

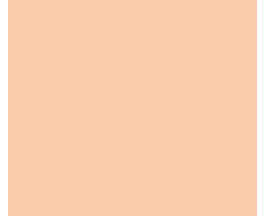
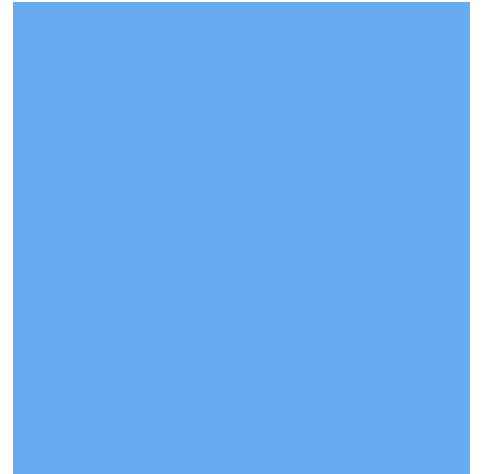


CENTRAL MARIN SANITATION AGENCY



ADOPTED BIENNIAL OPERATING AND CAPITAL BUDGET ADJUSTMENT FY 27 BUDGET

JULY 1, 2026 — JUNE 30, 2027



**CENTRAL MARIN SANITATION AGENCY
ADOPTED BIENNIAL OPERATING AND CAPITAL BUDGET**

**FY27
JULY 1, 2026 through JUNE 30, 2027**

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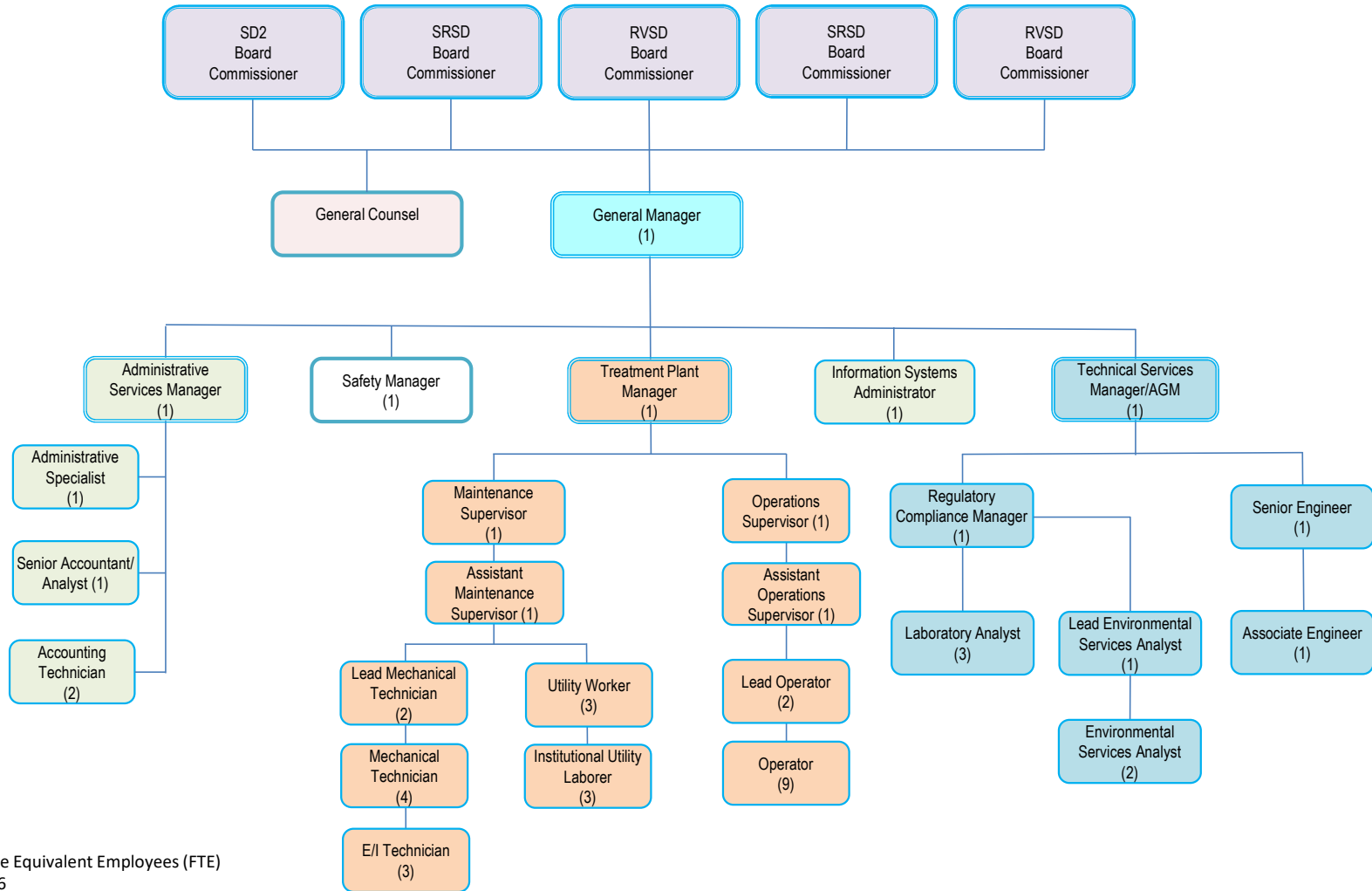
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CMSA ORGANIZATIONAL CHART



49 Full Time Equivalent Employees (FTE)
July 1, 2026

CENTRAL MARIN SANITATION AGENCY
FUNDING REQUIREMENTS AND SOURCES SUMMARY
ADOPTED ADJUSTMENTS TO THE FY27 OPERATING AND CAPITAL BUDGETS

	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments	FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget
Operating Activities					
Salaries & benefits	\$ 11,368,500	\$ 11,764,500	\$ 808,800	\$ 12,573,300	6.9 %
Chemicals & fuel	2,034,900	2,095,500	(33,900)	2,061,600	(1.6) %
Biosolids management	645,300	666,800	68,000	734,800	10.2 %
Permit testing & monitoring	260,100	249,600	26,100	275,700	10.5 %
Maintenance & repairs	768,300	786,500	44,100	830,600	5.6 %
Utilities	392,400	405,400	(5,000)	400,400	(1.2) %
Insurance	632,500	688,300	(82,900)	605,400	(12.0) %
General & administrative	1,069,800	1,080,800	111,700	1,192,500	10.3 %
Total operating uses	17,171,800	17,737,400	936,900	18,674,300	5.3 %
Regional service charges	13,843,600	14,466,600	-	14,466,600	0.0 %
Contract service fees	2,055,200	2,114,300	31,200	2,145,500	1.5 %
Program revenues	180,000	181,000	100	181,100	0.1 %
Other operating sources	1,387,200	1,384,900	120,100	1,505,000	8.7 %
Pension trust funds transfer in	-	-	396,100	396,100	100.0%
Total operating sources	17,466,000	18,146,800	547,500	18,694,300	3.0 %
Surplus / (deficit) - operating	294,200	409,400	(389,400)	20,000	n/a
Capital Activities					
Capital debt service	4,497,200	5,463,100	(765,700)	4,697,400	(14.0) %
Capital improvement program	16,630,850	8,129,000	5,902,500	14,031,500	72.6 %
Total capital uses	21,128,050	13,592,100	5,136,800	18,728,900	37.8 %
Debt service charges	4,497,200	5,463,000	(765,900)	4,697,100	(14.0) %
Debt service coverage fees	1,124,300	1,365,800	(191,500)	1,174,300	(14.0) %
Capital fees	1,903,500	1,034,800	957,400	1,992,200	92.5 %
Capacity charges	40,500	41,700	(1,700)	40,000	(4.1) %
Grant proceeds	-	-	-	-	0.0 %
Capital debt proceeds, net	12,675,000	-	8,287,500	8,287,500	100.0 %
Interest on debt trust	130,200	8,500	44,800	53,300	527.1 %
Total capital sources	20,370,700	7,913,800	8,330,600	16,244,400	105.3 %
Surplus / (deficit) - capital	(757,350)	(5,678,300)	3,193,800	(2,484,500)	n/a
Total Agency uses	(38,299,850)	(31,329,500)	(6,073,700)	(37,403,200)	19.4 %
Total Agency sources	37,836,700	26,060,600	8,878,100	34,938,700	34.1 %
Total Agency reserve (inc)/dec	463,150	5,268,900	(2,804,400)	2,464,500	(53.2) %
Total Agency funding change	\$ -	\$ -	\$ -	\$ -	n/a
Reserves - Ending Balance					
Rest Pension Trust	\$ 1,854,079	\$ 2,160,879	\$ (719,000)	\$ 1,441,879	(33.3) %
Rest POB Trust	1,500	1,400	(1,078)	322	(77.0) %
Rest Revenue Bond Trust	8,200	8,500	(7,092)	1,408	(83.4) %
Rest Dental Trust	25,000	25,000	-	25,000	0.0 %
Rest Capital Reserve	1,124,300	1,365,800	(191,500)	1,174,300	(14.0) %
Comm Operating Reserve	4,302,500	4,434,400	234,200	4,668,600	5.3 %
Comm Emergency Reserve	500,000	500,000	-	500,000	0.0 %
Unassigned Op Act Reserve	500,000	500,000	-	500,000	0.0 %
Unassigned Cap Act Reserve	16,409,642	10,061,392	3,488,870	13,550,262	34.7 %
Total reserves - ending bal	\$ 24,725,221	\$ 19,057,371	\$ 2,804,400	\$ 21,861,771	n/a
Board Approved Reserve Targets					
Rest Capital Reserve	1,124,300	1,365,800	(191,500)	1,174,300	(14.0) %
Comm Operating Reserve	4,293,000	4,434,400	234,200	4,668,600	5.3 %
Comm Emergency Reserve	500,000	500,000	-	500,000	0.0 %
Unassigned Cap Act Reserve	8,573,600	5,273,500	484,100	5,757,600	9.2 %

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments
Schedule of Revenues and Other Financing Sources

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
SERVICE CHARGES TO MEMBERS <See flow tables in Appendix>					
100-0000-330-6001	Regional service charges	SRSD	5,562,358	5,812,680	108,500
100-0000-330-6001	Regional service charges	RVSD	6,733,527	7,036,554	(153,346)
100-0000-330-6001	Regional service charges	SD#2	1,547,714	1,617,366	44,846
Subtotal Service Charges to Members			13,843,600	14,466,600	-
CAPITAL FEE TO MEMBERS <See flow tables in Appendix>					
100-0000-330-6002	Capital fee	SRSD	764,826	415,783	399,525
100-0000-330-6002	Capital fee	RVSD	925,862	503,327	444,662
100-0000-330-6002	Capital fee	SD#2	212,811	115,691	113,213
Subtotal Capital Fee to Members			1,903,500	1,034,800	957,400
DEBT SERVICE CHARGES TO MEMBERS <See EDU allocation table in Appendix>					
100-0000-330-6010	Debt service charges	SRSD	1,688,808	2,051,455	(311,602)
100-0000-330-6010	Debt service charges	RVSD	1,935,793	2,351,538	(357,204)
100-0000-330-6010	Debt service charges	SD#2	526,200	639,210	(97,097)
100-0000-330-6010	Debt service charges	SQRC	346,400	420,797	3
Subtotal Debt Service Charges to Members			4,497,200	5,463,000	(765,900)
COVERAGE FEE TO MEMBERS <See EDU allocation table in Appendix>					
100-0000-330-6011	Coverage fee	SRSD	422,202	512,883	(77,894)
100-0000-330-6011	Coverage fee	RVSD	483,948	587,906	(89,322)
100-0000-330-6011	Coverage fee	SD#2	131,550	159,808	(24,280)
100-0000-330-6011	Coverage fee	SQRC	86,600	105,203	(3)
Subtotal Coverage Fee to Members			1,124,300	1,365,800	(191,500)
TOTAL CHARGES BILLED TO MEMBERS			21,368,600	22,330,200	-
CAPACITY CHARGES ENR INDEX FOR Apr to Apr = %					
100-0000-332-6901	Capacity charges - SRSD		16,200	16,700	(700)
100-0000-332-6902	Capacity charges - RVSD		16,200	16,700	(700)
100-0000-332-6903	Capacity charges - SD #2		8,100	8,300	(300)
Total Capacity Charges from Members			40,500	41,700	(1,700)
LEASING INCOME					
100-0000-330-6130	Marin airporter property use		75,700	78,000	(1,700)
Total Leasing Income			75,700	78,000	(1,700)
RENEWABLE ENERGY SALES					
100-0000-330-6131	Marin Clean Energy		75,200	75,200	21,500
Total Renewable Energy Sales			75,200	75,200	21,500
CONTRACT MAINTENANCE REVENUES					
100-0351-330-6101	SQRC wastewater services		852,000	890,000	-
100-0351-330-6102	SQRC pump station maintenance		491,000	511,000	-

