, 5/17/24	7023 · Janitorial Supplies & S...	-35.00
				Inv 4193689201, 5/24/24	7023 · Janitorial Supplies & S...	-35.00
				Inv 4194348831, 5/31/24	7023 · Janitorial Supplies & S...	-35.00
TOTAL						-175.00
10607	Bill Pmt -Check	06/13/202	Comcast Business (Inte...	June 2024	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	06/06/202		Cable, Internet, Voice - June 2024	8530 · Telephone	-687.88
TOTAL						-687.88
10608	Bill Pmt -Check	06/13/202	CWEA	CWEA certification renewal fees. 4 employees, FY 202...	JP Morgan Chase - Primary ...	
5/2/24	Bill	05/02/202		Collection System Maintenance Grade 1, D. Latorre, #477...	6020 · Continuing Education	-98.00
				Biosolids Land Application Mgmt, T. Rubio, #39532. FY 2...	6020 · Continuing Education	-98.00
				Collection System Maintenance Grade 4, T. Rubio, #3953...	6020 · Continuing Education	-113.00
				Environmental Compliance Inspector Grade 1, T. Rubio, #...	6020 · Continuing Education	-98.00
				Mechanical Technologist Grade 4, T. Rubio, #39532. FY 2...	6020 · Continuing Education	-113.00
				CWEA Association Membership, I. Salazar, #434358. FY ...	6020 · Continuing Education	-221.00
TOTAL						-741.00
10609	Bill Pmt -Check	06/13/202	D&K Auto Service	Repairs on F250, oil change on Chevy Silverado	JP Morgan Chase - Primary ...	
77729	Bill	04/26/202		service repairs: 2013 Ford-F250 Super Duty XLT. PO 749...	7072 · Maintenance	-2,745.83
77911	Bill	05/16/202		service: change oil & oil filter, 2011 Chevrolet-Silverado 1...	7072 · Maintenance	-136.57
TOTAL						-2,882.40

06/10/24

**Sanitary District No.5 of Marin County
Warrant List Detail**

May 10 through June 13, 2024

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
10610	Bill Pmt -Check	06/13/202	DKF Solutions Group, L...	TrainingLink monthly subscription - June 2024	JP Morgan Chase - Primary ...	
22245	Bill	06/01/202		TrainingLink monthly subscription - June 2024	8515 · Safety	-350.00
TOTAL						-350.00
10611	Bill Pmt -Check	06/13/202	Energy Experts Internat...	troubleshoot EIM actuator, DOS 5/21/24	JP Morgan Chase - Primary ...	
SD5M...	Bill	06/03/202		troubleshoot EIM actuator, DOS 5/21/24	7022 · Plant Maint. Parts & Se...	-2,032.35
TOTAL						-2,032.35
10612	Bill Pmt -Check	06/13/202	Fastenal Company	parts	JP Morgan Chase - Primary ...	
CAPE...	Bill	05/01/202		plant maintenance parts & service. PO 195101	7022 · Plant Maint. Parts & Se...	-346.41
CAPE...	Bill	05/08/202		Plant Maintenance Supplies. PO 195103	7021 · Plant Maintenance Sup...	-282.34
CAPE...	Bill	05/22/202		plant maintenance supplies. PO 848628	7021 · Plant Maintenance Sup...	-509.55
CAPE...	Bill	05/22/202		plant maintenance supplies	7021 · Plant Maintenance Sup...	-120.25
CAPE...	Bill	05/22/202		plant maintenance supplies	7021 · Plant Maintenance Sup...	-4.10
TOTAL						-1,262.65
10613	Bill Pmt -Check	06/13/202	Frank A. Olsen Company	plug valves for sludge pumps	JP Morgan Chase - Primary ...	
253804	Bill	05/30/202		plug valves for sludge pumps	7022 · Plant Maint. Parts & Se...	-14,224.05
TOTAL						-14,224.05
10614	Bill Pmt -Check	06/13/202	G3 Engineering, Inc.	2124024 Cap, Front M-Unit Chamber	JP Morgan Chase - Primary ...	
2024-8...	Bill	05/07/202		2124024 Cap, Front M-Unit Chamber. PO 195200	7022 · Plant Maint. Parts & Se...	-1,221.57
TOTAL						-1,221.57

06/10/24

Sanitary District No.5 of Marin County
Warrant List Detail

May 10 through June 13, 2024

Num	Type	Date	Name	Memo	Account	Paid Amo...
10615	Bill Pmt -Check	06/13/202	Goodman Building Sup...	Stmt Date 5/25/24	JP Morgan Chase - Primary ...	
Clos D...	Bill	05/25/202		air cupler & plug set. PO 754054 supply hose, bungees, clothes hanger. PO 754055 wash bursh, ext pole. PO 754056 Toro yel deck, P/S Belv 8. PO 749507	7011 · Pumps & Lines Mainte... 7011 · Pumps & Lines Mainte... 7021 · Plant Maintenance Sup... 7011 · Pumps & Lines Mainte...	-17.31 -105.09 -49.77 -96.48
TOTAL						-268.65
10616	Bill Pmt -Check	06/13/202	Grainger	Stmt Date 5/30/24	JP Morgan Chase - Primary ...	
Stmt D...	Bill	05/30/202		self seal insulation rubber parts for SBS room upgrade. PO 749488 fire hose adapters, close nipples. PO 754051 mounting base for crane for P/S 4. PO 749506 Davit crane for P/S 4. PO 749506 valve wheel wrenches. PO 195118	7041 · Paradise Parts & Service 7021 · Plant Maintenance Sup... 7021 · Plant Maintenance Sup... 9305.2 · Tiburon Wet Well Re... 9305.2 · Tiburon Wet Well Re... 7021 · Plant Maintenance Sup...	-433.10 -471.89 -219.06 -340.22 -1,605.48 -227.45
TOTAL						-3,297.20
10617	Bill Pmt -Check	06/13/202	Jill Kalehua, DMMS	Accounting Services - May 2024	JP Morgan Chase - Primary ...	
May 2...	Bill	05/31/202		Accounting Services - May 2024	6008 · Audit & Accounting	-2,526.00
TOTAL						-2,526.00
10618	Bill Pmt -Check	06/13/202	Ken Grady Company, Inc.	sensors, probe, membranes, analyzer	JP Morgan Chase - Primary ...	
5948	Bill	05/02/202	Sewerage Agency of Sou...	probes/sensors. PO 848149	7022 · Plant Maint. Parts & Se...	-1,484.20
5949	Bill	05/02/202		membrane, sensors/probes, electrodes. PO 848150	7022 · Plant Maint. Parts & Se...	-4,173.94
5965	Bill	05/17/202		check valve. PO 195109	7022 · Plant Maint. Parts & Se...	-120.49
5965A	Bill	05/17/202		check valve, PO 195110	7022 · Plant Maint. Parts & Se...	-120.49
TOTAL						-5,899.12

06/10/24

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Num	Type	Date	Name	Memo	Account	Paid Amo...
10619	Bill Pmt -Check	06/13/202	Linscott Engineering C...	valve replacements: Main Plant & P/S 2 Mar East	JP Morgan Chase - Primary ...	
4299	Bill	05/31/202		Main Plant Valve Replacement	7022 · Plant Maint. Parts & Se...	-5,042.01
4304	Bill	06/04/202		P/S #2 Mar East Valve Replacement	7011 · Pumps & Lines Mainte...	-2,876.11
TOTAL						-7,918.12
10620	Bill Pmt -Check	06/13/202	Lystek International Li...	biosolids delivered - May 2024	JP Morgan Chase - Primary ...	
153-878	Bill	05/31/202		biosolids delivered - 5/8/24	7029 · Main Plant Sludge Disp...	-713.21
TOTAL						-713.21
10621	Bill Pmt -Check	06/13/202	McCampbell Analytical, ...	chronic toxic screening tests - Apr 2024	JP Morgan Chase - Primary ...	
2404H10	Bill	05/10/202		chronic toxic screening tests - Apr 2024. PO 953251	7053 · Chronic Toxicity	-6,335.00
TOTAL						-6,335.00
10622	Bill Pmt -Check	06/13/202	MidAmerica	1st Qtr 2024 Admin Fee, for retirees & FSAs	JP Morgan Chase - Primary ...	
0256405	Bill	05/28/202		7 Retirees, 1st Qtr 2024 Admin Fee	8022.05 · Reitree Health	-225.00
				2 FSAs, 1st Qtr 2024 Admin Fee	8020.05 · Employee Health	-36.00
TOTAL						-261.00
10623	Bill Pmt -Check	06/13/202	Mike Testa Plumbing, Inc.	assembly tests & repairs	JP Morgan Chase - Primary ...	
Stmt D...	Bill	05/31/202		Inv WO-63152, assembly test. PO 749509	7011 · Pumps & Lines Mainte...	-135.00
				Inv WO-63153, assembly test & repair. PO 749509	7022 · Plant Maint. Parts & Se...	-452.61
TOTAL						-587.61

06/10/24

Sanitary District No.5 of Marin County
Warrant List Detail

May 10 through June 13, 2024

Num	Type	Date	Name	Memo	Account	Paid Amo...
10624	Bill Pmt -Check	06/13/202	Mill Valley Refuse Serv (...	garbage: Apr-June 2024	JP Morgan Chase - Primary ...	
00035...	Bill	05/01/202		Garbage service, May 2024	7028 · Grounds Maintenance	-270.53
				Extra garbage service, Apr 2024	7028 · Grounds Maintenance	-172.32
00035...	Bill	06/01/202		Garbage service, June 2024	7028 · Grounds Maintenance	-270.53
TOTAL						-713.38
10625	Bill Pmt -Check	06/13/202	Mill Valley Refuse Servi...	sludge: Mar-Apr 2024	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	06/06/202		Mar 2024 sludge exchange (4)	7029 · Main Plant Sludge Disp...	-1,074.98
				Apr 2024 sludge exchange (5)	7029 · Main Plant Sludge Disp...	-1,289.99
				Apr 2024 40 yard delivery	7029 · Main Plant Sludge Disp...	-719.05
				May 2024 sludge delivery (7)	7029 · Main Plant Sludge Disp...	-1,719.98
TOTAL						-4,804.00
10626	Bill Pmt -Check	06/13/202	NorCalEVI	Maverick: emergency lights install	JP Morgan Chase - Primary ...	
5818	Bill	05/22/202		auto emergency lights install: Maverick, Maintenance. PO ...	7072 · Maintenance	-3,443.17
5819	Bill	05/22/202		auto emergency lights install: Maverick, Operations. PO 7...	7072 · Maintenance	-3,443.17
5820	Bill	05/22/202		auto emergency lights install: Maverick, Admin. PO 749492	7072 · Maintenance	-3,443.17
TOTAL						-10,329.51
10627	Bill Pmt -Check	06/13/202	Nute Engineering Corp.	Engineering Services - Apr 2024	JP Morgan Chase - Primary ...	
27216	Bill	05/09/202		Engineering Services - Apr 2024	6017 · Consulting Fees	-1,638.00
TOTAL						-1,638.00
10628	Bill Pmt -Check	06/13/202	O'Reilly Auto Parts	3241439	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	04/28/202		auto wiper blades & bulbs. PO 749497	7072 · Maintenance	-120.98
TOTAL						-120.98

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**Sanitary District No.5 of Marin County
Warrant List Detail
May 10 through June 13, 2024**

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
10629	Bill Pmt -Check	06/13/202	Owen Equipment LLC	service charge/late fee - May 2024	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	05/31/202		service charge/late fee - May 2024	7011 · Pumps & Lines Mainte...	-27.52
TOTAL						-27.52
10630	Bill Pmt -Check	06/13/202	Pacific Gas & Electric	4/19/24-5/17/24	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	05/29/202		Stmnt Date 5/29/24, 4/19/24-5/17/24 Stmnt Date 5/29/24, 4/19/24-5/17/24 Stmnt Date 5/29/24, 4/19/24-5/17/24	8542 · Main Plant Utilities 8543 · Paradise Cove Utilities 8544 · Pump Station Utilities	-22,161.23 -2,190.25 -4,673.04
TOTAL						-29,024.52
10631	Bill Pmt -Check	06/13/202	PAN-PACIFIC SUPPLY ...	Moyno	JP Morgan Chase - Primary ...	
29615...	Bill	05/23/202		Moyno, PO RC754219	7022 · Plant Maint. Parts & Se...	-22,496.65
TOTAL						-22,496.65
10632	Bill Pmt -Check	06/13/202	Pape Material Handling	repair & parts	JP Morgan Chase - Primary ...	
19080...	Bill	05/31/202		repair & parts, PO RC953256	7072 · Maintenance	-13,663.50
TOTAL						-13,663.50
10633	Bill Pmt -Check	06/13/202	Parra Environmental Tr...	Training: Asbestos Cement Pipe Initial & Refresher Tr...	JP Morgan Chase - Primary ...	
000236	Bill	05/31/202		Training: Asbestos Cement Pipe Refresher Training. PO 9... Training: Asbestos Cement Pipe Initial Training. PO 953261	8515 · Safety 8515 · Safety	-1,300.00 -1,900.00
TOTAL						-3,200.00

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10634	Bill Pmt -Check	06/13/202	Regional Monitoring Pr...	Annual Participant Fee for RMP 2024 Budget Municipa...	JP Morgan Chase - Primary ...	
3024301	Bill	05/24/202		Annual Participant Fee for RMP 2024 Budget Municipal (P...	7062 · Permits/Fees - General	-5,365.00
				Annual Participant Fee for RMP 2024 Budget Municipal (P...	7062 · Permits/Fees - General	-5,365.00
TOTAL						-10,730.00
10635	Bill Pmt -Check	06/13/202	Roy's Sewer Service, Inc.	Apr-May 2024	JP Morgan Chase - Primary ...	
224711	Bill	04/30/202		televise existing sewer mains - located breaks & defects	9303 · CCTV Sewer Project	-4,340.00
224738	Bill	05/09/202		televised existing 6" sewer mains - identified & located def...	9303 · CCTV Sewer Project	-6,800.00
224746	Bill	05/13/202		elevised existing sewer mains-Belvedere Ave	9303 · CCTV Sewer Project	-3,400.00
Stmt D...	Bill	05/13/202		Inv 224670, cleared root blockage	9303 · CCTV Sewer Project	-3,870.00
				Inv 224691, located breaks & defects	9303 · CCTV Sewer Project	-3,400.00
				Inv 224693, located defects & roots	9303 · CCTV Sewer Project	-6,800.00
				Inv 224692, cleaned sludge line to treatment plant holding...	9303 · CCTV Sewer Project	-3,400.00
				Inv 224697, cleaned grit chamber of debris	7022 · Plant Maint. Parts & Se...	-11,675.00
				Inv 227317, cleared clogged sewer line from cleanout	7011 · Pumps & Lines Mainte...	-235.00
227454	Bill	05/15/202		cleared 2 floor drains in sludge pump room	7022 · Plant Maint. Parts & Se...	-587.50
TOTAL						-44,507.50
10636	Bill Pmt -Check	06/13/202	Sewer Tech, Inc.	May 2024	JP Morgan Chase - Primary ...	
2020/1...	Bill	05/16/202		water line replacement	9201.2 · M.P. Corrosion Prote...	-38,500.00
2020/1...	Bill	05/16/202		road grading, 3700 Paradise/Paradise Cove	9408 · P.C. Access Rd Imprv...	-15,500.00
2020/1...	Bill	05/16/202		Point Repair, vendor 6 in line	7013 · Emergency Line Repair	-1,700.00
2020/1...	Bill	05/16/202		install brick facia & doors in garbage area	7022 · Plant Maint. Parts & Se...	-7,250.00
TOTAL						-62,950.00
10637	Bill Pmt -Check	06/13/202	Shape Incorporated	hatch, Tib P/S 4	JP Morgan Chase - Primary ...	
33068...	Bill	05/15/202		hatch, Tib P/S 4. PO 749500	9305.2 · Tiburon Wet Well Re...	-3,702.15
TOTAL						-3,702.15