FY27 Adopted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
5,921,179	1.87%	A fee charged to JPA members for wastewater treatment services, allocated to JPA members based on rolling three-year influent flow data.
6,883,208	-2.18%	
1,662,212	2.77%	
14,466,600	0.00%	
815,307	96.09%	A fee charged to JPA memers to fund CMSA's capital improvement program.
947,989	88.34%	
228,904	97.86%	
1,992,200	92.52%	
1,739,853	-15.19%	Annual debt service for principal and interest collected from JPA members.
1,994,334	-15.19%	
542,113	-15.19%	
420,800	0.00%	
4,697,100	-14.02%	
434,988	-15.19%	A fee collected by JPA members and remitted to CMSA for new connections to the sewer system or the addition of fixture units on existing connections.
498,583	-15.19%	
135,528	-15.19%	
105,200	0.00%	
1,174,300	-14.02%	
22,330,200	0.00%	
16,000	-4.19%	A fee collected from JPA members to maintain the availability of cash necessary to pay the required principal and interest due on revenue bonds.
16,000	-4.19%	
8,000	-3.61%	
40,000	-4.08%	
76,300	-2.18%	Property use lease agreement income.
76,300	-2.18%	
96,700	28.59%	Excess renewable energy produced that is sold to MCE. Anticipated increase in energy production.
96,700	28.59%	
890,000	0.00%	Wastewater treatment services provided to SQRC.
511,000	0.00%	Pump station maintenance services provided to SQRC.

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments
Schedule of Revenues and Other Financing Sources

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
100-0351-330-6110	SQ Village wastewater services		35,200	23,800	8,700
100-0351-330-6120	SD#2 Pump stations		512,000	526,000	-
100-0351-330-6155	Non-Agency extra work project reimb		-	-	-
Total Contract Maintenance Revenues			1,890,200	1,950,800	8,700
<u>SOURCE CONTROL FEES</u>					
100-0000-330-6201	LGVSD - FOG		19,500	20,100	-
100-0000-330-6202	RVSD - FOG		24,800	25,500	-
100-0000-330-6203	SRSD - FOG		39,500	40,700	-
100-0000-330-6204	TCSD - FOG		1,500	1,500	-
100-0000-330-6205	SD #2 - FOG		6,800	7,100	-
100-0000-330-6206	Almonte SD - FOG		1,500	1,500	-
100-0000-330-6207	NSD - dental amalgam		4,700	4,800	-
Total Source Control Fees			98,300	101,200	-
<u>PROGRAM REVENUES</u>					
100-0121-330-6220	Revenue - health & safety		122,500	123,600	(400)
100-0231-330-6221	Countywide education program		57,500	57,400	500
100-0000-330-6250	SRSD Contract Revenue		4,100	-	-
100-0000-330-6251	NBWA Contract Revenue		10,000	10,300	2,700
Total Program Revenues			194,100	191,300	2,800
<u>WASTEWATER DISCHARGE PERMIT FEES</u>					
100-0000-330-6301	Permit and inspection fees		34,300	35,300	9,500
Total Wastewater Discharge Permit Fees			34,300	35,300	9,500
<u>WASTE HAULER SERVICE FEES</u>					
100-0000-330-6401	Private waste haulers - septic		155,500	160,200	-
100-0000-330-6402	Private waste haulers - RV		4,500	4,600	-
100-0000-330-6403	Private waste haulers - FOG		99,100	102,100	(17,100)
100-0000-330-6405	Food waste - MSS		85,800	88,400	-
100-0000-330-6407	Food waste - SOS		14,200	14,700	(14,700)
100-0000-330-6408	Food waste - Republic		-	-	75,000
100-0000-330-6409	Food waste - RioDog		-	-	20,000
Total Waste Hauler Service Fees			359,100	370,000	63,200
<u>COVID AND ILLEGAL SUBSTANCE SAMPLING FEES</u>					
100-0000-330-6650	Other Op Rev - Laboratory Services		12,600	12,600	2,000
Total COVID and Illegal Substance Sampling Fees			12,600	12,600	2,000
<u>INTEREST INCOME</u>					
100-0000-332-6501	Interest income - WAB		12,500	12,500	(5,000)
100-0000-332-6510	Interest income - USB		131,700	9,900	45,700
100-0000-332-6520	Interest income - LAIF		765,000	679,700	74,700
100-0000-332-6521	Interest income - CAMP		17,200	16,500	(700)
100-0000-332-6522	Interest income - Benefit Trust/Keenan		41,600	48,900	(7,200)

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
32,500	36.55%	Collection system operation and maintenance services provided to SQV.
526,000	0.00%	Pump station operations and maintenance services provided to SD2.
-	0.00%	Reimbursements received for special projects completed for SQRC.
1,959,500	0.45%	
20,100	0.00%	Fees for providing and administering FOG, pollution prevention, mercury reduction source control programs and other pollutants into the sanitary sewer system.
25,500	0.00%	
40,700	0.00%	
1,500	0.00%	
7,100	0.00%	
1,500	0.00%	
4,800	0.00%	
101,200	0.00%	
123,200	-0.32%	Novato Sanitary District's share of the Healty and Safety Program.
57,900	0.87%	Revenue from five agencies that participate in a county-wide public outreach program.
-	0.00%	Other program revenues.
13,000	26.21%	Treasurer services provided to the North Bay Watershed Association.
194,100	1.46%	
44,800	26.91%	Wastewater discharge permit fees and inspection fee reimbursements.
44,800	26.91%	
160,200	0.00%	Fees charged for collection of liquid and solid organic waste. The Agency has two new contracts with food waste haulers, Republic and RioDog.
4,600	0.00%	
85,000	-16.75%	
88,400	0.00%	
-	-100.00%	
75,000	0.00%	
20,000	0.00%	
433,200	17.08%	
14,600	15.87%	Fee for providing wastewater samples for illegal drug substances and COVID-19.
14,600	15.87%	
7,500	-40.00%	Collected interest from cash flow activities in the operating account.
55,600	461.62%	Collected interest from cash flow activities in the debt trust accounts.
754,400	10.99%	Collected interest from cash flow activities in the pooled investment account at LAIF.
15,800	-4.24%	Collected interest from cash flow activities in the pooled investment account at CAMP.
41,700	-14.72%	Collected interest, dividends, and realized gains in the pension trust investment account.

**Central Marin Sanitation Agency
 FY27 Operating Budget - Adopted Adjustments
 Schedule of Revenues and Other Financing Sources**

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
100-0000-332-6525	Interest income - mkt chg		42,400	104,100	(2,900)
Total Interest Income Revenues			1,010,400	871,600	104,600
OTHER NON-OPERATING REVENUES					
100-0000-332-6709	Other non-operating rev exp net		2,700	2,700	600
Total Other Non-Operating Revenues			2,700	2,700	600
GRAND TOTAL REVENUES			25,161,700	26,060,600	209,500

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
101,200	-2.79%	Unrealized gains in the pension trust investment account.
976,200	12.00%	
3,300	22.22%	Miscellaneous income or expense.
3,300	22.22%	
26,270,100	0.80%	

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments
Summary of Expenditures by Departments and Category

Operating Expenditures by Department	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments	FY27 Adopted Adjusted Budget	% Change FY27	
					Adopted Adjustments from FY27 Budget	Adopted as % of FY27 Total Budget
ADMINISTRATION	3,992,100	3,876,600	672,000	4,548,600	17.3%	24.4%
HEALTH & SAFETY	180,600	181,200	200	181,400	0.1%	1.0%
TECHNICAL SERVICES	3,696,200	3,822,300	1,300	3,823,600	0.0%	20.5%
OPERATIONS	5,206,300	5,413,800	174,000	5,587,800	3.2%	29.9%
MAINTENANCE	3,583,000	3,719,900	126,200	3,846,100	3.4%	20.6%
HEALTH & SAFETY (Non-Agency)	116,700	117,700	200	117,900	0.2%	0.6%
TECHNICAL SERVICES- Countywide Education (Non-Agency)	50,000	49,900	400	50,300	0.8%	0.3%
MAINTENANCE (Non-Agency)	537,300	556,000	(37,400)	518,600	-6.7%	2.8%
TOTAL	17,362,200	17,737,400	936,900	18,674,300	5.3%	100.0%

Operating Expenditures by Category	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments	FY27 Adopted Adjusted Budget	% Change FY27	
					Adopted Adjustments from FY27 Budget	Adopted as % of FY27 Total Budget
SALARIES	7,802,400	8,096,200	246,300	8,342,500	3.0%	44.7%
BENEFITS	3,756,500	3,668,300	562,500	4,230,800	15.3%	22.7%
SUB-TOTAL	11,558,900	11,764,500	808,800	12,573,300	6.9%	67.3%
CHEMICALS & FUELS	2,034,900	2,095,500	(33,900)	2,061,600	-1.6%	11.0%
INTERNET, TELEPHONE, UTILITIES	392,400	405,400	(5,000)	400,400	-1.2%	2.1%
BIOSOLIDS MANAGEMENT	645,300	666,800	68,000	734,800	10.2%	3.9%
PERMIT TESTING & MONITORING	260,100	249,600	26,100	275,700	10.5%	1.5%
MAINTENANCE & REPAIRS	768,300	786,500	44,100	830,600	5.6%	4.4%
GENERAL & ADMINISTRATIVE	1,069,800	1,080,800	111,700	1,192,500	10.3%	6.4%
INSURANCE	632,500	688,300	(82,900)	605,400	-12.0%	3.2%
SUB-TOTAL	5,803,300	5,972,900	128,100	6,101,000	2.1%	32.7%
TOTAL	17,362,200	17,737,400	936,900	18,674,300	5.3%	100.0%

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Summary of Benefit Expenditures and Benefits as a Percent of Total Operating Revenue
(excludes Debt Service, Capital Fee, Capacity Charge, Other Financing Sources, and Reserve Increase/Usage)

Benefit Expenditures	FY26 Adopted Budget	Benefits as a Percent of FY26 Total Operating Revenue	FY27 Adopted Budget	Benefits as a Percent of FY27 Total Operating Revenue	FY27 Adjustments	FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Benefits as a Percent of FY27 Total Adjusted Operating Revenue
		\$ 25,161,700		\$ 26,060,600				\$ 26,270,100
RETIREMENT (CALPERS CLASSIC, PEPRA, UAL)	1,870,900	7.4%	1,868,700	7.2%	539,800	2,408,500	28.89%	9.2%
<i>CALPERS CLASSIC</i>	386,900	1.54%	402,300	1.54%	(61,300)	341,000	-15.2%	1.30%
<i>CALPERS PEPRA</i>	377,300	1.50%	393,200	1.51%	58,600	451,800	14.90%	1.72%
<i>CALPERS UNFUNDED ACCRUED LIABILITY</i>	1,106,700	4.40%	1,073,200	4.12%	542,500	1,615,700	50.55%	6.15%
RETIREMENT - CALPERS SURVIVORS	2,900	0.01%	2,900	0.01%	500	3,400	17.24%	0.01%
RETIREMENT - PARS (Alternate Retirement Plan)	5,500	0.02%	5,400	0.02%	(800)	4,600	-14.81%	0.02%
RETIREMENT - MEDICARE	119,100	0.47%	124,100	0.48%	(2,500)	121,600	-2.01%	0.46%
CALPERS MEDICAL	1,116,900	4.44%	1,206,000	4.63%	65,500	1,271,500	5.43%	4.84%
MEDICAL - FLEX \$/CASH-IN LIEU	80,100	0.32%	80,400	0.31%	(15,400)	65,000	-19.15%	0.25%
DENTAL	100,000	0.40%	100,000	0.38%	100	100,100	0.10%	0.38%
LIFE INSURANCE, AD&D, LTD	38,200	0.15%	38,900	0.15%	6,100	45,000	15.68%	0.17%
VISION	21,800	0.09%	21,800	0.08%	(2,300)	19,500	-10.55%	0.07%
EMPLOYEE ASSISTANCE PROGRAM	4,600	0.02%	4,600	0.02%	-	4,600	0.00%	0.02%
PEHP/MARA	87,400	0.35%	90,900	0.35%	4,900	95,800	5.39%	0.36%
CALPERS MEDICAL - RETIRED EMPLOYEES	86,400	0.34%	89,700	0.34%	(1,300)	88,400	-1.45%	0.34%
MEDICAL REIMBURSEMENTS - RETIRED EMPLOYEES	170,200	0.68%	187,600	0.72%	(29,100)	158,500	-15.51%	0.60%
ANNUAL OPEB CONTRIBUTION	-	0.00%	-	0.00%	-	-	0.00%	0.00%
CERBT OPEB REIMBURSEMENT	-	0.00%	(205,300)	-0.79%	3,100	(202,200)	-1.51%	-0.77%
BENEFIT ADMINISTRATION FEES	19,600	0.08%	19,700	0.08%	(3,500)	16,200	-17.77%	0.06%
TOTAL **	3,723,600	14.80%	3,635,400	13.95%	565,100	4,200,500	15.54%	15.99%

* CalPERS actuarial reporting has consolidated both Classic and Pepra into one unfunded accrued liability.

** Benefit line items uniforms are excluded from the Benefit Expenditures FY26 and FY27 table.

FY27 Operating Budget
Administration Department (0110)

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

ADMINISTRATION

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
<u>SALARIES & BENEFITS</u>					
100-0110-440-7001	Salaries wages - regular	ASM	1,258,900	1,302,200	92,200
100-0110-440-7003	Salaries wages - interns	ASM	50,000	51,300	3,500
100-0110-440-7004	Salaries wages - board	GM	22,300	18,200	600
100-0110-440-7005	Salaries wages - overtime	GM	12,400	12,800	(5,700)
Subtotal Salaries & Wages			1,343,600	1,384,500	90,600
100-0110-440-7021	Er ret - CalPERS Classic	ASM	133,800	137,900	(12,400)
100-0110-440-7022	Er ret - CalPERS PEPR	ASM	25,700	26,700	17,300
100-0110-440-7023	Er ret - CalPERS survivors	ASM	400	400	100
100-0110-440-7024	Er ret - CalPERS Classic UAL	ASM	1,106,700	1,073,200	542,500
100-0110-440-7027	Er ret - PARS benefit	ASM	2,700	2,600	200
100-0110-440-7028	Er ret - medicare	ASM	21,800	22,600	(1,000)
100-0110-440-7041	Benefits - medical active	ASM	140,300	151,500	9,700
100-0110-440-7042	Benefits - flex\$	ASM	6,000	6,000	-
100-0110-440-7043	Benefits - dental	ASM	12,000	12,000	400
100-0110-440-7044	Benefits - Life-AD&D-LTD Insurance	ASM	5,000	5,000	2,400
100-0110-440-7045	Benefits - vision	ASM	2,500	2,500	-
100-0110-440-7046	Benefits - Er paid MARA: PEPH/Z	ASM	10,400	10,800	2,600
100-0110-440-7047	Benefits - retiree medical premium	ASM	13,500	13,900	(2,100)
100-0110-440-7048	Benefits - retiree reimburse medical	ASM	21,400	23,600	(11,400)
100-0110-440-7051	Benefits - EAP	ASM	600	600	-
100-0110-440-7062	Benefit administration fees	ASM	5,700	5,700	(1,100)
100-0000-332-6707	CERBT disb - opeb	ASM		(205,300)	3,100
Subtotal Benefits			1,508,500	1,289,700	550,300
Total Salaries & Benefits			2,852,100	2,674,200	640,900
<u>INSURANCE</u>					
100-0110-440-7401	Ins - general liability & auto	ASM	124,100	142,500	(11,300)
100-0110-440-7402	Ins - pollution liability	ASM	2,200	2,600	(400)

***Position Code**

GM General Manager
 ASM Administrative Services Manager
 OS Operations Supervisor
 ISA Information Systems Administrator
 AS Administrative Specialist

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
1,394,400	7.1%	Salaries for eight full-time employees. FY27 2.178% COLA and two step increases.
54,800	6.8%	The Agency internship program employs the equivalent of 2 full time employees.
18,800	3.3%	Compensation for attending Board and committee meetings, and attendance at Board approved events.
7,100	-44.5%	Authorized overtime to complete special activities or assignments.
1,475,100	6.5%	
125,500	-9.0%	Employer contributions for CalPERS 2.7% @ 55 for Classic employee retirement program. The FY27 employer contribution rate is 16.07%.
44,000	64.8%	Employer contributions for CalPERS 2% @ 62 PEPRA employee retirement program. The FY27 employer contribution rate is 7.93%.
500	25.0%	Annual Survivors Benefit premium.
1,615,700	50.5%	The Classic unfunded accrued liability is the total minimum required employer contribution established in the CalPERS Actuarial Valuation Report dated June 30, 2024.
2,800	7.7%	PARS is retirement account for Board members, part-time and temporary employees. The employer rate is 3.75%.
21,600	-4.4%	Employer's 1.45% share of Medicare for all employees.
161,200	6.4%	Medical coverage up to the Kaiser family rate.
6,000	0.0%	A medical "cash-back" benefit for an employee covered by another medical plan.
12,400	3.3%	Dental is self-insured.
7,400	48.0%	Employer paid life, accidental death & dismemberment, and long-term disability insurances.
2,500	0.0%	Employer paid vision benefits.
13,400	24.1%	PEHP: Post Employment Health Plan (also known as MARA: medical after retirement account). Employer contribution of 1.5% of base salary.
11,800	-15.1%	Medical benefits for seven retired employees at the SF-Bay Area PERS Kaiser single rate.
12,200	-48.3%	Medical benefits in excess of the CalPERS PEMCHA minimum reimbursed directly to retirees.
600	0.0%	Employee assistance program that provides counseling, professional consultation, and work/life referral services.
4,600	-19.3%	Administrative fees charged for Bento dental, CalPERS medical, PEHP, and NAVIA Flex 125 plans.
(202,200)	-1.5%	Projected healthcare cost trends and PEMHCA and Classic OPEB reimbursements assuming CERBT maintains current investment rate of return.
1,840,000	42.7%	
3,315,100	24.0%	
131,200	-7.9%	CSRMA pooled insurance coverage for general, automobile, and error and omission liability premiums. Decrease based upon CSRMA's recommendation.
2,200	-15.4%	CSRMA pollution liability insurance for cleanup costs resulting from underground fuel storage tank system leaks and other pollution caused losses. Decrease base upon CSRMA's recommendation.

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

ADMINISTRATION

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
100-0110-440-7403	Ins - employees comm bond	ASM	1,800	900	-
100-0110-440-7404	Ins - commercial crime	ASM	4,100	4,300	(200)
100-0110-440-7405	Ins - workers compensation	ASM	208,600	217,100	(27,400)
100-0110-440-7406	Ins - property	ASM	291,700	320,900	(46,600)
100-0110-440-7408	Ins - fiduciary liability	ASM	-	-	3,000
Subtotal Insurance			632,500	688,300	(82,900)
Internet and Telephone					
100-0110-440-7501	Internet & telephone	ISA	51,000	51,500	10,000
Subtotal Internet and Telephone			51,000	51,500	10,000
GENERAL ADMINISTRATIVE					
100-0110-440-7601	Meetings/Training	GM	5,000	5,000	-
100-0110-440-7602	Conferences	GM	35,500	35,500	-
100-0110-440-7603	Commissioners - meetings/conferences	GM	4,300	4,300	-
100-0110-440-7610	Prof affiliation memberships	ASM	4,000	4,000	-
100-0110-440-7611	Membership - BACWA	GM	9,600	10,100	-
100-0110-440-7612	Membership - NBWA	GM	6,000	6,000	-
100-0110-440-7613	Membership - CASA	GM	21,700	22,300	(2,000)
100-0110-440-7614	Membership - NACWA	GM	14,000	14,600	-
100-0110-440-7617	Membership - CSDA	ASM	2,400	2,600	(100)
100-0110-440-7650	Office expense	AS	40,200	40,200	(28,200)
100-0110-440-7651	Safety supplies	OS	24,000	24,000	-
100-0110-440-7652	Information technology software	ISA	97,200	100,700	7,000
100-0110-440-7655	Rental expense	AS	-	-	25,500
100-0110-440-7670	Printing & publications	AS	2,000	2,000	2,000

***Position Code**

GM General Manager
 ASM Administrative Services Manager
 OS Operations Supervisor
 ISA Information Systems Administrator
 AS Administrative Specialist

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
900	0.0%	CSRMA public official bonds for four Agency employees and one commissioner who are authorized to sign Agency checks, and includes employees who handle Agency funds such as petty cash.
4,100	-4.7%	Coverage for dishonest public employees, loss of money orders, depositor's forgery, or counterfeit currency. It is intended to cover all employees not covered under the employee/public official bonds.
189,700	-12.6%	CSRMA workers' compensation (WC) insurance for Agency employees. Lower overall pool losses offset by CSRMA projected increase.
274,300	-14.5%	CSRMA property insurance coverage for all Agency buildings and structures. Lower pool losses are offset by CSRMA's projected 5% increase.
3,000	0.0%	New insurance policy for coverage of Agency Board and employees who are authorized fiduciaries of managing the deferred compensation plans.
605,400	-12.0%	
61,500	19.4%	Expenses associated with telephone, internet and email services, cell phones, portable radios, and data plans.
61,500	19.4%	
5,000	0.0%	Expenses associated with meetings, staff travel, training, and attendance at single-day professional meetings and seminars. Includes allowed expenses pursuant to the Agency's travel expense reimbursement policy.
35,500	0.0%	Expenses associated with staff attendance at multi-day professional conferences, seminars, and training events outlined in the Agency's travel expense reimbursement policy.
4,300	0.0%	An allowance for Board member attendance at conferences and meetings.
4,000	0.0%	Professional memberships, license, and registration requirements for department staff.
10,100	0.0%	Annual membership dues to the Bay Area Clean Water Agencies (BACWA).
6,000	0.0%	Annual membership dues to the North Bay Watershed Association (NBWA).
20,300	-9.0%	Annual membership dues to the California Association of Sanitation Agencies (CASA) and contribution to the CASA Education Foundation.
14,600	0.0%	Annual membership dues to the National Association of Clean Water Agencies (NACWA).
2,500	-3.8%	California Special District Association (CSDA) Agency membership fee.
12,000	-70.1%	Costs associated with the Agency's administrative operations, including office supplies, office furniture, office equipment service and repairs, and other related expenses.
24,000	0.0%	Annual expenses for safety training, first aid and emergency supplies, defibrillator and fire extinguisher testing, various one-time purchases, and safety assessment expenses to correct workplace hazards.
107,700	7.0%	Expenses related to information technology equipment and software licenses, upgrades and the purchase of new Sentry subscription.
25,500	0.0%	Expenses associated with copier, equipment, and cloud based leases.
4,000	100.0%	Expenses associated with newspaper subscriptions, publication of notices, and copy services at local print shops.