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**Sanitary District No.5 of Marin County
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May 10 through June 13, 2024**

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
10638	Bill Pmt -Check	06/13/202	Sign Dynamics	Vector Design for trucks	JP Morgan Chase - Primary ...	
9400	Bill	05/21/202		Vector Design for trucks. PO 953266	7072 · Maintenance	-60.00
TOTAL						-60.00
10639	Bill Pmt -Check	06/13/202	Solenis, LLC	Praestol/S Press polymer K 148 L-VA	JP Morgan Chase - Primary ...	
13263...	Bill	05/14/202		Praestol/S Press polymer K 148 L-VA. PO 195107	7024 · Main Plant Chemicals	-4,631.86
TOTAL						-4,631.86
10640	Bill Pmt -Check	06/13/202	Special Dist Risk Mgmt ...	insurance: July 2024	JP Morgan Chase - Primary ...	
H45517	Bill	06/05/202		Insurance: Basic Life, ADD, LTD, dental, vision - July 2024	8020 · Employee Health	-1,906.51
TOTAL						-1,906.51
10641	Bill Pmt -Check	06/13/202	T-Mobile	cell phones: Mar-May 2024	JP Morgan Chase - Primary ...	
99637...	Bill	05/25/202		service, 3/26/24-4/25/24 late fee, 3/26/24-4/25/24 service, equipment, one time charges, 4/26/24-5/25/24	8531 · Main Plant Telephones 8531 · Main Plant Telephones 8531 · Main Plant Telephones	-60.70 -5.67 -888.74
TOTAL						-955.11
10642	Bill Pmt -Check	06/13/202	Telstar Instruments	1422A Series Chlor a Vac	JP Morgan Chase - Primary ...	
121835	Bill	06/03/202		1422A Series Chlor a Vac	7022 · Plant Maint. Parts & Se...	-7,424.86
TOTAL						-7,424.86
10643	Bill Pmt -Check	06/13/202	Terminix Processing Ce...	Pest Control - May 2024	JP Morgan Chase - Primary ...	
44710...	Bill	05/21/202		DOS 5/21/24, credit balance carried from last payment ma...	7028 · Grounds Maintenance	-16.00
TOTAL						-16.00

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**Sanitary District No.5 of Marin County
Warrant List Detail**

May 10 through June 13, 2024

<u>Num</u>	<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Paid Amo...</u>
10644	Bill Pmt -Check	06/13/202	U.S. Bank cc *3611	Stmt Date 5/27/24	JP Morgan Chase - Primary ...	
Stmnt D...	Bill	05/27/202		Core & Main, ampule beakers. PO 848146	7022 · Plant Maint. Parts & Se...	-37.15
				Teledyne Instruments, replacement pump assembly for co...	7022 · Plant Maint. Parts & Se...	-1,767.72
				Gallagher Fluid Seals, sheets. PO 195102	7022 · Plant Maint. Parts & Se...	-571.50
				Gallagher Fluid Seals, sheets. PO 195102	7022 · Plant Maint. Parts & Se...	-302.04
				CMSA Plant tours for: A. Balf, T. Rubio, R. Cottrell. PO 19...	6020 · Continuing Education	-120.00
				Safeway, food for Grit Chamber overnight, 5/2/24. PO 953...	6020 · Continuing Education	-118.54
				CWEA Young Professional membership renewal, A. Balf. ...	6020 · Continuing Education	-166.00
				CWEA Collections Certification CSM-1 renewal. A. Balf. P...	6020 · Continuing Education	-98.00
				CWEA Association Membership, R. Cottrell. PO 953263	6020 · Continuing Education	-221.00
				CWEA Webinar: Microscopic Examination of Activated Slu...	6020 · Continuing Education	-25.00
				Southwest Airlines, early bird check in: R. Cottrell (2), D. L...	6018 · Travel & Meetings	-80.00
				Southwest Airlines, TriState Conference in Las Vegas, R. ...	6018 · Travel & Meetings	-897.94
				Golden Nugget Hotel, TriState Conference in Las Vegas, ...	6018 · Travel & Meetings	-305.56
TOTAL						-4,710.45
10645	Bill Pmt -Check	06/13/202	Univar Solutions	Sod Bisulfite, 5000 gal	JP Morgan Chase - Primary ...	
52060...	Bill	05/01/202		Sod Bisulfite, 5000 gal. PO 848147	7024 · Main Plant Chemicals	-9,647.89
TOTAL						-9,647.89
10646	Bill Pmt -Check	06/13/202	USABlueBook	lab supplies	JP Morgan Chase - Primary ...	
INV00...	Bill	05/02/202		strike midge fly control. PO 195105	7025 · Lab Supplies & Chemic...	-1,522.27
INV00...	Bill	05/15/202		beaker, flasks, lab supplies. PO 195112	7025 · Lab Supplies & Chemic...	-675.91
TOTAL						-2,198.18
10647	Bill Pmt -Check	06/13/202	Vaider, Inc.	20 hose holders, powder coating	JP Morgan Chase - Primary ...	
53112	Bill	04/10/202		20 hose holders, powder coating. PO 953259	7022 · Plant Maint. Parts & Se...	-3,331.88
TOTAL						-3,331.88

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Sanitary District No.5 of Marin County
Warrant List Detail
May 10 through June 13, 2024

Num	Type	Date	Name	Memo	Account	Paid Amo...
10648	Bill Pmt -Check	06/13/202	Waste Management, Re...	3-78482-75002	JP Morgan Chase - Primary ...	
01105...	Bill	05/01/202		Garbage service - Apr 2024	7029 · Main Plant Sludge Disp...	-722.58
TOTAL						-722.58
10649	Bill Pmt -Check	06/13/202	Water Components & B...	Stmt Date 5/31/24	JP Morgan Chase - Primary ...	
Stmt D...	Bill	05/31/202		Inv 30634897, plant supplies. PO 749502 Inv 30636864, flange gaskets, anti-seize. PO 749508 Inv 30637446, gaskets. PO 749511	7021 · Plant Maintenance Sup... 7021 · Plant Maintenance Sup... 7021 · Plant Maintenance Sup...	-192.17 -195.33 -218.42
TOTAL						-605.92

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Sanitary District No.5 of Marin County
Annual Budget vs Actual Expenses
 July 1, 2023 through June 13, 2024

	Jul 1, '23 - Jun ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5000 · Property Taxes / AD VALOREM				
5001.2 · TEETER	963,637.24	905,000.00	58,637.24	106.5%
5002 · UNSEC	18,240.70	15,000.00	3,240.70	121.6%
5003 · PUNS / PRIOR UNSECURED	1,102.41	1,500.00	-397.59	73.5%
5004 · REDEMPTION / RDMPT	291.02	0.00	291.02	100.0%
5006 · SPLU	1,208.75	0.00	1,208.75	100.0%
5041 · SUPSEC	17,736.75	20,000.00	-2,263.25	88.7%
5043 · SECU	247.96	0.00	247.96	100.0%
5046 · Excess ERAF	372,415.20	255,314.00	117,101.20	145.9%
5280 · HOPTR	3,022.73	3,000.00	22.73	100.8%
5483 · Other tax	-3,983.14	7,000.00	-10,983.14	-56.9%
Total 5000 · Property Taxes / AD VALOREM	1,373,919.62	1,206,814.00	167,105.62	113.8%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Ops	5,272,504.91	4,861,118.00	411,386.91	108.5%
5007.2 · Sewer Service - Cap	0.00	0.00	0.00	0.0%
Total 5007 · Sewer Service Charge	5,272,504.91	4,861,118.00	411,386.91	108.5%
5201 · INTEREST				
5201.1 · Interest County of Marin	565.07	0.00	565.07	100.0%
5201.2 · Interest LAIF	260,114.32	100,000.00	160,114.32	260.1%
Total 5201 · INTEREST	260,679.39	100,000.00	160,679.39	260.7%
5900.10 · Paradise Sewer Line Ext. Fees	15,123.77	15,479.10	-355.33	97.7%
5900.3 · Connection Fees				
5900.31 · Collection	151,025.00	200,000.00	-48,975.00	75.5%
5900.34 · Treatment	222,083.00	200,000.00	22,083.00	111.0%
Total 5900.3 · Connection Fees	373,108.00	400,000.00	-26,892.00	93.3%
5900.4 · Permit Inspection & Admin Fees	19,750.00	16,250.00	3,500.00	121.5%
5900.5 · SASM Expense Reimb.	62,272.15	75,000.00	-12,727.85	83.0%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
Total Income	7,377,357.84	6,674,761.10	702,596.74	110.5%
Gross Profit	7,377,357.84	6,674,761.10	702,596.74	110.5%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	0.00	2,000.00	-2,000.00	0.0%
6002 · Outreach & Newsletter	0.00	0.00	0.00	0.0%
6008 · Audit & Accounting	57,416.78	40,000.00	17,416.78	143.5%
6017 · Consulting Fees	130,260.79	100,000.00	30,260.79	130.3%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	13,384.30	15,000.00	-1,615.70	89.2%
6018.2 · Standby Mileage Expense Reimb	4,983.58	8,000.00	-3,016.42	62.3%
Total 6018 · Travel & Meetings	18,367.88	23,000.00	-4,632.12	79.9%
6020 · Continuing Education	11,190.05	10,000.00	1,190.05	111.9%
6021 · County Fees	5,776.19	16,590.00	-10,813.81	34.8%
6024 · Director Fees	6,289.32	9,000.00	-2,710.68	69.9%
6025 · Dues & Subscriptions	35,033.69	33,000.00	2,033.69	106.2%
6026 · Elections	0.00	0.00	0.00	0.0%
6033 · Insurance				
6033.1 · Insurance - SD5 Property	111,326.62	100,000.00	11,326.62	111.3%
6033.2 · Insurance - SD5 Liability	19,585.50	60,000.00	-40,414.50	32.6%
6033.3 · Insurance - SD5 Auto	6,701.87	10,000.00	-3,298.13	67.0%
Total 6033 · Insurance	137,613.99	170,000.00	-32,386.01	80.9%

Sanitary District No.5 of Marin County
Annual Budget vs Actual Expenses
 July 1, 2023 through June 13, 2024

	Jul 1, '23 - Jun ...	Budget	\$ Over Budget	% of Budget
6039 · Legal	27,767.00	50,000.00	-22,233.00	55.5%
6047 · Office Supplies	16,406.63	11,000.00	5,406.63	149.2%
6056 · Postage	1,109.11	1,300.00	-190.89	85.3%
6059 · Pollution Prevention/Public Edu	2,462.34	5,500.00	-3,037.66	44.8%
6065 · Miscellaneous Expense	12.03	0.00	12.03	100.0%
Total 6000 · Administrative Expenses	449,705.80	471,390.00	-21,684.20	95.4%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	154,554.73	200,000.00	-45,445.27	77.3%
7013 · Emergency Line Repair	65,544.65	100,000.00	-34,455.35	65.5%
Total 7010 · Pumps & Lines Maintenance	220,099.38	300,000.00	-79,900.62	73.4%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	79,915.48	80,000.00	-84.52	99.9%
7022 · Plant Maint. Parts & Service	314,177.94	300,000.00	14,177.94	104.7%
7023 · Janitorial Supplies & Service	5,135.73	10,000.00	-4,864.27	51.4%
7024 · Main Plant Chemicals	156,767.45	165,000.00	-8,232.55	95.0%
7025 · Lab Supplies & Chemicals	17,385.57	25,000.00	-7,614.43	69.5%
7027 · Electrical & Instrument	13,607.48	30,000.00	-16,392.52	45.4%
7028 · Grounds Maintenance	5,716.51	8,000.00	-2,283.49	71.5%
7029 · Main Plant Sludge Disposal	54,516.13	55,000.00	-483.87	99.1%
Total 7020 · Main Plant Maintenance	647,222.29	673,000.00	-25,777.71	96.2%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	12,518.65	20,000.00	-7,481.35	62.6%
7042 · Paradise Supplies & Chemicals	4,500.76	6,500.00	-1,999.24	69.2%
7043 · Paradise Sludge Disposal	0.00	3,000.00	-3,000.00	0.0%
Total 7040 · Paradise Cove Plant Maint	17,019.41	29,500.00	-12,480.59	57.7%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	57,115.65	50,000.00	7,115.65	114.2%
7052 · Paradise Cove Monitoring	6,044.30	10,000.00	-3,955.70	60.4%
7053 · Chronic Toxicity	8,192.50	15,000.00	-6,807.50	54.6%
Total 7050 · Monitoring	71,352.45	75,000.00	-3,647.55	95.1%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	19,331.00	0.00	19,331.00	100.0%
7062 · Permits/Fees - General	87,582.73	50,000.00	37,582.73	175.2%
7063 · Paradise Cove Permits/Fees	8,578.75	9,000.00	-421.25	95.3%
7064 · Paradise Cove NPDES Renewal	0.00	0.00	0.00	0.0%
Total 7060 · Permits/Fees	115,492.48	59,000.00	56,492.48	195.7%
7070 · Truck Maintenance				
7071 · Fuel	14,714.69	20,000.00	-5,285.31	73.6%
7072 · Maintenance	32,868.48	30,000.00	2,868.48	109.6%
Total 7070 · Truck Maintenance	47,583.17	50,000.00	-2,416.83	95.2%
Total 7000 · Ops & Maintenance Expenses	1,118,769.18	1,186,500.00	-67,730.82	94.3%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	1,440,746.58	1,598,548.00	-157,801.42	90.1%
8003 · Overtime	147,570.67	100,000.00	47,570.67	147.6%
8004 · Standby Pay	83,559.62	80,000.00	3,559.62	104.4%
8005 · Employee Incentives	23,000.00	60,000.00	-37,000.00	38.3%
8006 · Vacation Buyout	81,023.62	80,000.00	1,023.62	101.3%
8013 · Payroll Taxes	127,097.13	110,000.00	17,097.13	115.5%
8015 · Payroll/Bank Fees	9,519.20	7,000.00	2,519.20	136.0%
8016 · Car Allowance	8,000.00	6,000.00	2,000.00	133.3%

Sanitary District No.5 of Marin County Annual Budget vs Actual Expenses July 1, 2023 through June 13, 2024