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

ADMINISTRATION

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
100-0110-440-7701	Prof svcs - general	GM	40,300	40,500	5,900
100-0110-440-7702	Prof svcs - regulatory	GM	5,000	5,000	55,800
100-0110-440-7703	Prof svcs - finance/audit	ASM	30,000	30,000	33,500
100-0110-440-7704	Prof svcs - labor relations	GM	12,400	12,800	200
100-0110-440-7705	Prof svcs - legal	GM	30,000	30,000	-
100-0110-440-7731	Employee health maintenance	AS	3,500	3,500	-
100-0110-440-7751	Bank fees - general	ASM	4,400	4,400	1,100
100-0110-440-7752	Bank fees - CC	ASM	3,000	3,100	3,300
100-0110-440-7762	Postage & shipping	AS	4,000	4,000	-
100-0110-440-7769	Contingency	GM	50,000	50,000	-
100-0000-442-7904	Bank fees - trustee	ASM	8,000	8,000	-
Subtotal General & Administrative			456,500	462,600	104,000
Subtotal (excluding Salary and Benefits)			1,140,000	1,202,400	31,100
Total Administration			3,992,100	3,876,600	672,000

***Position Code**

- GM General Manager
- ASM Administrative Services Manager
- OS Operations Supervisor
- ISA Information Systems Administrator
- AS Administrative Specialist

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
46,400	14.6%	Expenses for general governmental and human resource services such as recruitments, background reference checks, and employment law staff training and development.
60,800	1116.0%	Consultation and advice on NPDES regulatory compliance and permit issues.
63,500	111.7%	Expenses for professional services supporting the Agency's financial operations, including the annual financial statement audit, GFOA Award program fees, actuarial and financial/operational analyses, and funding for a deferred compensation committee consultant.
13,000	1.6%	IDEA annual fee for labor relations and consulting services.
30,000	0.0%	Expenses for general, employment law, and construction/contract legal services.
3,500	0.0%	Expense for workplace safety related physicals, pre-employment exams, and urgent care at Kaiser Hospital and Concentra.
5,500	25.0%	Bank fees and investment expenses for the Westamerica Bank accounts, and includes finance charges and late payment fees.
6,400	106.5%	Credit card processing fees.
4,000	0.0%	Postage, delivery, and overnight shipping expenses.
50,000	0.0%	Funds available for transfer to other operating budget accounts for unplanned and unanticipated activities.
8,000	0.0%	Bank administration fees for 2022 POBs and 2015 and 2020 Revenue Bonds.
566,600	22.5%	
1,233,500	2.6%	
4,548,600	17.3%	

FY27 Operating Budget
Health & Safety Department (0120)

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

CMSA Health & Safety Department

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
<u>SALARIES & BENEFITS</u>					
100-0120-440-7001	Salaries wages - regular	ASM	113,100	116,500	800
100-0120-440-7015	Salaries wages - car allowance	ASM	2,900	2,900	-
Subtotal Salaries Wages			116,000	119,400	800
100-0120-440-7022	Er ret - CalPERS PEPRA	ASM	8,700	9,000	-
100-0120-440-7028	Er ret - medicare	ASM	1,700	1,700	-
100-0120-440-7041	Benefits - medical active	ASM	21,800	23,500	(900)
100-0120-440-7043	Benefits - dental	ASM	1,000	1,000	-
100-0120-440-7044	Benefits - Life-AD&D-LTD Insurance	ASM	600	600	-
100-0120-440-7045	Benefits - vision	ASM	200	200	-
100-0120-440-7046	Benefits - Er paid MARA: PEPH/Z	ASM	1,600	1,700	-
100-0120-440-7047	Benefits - retiree medical premium	ASM	1,200	1,200	-
100-0120-440-7051	Benefits - EAP	ASM	100	100	-
100-0120-440-7062	Benefit administration fees	ASM	200	200	-
Subtotal Benefits			37,100	39,200	(900)
Total Salaries & Benefits			153,100	158,600	(100)
<u>GENERAL ADMINISTRATIVE</u>					
100-0120-440-7601	Meetings/Training	SM	500	500	-
100-0120-440-7602	Conferences	SM	1,800	1,800	-
100-0120-440-7610	Prof affiliation memberships	SM	700	700	-
100-0120-440-7650	Office expense	SM	300	300	-
100-0120-440-7651	Safety supplies	SM	200	100	-
100-0120-440-7652	Information technology software	SM	3,100	3,100	300
100-0120-440-7670	Printing & publications	SM	1,000	1,000	-
100-0120-440-7701	Prof svcs - general	SM	9,000	4,200	-
100-0120-440-7731	Employee health maintenance	SSS	200	200	-
100-0120-440-7739	Outside safety training	SM	10,700	10,700	-
Subtotal Administrative			27,500	22,600	300
Subtotal (excluding Salary and Benefits)			27,500	22,600	300
Total Health & Safety			180,600	181,200	200

***Position Code**

ASM Administrative Services Manager

SM Safety Manager

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
117,300	0.7%	CMSA's 60.25% share of the Safety Manager (SM) position. FY27 COLA is 2.178%.
2,900	0.0%	CMSA's 60.25% share of the SM car allowance.
120,200	0.7%	
9,000	0.0%	Employer contributions for CalPERS 2% @ 62 PEPRA employee retirement program. The FY27 employer contribution rate is 7.93%.
1,700	0.0%	Employer's 1.45% share of Medicare for all employees.
22,600	-3.8%	Medical coverage up to the Kaiser family rate.
1,000	0.0%	Dental is self-insured.
600	0.0%	Employer paid life, accidental death & dismemberment, and long-term disability insurances.
200	0.0%	Employer paid vision benefits.
1,700	0.0%	PEHP: Post Employment Health Plan (also known as MARA: medical after retirement account). Employer contribution of 1.5% of base salary.
1,200	0.0%	Medical benefits for a .60 share of one retired employee at the SF-Bay Area PERS Kaiser single rate.
100	0.0%	Employee assistance program that provides counseling, professional consultation, and work/life referral services.
200	0.0%	Administrative fees charged for Bento dental, CalPERS medical, PEHP, and NAVIA Flex 125 plans.
38,300	-2.3%	
158,500	-0.1%	
500	0.0%	Visual aids for meetings, tools, IT equipment, training materials, and refreshments.
1,800	0.0%	Safety related conferences, professional development, and webinars.
700	0.0%	Institute of Hazardous Materials (CHMM), Board of Certified Safety Professionals, National Safety Council, and American Society of Safety Professionals.
300	0.0%	Supplies
100	0.0%	Safety supplies
3,400	9.7%	MSDS Online, Keller Online
1,000	0.0%	Mancomm Regulations, CalOSHA Reporter, Safety Alert for Supervisors, NFPA/ANSI
4,200	0.0%	Contracted services to assist in completion/developing of programs.
200	0.0%	Expense for workplace safety related physicals, pre-employment exams, and urgent care at Kaiser Hospital and Concentra.
10,700	0.0%	Training expenses for required safety programs that include hearing tests, fire extinguisher, traffic control, industrial truck and many other Cal/OSHA programs that facilitate a safe work environment.
22,900	1.3%	
22,900	1.3%	
181,400	0.1%	

FY27 Operating Budget
Technical Services Department (0230)

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

TECHNICAL SERVICES

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
<u>SALARY & WAGES</u>					
100-0230-440-7001	Salaries wages - regular	ASM	1,876,800	1,954,600	(117,400)
100-0230-440-7005	Salaries wages - overtime	TSM	5,000	5,200	(1,000)
100-0230-440-7009	Salaries wages - standby	TSM	2,000	2,100	700
Subtotal Salary & Wages			1,883,800	1,961,900	(117,700)
100-0230-440-7021	Er ret - CalPERS Classic	ASM	94,100	97,800	(39,800)
100-0230-440-7022	Er ret - CalPERS PEPRA	ASM	90,200	94,200	20,700
100-0230-440-7023	Er ret - CalPERS survivors	ASM	600	600	100
100-0230-440-7028	Er ret - medicare	ASM	29,900	31,300	(4,000)
100-0230-440-7041	Benefits - medical active	ASM	145,900	157,500	50,500
100-0230-440-7042	Benefits - flex\$	ASM	58,300	58,300	(6,000)
100-0230-440-7043	Benefits - dental	ASM	23,200	23,200	800
100-0230-440-7044	Benefits - Life-AD&D-LTD Insurance	ASM	8,900	9,100	1,000
100-0230-440-7045	Benefits - vision	ASM	4,800	4,800	(800)
100-0230-440-7046	Benefits - Er paid MARA: PEPH/Z	ASM	22,500	23,400	(1,700)
100-0230-440-7047	Benefits - retiree medical premium	ASM	11,600	11,900	(100)
100-0230-440-7048	Benefits - retiree reimburse medical	ASM	39,400	43,400	(1,800)
100-0230-440-7051	Benefits - EAP	ASM	900	900	-
100-0230-440-7062	Benefit administration fees	ASM	3,000	3,000	(300)
100-0230-440-7063	Uniforms	AE	2,800	2,800	500
Subtotal Benefits			536,100	562,200	19,100
Total Salaries & Benefits			2,419,900	2,524,100	(98,600)
<u>BIOSOLIDS MANAGEMENT</u>					
100-0230-440-7101	Biosolids hauling	AE	245,800	255,300	35,000
100-0230-440-7102	Biosolids reuse fees	AE	399,500	411,500	33,000
Subtotal Biosolids Management			645,300	666,800	68,000

***Position Code**

GM General Manager
 ASM Administrative Services Manager
 TSM Technical Services Manager/AGM
 RCM Regulatory Compliance Manager
 AE Associate Engineer

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
1,837,200	-6.0%	Salaries for ten full-time employees. FY27 2.178% COLA, step increases, leave balance cash-outs, and savings from new Regulatory Compliance Manager hired at first step.
4,200	-19.2%	Authorized overtime to complete special activities or assignments including activities supporting the public education program.
2,800	33.3%	Stand-by duty is assigned to a laboratory analyst during the wet weather season November through April 30th when there is a reasonable potential that a blending event may occur during the weekend.
1,844,200	-6.0%	
58,000	-40.7%	Employer contributions for CalPERS 2.7% @ 55 for Classic employee retirement program. The FY27 employer contribution rate is 16.07%.
114,900	22.0%	Employer contributions for CalPERS 2% @ 62 PEPRA employee retirement program. The FY27 employer contribution rate is 7.93%.
700	16.7%	Annual Survivors Benefit premium.
27,300	-12.8%	Employer's 1.45% share of Medicare for all employees.
208,000	32.1%	Medical coverage up to the Kaiser family rate.
52,300	-10.3%	Medical benefit differential paid for family coverage to two eligible employees who are insured under the spouse's medical plan.
24,000	3.4%	Dental is self-insured.
10,100	11.0%	Employer paid life, accidental death & dismemberment, and long-term disability insurances.
4,000	-16.7%	Employer paid vision benefits.
21,700	-7.3%	PEHP: Post Employment Health Plan (also known as MARA: medical after retirement account). Employer contribution of 1.5% of base salary.
11,800	-0.8%	Medical benefits for six retired employees at the SF-Bay Area PERS Kaiser single rate.
41,600	-4.1%	Medical benefits in excess of the CalPERS PEMCHA minimum reimbursed directly to retirees.
900	0.0%	Employee assistance program that provides counseling, professional consultation, and work/life referral services.
2,700	-10.0%	Administrative fees charged for Bento dental, CalPERS medical, PEHP, and NAVIA Flex 125 plans.
3,300	17.9%	Uniforms and protective lab coats for seven employees.
581,300	3.4%	
2,425,500	-3.9%	
290,300	13.7%	Biosolids produced from organic waste material received is hauled to reuse sites. Increase due to cost of diesel fuel.
444,500	8.0%	Biosolids tipping fees for alternative daily cover at Redwood Landfill land application site in Sacramento county for soil augmentation, and at the Lystek facility for processing into a liquid fertilizer. Increase from cost associated with processing additional loads of organic waste.
734,800	10.2%	