	Jul 1, '23 - Jun ...	Budget	\$ Over Budget	% of Budget
8019 · PERS Retirement				
8019.05 · PERS Retirement	132,406.12	272,332.00	-139,925.88	48.6%
8019.06 · PERS Retirement - RBP	0.00	0.00	0.00	0.0%
8019.08 · PERS Retirement - CalPERS UAL	928,049.00	0.00	928,049.00	100.0%
Total 8019 · PERS Retirement	1,060,455.12	272,332.00	788,123.12	389.4%
8020 · Employee Health				
8020.05 · Employee Health	293,733.56	290,000.00	3,733.56	101.3%
8021 · Employee Health Deductions	-4,483.69	0.00	-4,483.69	100.0%
8020 · Employee Health - Other	3,594.02	0.00	3,594.02	100.0%
Total 8020 · Employee Health	292,843.89	290,000.00	2,843.89	101.0%
8022 · Retiree Health				
8022.05 · Retiree Health	79,671.80	80,144.00	-472.20	99.4%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	140,000.00	-140,000.00	0.0%
8022 · Retiree Health - Other	15,017.94	0.00	15,017.94	100.0%
Total 8022 · Retiree Health	94,689.74	220,144.00	-125,454.26	43.0%
8023 · Workers Comp Insurance	52,609.00	58,000.00	-5,391.00	90.7%
Total 8000 · Salaries and Benefits Expenses	3,421,114.57	2,882,024.00	539,090.57	118.7%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	103,642.10	100,000.00	3,642.10	103.6%
8515 · Safety	74,508.27	60,000.00	14,508.27	124.2%
8520 · Personal Protection/Safety Wear	8,508.75	15,000.00	-6,491.25	56.7%
8530 · Telephone				
8531 · Main Plant Telephones	13,891.49	11,000.00	2,891.49	126.3%
8532 · Paradise Cove Telephones	216.37	500.00	-283.63	43.3%
8533 · Pumps & Lines Telephones	5,503.66	7,000.00	-1,496.34	78.6%
Total 8530 · Telephone	19,611.52	18,500.00	1,111.52	106.0%
8540 · Utilities				
8541 · Water	12,174.82	9,000.00	3,174.82	135.3%
8542 · Main Plant Utilities	205,365.39	230,000.00	-24,634.61	89.3%
8543 · Paradise Cove Utilities	35,300.70	22,000.00	13,300.70	160.5%
8544 · Pump Station Utilities	70,733.63	48,000.00	22,733.63	147.4%
Total 8540 · Utilities	323,574.54	309,000.00	14,574.54	104.7%
Total 8500 · Other Operating Expenses	529,845.18	502,500.00	27,345.18	105.4%
Total Expense	5,519,434.73	5,042,414.00	477,020.73	109.5%
Net Ordinary Income	1,857,923.11	1,632,347.10	225,576.01	113.8%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9201 · LED Lighting Upgrades	0.00	0.00	0.00	0.0%
9201.1 · M.P. Roll-Up Doors	59,081.00	75,000.00	-15,919.00	78.8%
9201.2 · M.P. Corrosion Protection	91,443.00	150,000.00	-58,557.00	61.0%
9202 · M.P. Drainage	0.00	0.00	0.00	0.0%
9206 · Infl Dry Weather Pump Rplcmnt				
9206.1 · Dry Weather Primary Cover	0.00	0.00	0.00	0.0%
Total 9206 · Infl Dry Weather Pump Rplcmnt	0.00	0.00	0.00	0.0%
9208 · M.P. Chem Feed Trx Pump Rplcmnt	0.00	0.00	0.00	0.0%
9212 · M.P. Headworks				
9212.2 · M.P. Switchgear Upgrade/Imprvmt	0.00	0.00	0.00	0.0%
Total 9212 · M.P. Headworks	0.00	0.00	0.00	0.0%

Sanitary District No.5 of Marin County Annual Budget vs Actual Expenses July 1, 2023 through June 13, 2024

	Jul 1, '23 - Jun ...	Budget	\$ Over Budget	% of Budget
9213 · M.P. Digester				
9213.1 · Digester Rehab	53,216.01	600,000.00	-546,783.99	8.9%
Total 9213 · M.P. Digester	53,216.01	600,000.00	-546,783.99	8.9%
9216 · M.P. Secondary Clarifier				
9216.1 · Scum Removal Project FY22-23	0.00	300,000.00	-300,000.00	0.0%
9216 · M.P. Secondary Clarifier - Other	0.00	0.00	0.00	0.0%
Total 9216 · M.P. Secondary Clarifier	0.00	300,000.00	-300,000.00	0.0%
9217 · SD5 Shop Rplcmnt /Ops Control				
9217.1 · FY23-24 Shop Rehab	127,579.23	100,000.00	27,579.23	127.6%
Total 9217 · SD5 Shop Rplcmnt /Ops Control	127,579.23	100,000.00	27,579.23	127.6%
9229.8 · Vehicle Replacement	81,586.51	0.00	81,586.51	100.0%
9200 · Main Plant Equipment Capital - Other	0.00	0.00	0.00	0.0%
Total 9200 · Main Plant Equipment Capital	412,905.75	1,225,000.00	-812,094.25	33.7%
9300 · Pumps & Lines Capital				
9301 · Tiburon Sewer Line Rehab Prog	136,628.57	0.00	136,628.57	100.0%
9303 · CCTV Sewer Project	32,010.00	250,000.00	-217,990.00	12.8%
9304 · Belvedere Sewer Line Rehab Prog	91,085.72	0.00	91,085.72	100.0%
9305 · Valve/Wet Well Replacements				
9305.2 · Tiburon Wet Well Rehab	5,647.85	50,000.00	-44,352.15	11.3%
Total 9305 · Valve/Wet Well Replacements	5,647.85	50,000.00	-44,352.15	11.3%
9306 · PS Pump & Valve Replacements	103,081.47	100,000.00	3,081.47	103.1%
9309 · BPS #1 Generator Replcmnt	0.00	600,000.00	-600,000.00	0.0%
9313 · Manholes/Rodholes	60,617.67	75,000.00	-14,382.33	80.8%
9314.01 · SR Ave Diverter Project	0.00	0.00	0.00	0.0%
9300 · Pumps & Lines Capital - Other	0.00	0.00	0.00	0.0%
Total 9300 · Pumps & Lines Capital	429,071.28	1,075,000.00	-645,928.72	39.9%
9400 · Paradise Cove Capital				
9406 · P.C. Plant Grit Removal	0.00	0.00	0.00	0.0%
9407 · P.C. Pump Replacement	0.00	25,000.00	-25,000.00	0.0%
9408 · P.C. Access Rd Imprvmnts	15,500.00	100,000.00	-84,500.00	15.5%
9400 · Paradise Cove Capital - Other	0.00	0.00	0.00	0.0%
Total 9400 · Paradise Cove Capital	15,500.00	125,000.00	-109,500.00	12.4%
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	71,330.53	50,000.00	21,330.53	142.7%
9520 · Undesignated Cap - P.C. Plant	0.00	25,000.00	-25,000.00	0.0%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
Total 9500 · Undesignated Capital	71,330.53	125,000.00	-53,669.47	57.1%
9100 · Capital Expenditures - Other	0.00	0.00	0.00	0.0%
Total 9100 · Capital Expenditures	928,807.56	2,550,000.00	-1,621,192.44	36.4%
9700 · Debt Service				
9701 · Zion Bank Loan- Principal	0.00	0.00	0.00	0.0%
9702 · Zion Bank Loan - Interest	0.00	0.00	0.00	0.0%

Sanitary District No.5 of Marin County Annual Budget vs Actual Expenses July 1, 2023 through June 13, 2024

	Jul 1, '23 - Jun ...	Budget	\$ Over Budget	% of Budget
9730 · Debt Service - MPR Project				
9730.01 · Zion Loan - Principal	610,000.00	610,000.00	0.00	100.0%
9730.02 · Zion Loan - Interest	142,847.99	142,848.00	-0.01	100.0%
9731 · Debt Service MPR Bond Principal	0.00	0.00	0.00	0.0%
9732 · Debt Service MPR Bond Interest	0.00	0.00	0.00	0.0%
9734 · MPR Refi - Principal	0.00	0.00	0.00	0.0%
9735 · MPR Refi - Interest	0.00	0.00	0.00	0.0%
Total 9730 · Debt Service - MPR Project	<u>752,847.99</u>	<u>752,848.00</u>	<u>-0.01</u>	<u>100.0%</u>
Total 9700 · Debt Service	<u>752,847.99</u>	<u>752,848.00</u>	<u>-0.01</u>	<u>100.0%</u>
Total Other Expense	<u>1,681,655.55</u>	<u>3,302,848.00</u>	<u>-1,621,192.45</u>	<u>50.9%</u>
Net Other Income	<u>-1,681,655.55</u>	<u>-3,302,848.00</u>	<u>1,621,192.45</u>	<u>50.9%</u>
Net Income	<u><u>176,267.56</u></u>	<u><u>-1,670,500.90</u></u>	<u><u>1,846,768.46</u></u>	<u><u>-10.6%</u></u>

Sanitary District No.5 of Marin County
Comparative Balance Sheet
As of June 30, 2024

	Jun 30, 24	Jun 30, 23
ASSETS		
Current Assets		
Checking/Savings		
JP Morgan Chase - Primary 7399	-162,316.05	731,826.94
JP Morgan Chase - Payroll 7506	17,975.15	69,339.56
JP Morgan Chase - Transfer 7522	127,762.22	458,183.15
Local Agency Investment Fund		
SD5 CalPERS Retirement Trust	71,951.00	0.00
SD5 Operating Reserve	1,200,853.05	0.00
SD5 Operating	4,458,892.36	0.00
SD5 Disaster Recovery Fund	1,000,000.00	0.00
SD5 Capital & CIP Reserve	9,725,065.99	0.00
Belvedere		
Belvedere Capital & CIP Reserve	0.00	4,585,323.71
Belvedere Disaster RecoveryFund	0.00	356,250.00
Belvedere Operating	0.00	1,159,193.96
Belvedere Operating Reserve	0.00	516,923.05
Belvedere PERS Retirement Trust	0.00	356,250.00
Total Belvedere	0.00	6,973,940.72
Tiburon		
Tiburon Capital & CIP Reserve	0.00	5,139,742.28
Tiburon Disaster Recovery Fund	0.00	643,750.00
Tiburon Operating	0.00	1,309,213.37
Tiburon Operating Reserve	0.00	683,930.00
Tiburon PERS Retirement Trust	0.00	643,750.00
Total Tiburon	0.00	8,420,385.65
Total Local Agency Investment Fund	16,456,762.40	15,394,326.37
Total Checking/Savings	16,440,183.72	16,653,676.02
Accounts Receivable		
Accounts Receivable	82,746.01	225,825.77
Total Accounts Receivable	82,746.01	225,825.77
Other Current Assets		
Petty Cash	781.92	881.92
Prepaid Expense	0.00	128,068.24
Total Other Current Assets	781.92	128,950.16
Total Current Assets	16,523,711.65	17,008,451.95
Fixed Assets		
Land		
Land	49,295.00	49,295.00
Main Plant		
Chlorination		
A/D - Chlorination	-10,888.00	-10,888.00
Cost - Chlorination	10,888.00	10,888.00
Total Chlorination	0.00	0.00
Collection & Treatment		
A/D - Collection & Treatment	-1,479,034.40	-1,479,034.40
Cost - Collection & Treatment	1,728,200.72	1,728,200.72
Total Collection & Treatment	249,166.32	249,166.32
Electrical		
A/D - Electrical	-1,075,781.83	-1,075,781.83
Cost - Electrical	2,025,892.00	2,025,892.00
Total Electrical	950,110.17	950,110.17

**Sanitary District No.5 of Marin County
Comparative Balance Sheet
As of June 30, 2024**

	<u>Jun 30, 24</u>	<u>Jun 30, 23</u>
Main Plant General		
A/D Main Plant General	-15,874,322.58	-15,874,322.58
Cost Main Plant General	20,403,927.67	20,403,927.67
Total Main Plant General	4,529,605.09	4,529,605.09
Mechanical		
A/D - Mechanical	-2,277,062.44	-2,277,062.44
Cost - Mechanical	2,815,158.00	2,815,158.00
Total Mechanical	538,095.56	538,095.56
Miscellaneous		
A/D - Miscellaneous	-124,558.76	-124,558.76
Cost - Miscellaneous	187,571.48	187,571.48
Total Miscellaneous	63,012.72	63,012.72
Odor Control		
A/D - Odor Control	-562,511.67	-562,511.67
Cost - Odor Control	568,989.95	568,989.95
Total Odor Control	6,478.28	6,478.28
Total Main Plant	6,336,468.14	6,336,468.14
Misc Equipment		
A/D - Misc Equipment	-20,760.00	-20,760.00
Cost - Misc Equipment	20,760.00	20,760.00
Total Misc Equipment	0.00	0.00
Office Equipment		
A/D - Office Equipment	-38,766.21	-38,766.21
Cost - Office Equipment	46,902.90	46,902.90
Total Office Equipment	8,136.69	8,136.69
Paradise Cove Plant		
A/D - P.C. Plant	-787,070.42	-787,070.42
Cost - P.C. Plant	2,063,413.80	2,063,413.80
Total Paradise Cove Plant	1,276,343.38	1,276,343.38
Pump Stations - Belvedere		
A/D - Pump Stations Belv	-996,076.59	-996,076.59
Cost - Pump Stations Belv	1,262,801.63	1,262,801.63
Total Pump Stations - Belvedere	266,725.04	266,725.04
Pump Stations - Tiburon		
A/D - Pump Stations Tib	-1,800,464.27	-1,800,464.27
Cost - Pump Stations Tib	3,382,837.76	3,382,837.76
Total Pump Stations - Tiburon	1,582,373.49	1,582,373.49
Sewer Lines - Belvedere		
A/D - Sewer Lines Belv	-2,124,571.52	-2,124,571.52
Cost - Sewer Lines Belv	7,158,821.16	7,158,821.16
Total Sewer Lines - Belvedere	5,034,249.64	5,034,249.64
Sewer Lines - Tiburon		
A/D - Sewer Lines Tib	-3,771,364.15	-3,771,364.15
Cost - Sewer Lines Tib	7,789,134.50	7,789,134.50
Total Sewer Lines - Tiburon	4,017,770.35	4,017,770.35

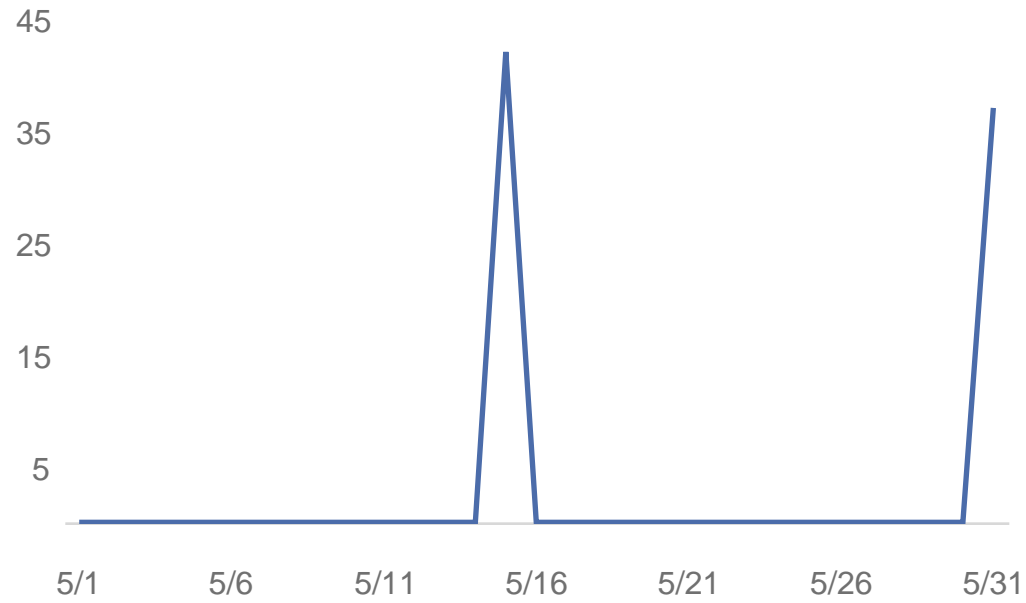
**Sanitary District No.5 of Marin County
Comparative Balance Sheet
As of June 30, 2024**