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

TECHNICAL SERVICES

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
<u>PERMIT TESTING & MONITORING</u>					
100-0230-440-7301	Lab supplies	RCM	119,500	110,100	22,900
100-0230-440-7302	Lab maintenance & rentals	RCM	28,600	18,600	(3,600)
100-0230-440-7310	Biosolids monitoring	RCM	14,800	16,200	6,300
100-0230-440-7311	NPDES monitoring	RCM	35,900	41,100	-
100-0230-440-7312	Source control monitoring	TSM	26,300	27,100	-
100-0230-440-7313	Biogas monitoring	RCM	15,100	15,500	-
100-0230-440-7314	Special sampling	RCM	12,000	12,300	-
100-0230-440-7320	UST monitoring	RCM	7,900	8,100	-
100-0230-440-7321	UST triennial monitoring	RCM	-	600	500
Subtotal Permit Testing & Monitoring			260,100	249,600	26,100
<u>GENERAL & ADMINISTRATIVE</u>					
100-0230-440-7601	Meetings/Training	RCM	3,000	3,000	300
100-0230-440-7602	Conferences	RCM	26,300	27,000	-
100-0230-440-7610	Prof affiliation memberships	RCM	6,300	6,300	-
100-0230-440-7631	Permits & lic - NPDES	RCM	82,700	87,900	-
100-0230-440-7632	Permits & lic - ELAP cert fees	RCM	26,400	27,200	-
100-0230-440-7633	Permits & lic - regional monitoring program	RCM	64,100	66,000	-
100-0230-440-7634	Permits & lic - water quality	RCM	51,800	53,400	1,000
100-0230-440-7635	Permits & lic - CUPA	RCM	5,200	5,200	-
100-0230-440-7636	Permits & lic - stormwater	RCM	2,800	2,800	-
100-0230-440-7650	Office expense	RCM	800	800	-

***Position Code**

GM General Manager
 ASM Administrative Services Manager
 TSM Technical Services Manager/AGM
 RCM Regulatory Compliance Manager
 AE Associate Engineer

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
133,000	20.8%	Laboratory and source control program supplies including all chemicals, glassware, reagents, consumables, disposable containers, filters, and other supplies. Additional lab supplies to support increased nutrient monitoring.
15,000	-19.4%	Expenses for service contracts to maintain laboratory equipment and certification of analytical balance, pipette and titrator equipment.
22,500	38.9%	Laboratory analysis cost associated with monthly and semiannual regulatory biosolids monitoring requirements (NPDES & AB901). Increase from monthly cyanide analysis requirements.
41,100	0.0%	Contract laboratory analysis cost associated with NPDES permit compliance. Includes monthly, quarterly, semiannual, annual, and periodic permit monitoring requirements.
27,100	0.0%	Cost of contract laboratory analysis for source control samples and monitoring industrial waste. These funds are reimbursed through user monitoring fees.
15,500	0.0%	Monitoring cost for the organic waste receiving facility biogas filter systems, and cogeneration system.
12,300	0.0%	This contingency account is to address unexpected sampling requirements, such as air quality compliance and assessment of feedstock received from food-waste haulers.
8,100	0.0%	Annual testing and monitoring of underground gasoline and diesel tank over-fill and secondary containment.
1,100	83.3%	Testing of underground tank secondary containment every three years as required by state regulation is budgeted for FY27. Next UST triennial test to be conducted in FY30.
275,700	10.5%	
3,300	10.0%	Expenses associated with single-day professional meetings and training seminars. Includes allowed expenses pursuant to the Agency's expense reimbursement policy.
27,000	0.0%	Expenses associated with multi-day professional conferences, seminars, and training events per the Agency's expense reimbursement policy.
6,300	0.0%	Professional memberships and registration fees for the Water Environment Association, California Water Environment Association, CalPELRA, Professional Engineer Licenses, TNI and Standard Methods.
87,900	0.0%	Annual NPDES permit and pre-treatment program fees.
27,200	0.0%	Fees for annual renewal of the laboratory certification, inspections and required testing.
66,000	0.0%	CMSA's NPDES permit requires participation in the Regional Monitoring Program for the San Francisco Bay, which is administered by the San Francisco Estuary Institute. Cost is based upon Cu, Ni, Cr, and Se facility loading to SF bay.
54,400	1.9%	On behalf of the dischargers, BACWA manages regional monitoring and studies related to nutrients, mercury, PCBs, and other contaminants to protect the bay.
5,200	0.0%	Certified Unified Program Agency fees are paid to the County of Marin for the Agency's underground storage tanks and hazardous materials storage permits.
2,800	0.0%	SWRCB permit for the Agency's industrial site stormwater permit.
800	0.0%	Office supplies: sample labels, ink cartridges, paper for large-format printer/plotter, new lab copier rental fee, and other miscellaneous office expenses.

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

TECHNICAL SERVICES

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
100-0230-440-7655	Rental expense	RCM	-	-	4,200
100-0230-440-7670	Printing & publications	RCM	600	600	-
100-0230-440-7706	Prof svcs - special studies & supp serv	TSM	40,000	40,000	-
100-0230-440-7708	Prof svcs - cathodic protection surveys	AE	9,800	10,100	-
100-0230-440-7712	CASA Emissions Pooled Study	GM	16,900	17,400	-
100-0230-440-7737	Public Ed Program	GM	34,200	34,100	300
Subtotal General & Administrative			370,900	381,800	5,800
Subtotal (excluding Salary and Benefits)			1,276,300	1,298,200	99,900
Total Technical Services			3,696,200	3,822,300	1,300

***Position Code**

GM General Manager
 ASM Administrative Services Manager
 TSM Technical Services Manager/AGM
 RCM Regulatory Compliance Manager
 AE Associate Engineer

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
4,200	0.0%	New account for lab equipment rental expenses.
600	0.0%	Allowance for printing/shipping/advertising expenses for documents not assigned to specific CIP project contracts and for mailing expenses related to maintaining CMSA's list of prequalified contractors.
40,000	0.0%	Allowance for special studies and engineering consultant services as needed.
10,100	0.0%	Cathodic protection monitoring of the land portion of the marine outfall, sections of the Ross Valley interceptor, the San Rafael interceptor, various buried pipelines on Agency property, San Rafael Sanitation District Simms Force Main, and the South Francisco casing.
17,400	0.0%	CMSA contribution to the CASA pooled air emissions study.
34,400	0.9%	CMSA's 40.6% share of the Countywide Public Education Program expenses associated with participating in public outreach events, educational school presentations, a Comcast commercial presentation on local television, and educational materials for the program.
387,600	1.5%	
1,398,100	7.7%	
3,823,600	0.0%	

FY27 Operating Budget
Operations Department (0340)

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

OPERATIONS

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
<u>SALARIES & WAGES</u>					
100-0340-440-7001	Salaries wages - regular	ASM	1,930,700	2,016,600	187,300
100-0340-440-7005	Salaries wages - overtime	OS	100,300	104,200	9,600
100-0340-440-7009	Salaries wages - standby	TPM	1,900	2,000	(2,000)
Subtotal Salaries & Wages			2,032,900	2,122,800	194,900
100-0340-440-7021	Er ret - CalPERS Classic	ASM	107,500	112,700	(5,900)
100-0340-440-7022	Er ret - CalPERS PEPR	ASM	98,200	102,900	16,000
100-0340-440-7023	Er ret - CalPERS survivors	ASM	800	800	200
100-0340-440-7028	Er ret - medicare	ASM	29,900	31,300	2,300
100-0340-440-7041	Benefits - medical active	ASM	293,800	317,300	16,800
100-0340-440-7042	Benefits - flex\$	ASM	3,800	4,100	(3,400)
100-0340-440-7043	Benefits - dental	ASM	20,000	20,000	700
100-0340-440-7044	Benefits - Life-AD&D-LTD Insurance	ASM	10,400	10,700	1,500
100-0340-440-7045	Benefits - vision	ASM	5,100	5,100	(400)
100-0340-440-7046	Benefits - Er paid MARA: PEPH/Z	ASM	22,000	23,100	2,900
100-0340-440-7047	Benefits - retiree medical premium	ASM	33,300	35,100	1,100
100-0340-440-7048	Benefits - retiree reimburse medical	ASM	53,600	59,000	(2,200)
100-0340-440-7051	Benefits - EAP	ASM	1,300	1,300	-
100-0340-440-7062	Benefit administration fees	ASM	4,300	4,400	(700)
100-0340-440-7063	Uniforms	AE	16,400	16,400	(2,000)
100-0340-440-7064	Overtime Meals	AE	-	-	100
Subtotal Benefits			700,400	744,200	27,000
Total Salaries & Benefits			2,733,300	2,867,000	221,900
<u>CHEMICALS & FUEL</u>					
100-0340-440-7120	Gasoline, diesel, oil	OS	30,000	30,900	-
100-0340-440-7130	Chemicals - ferric chloride	OS	194,400	200,200	-
100-0340-440-7131	Chemicals - polymer cationic	OS	160,000	164,800	-

***Position Code**

ASM Administrative Services Manager
 AOS Assistant Operations Supervisor
 OS Operations Supervisor
 TPM Treatment Plant Manager
 AE Associate Engineer

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
2,203,900	9.3%	Salaries for 13.5 full-time employees (Treatment Plant Manager allocated 50% to Operations & 50% Maintenance). FY27 2.178% COLA, step increases, and leave balance cash-outs.
113,800	9.2%	Authorized overtime to ensure facilities are properly staffed 24 hours/day and to complete specified activities or assignments.
-	-100.0%	24/7 stand-by duty provided by qualified operations staff during the wet weather season (November-April). Employees are paid to remain fit for duty and must respond within one hour after being called in for emergency situations.
2,317,700	9.2%	
106,800	-5.2%	Employer contributions for CalPERS 2.7% @ 55 for Classic employee retirement program. The FY27 employer contribution rate is 16.07%.
118,900	15.5%	Employer contributions for CalPERS 2% @ 62 PEPPRA employee retirement program. The FY27 employer contribution rate is 7.93%.
1,000	25.0%	Annual Survivors Benefit premium.
33,600	7.3%	Employer's 1.45% share of Medicare for all employees.
334,100	5.3%	Medical coverage up to the Kaiser family rate.
700	-82.9%	Medical benefit differential paid for family coverage to one eligible employee.
20,700	3.5%	Dental is self-insured.
12,200	14.0%	Employer paid life, accidental death & dismemberment, and long-term disability insurances.
4,700	-7.8%	Employer paid vision benefits.
26,000	12.6%	PEHP: Post Employment Health Plan (also known as MARA: medical after retirement account). Employer contribution of 1.5% of base salary.
36,200	3.1%	Medical benefits for the equivalent of twelve and a half retired employees at the SF-Bay Area PERS Kaiser single rate.
56,800	-3.7%	Medical benefits in excess of the CalPERS PEMCHA minimum reimbursed directly to retirees.
1,300	0.0%	Employee assistance program that provides counseling, professional consultation, and work/life referral services.
3,700	-15.9%	Administrative fees charged for Bento dental, CalPERS medical, PEHP, and NAVIA Flex 125 plans.
14,400	-12.2%	Uniforms costs for thirteen employees.
100	0.0%	MOU section 15 meal allowance provided for each four hours of overtime worked.
771,200	3.6%	
3,088,900	7.7%	
30,900	0.0%	Gasoline for Agency fleet vehicles and assorted small gas powered equipment. Diesel fuel for fleet vehicles, effluent pump station, and on and offsite emergency stand-by generators.
200,200	0.0%	Ferric chloride is used to improve settling in the primary clarifiers during storm related flow events, inhibits hydrogen sulfide production in the digesters, reduces struvite formations in pipelines, and is used as a coagulant in the biosolids dewatering process.
164,800	0.0%	Polymer is added to centrifuge feed sludge to enhance the efficiency of solids removal, and to thicken waste activated sludge. CMSA typically uses approximately 2.5 loads of polymer per year.

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

OPERATIONS

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
100-0340-440-7132	Chemicals - odor control	OS	12,000	12,000	-
100-0340-440-7133	Chemicals - calcium nitrate	OS	316,200	325,700	(77,400)
100-0340-440-7134	Chemicals - hydrogen peroxide	OS	324,000	333,700	12,200
100-0340-440-7135	Chemicals - sodium hypochlorite	OS	798,800	822,700	21,100
100-0340-440-7136	Chemicals - sodium bisulfite	OS	199,500	205,500	10,200
Subtotal Chemicals & Fuel			2,034,900	2,095,500	(33,900)
UTILITIES					
100-0340-440-7502	Utilities - natural gas	OS	65,000	67,000	-
100-0340-440-7503	Utilities - electricity	OS	167,000	172,000	(15,000)
100-0340-440-7504	Utilities - water	AOS	26,700	28,000	-
100-0340-440-7505	Utilities - garbage	AOS	82,700	86,900	-
Subtotal Utilities			341,400	353,900	(15,000)
GENERAL & ADMINISTRATIVE					
100-0340-440-7110	Operations - general	TPM	10,000	10,000	-
100-0340-440-7111	Process control consumable supplies	AOS	6,000	6,000	-
100-0340-440-7601	Meetings/Training	TPM	6,000	6,000	-
100-0340-440-7602	Conferences	TPM	7,500	7,500	-
100-0340-440-7610	Prof affiliation memberships	TPM	6,700	5,600	-
100-0340-440-7638	Permits & lic - BAAQMD	TPM	35,500	37,300	1,000
100-0340-440-7709	Process support	TPM	25,000	25,000	-
Subtotal General & Administrative			96,700	97,400	1,000
Subtotal (excluding Salary and Benefits)			2,473,000	2,546,800	(47,900)
Total Operations			5,206,300	5,413,800	174,000

***Position Code**

ASM Administrative Services Manager
 AOS Assistant Operations Supervisor
 OS Operations Supervisor
 TPM Treatment Plant Manager
 AE Associate Engineer

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
12,000	0.0%	A chemical agent used to mask odorous compounds.
248,300	-23.8%	Calcium nitrate solution is the first of a two-phase odor control program used in the collection system upstream of the wastewater treatment plant to inhibit hydrogen sulfide formation. FY27 bid price 23% lower than FY26.
345,900	3.7%	Hydrogen peroxide is the second phase of the odor control program. It is injected into the Ross Valley and San Rafael interceptors upstream of the headworks. Three-year average use increased.
843,800	2.6%	Sodium hypochlorite is the primary disinfectant used for pathogen reduction in secondary effluent and recycled water. It is also injected into three odor control scrubbers. FY27 bid price increased.
215,700	5.0%	Sodium bisulfite is used to neutralize the chlorine residual in the final effluent prior to its discharge into the San Francisco Bay. FY27 bid price increased.
2,061,600	-1.6%	
67,000	0.0%	Supplemental fuel for both cogeneration systems.
157,000	-8.7%	Electricity to supplement the cogeneration system output and to supply power when cogenerators are offline for maintenance. Decrease due to increased food waste and biogas production, reducing utility demand.
28,000	0.0%	Potable and fire protection water.
86,900	0.0%	Solid waste disposal for garbage, green waste recycling, and debris box disposal of headworks screenings, grit, and non-recyclable wastes.
338,900	-4.2%	
10,000	0.0%	Small tools, equipment, parts, and other miscellaneous supplies.
6,000	0.0%	Chemical reagents to verify and/or determine the concentration of chlorine in treated wastewater, assist in field instrument calibration, determine peroxide concentrations in wastewater, measure pH, and measure sulfide levels in biogas.
6,000	0.0%	Expenses associated with attendance at single-day professional meetings, seminars, and certification trainings.
7,500	0.0%	Expenses associated with multi-day professional conferences, seminars, and training events.
5,600	0.0%	Professional memberships and certification renewal requirements for all licensed operators.
38,300	2.7%	The BAAQMD permit fee.
25,000	0.0%	Professional wastewater consulting services for evaluation and advice on process control issues, training staff on process analysis, and conducting special studies.
98,400	1.0%	
2,498,900	-1.9%	
5,587,800	3.2%	

FY27 Operating Budget
Maintenance Department (0350)

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

MAINTENANCE

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
<u>SALARIES & WAGES</u>					
100-0350-440-7001	Salaries wages - regular	ASM	1,976,800	2,045,400	72,100
100-0350-440-7002	Salaries wages - retired annuitant	TSM	50,100	50,100	(1,000)
100-0350-440-7005	Salaries wages - overtime	TPM	40,400	41,700	(6,900)
100-0350-440-7009	Salaries wages - standby	TPM	58,600	60,300	13,600
Subtotal Salaries & Wages			2,125,900	2,197,500	77,800
100-0350-440-7021	Er ret - CalPERS Classic	ASM	51,500	53,900	(3,200)
100-0350-440-7022	Er ret - CalPERS PEPRA	ASM	131,800	136,800	4,700
100-0350-440-7023	Er ret - CalPERS survivors	ASM	900	900	100
100-0350-440-7027	Er ret - PARS benefit	ASM	2,800	2,800	(1,000)
100-0350-440-7028	Er ret - medicare	ASM	31,500	32,700	300
100-0350-440-7041	Benefits - medical active	ASM	410,400	443,200	14,800
100-0350-440-7042	Benefits - flex\$	ASM	12,000	12,000	(6,000)
100-0350-440-7043	Benefits - dental	ASM	36,800	36,800	400
100-0350-440-7044	Benefits - Life-AD&D-LTD Insurance	ASM	11,300	11,500	1,100
100-0350-440-7045	Benefits - vision	ASM	7,600	7,600	(600)
100-0350-440-7046	Benefits - Er paid MARA: PEPH/Z	ASM	26,600	27,500	1,100
100-0350-440-7047	Benefits - retiree medical premium	ASM	26,000	26,800	(200)
100-0350-440-7048	Benefits - retiree reimburse medical	ASM	55,800	61,600	(13,700)
100-0350-440-7051	Benefits - EAP	ASM	1,400	1,400	-
100-0350-440-7062	Benefit administration fees	ASM	5,300	5,300	(1,200)
100-0350-440-7063	Uniforms	AE	13,700	13,700	(1,300)
100-0350-440-7064	Overtime Meals	ASM	-	-	100
Subtotal Benefits			825,400	874,500	(4,600)
Total Salaries & Benefits			2,951,300	3,072,000	73,200
<u>MAINTENANCE & REPAIRS (M&R)</u>					
100-0350-440-7201	Outside services & parts	TPM	45,000	46,400	-

***Position Code**

ASM Administrative Services Manager
 TPM Treatment Plant Manager
 MS Maintenance Supervisor
 EIT Electrical Instrumentation Technician
 AE Associate Engineer

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
2,117,500	3.5%	Salaries for 14.5 full-time employees (Treatment Plant Manager is 50% Maintenance & 50% Operations). FY27 2.178% COLA, step increases, and leave balance cash-outs.
49,100	-2.0%	Annuitants are hired part-time for special projects.
34,800	-16.5%	Authorized overtime to complete unexpected maintenance activities or assignments that require work after an employee's regularly scheduled shift.
73,900	22.6%	24/7 Stand-by duty for qualified maintenance staff to respond to emergency repair work and equipment failures. Employees are paid to remain fit for duty and to respond within one hour. Sanitary District #2 funds one half of this expense.
2,275,300	3.5%	
50,700	-5.9%	Employer contributions for CalPERS 2.7% @ 55 for Classic employee retirement program. The FY27 employer contribution rate is 16.07%.
141,500	3.4%	Employer contributions for CalPERS 2% @ 62 PEPPRA employee retirement program. The FY27 employer contribution rate is 7.93%.
1,000	11.1%	Annual Survivors Benefit premium.
1,800	-35.7%	PARS is retirement account for part-time and temporary employees. The employer rate is 3.75%. Decrease due to less reliance on hiring retired annuitants.
33,000	0.9%	Employer's 1.45% share of Medicare for all employees.
458,000	3.3%	Medical coverage up to the Kaiser family rate.
6,000	-50.0%	A medical "cash-back" benefit for one employee who is covered by a spouse's medical plan.
37,200	1.1%	Dental is self-insured.
12,600	9.6%	Employer paid life, accidental death & dismemberment, and long-term disability insurances.
7,000	-7.9%	Employer paid vision benefits.
28,600	4.0%	PEHP: Post Employment Health Plan (also known as MARA: medical after retirement account). Employer contribution of 1.5% of base salary.
26,600	-0.7%	Medical benefits for the equivalent of thirteen retired employees at the SF-Bay Area PERS Kaiser single rate.
47,900	-22.2%	Medical benefits in excess of the CalPERS PEMCHA minimum reimbursed directly to retirees.
1,400	0.0%	Employee assistance program that provides counseling, professional consultation, and work/life referral services.
4,100	-22.6%	Administrative fees charged for Bento dental, CalPERS medical, PEHP, and NAVIA Flex 125 plans.
12,400	-9.5%	Uniforms costs for fourteen employees.
100	0.0%	MOU section 15 meal allowance provided for each four hours of overtime worked.
869,900	-0.5%	
3,145,200	2.4%	
46,400	0.0%	Services performed by outside providers for machining, fabrication, vacuum services, specialty repair work, and procuring related parts, equipment, and supplies.

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

MAINTENANCE

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
100-0350-440-7202	Facilities maintenance	MS	36,800	37,900	-
100-0350-440-7203	Fleet maintenance	MS	20,000	20,000	5,000
100-0350-440-7210	Hazardous waste disposal	MS	50,000	51,500	25,000
100-0350-440-7211	Groundskeeping	MS	45,000	45,000	(15,000)
100-0350-440-7212	Utility supplies	MS	10,200	10,500	-
100-0350-440-7213	Electrical equipment	EIT	35,000	36,100	-
100-0350-440-7214	Small tools & equipment	MS	21,600	22,200	-
100-0350-440-7215	Lubricants-propane-other	MS	9,000	9,300	-
100-0350-440-7230	Plant pumps	MS	38,000	39,100	-
100-0350-440-7231	Process tank maintenance	MS	19,000	19,600	-
100-0350-440-7232	Centrifuge maintenance	MS	10,000	10,300	-
100-0350-440-7233	Process media replacement	MS	80,000	82,400	20,000
100-0350-440-7234	Organic waste receiving facility	MS	46,800	48,200	18,000
100-0350-440-7235	Boilers hot water systems	MS	9,000	9,300	-
100-0350-440-7236	Effluent pump station & diesel tank	MS	4,000	4,000	-
100-0350-440-7237	Cogen system maintenance	MS	118,100	121,700	-
Subtotal Maintenance & Repairs			597,500	613,500	53,000

***Position Code**

ASM Administrative Services Manager
 TPM Treatment Plant Manager
 MS Maintenance Supervisor
 EIT Electrical Instrumentation Technician
 AE Associate Engineer