	Jun 30, 24	Jun 30, 23
Vehicles		
A/D - Vehicles	-393,614.79	-393,614.79
Cost - Vehicles	631,408.36	631,408.36
Total Vehicles	237,793.57	237,793.57
Total Fixed Assets	18,809,155.30	18,809,155.30
TOTAL ASSETS	35,332,866.95	35,817,607.25
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	0.00	273,932.17
Total Accounts Payable	0.00	273,932.17
Other Current Liabilities		
Compensated Absences Current	196,007.08	196,007.08
Deferred Income for Permits	0.00	111,120.00
MPR Zion Loan Current Payable	610,000.00	610,000.00
MPR Zion Loan Interest Payable	37,603.00	37,603.00
Retainage Payable	83,555.42	72,711.88
Total Other Current Liabilities	927,165.50	1,027,441.96
Total Current Liabilities	927,165.50	1,301,374.13
Long Term Liabilities		
MPR Zion Loan Payable	5,455,000.00	5,455,000.00
Pension-related Liabilities	-877,300.00	-877,300.00
2061 · OPEB Related Liability	151,288.00	151,288.00
2960 · Deferred Debt Refinancing Costs	93,985.20	93,985.20
Total Long Term Liabilities	4,822,973.20	4,822,973.20
Total Liabilities	5,750,138.70	6,124,347.33
Equity		
3900 · Net Assets	29,693,259.92	31,130,099.56
Net Income	-110,531.67	-1,436,839.64
Total Equity	29,582,728.25	29,693,259.92
TOTAL LIABILITIES & EQUITY	35,332,866.95	35,817,607.25

Overtime hours



Check date



May 1, 2024 - May 31, 2024

● My Company

79 hrs

Overtime amounts

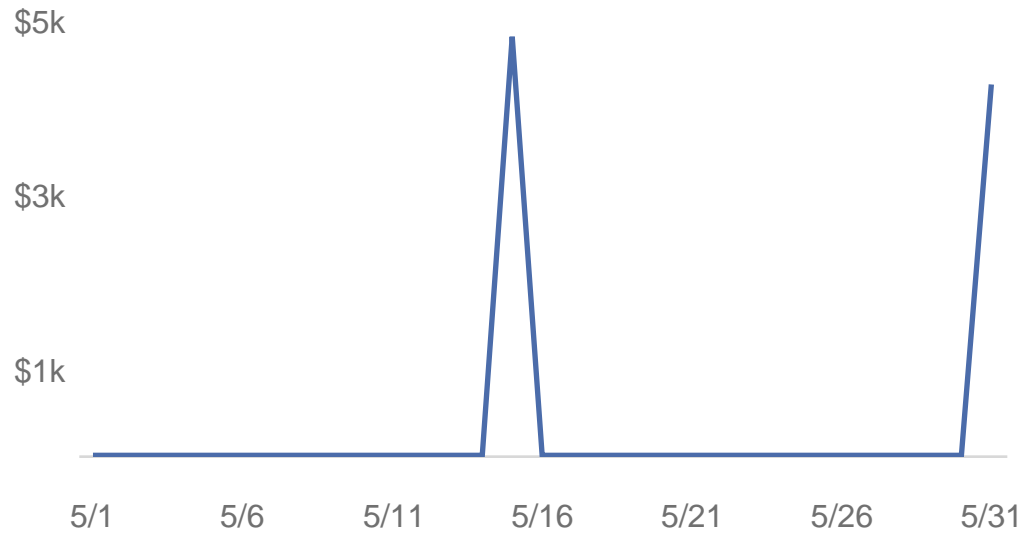


Check date

May 1, 2024 - May 31, 2024

● My Company

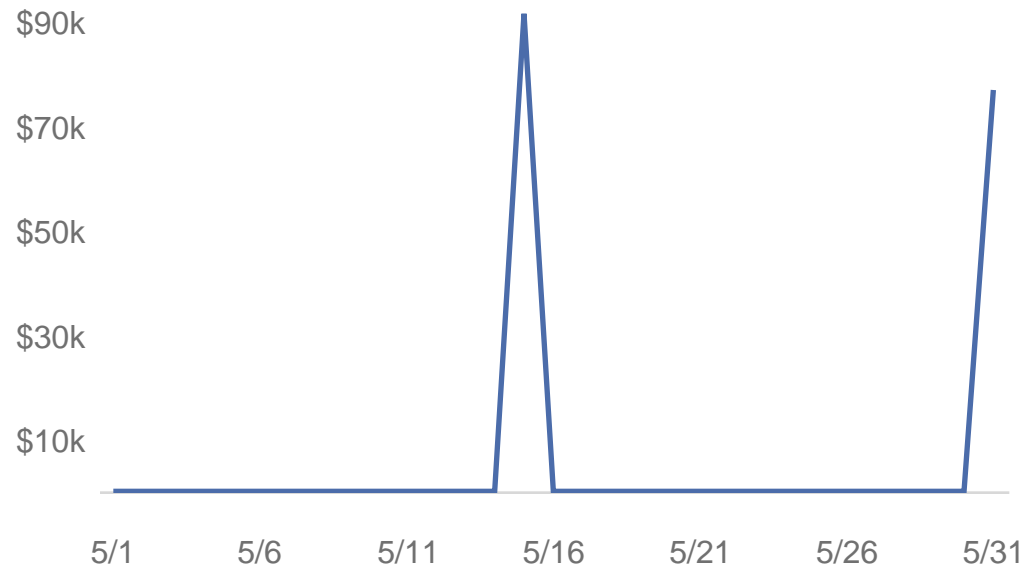
\$9,063.27



Labor cost ⓘ



Check date



May 1, 2024 - May 31, 2024

● My Company

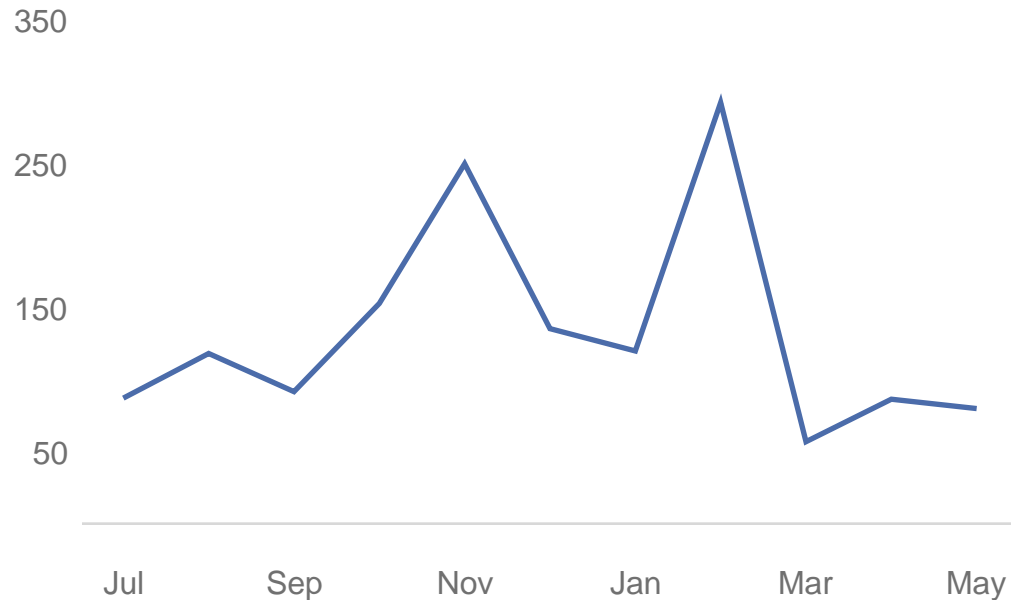
\$168,161.36

Full name	Overtime amounts	Overtime hours
Alvarez, Joel	197.76	2.00
Balf, Abigail		
Bilsborough Sr., Chad E	1464.86	14.00
Collodi, Pete		
Cottrell III, Rulon K	2443.97	20.00
Hill, Arlee S		
LaTorre, Daniel P	3488.64	28.00
Rosser, John M	896.85	8.00
Rubio, Antonio		
Salazar, Ignacio G	212.45	3.00
Screechfield-Lablue, Pierce L		
Triola, Joseph	358.74	4.00
	9063.27	79.00

Overtime hours



Check date



Jul 1, 2023 - May 31, 2024

● My Company

1,460.75 hrs

Overtime amounts



Check date

\$35k

\$25k

\$15k

\$5k

Jul 1, 2023 - May 31, 2024

● My Company

\$142,616.57

Jul

Sep

Nov

Jan

Mar

May



Labor cost ⓘ



Check date

\$250k

\$150k

\$50k

Jul

Sep

Nov

Jan

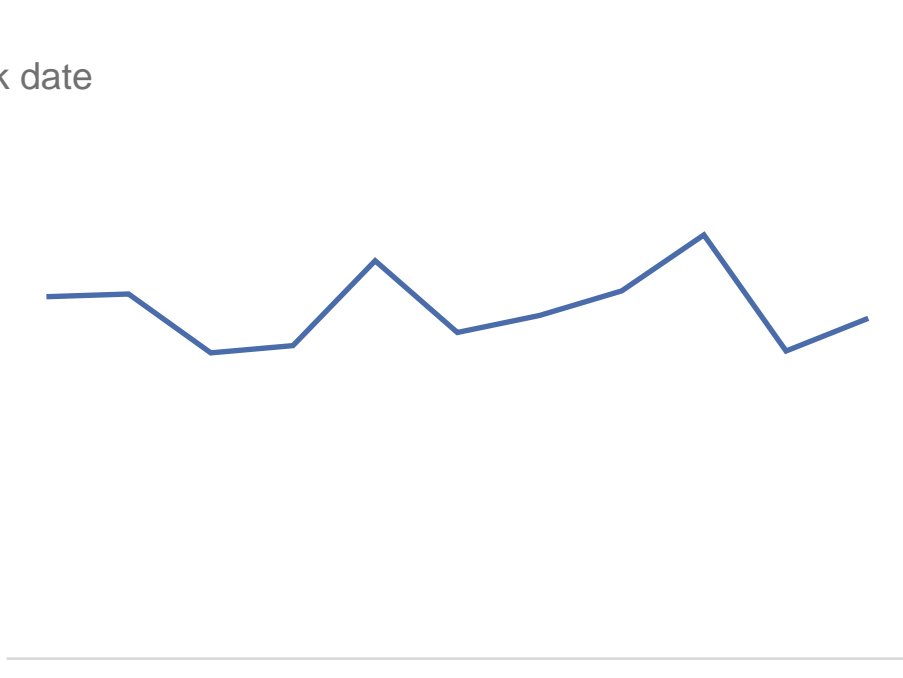
Mar

May

Jul 1, 2023 - May 31, 2024

● My Company

\$1,903,570.52



Full name	Overtime amounts	Overtime hours
Alvarez, Joel	5038.58	61.00
Balf, Abigail	10013.35	147.00
Bilsborough Sr., Chad E	32744.75	365.00
Collodi, Pete	4244.53	66.00
Cottrell III, Rulon K	34761.89	280.50
Dohrmann, Robin L	7144.08	72.25
Hage, Ross M		
Hill, Arlee S		
LaTorre, Daniel P	25296.22	215.00
Mulloy, Jayne		
Rosser, John M	12308.62	130.00
Rubio, Antonio		
Salazar, Ignacio G	994.34	15.50
Screechfield-Lablue, Pierce L	698.12	11.50
Triola, Joseph	9372.09	97.00
	142616.57	1460.75

ANNUAL BUDGET FY2024-2025

SANITARY DISTRICT of MARIN COUNTY



7/1/2024

Fiscal Year 2024-2025 Annual Budget July 1 -
June 30

Adopted by the Board of Directors on June 20, 2024

Annual Budget FY2024-2025

Fiscal Year 2024-2025 Annual Budget July 1 - June 30

FISCAL YEAR 2024-2025 BUDGET ACKNOWLEDGEMENTS

Board of Directors

<i>Omar Arias Montez, President</i>	<i>Elected: November 2020-2024</i>
<i>John Carapiet, Vice President</i>	<i>Elected: November 2020-2024</i>
<i>Richard Snyder, Secretary</i>	<i>Elected: November 2020-2024</i>
<i>Tod Moody, Director</i>	<i>Elected: November 2022-2026</i>
<i>Catherine Benediktsson, Director</i>	<i>Elected: November 2022-2026</i>

EXECUTIVE TEAM

- Tony Rubio, District Manager*
- Joel Alvarez, Administrative Services Manager*
- Rulon K Cottrell, Operations Superintendent*
- Dan Latorre, Maintenance/Collection System Superintendent*

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2 SD5 MISSION STATEMENT, VALUES AND GOALS

2.1 SD5 MISSION STATEMENT

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

2.2 SD5 VALUES

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

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

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

3 SD5 GENERAL INFORMATION AND DESCRIPTION OF FACILITIES

3.1 SD5 GENERAL HISTORY

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

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 2,230 residential connections and 86 commercial accounts. The estimated population for the Districts service area is 8,800 people.

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 2,326 residential and commercial connections 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 2023-2024 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 2024-2025 Budget document is organized into the following sections:

- Fiscal Year 2024-2025 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 FY2023-2024.

In summary, the FY2023-2024 budget includes \$6.9 million in total income, \$8.59 million in total expenses and an ending fiscal year balance of \$17.9 million.

Table 1- Budget Summary

Type	FY23-24 Budget	FY23-24 Actuals	FY24-25 Budget
<i>Income</i>		(as of 6/20/2024)	
Property Tax Tiburon	\$1,206,814	\$1,370,584	\$1,258,600
SD5 as a whole - Sewer Service	\$4,976,505	\$5,231,018	\$6,143,508
Interest	\$100,000	\$260,679	\$200,000
Connection Fees	\$200,000	\$373,108	\$400,000
PDSLE Fees	\$16,250	\$17,750	\$14,040
Other Income	\$100	\$0	\$100
Permit Fees/Inspection	\$32,500	\$19,750	\$32,500
SASM Reimbursement	\$75,000	\$62,272	\$75,000
Total Budgeted Income	\$6,607,169	\$7,377,357	\$8,123,748
<i>Expense</i>			
Operating Expense	\$5,107,414	\$5,519,434	\$5,391,212
Capital Expense	\$2,502,790	\$1,681,655	\$7,065,280
Total Budgeted Expense	\$7,610,201	\$7,201,089	\$12,456,492
Net Ordinary Income- Expenses	(\$1,003,032)	\$176,268	(\$4,332,744)
<i>Fund Balances</i>	(as of July 1, 2023)	(as of 6/20/2024)	
Operating Reserve	\$1,000,855	\$1,508,028	
Capital Reserve	\$9,650,760	\$9,725,065	
Emergency Reserve	\$1,000,000	\$1,000,000	
Unfunded Accrued Liability Reserve	\$1,000,000	\$71,951	
CERBT Fund Balance	\$1,273,715	\$1,397,761	
(operating fund balance)	\$3,423,632	\$4,458,892	
Total Cash Balance including reserves	\$16,653,676	\$16,440,183	
<i>CERBT Fund Balance (not included)</i>			

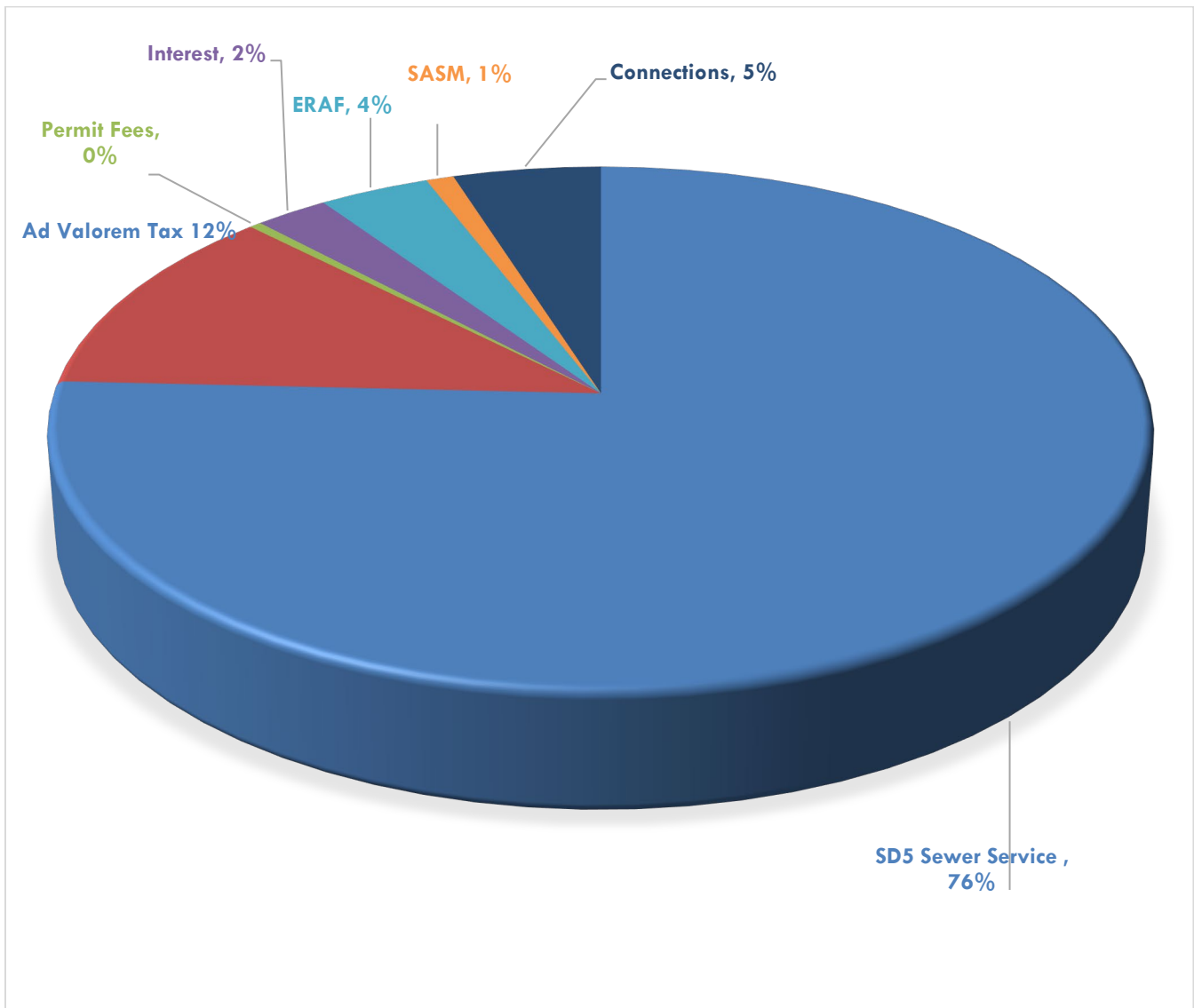
4.3 INCOME SUMMARY

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:

- \$1534 for the Ad Valorem Contributing parcels (Tiburon) per EDU (equivalent dwelling unit)
- \$2033 for the Non- Ad Valorem Contributing parcels (Belvedere + 2 Unincorporated) per EDU
- Interest Revenue for LAIF account is estimated at 4% for FY2024-2025
- 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



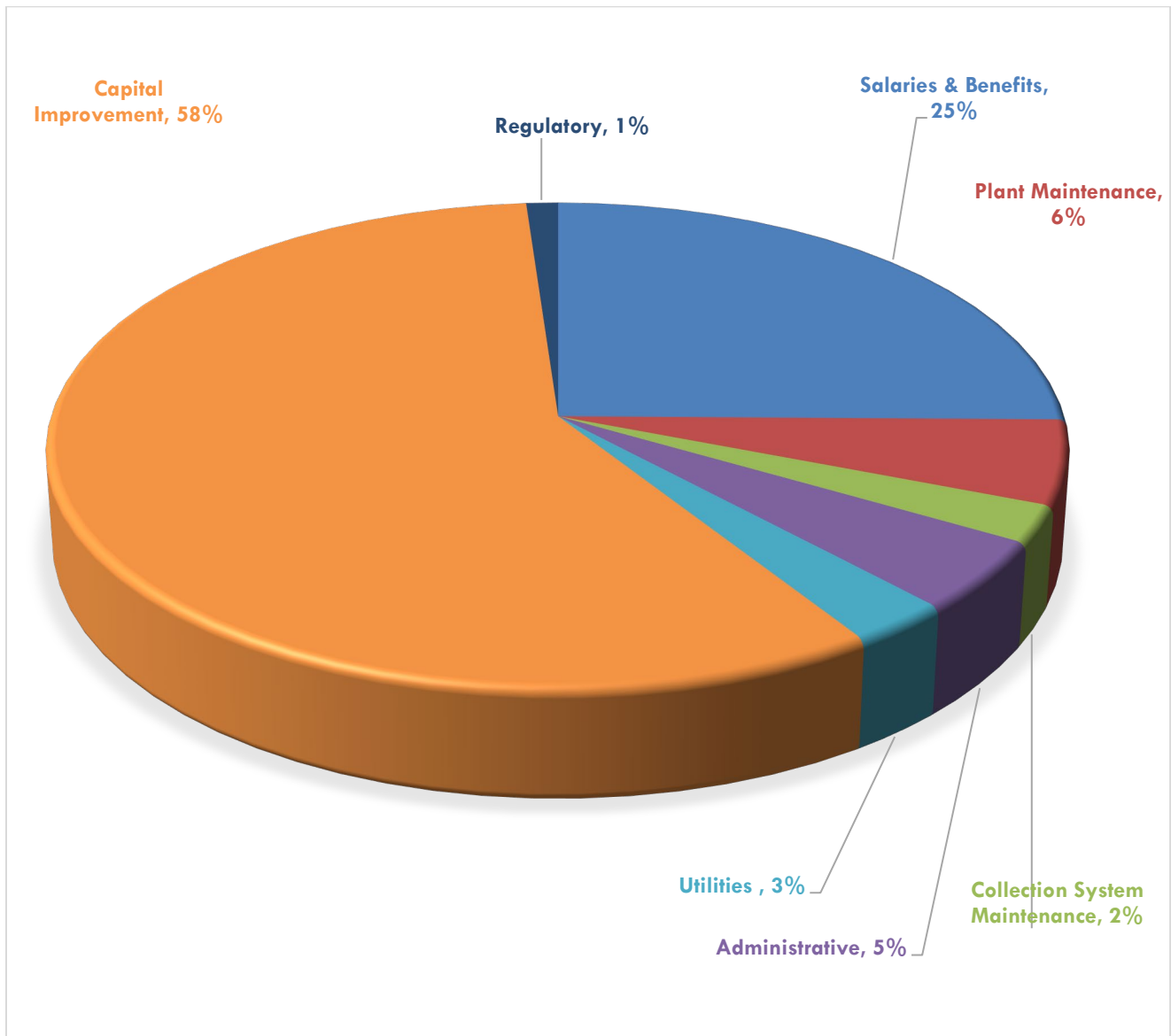
4.4 EXPENSE SUMMARY

Expenditures are split in two basic categories: Operations/Maintenance and Capital. Chart 2 shows the breakdown of major expenditure categories in FY2024-2025, with operations totaling 44% and Capital totaling 56%.

Expense Assumptions:

- Salary categories include a 3.7% COLA (cost of living) increase
- PERS Classic Members Employer Contribution rate is 16.02% and EPMC rate is 8% for FY24-25
- PEPRA Member Contribution rate is 7.75% and the Employer rate is 7.87%
- Classic Members are scheduled for 7% reimbursement to the District for Employer Paid Contribution rate.
- Workers compensation XMOD (experience modification) factor is 0.93%

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 2023-2024 were \$2.95 Million and personnel costs budgeted for FY 2024-2025 are estimated at \$3.07 Million. A 3.7% increase in COLA is projected for FY24-25.

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 FY24-25 minus the personnel costs are estimated to be \$2.32 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 \$7.065 million. Debt service accounts for \$760,284 for FY24-25.

5 OPERATING BUDGET

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

5.1 OPERATING INCOME

Total Operating Income is budgeted at approximately \$5.46 million. Sewer service charges are a primary and recurring source of income. Sewer service charge income will be \$300K more in FY24-25 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 \$6.14 million provides 75% of the Districts total income in FY24-25. This income is primarily used for operational expenses, with any remaining balance allocated towards capital projects. Sewer service income will contribute \$1.02M towards capital improvement projects in FY24-25

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 2024 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 \$1,534/EDU (Tiburon)and \$2033/EDU in the non Ad-Valorem Credited parcels (Belvedere).

Rate Review Completed in FY21-22 & FY22-23

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

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

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

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

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

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

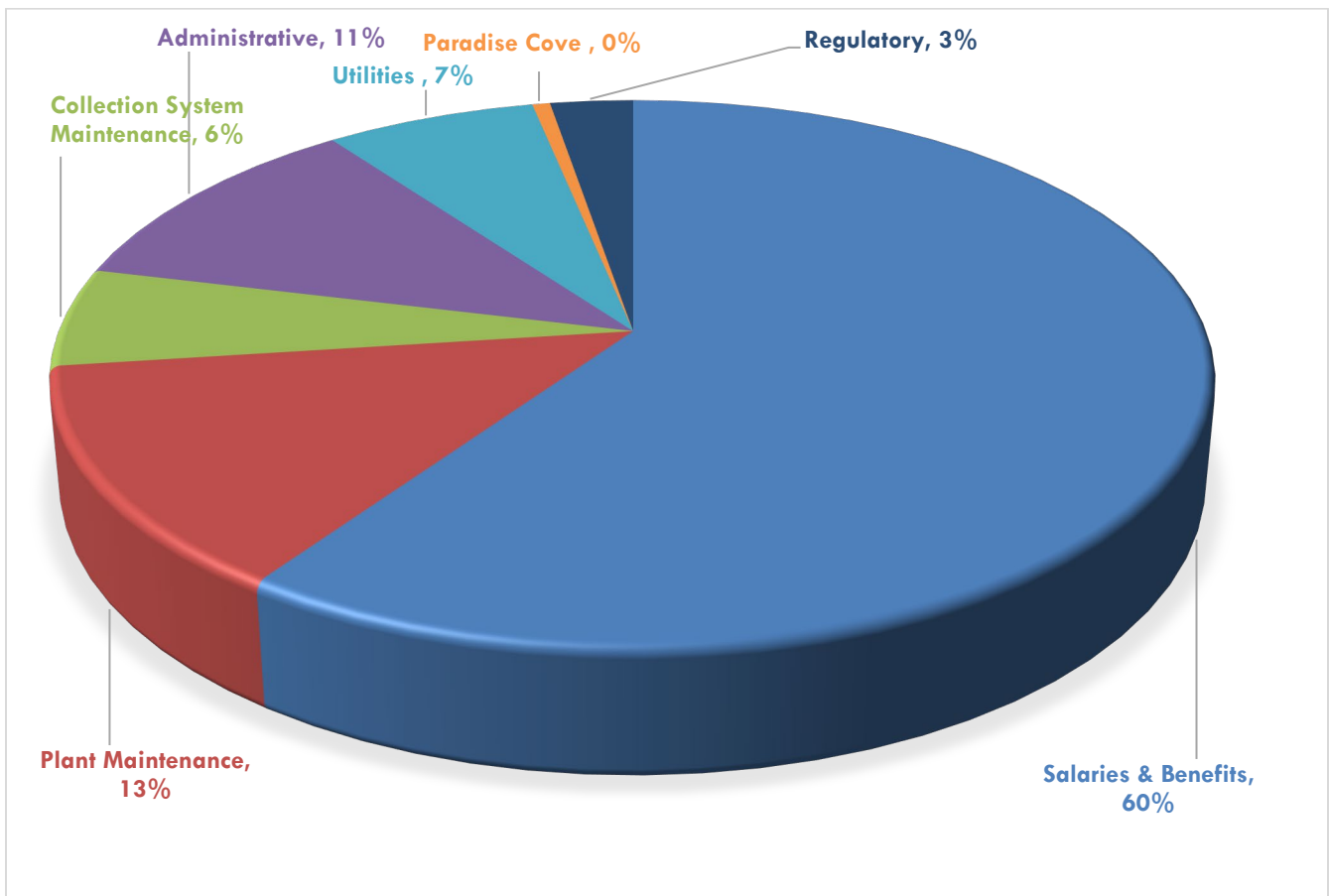
- To develop a multi-year financial management plan
- Identify future rate adjustments to help ensure adequate rate revenues;
- Determine the cost of providing sewer service to customer classes; and
- To recommend modifications to the Districts existing rate structures as needed to ensure that the District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

5.2 OPERATING EXPENSES

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

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

Chart 3. Budgeted Expense Chart (Operations Only)



Administrative Expenses

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

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

Pumps & Lines Maintenance

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

Main Plant Maintenance

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

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

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

Paradise Cove Plant Maintenance

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

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

Monitoring

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

Permits & Fees

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

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

Truck Maintenance

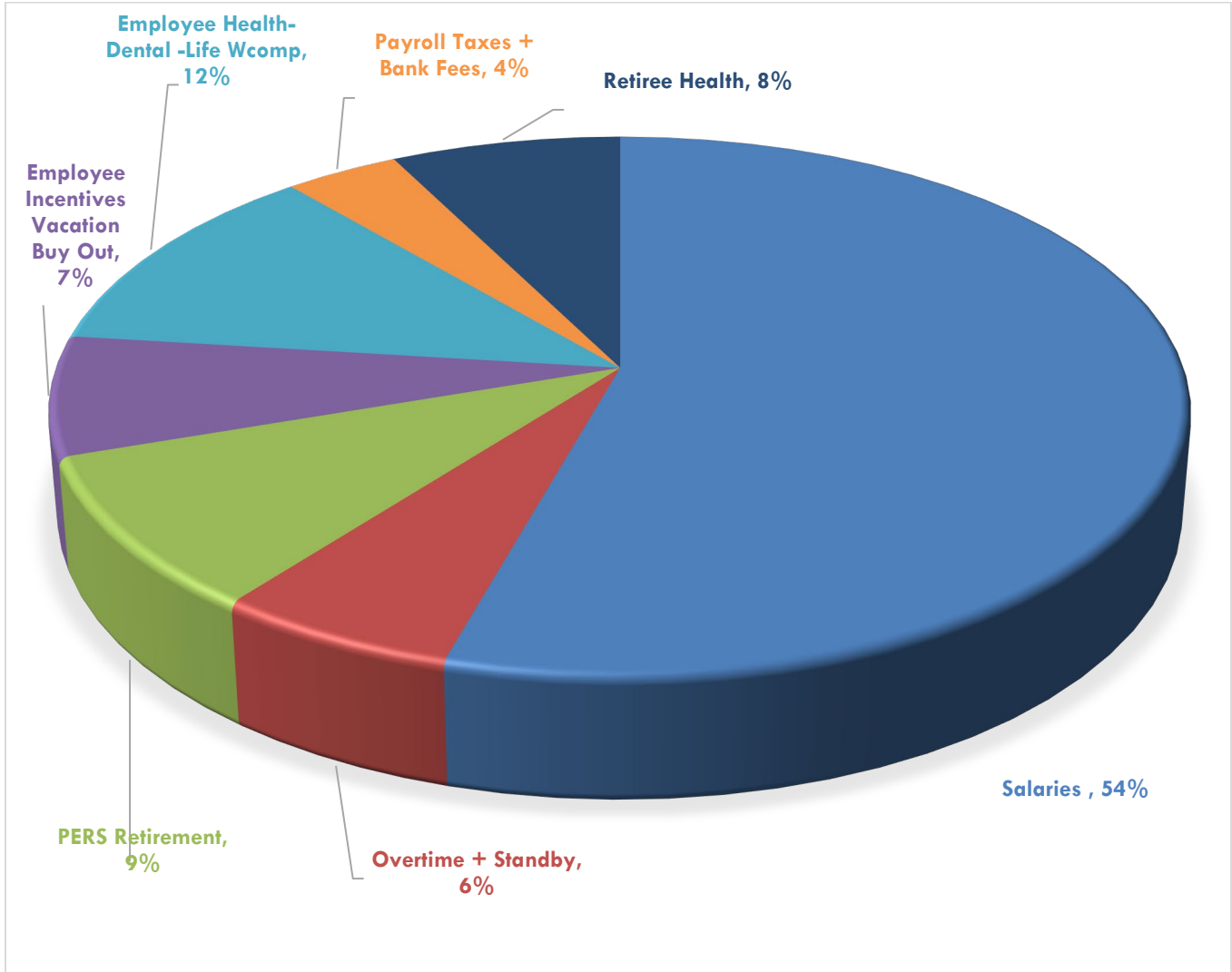
Truck maintenance expenses are split between actual maintenance and fuel. We track how much fuel is used per year and the maintenance line item is for actual planned maintenance and corrective maintenance that occurs during the course of the year. The District owns 10 total vehicles. A Vactor, Rodder,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

Salaries & Benefits

Salaries & Benefits expenses are one of the Districts largest expense right after capital improvement project expenses. FY23-24 is estimated at \$2.95 million. This includes a 5.6% 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 has been fully funded as of 2022)

Salaries and Benefits Continued...