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
37,900	0.0%	Preventative and corrective repairs to maintain non-process specific facility structures such as roof and gutter systems, doors and door hardware, flooring, and painted surfaces. This account also includes funds for facility pest control services.
25,000	25.0%	Preventative, predictive, and corrective maintenance on the Agency's fleet vehicles, and includes increase for additional purchases of maintenance parts and other consumables. The Agency's fleet consists of 11 vehicles, 2 forklifts, 1 skid steer loader, 18 electric carts, and 6 bicycles.
76,500	48.5%	Safe disposal of oils, greases, filters, coolants, paints, solvents, light bulbs, batteries, air purification medias (siloxane, hydrogen sulfide, and activated carbon), and disposal of laboratory generated hazardous wastes. An additional H2S media replacement is scheduled during FY27.
30,000	-33.3%	Landscaping services and supplies to maintain the Agency grounds and property. Services include defensible space maintenance, weed abatement, and homeless camp clean-up.
10,500	0.0%	Custodial and general facility maintenance cleaning supplies.
36,100	0.0%	Allowance for procurement of routine electrical equipment such as conduit, wiring, electrical connectors, fittings, consumable electrical supplies, and facility lighting (light bulbs, tubes, LED lights).
22,200	0.0%	Purchase and repair of hand, power, and pneumatic tools utilized in the day-to-day maintenance of assets and equipment.
9,300	0.0%	Lubricants used for facility assets and equipment (cogeneration and stand-by power systems excluded), propane for the forklift, welding and calibration gases, and lab bioassay oxygen.
39,100	0.0%	Allowance for routine consumable parts and equipment such as impellers, volutes, packing material, and gasket material.
19,600	0.0%	Allowance for routine consumable parts and equipment for facility process tanks and the primary heat exchanger (excludes heat exchangers utilized by cogeneration systems).
10,300	0.0%	Consumable parts and equipment for annual preventative and corrective maintenance for three centrifuges and their system components.
102,400	24.3%	Biogas and air purification media for facility equipment. Budget includes additional purchases of media for sulfatreat vessels, siloxane filters, and activated carbon odor scrubbers.
66,200	37.3%	Consumable items and maintenance parts required to maintain the OWRF. Four tank cleanings and vector services have been added due to the increased volume of food waste received.
9,300	0.0%	Consumable items required for maintaining two dual fueled hot water boilers and hot water recirculation systems. Budget includes annual specialized boiler system inspection work to examine the brick and burner assemblies, the fuel regulating systems, and associated pumps and piping.
4,000	0.0%	Allowance for parts and consumable items within the effluent pump station and its above ground diesel tank.
121,700	0.0%	Routine parts and equipment for scheduled systems maintenance.
666,500	8.6%	

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

MAINTENANCE

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
GENERAL & ADMINISTRATIVE					
100-0350-440-7601	Meetings/Training	TPM	15,000	15,000	-
100-0350-440-7602	Conferences	TPM	13,000	13,000	-
100-0350-440-7610	Prof affiliation memberships	TPM	5,500	5,700	-
100-0350-440-7650	Office expense and copier	TPM	-	-	-
100-0350-440-7670	Printing & publications	TPM	500	500	-
100-0350-440-7710	Prof svcs - Underground service alert	TPM	200	200	-
Subtotal General & Administrative			34,200	34,400	-
Subtotal (excluding Salary and Benefits)			631,700	647,900	53,000
Total Maintenance			3,583,000	3,719,900	126,200

***Position Code**

ASM Administrative Services Manager
 TPM Treatment Plant Manager
 MS Maintenance Supervisor
 EIT Electrical Instrumentation Technician
 AE Associate Engineer

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
15,000	0.0%	Expenses associated with attendance at single-day meetings, seminars, technical certification courses, and professional development.
13,000	0.0%	Expenses associated with multi-day professional conferences, seminars, and training events outlined in the Agency's travel and expense reimbursement policy.
5,700	0.0%	Professional memberships and annual certification renewal fees for all department employees.
-	0.0%	Copier expenses moved to administration department budget.
500	0.0%	Subscriptions.
200	0.0%	Annual fee supporting the national 811 "before you dig" and Underground Service Alert programs to identify utility locations and prevent excavation accidents.
34,400	0.0%	
700,900	8.2%	
3,846,100	3.4%	

FY27 Operating Budget

Non-Agency Health & Safety (0121)

Non-Agency Technical Services – Countywide Education (0231)

Non-Agency Maintenance (0351)

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

Non-Agency Health & Safety (Novato Sanitary District 39.75% Share)

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
<u>SALARIES & BENEFITS</u>					
100-0121-440-7001	Salaries wages - regular	ASM	74,600	76,900	500
100-0121-440-7015	Salaries wages - car allowance	ASM	1,900	1,900	-
Subtotal Salaries Wages			76,500	78,800	500
100-0121-440-7022	Er ret - CalPERS PEPRA	ASM	5,700	5,900	-
100-0121-440-7028	Er ret - medicare	ASM	1,100	1,100	-
100-0121-440-7041	Benefits - medical active	ASM	14,400	15,500	(600)
100-0121-440-7042	Benefits - flex\$	ASM	-	-	-
100-0121-440-7043	Benefits - dental	ASM	600	600	100
100-0121-440-7044	Benefits - Life-AD&D-LTD Insurance	ASM	400	400	-
100-0121-440-7045	Benefits - vision	ASM	100	100	-
100-0121-440-7046	Benefits - Er paid MARA: PEPH/Z	ASM	1,100	1,100	-
100-0121-440-7047	Benefits - retiree medical premium	ASM	800	800	-
100-0121-440-7062	Benefit administration fees	ASM	100	100	-
Subtotal Benefits			24,300	25,600	(500)
Total Salaries & Benefits			100,800	104,400	-
<u>GENERAL ADMINISTRATIVE</u>					
100-0121-440-7601	Meetings/Training	SM	300	300	-
100-0121-440-7602	Conferences	SM	1,200	1,200	-
100-0121-440-7610	Prof affiliation memberships	SM	400	500	-
100-0121-440-7650	Office expense	SM	200	200	-
100-0121-440-7651	Safety supplies	SM	100	100	-
100-0121-440-7652	Information technology software	SM	2,000	2,000	200
100-0121-440-7670	Printing & publications	SM	700	700	-
100-0121-440-7701	Prof svcs - general	SM	6,000	2,800	-
100-0121-440-7731	Employee health maintenance	SM	200	200	-
100-0121-440-7739	Outside safety training	SM	4,800	5,300	-
Subtotal Administrative			15,900	13,300	200
Total Non-Agency Health & Safety			116,700	117,700	200

***Position Code**

ASM Administrative Services Manager
 GM General Manager
 SM Safety Manager

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
77,400	0.7%	Novato Sanitary Distict's (NSD) share of the Safetly Manager (SM) position salary and leave cash-outs is 39.75%. The Agency's share is 60.25% and is allocated to the Health & Safety Budget. FY27 COLA is 2.178%.
1,900	0.0%	NSD's 39.75% share of the SM car allowance.
79,300	0.6%	
5,900	0.0%	Employer contributions for CalPERS 2% @ 62 PEPRA employee retirement program. The FY27 employer contribution rate is 7.93%.
1,100	0.0%	Employer's 1.45% share of Medicare for all employees.
14,900	-3.9%	Medical coverage up to the Kaiser family rate.
-	0.0%	
700	16.7%	Dental is self-insured.
400	0.0%	Employer paid life, accidental death & dismemberment, and long-term disability insurances.
100	0.0%	Employer paid vision benefits.
1,100	0.0%	PEHP: Post Employment Health Plan (also known as MARA: medical after retirement account). Employer contribution of 1.5% of base salary.
800	0.0%	Medical benefits for a .40 share of one retired employee at the SF-Bay Area PERS Kaiser single rate.
100	0.0%	Administrative fees charged for Bento dental, CalPERS medical, PEHP, and NAVIA Flex 125 plans.
25,100	-2.0%	
104,400	0.0%	
300	0.0%	Visual aids for meetings, tools, IT equipment, training materials, and refreshments.
1,200	0.0%	Safety related conferences, professional development, and webinars.
500	0.0%	Institute of Hazardous Materials (CHMM), Board of Certified Safety Professionals, National Safety Council, and American Society of Safety Professionals.
200	0.0%	Supplies
100	0.0%	Safety supplies
2,200	10.0%	MSDS Online, Keller Online
700	0.0%	Mancomm Regulations, CalOSHA Reporter, Safety Alert for Supervisors, NFPA/ANSI
2,800	0.0%	Contracted services to assist in completion/developing of programs.
200	0.0%	Expense for workplace safety related physicals, pre-employment exams, and urgent care at Kaiser Hospital and Concentra.
5,300	0.0%	Training expenses for required safety programs that include NPFA high voltage electrical safety training, hearing tests, traffic control, industrial truck and other Cal/OSHA programs that facilitate a safe work environment.
13,500	1.5%	
117,900	0.2%	

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

Non-Agency Technical Services - Countywide Public Education Program

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
<u>GENERAL ADMINISTRATIVE</u>					
100-0231-440-7737	Public Ed Program	RCM	50,000	49,900	400
Total Non-Agency Technical Services			50,000	49,900	400

***Position Code**

RCM Regulatory Compliance Manager

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
50,300	0.8%	Participating agency's share of the Countywide Public Education Program expenses associated with participating in public outreach events, hosting school programs, a Comcast video presentation, and educational materials for the program.
50,300	0.8%	

Central Marin Sanitation Agency
FY27 Operating Budget - Adopted Adjustments

Line Item Accounts

Non-Agency Maintenance (SD2, SQRC, SQV)

Account #	Account Name	*By	FY26 Adopted Budget	FY27 Adopted Budget	FY27 Adjustments
<u>SALARIES & BENEFITS</u>					
100-0351-440-7001	Salaries wages - regular	ASM	216,200	223,500	(900)
100-0351-440-7005	Salaries wages - overtime	ASM	7,500	7,800	300
Subtotal Salaries Wages			223,700	231,300	(600)
100-0351-440-7022	Er ret - CalPERS PEPRA	ASM	17,000	17,700	(100)
100-0351-440-7023	Er ret - CalPERS survivors	ASM	200	200	-
100-0351-440-7028	Er ret - medicare	ASM	3,200	3,400	(100)
100-0351-440-7041	Benefits - medical active	ASM	90,300	97,500	(24,800)
100-0351-440-7043	Benefits - dental	ASM	6,400	6,400	(2,300)
100-0351-440-7044	Benefits - Life-AD&D-LTD Insurance	ASM	1,600	1,600	100
100-0351-440-7045	Benefits - vision	ASM	1,500	1,500	(500)
100-0351-440-7046	Benefits - Er paid MARA: PEPH/Z	ASM	3,200	3,300	-
100-0351-440-7051	Benefits - EAP	ASM	300	300	-
100-0351-440-7062	Benefit administration fees	ASM	1,000	1,000	(200)
Subtotal Benefits			124,700	132,900	(27,900)
Total Salaries & Benefits			348,400	364,200	(28,500)
<u>MAINTENANCE & REPAIRS (M&R)</u>					
100-0351-440-7290	SD#2 pump stations - Repair services	MS	12,500	12,900	-
100-0351-440-7201	SD#2 General parts, supplies, equipment	MS	26,300	27,200	-
100-0351-440-7297	SD#2 Recommended asset mgmt projects	MS	100,000	100,000	-
100-0351-440-7291	SQRC pump station maint - extra work	TPM	-	-	-
100-0351-440-7217	SQRC Supplies, Repairs and Other	TPM	9,800	10,100	7,900
100-0351-440-7292	SQ Village WW system maint	TPM	22,200	22,800	(16,800)
Subtotal Maintenance & Repairs			170,800	173,000	(8,900)
<u>GENERAL ADMINISTRATIVE</u>					
100-0351-440-7710	SD#2 USA North 811 services	MS	1,700	1,800	-
100-0351-440-7769	SD#2 Contingency	TPM	16,400	17,000	-
Subtotal Administrative			18,100	18,800	-
Total Non-Agency Maintenance			537,300	556,000	(37,400)