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

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

OPEB Liabilities Funding Strategy

As of June 30, 2022 (most current) the Districts OPEB liability was \$1,462,527. Of that amount the District has currently funded \$1,201,425 or 82%. The net unfunded OPEB liability is \$261,102. Paying down the unfunded actuarial liability will improve the Districts overall balance sheet and credit rating, decrease the Districts long term payments and operational costs and provide benefit security for current and former employees. Currently the District has adopted strategy 1 funding on the CERBT trust. This is to be reviewed each fiscal year as part of the adoption of the budget.

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

Pension Liabilities Funding Strategy

As of June 30, 2022(most current) the Districts accrued pension liability for the Classic Members was \$11,444,162. Of that amount the Districts market value of assets in the plan is \$10,661,143. The net unfunded pension liability is \$783,019. The Classic member pension plan is currently 93.2% funded.

As of June 30, 2022 the Districts accrued pension liability for the PEPRAs Members was \$616,299. Of that amount the Districts market value of assets in the plan is \$563,613. The net unfunded pension liability is \$52,686. The PEPRAs member pension plan is currently 91.5% 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) The District did not have annual required contribution for FY23-24 for Classic Members or PEPRAs Members as a result of overfunded status.

District staff did however make 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 \$71,951 and will begin to be refunded effective July 1, 2024 per policy.

Other Operating Expenses

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

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

6 SD5 25 YEAR-HISTORICAL STAFF SUMMARY

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

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

Position	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
District Manager	1	1	1	1	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1	1	1	1	1
Operations Superintendent	0	0	0	0	0	0	1	1	1	1
Maint/Coll Superintendent	0	0	0	0	0	0	1	1	1	1
Senior Operator	2	3	3	3	3	2	1	1	1	1
Operator	1	0	0	0	0	1	1	1	1	2
Senior Maint/Collections	2	2	2	2	2	2	2	2	1	1
Maintenance/ Collections	2	1	1	1	1	1	1	1	2	2
Inspector	1	1	1	1	1	1	0	0	1	1
Permits and Admin Tech	0	0	0	0	0	0	1	1	1	1
Operator In Training	0	0	0	0	0	0	0	1	2	1
Total	9	9	9	9	9	9	10	11	13	13

7 FY 2024-2025 POSITION ALLOCATION

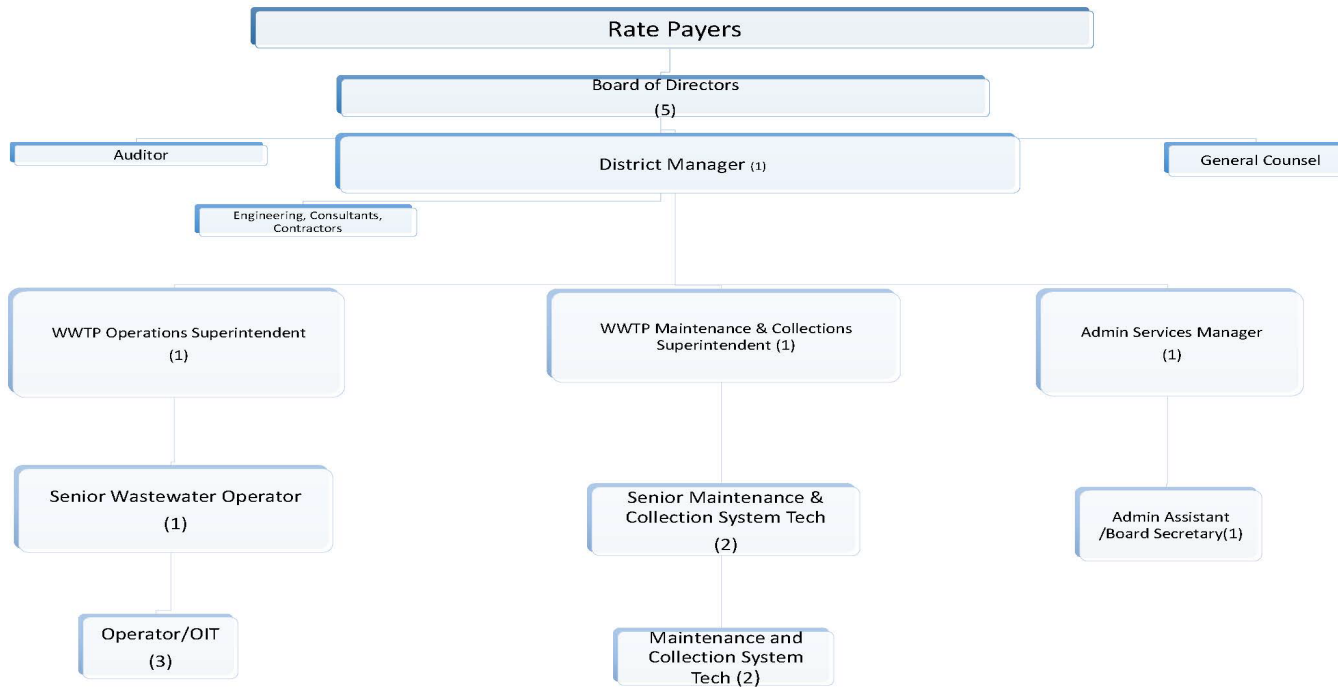
Position	Salary Range (1) Monthly		Full Time Positions	
	Step 1	Step 7	23-24	24-25
<u>Administration</u>				
District Manager (2)		\$20,266.17	1	1
Administrative Services Manager	\$8842.06	\$11849.21	0	1
Administrative Assistant	\$5984.65	\$8020.01	0	0
<u>Operations</u>				
WWTP Operations Superintendent	\$10747.58	\$14402.79	1	1
WWTP Senior Operator	\$8842.06	\$11849.21	1	1
WWTP Operator	\$7274.39	\$9748.37	2	3
WWTP Operator In Training	\$5169.77		1	0
<u>Maintenance and Collections</u>				
Maint/Collections Superintendent	\$10235.79	\$13716.94	1	1
SR Maint/Collections Tech Electrician	\$8020.01	\$10747.58	1	1
SR Maint/Collections Tech Inspector	\$8020.01	\$10747.58	1	1
WWTP Maintenance/Collections Tech	\$6927.99	\$9284.16	2	2
WWTP Maintenance Trainee	\$5169.77		0	0
(1) CPI is set at 3.7% for FY24-25				
(2) District Manager salary is an annual amount that is set by contract.				
*Engineering services are contracted out to consultants (HDR, NUTE Engineers, Larry Walker Associates, Carollo Engineers, etc.)				
Total			13	12

ORGANIZATION CHART



Sanitary District No.5 of Marin County
Tiburon-Belvedere

Board Draft Organization Chart
7/1/2024



Capital Budget

Total capital improvement program expenses for Fiscal Year 2024-2025 are estimated at \$7.06 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 \$2.7 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 \$910,000 for FY 2024-2025. Property tax revenue represents 12% 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 1.4% of Capital Improvement Program income. The majority of this income is from remodels as growth in the service area is limited.

Debt Financing

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

7.2 CAPITAL IMPROVEMENT PROGRAM EXPENSES

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

Tiburon Main WWTP Capital Expenses

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

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

FY 2024-2025 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 \$3,280,000.

- MP HVAC Replacement Project
- MP Occupancy Improvement Project
- MP Digester Cleaning and Rehabilitation Project

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 2024-2025 are limited to a pump replacement project of \$25K.

Collection System Capital Improvements

Collection System Capital Improvement Program needs for fiscal year are a combination of things. The projects total \$2,850,000. 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:

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

DEBT Service

The 2020 Refinanced Main Plant Rehabilitation Bond debt service for fiscal year 2024-2025 is \$760,284. Debt service payment information through maturity in 2031 can be found in Appendix I

8 RESERVE POLICY

The District utilizes 4 separate cash reserves pursuant to Resolution No. 2024-06. The 4 cash reserves are as followed in order of funding priority they are generally described below for the entire district:

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

Operating Reserve

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

Capital Improvement Reserve

The Capital Improvements reserve is used to provide adequate funding to

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

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

CalPERS Retirement Reserve

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

Disaster Recovery Reserve

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

Appendix

8.1 APPENDIX A CONSOLIDATED FY2024-2025 BUDGET SUMMARY

Sanitary District No. 5 of Marin County

Consolidated Budget FY 2024-2025 (preliminary- approved april 11 2024)

	2023-2024 Budget	2023-2024 Actuals	* 2024-2025 Budget	% Diff.
Income				
Property Taxes- Ad Valorem	1,206,814	1,370,584	1,258,600	4%
Sewer Service Charge Revenue	4,976,505	5,231,018	6,143,508	23%
Interest	100,000	260,679	200,000	100%
Treatment & Collection Fees	200,000	349,346	400,000	100%
Sewer Line Extension Fees	16,250	17,750	14,040	-14%
Other Income	100	-	100	0%
Connection & Inpsection Permit Fees	32,500	17,750	32,500	0%
SASM Expense Reimbursement	75,000	18,609	75,000	0%
Total Budgeted Income	6,607,169	7,265,736	8,123,748	23%
Expense				
Operating Expenses	5,107,411	5,011,640	5,391,212	6%
Capital Expenses	2,502,790	924,560	7,065,280	182%
Total Budgeted Expenses	7,610,201	5,936,200	12,456,492	64%
Net Ordinary Income	-1,003,032	1,329,536	-4,332,744	332%

* Actual numbers are based on estimates, as of 5.9.2024

8.2 APPENDIX B OPERATING INCOME BUDGET FY2024-2025

	2023-2024 Operations Budget	2023-2024 Actuals as of 5/9/2024	2024-2025 Operations Budget	% Diff.
Operating Income				
Sewer Service Charge - Ops	4,861,118	4,861,118	5,115,266	5.2%
Other User Fees	38,700	0	38,700	0.0%
Interest Earnings	100,000	260,679	200,000	100.0%
Connection & Inspection Permit Fees	32,500	17,750	32,500	0.0%
SASM Expense Reimbursement	75,000	18,609	75,000	0.0%
Other Income	100	0	100	0.0%
Total Income	5,107,418	5,158,156	5,461,570	6.9%

8.3 APPENDIX C: OPERATING EXPENSE BUDGET FY2024-2025

	2023-2024 Operations Budget	2023-2024 Actuals as of 5/9/2024	2024-2025 Operations Budget	% Diff.
Expense				
Administrative Expenses				
Advertising	2,000	0	1,000	-100.0%
Audit & Accounting	40,000	54,890	90,000	55.6%
Consulting Fees	100,000	128,622	125,000	20.0%
Travel & Meetings	23,000	17,613	25,000	8.7%
Continuing Education	10,000	8,589	10,000	0.0%
County Fees	16,590	5,776	16,590	0.0%
Directors Fees	9,000	6,289	9,000	0.0%
Dues & Subscriptions	33,000	35,033	35,000	5.7%
Elections	0	0	10,000	0.0%
Insurance PLP General Liability	60,000	19,585	60,000	0.0%
Insurance APIP (Real) Property	100,000	111,326	120,000	16.7%
Insurance Damage - Auto	10,000	6,701	10,000	0.0%
Legal	50,000	23,463	45,000	-11.1%
Office Supplies	11,000	15,941	10,000	-10.0%
Postage	1,300	1,109	1,000	-30.0%
Pollution Prevention	5,500	2,203	5,500	0.0%
Miscellaneous Expense	0	0	0	
Total Administrative	471,390	437,140	573,090	17.7%

	2023-2024 Operations Budget	2023-2024 Actuals as of 5/9/2024	2024-2025 Operations Budget	% Diff.
Ops & Maintenance Expenses				
Pumps & Lines Maintenance				
Pumps & Lines Maintenance	200,000	145,273	200,000	0.0%
Emergency Line Repairs	100,000	63,844	100,000	0.0%
Total Pumps & Lines Maintenance	300,000	209,117	300,000	0.0%
Main Plant Maintenance				
Plant Maintenance Supplies	80,000	49,265	80,000	0.0%
Plant Maint. Parts & Service	300,000	232,582	300,000	0.0%
Janitorial Supplies & Service	10,000	4,411	10,000	0.0%
Main Plant Chemicals	165,000	142,487	170,000	2.9%
Lab Supplies & Chemicals	25,000	15,047	25,000	0.0%
Electrical & Instrument	30,000	12,447	30,000	0.0%
Grounds Maintenance	8,000	4,987	8,000	0.0%
Main Plant Sludge Disposal	55,000	47,582	60,000	8.3%
Main Plant Outfall	0	0	0	0.0%
Total Main Plant Maintenance	673,000	508,808	683,000	1.5%
Paradise Cove Plant Maintenance				
Paradise Parts & Service	20,000	12,085	20,000	0.0%
Paradise Supplies & Chemicals	6,500	4,500	6,500	0.0%
Paradise Sludge Disposal	3,000	0	3,000	0.0%
Total Paradise Cove Plant Maintenance	29,500	16,590	29,500	0.0%

Monitoring

Main Plant Lab Monitoring	50,000	49,507	50,000	0.0%
Paradise Cove Monitoring	10,000	5,946	10,000	0.0%
Dilution Study			0	
Main Plant Chronic Tox Screening	15,000	1,857	15,000	0.0%
Total Monitoring	75,000	57,310	75,000	0.0%

Permits/Fees

Main Plant NPDES Renewal	0	19,331	0	
Permits/Fees - General	50,000	76,852	53,000	5.7%
Paradise Cove Permits/Fees	9,000	8,578	10,000	10.0%
Paradise Cove NPDES Renewal	0	0	0	0.0%
Total Permits/Fees	59,000	104,761	63,000	6.3%

Truck Maintenance

Fuel	20,000	14,714	20,000	0.0%
Truck Maintenance	30,000	18,381	30,000	0.0%
Total Truck Maintenance	50,000	33,095	50,000	0.0%

Total Ops & Maintenance Expenses

2023-2024 Operations Budget	2023-2024 Actuals as of 5/9/2024	2024-2025 Operations Budget	% Diff.
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Ops & Maintenance Expenses

Pumps & Lines Maintenance

Pumps & Lines Maintenance	200,000	145,273	200,000	0.0%
Emergency Line Repairs	100,000	63,844	100,000	0.0%

Total Pumps & Lines Maintenance	300,000	209,117	300,000	0.0%
Main Plant Maintenance				
Plant Maintenance Supplies	80,000	49,265	80,000	0.0%
Plant Maint. Parts & Service	300,000	232,582	300,000	0.0%
Janitorial Supplies & Service	10,000	4,411	10,000	0.0%
Main Plant Chemicals	165,000	142,487	170,000	2.9%
Lab Supplies & Chemicals	25,000	15,047	25,000	0.0%
Electrical & Instrument	30,000	12,447	30,000	0.0%
Grounds Maintenance	8,000	4,987	8,000	0.0%
Main Plant Sludge Disposal	55,000	47,582	60,000	8.3%
Main Plant Outfall	0	0	0	0.0%
Total Main Plant Maintenance	673,000	508,808	683,000	1.5%
Paradise Cove Plant Maintenance				
Paradise Parts & Service	20,000	12,085	20,000	0.0%
Paradise Supplies & Chemicals	6,500	4,500	6,500	0.0%
Paradise Sludge Disposal	3,000	0	3,000	0.0%
Total Paradise Cove Plant Maintenance	29,500	16,590	29,500	0.0%
Monitoring				
Main Plant Lab Monitoring	50,000	49,507	50,000	0.0%
Paradise Cove Monitoring	10,000	5,946	10,000	0.0%
Dilution Study			0	
Main Plant Chronic Tox Screening	15,000	1,857	15,000	0.0%
Total Monitoring	75,000	57,310	75,000	0.0%

	2023-2024 Operations Budget	2023-2024 Actuals as of 5/9/2024	2024-2025 Operations Budget	% Diff.
Salaries & Benefits				
Salaries	1,598,545	1,247,872	1,636,799	2.3%
Overtime	100,000	134,324	125,000	20.0%
Standby Pay	80,000	72,010	80,000	0.0%
Employee Incentives	60,000	22,000	25,000	-140.0%
Vacation Buyout	80,000	73,848	80,000	0.0%
Payroll Taxes	110,000	109,962	110,000	0.0%
Deffered Comp Match	65,000	50,000	60,000	-8.3%
Payroll fees	7,000	8,269	8,000	12.5%
Car Allowance	6,000	8,000	8,000	25.0%
PERS Retirement				
PERS Monthly Contributions	272,332	120,458	312,068	12.7%
PERS Replacement Benefit Fund (RLL)	0	0	0	0.0%
PERS UAL Payment	0	928,049	0	0.0%
SD5 Retirement Trust	0	0	68,000	100.0%
Total PERS Retirement	272,332	1,048,507	380,068	28.3%
Employee Health, Dental, Vision, Life Ins., & LTDI	290,000	273,478	297,500	2.5%
Retiree Health	80,144	46,081	75,000	-6.9%
CERBT/OPEB Current Employee Contributions	140,000	0	140,000	0.0%
Workers Comp Insurance	58,000	52,609	45,755	-26.8%
Total Salaries & Benefits	2,947,021	3,146,960	3,071,122	4.0%

	2023-2024 Operations Budget	2023-2024 Actuals as of 5/9/2024	2024-2025 Operations Budget	% Diff.
Other Operating Expenses				
Data/Alarms/IT Support & Licensing	100,000	104,016	100,000	0.0%
Safety	60,000	72,879	60,000	0.0%
Personal Protection Equipment/Uniforms	15,000	8,508	15,000	0.0%
Telephone				
Main Plant Telephones	11,000	12,359	12,000	8.3%
Paradise Cove Telephones	500	220	1,500	66.7%
Pumps & Lines Telephones	7,000	5,542	7,000	0.0%
Total Telephone	18,500	18,120	20,500	9.8%
Utilities				
Water	9,000	11,962	11,000	18.2%
Main Plant Utilities	230,000	183,204	240,000	4.2%
Paradise Cove Utilities	22,000	33,110	35,000	37.1%
Pump Station Utilities	48,000	66,060	65,000	26.2%
Total Utilities	309,000	294,340	351,000	12.0%
Total Other Operating Expenses	502,500	497,860	546,500	8.1%
Total Operating Expense	5,107,411	5,011,640	5,391,212	5.3%

8.4 APPENDIX D: CAPITAL INCOME BUDGET FY2024-2025

	2023-2024 Capital Budget	2023-2024 Actuals as of 5/9/2024	2024-2025 Capital Budget	
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Capital Income

Ad Valorem Property Tax Income Only

- Property Tax Current Secured - Capital
- Prop Tax Current Unsecured
- Supplemental Assessment Current
- Supplemental Assessment Redm
- Supplemental Unsecured
- Prop Tax Prior Unsecured
- Excess ERAF (Educational Revenue Augmentation Fund)
- HOPTR
- Other Tax (Unitary, RR, Misc.)

905,000	963,637	910,000	0.6%
15,000	18,240	16,000	6.7%
12,000	1,208	20,000	66.7%
	254	100	
20,000	14,689	1,000	-95.0%
1,500	1,102	1,500	0.0%
255,314	372,415	300,000	17.5%
3,000	3,022	3,000	0.0%
7,000	-3,983	7,000	0.0%
1,206,814	1,370,584	1,258,600	4.3%

Total Property Taxes

Sewer Service Fees Capital

	369,900	1,028,242	
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Connection Fees

- Collection
- Treatment

200,000	137,442	200,000	0.0%
200,000	211,904	200,000	0.0%
200,000	349,346	400,000	100.0%

Total Connection Fees

Sewer Line Extension Fees

16,250	17,750	14,040	0.0%
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Total Capital Income

1,423,064	2,107,580	2,700,882	89.8%
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8.5 APPENDIX E: CAPITAL EXPENSE BUDGET FY2024-2025

	2023-2024 Capital Budget	2023-2024 Actuals as of 5/9/2024	2024-2025 Capital Budget	% Diff.
Capital Expenditures				
Main Plant Equip Capital Expense				
9222 - MP HVAC Replacement		0	30,000	
9220 - Occupancy Improvement Project		0	250,000	
9213.1 MP Digester Rehab Project		0	3,000,000	
Total Main Plant Equip Capital Expense		0	3,280,000	
Pumps & Lines Capital				
9229.8 - Boom Truck Replacement	0	0	200,000	
9305 Wet Wells Rehabilitation	0	0	0	
9306.0 - PS Pump & Valve Replacement Program	100,000	103,081	100,000	
9309 - Cove Rd. BPS#1 - Rehab Project	0	0	1,500,000	
9313.0 - Man Hole Rehabilitation	0	0	50,000	
9301 - Sewer Line Rehabilitation Project	0	0	1,000,000	
Total Pumps & Lines Capital	0	103,081	2,850,000	
Paradise Cove Capital				
9406.0 - P.C. Access Road Improvements	0	0	0	
9407.1 - P.C. Pump Replacement	25,000	20,701	50,000	100.0%
Total Paradise Cove Capital	25,000	20,701	50,000	100.0%
Undesignated Capital				
Undesignated Cap - Main Plant	50,000	47,990	50,000	0.0%
Undesignated Cap - Paradise Cove Plant	25,000	0	25,000	0.0%
Undesignated Cap - P&L	50,000	0	50,000	0.0%
Total Undesignated Capital	125,000	47,990	125,000	0.0%
Debt Service				
Debt Service - MPR Bond REFI Principal	595,000	595,000	610,000	2.5%
Debt Service - MPR Bond REFI Interest	157,790	157,790	150,284	-4.8%
Total Debt Service	752,790	752,790	760,284	1.0%
Total Capital Expenditures	2,502,790	924,560	7,065,280	64.6%
Net Capital Income	(1,079,730)	1,183,020	(4,364,400)	250.0%

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

<i>M.P. Project Description</i>	2024/ 2025	2025/ 2026	2026/ 2027	2027/ 2028	2028/ 2029	2029/ 2030	2030/ 2031	2031/ 2032	2032/ 2033	2033/ 2034	TOTAL
Secondary Clarifier Scum Collector Project											0
Dry Weather Influent Pump					50,000						50,000
Wet Weather Influent Pump			75,000								75,000
M.P. Boiler Replacement						75,000					75,000
Headworks Influent Screen Project				1,000,000							1,000,000
MP Corosion Protection Project									150,000		150,000
(Utility) Truck Replacement	200,000	75,000					100,000		100,000		475,000
Dewatering Redundancy --Screw Press					300,000						300,000
Aeration Basin Diffuser Upgrade								200,000			200,000
Emergency Generator Replacement					250,000						250,000
MP Occupancy Project	250,000										250,000
Digester Cleaning & Rehabilitation Project	3,000,000						250,000				3,250,000
Odor Control System Rehabilitation			650,000								650,000
Headworks Valve and Check Valve Replacement									100,000		100,000
HVAC Replacement Project	30,000									50,000	30,000
Cl2 Flash Mixer		35,000			35,000				35,000		105,000
MPR Bond Refi	760,284	759,784	758,912	757,668	761,052	758,940	761,456	763,476			6,081,572
Undesignated Capital Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
<i>Treatment Plant Total</i>	3,530,000	160,000	775,000	1,050,000	685,000	125,000	400,000	250,000	435,000	100,000	7,460,000

Paradise Cove Capital Improvement Program

<i>Paradise Cove Project Description</i>	2024/ 2025	2025/ 2026	2026/ 2027	2027/ 2028	2028/ 2029	2029/ 2030	2030/ 2031	2031/ 2032	2032/ 2033	2033/ 2034	TOTAL
Paradise Sewer Line Rehab Project		100,000	100,000	100,000	100,000	100,000					500,000
Grit Removal Project						50,000					50,000
Plant Grating Replacement- Fiberglass				25,000							25,000
Building Rehabilitation		250,000									250,000
Blower Replacement						20,000					20,000
P Cove Access Improvements											0
Pump Replacement Program	50,000				50,000				50,000		150,000
Paint Treatment Plant							150,000				150,000
Undesignated Capital Projects	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
<i>Paradise Cove Total</i>	75,000	375,000	125,000	150,000	175,000	195,000	175,000	25,000	75,000	25,000	1,395,000

Collection System Capital Improvement Program

<i>CS CIP Project Description</i>	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	TOTAL
Sewer Line Rehabilitation Program	1,000,000	750,000	750,000	750,000	700,000	700,000	700,000	700,000	525,000	525,000	7,100,000
CCTV and I&I Investigation Project										150,000	150,000
Pump and Valve Replacement Program	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Force Main Rehabilitation TPS #5-1303lf 8"							750,000				750,000
Man Hole Rehabilitation	50,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	725,000
TPS #2 Wet Well & Force Main Rehabilitation								200,000			200,000
TPS #3 Wet Well & Force Main Rehabilitation									200,000		200,000
TPS #8: Wet Well & Force Main Rehabilitation										75,000	75,000
TPS #6 Wet Well & Force Main Rehabilitation				400,000							400,000
TPS #7 Wet Well & Force Main rehabilitation								300,000			300,000
TPS #9 Wet Well Force Main Rehabilitation		500,000									500,000
BPS #1 Electrical Improvement Project	1,500,000										1,500,000
BPS #2 Force Main & Wet Well Rehabilitation					500,000						500,000
BPS #3 Force Main& Wet Well Rehabilitation Proj						510,000					510,000
BPS #7: Wet Well Rehabilitation			420,000								420,000
BPS#5,#8,#12 Wet Well Rehabilitation Project										100,000	100,000
BPS #9,#10,#11 Wet Well Rehabilitation										100,000	100,000
BPS #13 Force Main Rehabilitation Project										100,000	100,000
BPS #14 Force Main Rehabilitation Project										100,000	100,000
Power Feed Improvement Project (BPS#9,#10,#11)									300,000		300,000
San Rafael Ave Diverter Line Install											0
Portable Pump Replacement		50,000							50,000		100,000
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
<i>Collection System Total</i>	2,700,000	1,525,000	1,395,000	1,375,000	1,425,000	1,435,000	1,675,000	1,425,000	1,300,000	1,375,000	15,630,000

Summary of Capital Improvement Program

Project Descriptions		2024/ 2025	2025/ 2026	2026/ 2027	2027/ 2028	2028/ 2029	2029/ 2030	2030/ 2031	2031/ 2032	2032/ 2033	2033/ 2034	TOTAL
Main Plant		3,530,000	160,000	775,000	1,050,000	685,000	125,000	400,000	250,000	435,000	100,000	7,460,000
Collection System		2,700,000	1,525,000	1,395,000	1,375,000	1,425,000	1,435,000	1,675,000	1,425,000	1,300,000	1,375,000	14,255,000
Paradise Cove Plant		75,000	375,000	125,000	150,000	175,000	195,000	175,000	25,000	75,000	25,000	1,370,000
MPR Debt Service + 2020 Refi		760,284	759,784	758,912	757,668	761,052	758,940	761,456	763,476	0	0	6,081,572
TOTAL		7,065,284	2,819,784	3,053,912	3,332,668	3,046,052	2,513,940	3,011,456	2,463,476	1,810,000	1,500,000	29,116,572

MAIN PLANT CAPITAL IMPROVEMENT PROJECTS

Main Plant Project Name	DESCRIPTION
Odor Control Upgrade	This Project will evaluate current odor control system and vulnerabilities and also provide for options to replace, add to or enhance the current system.
Dry Weather Influent Pump	These funds will be used to purchase one new dry weather influent pump. These were not part of the MPR project.
Wet Weather Influent Pump	These funds will be used to purchase one new Wet Weather Influent Pump. These were not part of the MPR project.
Headworks Influent Screen Project	These funds will be used to replace 3 grinders with an influent screen to capture and remove rags and other inert matter.
Truck Purchase	These funds will be used to replace trucks at the end of their usefull lifes from the current fleet of district vehicles.
Emergency Outfall Rehabilitation	This project will consist of rehabilitating the abandoned effluent outfall pipe in order to have it available for use during emergency situations. Emergency Preparedeness
Waste Gas Burner Rehabilitation	This project will evaluate current waste gas burner system and will be enhanced or replaced, dependent on evaluation report.
Aeration Basin Diffuser Upgrade	This project consists of replacing the current diffusers in the off line aeration basin with new style diaphragm type diffusers like the online aeration basin

	<p>this did not get upgraded during the MPR project</p>
<p>Underground Pipe & Valve Rehabilitation</p>	<p>These funds will be used for the replacement of non-working valves and rusted-out pipes in the shipping/receiving area, as well as next to the secondary clarifiers, as identified during the MPR Project.</p>
<p>Secondary Clarifier Scum Collector Project</p>	<p>This project consists of replacing the current scum collector troughs and and helical skimmers with new stainless steel skimmer from polychem/brentwood it also converts the 3 shaft system sludge collector mechanisms to 4 shaft to better assist with skimming and the mitigation of mosquito formation on surface of tank.</p>
<p>Maint Shop Rehabilitation Project</p>	<p>This project will consist of replacing a 35+ y.o. corrugated metal roof and siding on the maintenance shop, not rehabbed during the MPR Project. Also will involve replacing roll up doors installing LED lighting and proper equipment storage racks and hazardous waste storage cabinets</p>
<p>Sludge Box replacement</p>	<p>Replacement of Biosolids container, used for hauling bio-solids to Redwood landfill.</p>
<p>Corrosion Protection Project</p>	<p>This project consists of protecting plant assests and general buildings and grounds with the proper coatings/paint for corrosive environments</p>
<p>MP Roll up doors improvement project</p>	<p>This project consists of installing new powered roll up doors in the chemical room, replacing the roll up doors on the dewatering storage building and replacing the front entrance to headworks roll up doors with new power operated units- Engineering controls to minimize injuries</p>
<p>MP Occupancy Improvements Project</p>	<p>This project consists of creating appropriate restroom and locker room space along with office space for continuous occupancy for staff and laboratory improvements for continued effective and efficient process control and compliance with NPDES permit.</p>
<p>Emergency Generator Replacement</p>	<p>This project will consist of replacing the Main Plant Emergency Generator. These were not part of the MPR project. Generator is currently serviceable but planning and budgeting needs to be in line for 2024/25.</p>

Outfall Difuser Upgrades	Current condition of outfall is serviceable. Outfall is inspected every 5 years and must budget a reasonable amount for repairs or upgrades, as determined by future reports.
Undesignated Capital Projects	These funds will be used for unforeseen projects, which may come up after the MPR project is complete.
MPR Bond	Main Plant Rehabilitation Completed in 2014 - Bond Payments to show true annual CIP projections.

COLLECTIONS SYSTEM CAPITAL IMPROVEMENT PROJECTS

<i>Tiburon Zone Pumps & Line Project Name</i>	DESCRIPTION
Sewer Line Rehabilitation Program	These fund will be used for the ongoing Board approved 10 year sewer rehabilitation program. 10,137 lf of pipe remain to be rehabbed/replaced from the Harris report
Pump Station Pump and Valve Replacement Program	The District has 24 pump stations with 2-3 pumps in each station. The life expectancy for these pumps are 7-10 years. Therefore the District has a program to replace pumps over a period of time instead of replacing them all at once.
Pump Station Generator Replacement	The District has standby generators located at many of the Pump Stations. Some generators were installed between 1980 - 1983. These generators (in most cases) are located along the waterfront. The salt air has wreaked havoc on some of these generators; All have been replaced as of 7/1/2018
Pump Station Control Panel - Upgrade	These funds will be used for replacement of control panels at the District Pump Stations. The control panels are of various ages, of which most are obsolete 2 Control Panels remain to be replaced

<p>Man Hole Rehabilitation</p>	<p>This project will consist of rehabilitating or replacing man holes in the Tiburon area that have have defeciencies due to hydrogen sulfide detoriation.</p>
<p>CCTV Sewer System New PACP Data</p>	<p>This project will consist of retelevising the entire collection system in order to provide updated information regarding the condition of the system and to assist in establishing a new CIP project regarding sewer line rehabilitation</p>
<p>Flow Meter Installation Project</p>	<p>This project will consist of installing flow meters at certain corresponding pump stations to record flows from each site. This will assist with flow monitoring and assist in the District's continued effort to reduce I&I.</p>
<p>Force Main Rehabilitation Project</p>	<p>This project will consist of rehabilitating several force mains in the Tiburon Zone. Station #2, #3, #6 & #7</p>
<p>Pump Station Communications Project</p>	<p>Phase I completed. Master radio at the Main Plant has been upgraded, as well as the radio at Station #5. As new control panels come on-line in the Tiburon Zone, funds will be needed to bring the remaining 8 sites into the Main Plant communication network.</p>
<p>Undesignated Capital Projects</p>	<p>These funds are for unforeseen problems within the collection system.</p>
<p>Belvedere Zone Pumps & Line Project Name</p>	<p>DESCRIPTION</p>

<p>Sewer Line Rehabilitation Program</p>	<p>These funds will be used for the ongoing Board approved 10-year sewer rehabilitation program. 7,644 lf of pipe remain to be rehabbed/replaced from the Harris Reports.</p>
<p>Pump Station Control Panel Replacement</p>	<p>Within the Belvedere Zone, there are many pump stations with single-phase power with capacitors installed in the panel to generate three-phase power. The District is replacing the generators to new standardized control panels. To date - station #15, 14,13,12,5 & 3 control panels have been replaced. Need to purchase panels for #2 & #7</p>
<p>Pump Station Generator Replacement</p>	<p>Standby generators at the Belvedere pump stations were installed in the early 1980. Station #3 Generator recently replaced need to replace station #1 & #2 Generators</p>
<p>Cove Rd. Force Main Replacement</p>	<p>These fund will be used to replace 2107 lf of 10' force main. The force main has blown out on two occasions prior to 2005. According to previous Staff, it was difficult to find good pipe material to connect to, when making the repair. Recently the forcemain was compromised as a result of a 3rd party. Same issue was encountered when repairing. The current pipe size also lacks capacity during major wet weather events.</p>
<p>Lagoon Rd. Power Feed Improvement Project</p>	<p>Lagoon Rd. has 3 pump stations which pump sewage to one another. These station have no back-up power. These funds would be available to purchase a generator and install power conduits to connect all three stations in order to provide immediate back up power to these sites and it also reduce staff overtime. Emergency preparedness</p>
<p>Flow Meter Installation Project</p>	<p>This project will consist of installing flow meters at certain corresponding pump stations to record flows from each site. This will assist with flow monitoring and assist District's continued effort to reduce I&I.</p>

<p>San Rafael Ave. Diverter Project</p>	<p>This project will consist of evaluating current flows and collection system capacity at the intersection of Westshore and San Rafael Ave., feeding into TPS #3.</p>
<p>Manhole Rehabilitation Project</p>	<p>This Project will consist of rehabilitating or replacing man holes in the Tiburon area that have have defeciencies due to hydrogen sulfide detoriation.</p>
<p>CCTV Sewer System</p>	<p>This project will consist of retelivziing the belvedere collection system in order to get an updated condition of the sewer system and to assist in establishing an updated CIP program for sewer rehabilitation projects.</p>
<p>Undesignated Capital Projects</p>	<p>These monies are for unforeseen problems within the collection system.</p>

PARADISE COVE ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

<p><i>Paradise Cove Project Name</i></p>	<p>DESCRIPTION</p>
<p>Influent Pump Replacement Program</p>	<p>Currently there are 6 grinder-style pumps in service at ParadiseCove. Each has a usefule life of 7-10 years. This program is established to replace pumps as needed; not all at once.</p>
<p>Package Plant Coating</p>	<p>Due to its close proximty to the bay, the metal package-plants require marine coatings every 7-10 years.</p>

Influent Well Access Cover Replacement	This project consists of replacing the current access covers with fixed, mounted, flush-to-the-ground, traffic-rated, as there is limited space at the Paradise Cove Plant.
Blower Replacement	The current blowers were installed as part of the 2009 start-up of the upgraded plant. They have a useful life of 7-15 years. SD5 must begin to replace them soon.
Plant Grating Replacement	This project will consist of replacing the current grating with non-rusting fiberglass grating.
Grit Removal Project	This project will consist of evaluating the Paradise Cove Plant for possible grit removal systems in order to prolong the life of the pumps.
UV Disinfection	Possible installation of UV disinfection, which would eliminate the transportation of chemicals to the Paradise Cove plant. Will need a feasibility study. Language included in current permit for future installation date, if feasible.
Plant Access Improvements	This project consists of paving the access road to the plant for better access and quicker road clearing during mud slides- only access point to facility critical.
Undesignated Capital Projects	These funds will be used for unforeseen projects.

8.7 APPENDIX G: FIVE YEAR HISTORICAL BUDGET SUMMARY- DETAILED

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

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

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

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

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

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

LAIF Balance History

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

Tiburon Collection	0.00	0.00	0.00	0.00	0.00
Tiburon Treatment	0.00	0.00	0.00	0.00	0.00
Tiburon Connections - Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Tiburon Connections	0.00	0.00	0.00	0.00	0.00
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	643,750.00	643,750.00	0.00
Tiburon MPR Project Fund	0.00	0.00	0.00	0.00	0.00
Tiburon Operating	2,204,697.69	2,285,982.58	1,662,821.94	1,309,213.37	0.00
Tiburon Operating Reserve	548,730.00	683,930.00	683,930.00	683,930.00	0.00
Tiburon PERS Retirement Trust	<u>460,090.00</u>	<u>643,750.00</u>	<u>643,750.00</u>	<u>643,750.00</u>	<u>0.00</u>
Total Tiburon	7,723,155.16	7,818,433.66	8,268,924.68	8,420,385.65	0.00
Local Agency Investment Fund - Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	15,375,299.0	14,687,010.5	15,685,812.1	15,394,326.3	16,456,762.4
Total Local Agency Investment Fund	1	4	4	7	0

8.9 APPENDIX I: DEBT SERVICE SUMMARY – 2020-2031

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

BOND DEBT SERVICE

SANITARY DISTRICT No. 5 OF MARIN COUNTY

Taxable Advance Refunding all 2012 Revenue Bonds

Private Placement - California Bank & Trust Lender

Callable anytime with 30 day's written notice

FINAL PRICING

Dated Date 03/26/2020

Delivery Date 03/26/2020

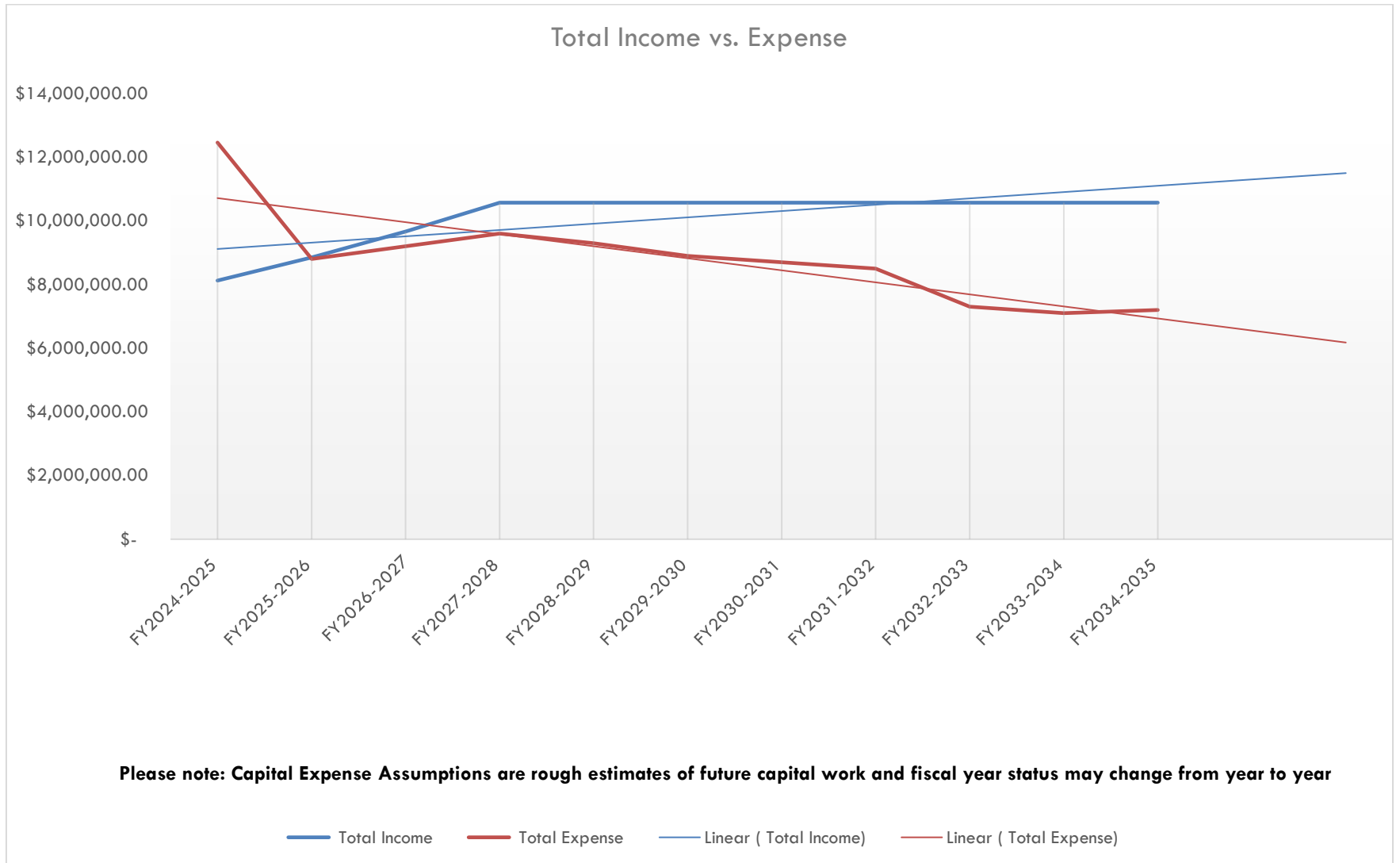
Period Ending	Principal	Coupon	Interest	Debt Service	Bond Balance	Total Bond Value
10/01/2020	\$660,000	2.480%	\$100,681.11	\$760,681.11	\$7,240,000	\$7,240,000
10/01/2021	\$580,000	2.480%	\$179,552.00	\$759,552.00	\$6,660,000	\$6,660,000
10/01/2022	\$595,000	2.480%	\$165,168.00	\$760,168.00	\$6,065,000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

8.10 APPENDIX J: SD5 RESERVE POLICY- RESOLUTION NO 2024-06

**SD5 RESERVE POLICY
RESOLUTION NO. 2024-06
July 1, 2024**

	OPERATING RESERVE*	CAPITAL IMPROVEMENTS RESERVE	CALPERS RETIREMENT RESERVE*	DISASTER RECOVERY RESERVE*
FUNDING ORDER	#1	#2	#3	#4
FUNDING PURPOSE	To provide sufficient working capital to cover annual operating expenses and cash flow needs, should typical operating funds not be available during the fiscal year	To provide adequate funding A) to support both treatment plants' operation and conveyance systems, B) to fund debt payments of financed capital projects, C) to finance capital projects as listed in the District's budgeted CIP Plan, and D) to reserve funds for future plant +/- or systemic sewer line renovations E) 2012 Main Plant Rehabilitation (MPR) Bond Service	To provide sufficient annual funding of CalPERS potential losses, as described in the CalPERS' Annual Actuarial Valuation Reports under the Miscellaneous Plan's Share of Pool's Investments, Assets & Non-Assets	To provide a level of emergency capital for disaster recovery efforts until long-term financing is established
CURRENT BALANCE	\$1,508,028* Current Operating Reserve Fund \$4,151,717* Current Operating Fund	\$9,725,065 (Current Capital & Capital Reserve Balance)	\$71,951*	\$1,000,000*
TARGET BALANCE	\$2,500,000	\$15,000,000	\$1,000,000*	\$1,000,000*
PROPOSED ANNUAL FUNDING	(FY24-25 Sewer Service Fees: 6,143,508) 5% of Sewer Service Charges ≈ \$307,175*	TBD per Annum	\$1,000,000*	\$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.

8.11 APPENDIX K- INCOME VS EXPENSE PROJECTION GRAPH



June 2024

June 2024							July 2024						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
						1		1	2	3	4	5	6
2	3	4	5	6	7	8	7	8	9	10	11	12	13
9	10	11	12	13	14	15	14	15	16	17	18	19	20
16	17	18	19	20	21	22	21	22	23	24	25	26	27
23	24	25	26	27	28	29	28	29	30	31			
30													

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
May 26	27	28	29	30	31	Jun 1
2	3	4	5 8:00am Jill on site	6 8:00am Jill on site	7	8
9	10	11	12 Pay Roll Due	13 9:30am Capital Improvement 10:30am 10:30-12:00 Finance Committee	14	15
16	17	18	19	20 5:00pm 5pm Regular Scheduled Board of Directors Meeting (2001 Paradise Drive	21	22
23	24 DM Off-Site Admin Leave	25 DM Off -Site Admin Leave	26 DM off-site Admin Leave	27 DM off site Admin Leave Pay Roll Due	28 Close Date for Applications UPDATE CALPERS AND PAYCHEX DATA for	29
30	Jul 1	2	3	4	5	6

July 2024

July 2024							August 2024						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
7	1	2	3	4	5	6	4	5	6	7	1	2	3
14	8	9	10	11	12	13	11	12	13	14	15	16	17
21	15	16	17	18	19	20	18	19	20	21	22	23	24
28	22	23	24	25	26	27	25	26	27	28	29	30	31

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jun 30	Jul 1 DM Off-Site	2 DM Off-Site	3 DM Off-Site	4 Independence Day	5	6
7	8	9	10 OPEB FY23-24 Data Submittal to CERBT for Valuation Report	11 10:30 am -12:00 Finance Committee Meeting; 2001 Paradise Drive, 9:30am Capital Improvement Pay Roll Due	12	13
14	15	16	17	18 5:00pm Regular Scheduled Board of Directors Meeting; 2001 Paradise Drive, Tiburon CA 94920	19	20
21	22	23	24	25	26	27
28	29 Pay Roll Due	30	31	Aug 1	2	3