***Position Code**

ASM Administrative Services Manager
 GM General Manager
 MS Maintenance Supervisor
 TSM Technical Services Manager/AGM
 AE Associate Engineer

FY27 Adopted Adjusted Budget	% Change FY27 Adopted Adjustments from FY27 Budget	Budget Account Description
222,600	-0.4%	Salaries for 3 full-time IUL maintenance positions are allocated to the Non-Agency Maintenance budget. FY27 step increases and FY27 2.178% COLA.
8,100	3.8%	
230,700	-0.3%	
17,600	-0.6%	Employer contributions for CalPERS 2% @ 62 PEPRAs employee retirement program. The FY27 employer contribution rate is 7.93%.
200	0.0%	Annual Survivors Benefit premium.
3,300	-2.9%	Employer's 1.45% share of Medicare for all employees.
72,700	-25.4%	Medical coverage up to the Kaiser family rate.
4,100	-35.9%	A medical "cash-back" benefit for an employee covered by another medical plan.
1,700	6.3%	Employer paid life, accidental death & dismemberment, and long-term disability insurances.
1,000	-33.3%	Employer paid vision benefits.
3,300	0.0%	PEHP: Post Employment Health Plan (also known as MARA: medical after retirement account). Employer contribution of 1.5% of base salary.
300	0.0%	Employee assistance program that provides counseling, professional consultation, and work/life referral services.
800	-20.0%	Administrative fees charged for Bento dental, CalPERS medical, PEHP, and NAVIA Flex 125 plans.
105,000	-21.0%	
335,700	-7.8%	
12,900	0.0%	Expenditures for specialty repairs, contractor services, metal fabrication work, and vacuum trucks for annual pump station cleaning and debris removal.
27,200	0.0%	Allowance for consumable material purchases such as pump parts, lubricants, and electrical supplies. Includes general utility tools, painting supplies, hoses and hose bibs, and ladders.
100,000	0.0%	Asset management improvements and contracted work which includes procuring and replacing pumps, impellers, and small VFD's.
-	0.0%	Recommended capital improvements performed by CMSA on an as needed basis.
18,000	78.2%	Purchases made for pumps, parts, electrical components, supplies and other expenditures required to maintain station and collection system equipment.
6,000	-73.7%	SQV wastewater maintenance costs include labor, mileage, repair services, parts, supplies, equipment, and recommended maintenance and capital expenditures.
164,100	-5.1%	
1,800	0.0%	Annual fee supporting the national 811 "before you dig" and Underground Service Alert programs to identify utility locations and prevent excavation accidents.
17,000	0.0%	Funds available for transfer to other operating budget accounts for unplanned and unanticipated activities.
18,800	0.0%	
518,600	-6.7%	

FY27 Capital Improvement Program

Adopted Adjusted Budget

**Central Marin Sanitation Agency
Capital Improvement Program
FY27 Adopted Adjusted Budget**

GL Account Number	PM*	Delivery Method	Adopted FY26 **	Projected Final FY26	Adopted FY27	2 FY28	3 FY29	4 FY30	5 FY31	6 FY32	7 FY33	8 FY34	9 FY35	10 FY36	Total FY27 - FY36	
Facility Improvements																
0230-550-8201	TSM	Effluent Storage Pond Rehabilitation	FB	-	-	-	-	-	-	-	-	-	-	-	-	
0230-550-8202	TSM	Agency Facilities Master Plan	PSA	-	-	-	-	-	-	-	-	-	-	-	-	
0230-550-8203	TSM	Industrial Coatings & Concrete Rehabilitation	IB/MC/FB	894,500	611,000	529,100	187,900	41,400	130,800	111,100	30,800	30,300	32,400	32,400	33,500	1,159,700
0230-550-8204	TSM	Outfall Inspection & Repairs	IB/MC/FB	41,200	1,300	42,800	131,500	47,300	48,900	50,600	52,300	54,000	55,900	57,700	59,700	600,700
0230-550-8205	TSM	Facility Improvements	IB	379,500	60,000	668,700	457,800	355,400	133,000	72,600	58,900	43,900	64,500	1,638,500	10,200	3,503,500
0230-550-8206	TSM	Facility Paving/Site Work	IB/MC	204,700	90,000	14,100	14,600	15,100	15,600	16,200	16,700	17,300	17,800	18,400	19,100	164,900
0230-550-8207	TSM	Hillside Repairs	PSA/IB	-	-	-	103,400	-	-	-	-	-	126,200	-	-	229,600
0230-550-8208	TSM	Facility Roofs Rehabilitation	MC/IB/FB	20,000	40,000	20,000	66,300	81,500	47,600	33,700	34,800	36,000	37,200	63,500	39,800	460,400
0230-550-8209	TSM	SHB Elevator Control Replacement	FB	397,500	70,000	465,000	-	34,300	100,000	-	-	-	-	-	-	599,300
Subtotal - Facility Improvements				1,937,400	872,300	1,739,700	961,500	575,000	475,900	284,200	193,500	181,500	334,000	1,810,500	162,300	6,718,100
General Equipment																
0110-550-8301	ISA	Process Control	M/MC	54,600	45,000	50,000	42,400	43,800	45,300	46,800	48,400	50,000	51,700	53,400	55,200	487,000
0110-550-8302	MS	Security / Fire Systems	MC	21,300	21,300	24,800	99,400	28,600	24,700	22,500	16,600	23,300	17,800	25,800	20,400	303,900
0350-550-8303	MS/TSM	Fuel Storage Tanks	IB/MC	-	-	-	-	-	-	-	-	-	-	-	-	-
0110-550-8304	ISA	IT Hardware and Communication Equipment	M	37,400	36,000	68,800	92,100	58,100	83,000	44,200	39,900	90,600	42,700	44,100	103,500	667,000
0350-550-8305	MS	Agency Vehicle Replacement	IB/PO	89,100	89,100	95,000	108,800	85,700	145,700	67,200	94,700	100,900	87,700	167,300	55,800	1,008,800
0230-550-8306	RCM	Laboratory Equipment	PO	65,000	35,430	65,000	217,600	23,700	37,900	69,400	15,700	222,500	34,900	16,200	16,200	719,100
0350-550-8307	MS	Electrical Equipment	M/IB	122,500	122,500	256,100	63,400	141,100	140,100	108,600	112,300	116,100	120,000	124,100	128,200	1,310,000
0350-550-8309	MS	Process Instrumentation	M	117,200	100,000	100,000	60,600	76,600	32,600	33,700	34,900	36,100	38,500	38,500	39,800	491,300
0350-550-8310	TSM	Electrical Distribution System Rehabilitation	PSA/FB	161,100	71,000	200,000	479,500	-	-	-	-	-	-	-	-	679,500
0350-550-8311	MS	Electrical Conduit Rehabilitation	M/MC/IB	225,000	75,000	100,000	36,200	37,500	38,700	40,000	41,400	42,800	44,200	45,700	47,200	473,700
Subtotal - General Equipment				893,200	595,330	959,700	1,200,000	495,100	548,000	432,400	403,900	682,300	437,500	515,100	466,300	6,140,300
Liquids Treatment Equipment and Systems																
0230-550-8401	TSM	Biotower Rotary Distributor Replacement	FB	-	-	-	-	-	-	-	-	-	-	-	-	-
0350-550-8402	MS	Plant Pumps	MC/M	90,000	90,000	116,900	161,300	149,300	132,300	95,400	98,600	101,900	105,400	108,900	112,600	1,182,600
0350-550-8403	MS	Chemical Pumps	M	85,800	45,000	45,000	66,900	69,100	71,400	73,800	76,300	78,900	81,600	84,300	87,200	734,500
0350-550-8404	MS	Gates Rehabilitation	M/IB/FB	302,100	215,000	886,400	168,200	106,700	110,300	114,000	117,900	121,800	125,900	130,200	134,600	2,016,000
0350-550-8405	MS/TSM	Headworks Equipment	M/FB/PSA	2,855,900	1,625,935	2,528,400	1,762,400	133,500	138,000	142,700	45,700	47,300	48,900	50,500	52,200	4,949,600
0230-550-8406	TSM	Odor Scrubber Replacement	PSA/FB	40,000	-	-	30,000	-	-	-	-	-	-	-	-	30,000
0350-550-8407	MS	Process Tank Maintenance	M/IB	-	-	-	57,100	-	-	110,600	114,400	118,300	122,300	126,500	130,800	780,000
0350-550-8408	TSM	Primary Clarifiers Rehabilitation	M/FB/PSA	1,510,000	986,000	966,900	331,400	2,256,800	100,000	-	-	-	-	-	-	3,655,100
0350-550-8409	TSM	Secondary Clarifiers Rehabilitation	PSA/FB	-	-	-	-	-	-	85,800	1,090,300	1,887,100	955,900	-	-	4,019,100
0350-550-8411	TPM	Aeration System Rehabilitation	M/IB	10,800	10,800	-	63,800	-	126,200	-	86,100	-	92,000	-	98,300	466,400
0230-550-8412	TSM	Process Piping Inspection/Repairs/Replacement	PSA/IB	25,000	-	25,000	107,000	-	-	202,900	-	-	-	118,500	-	453,400
0350-550-8413	MS	Chemical Tanks	M/IB	69,100	3,000	59,700	86,800	88,800	78,000	68,200	85,500	72,900	90,400	92,900	80,500	803,700
0350-550-8414	MS	Piping, Valves & Operators	M	180,000	180,000	163,200	189,900	157,200	585,000	87,900	90,900	93,900	97,100	100,400	103,700	1,669,200
0230-550-8415	TSM	CCT Valve and Screen Replacement	FB	-	-	396,000	35,000	-	-	-	-	-	-	-	-	431,000
0230-550-8416	TSM	Influent Flow Meter Improvement	PSA/IB	203,000	198,400	-	-	-	-	-	-	-	-	-	-	-
0230-550-8417	TSM	Nutrient Removal	PSA	1,500,000	650,000	1,500,000	2,500,000	31,734,300	33,348,000	-	-	-	-	-	-	69,082,300
0230-550-8418	TSM	Recycled Water	PSA	-	-	100,000	100,000	-	-	-	-	-	-	-	-	200,000
Subtotal - Liquids Treatment Equipment and Systems				6,871,700	4,004,135	6,787,500	5,659,800	34,695,700	34,689,200	981,300	1,805,700	2,522,100	1,719,500	812,200	799,900	90,472,900
Solids Treatment and Energy Generation Equipment and Systems																
0230-550-8501	TSM	Emergency Generator Assessment & Improvement	PSA/FB	-	-	350,000	-	-	91,600	-	-	-	-	-	-	441,600
0230-550-8502	TSM	Digester Inspection, Cleaning & Cover Replacement	FB	-	-	-	74,900	82,000	91,600	1,419,300	1,465,500	-	-	-	-	3,133,300
0350-550-8503	TSM	Centrifuge Replacement	PSA/FB	2,580,520	1,000,000	3,815,000	32,100	-	75,000	350,000	-	-	-	-	-	4,272,100
0350-550-8504	MS	Waukesha Cogeneration Maintenance	M/IB/FB	-	-	-	-	-	-	244,100	-	-	-	-	-	244,100
0350-550-8513	MS	Jenbacher Cogeneration Maintenance	M/IB/FB	80,800	80,800	107,000	350,500	87,900	158,200	93,900	561,100	100,400	180,700	107,300	456,400	2,203,400
0230-550-8505	MS	Cogeneration System	M	28,000	15,000	20,000	-	-	-	-	-	-	-	-	-	20,000
0350-550-8506	MS	Hot Water Systems	M/PSA	41,500	41,500	6,600	6,900	7,100	7,300	7,600	7,800	8,100	8,400	8,700	8,900	77,400
0350-550-8508	MS	Boilers	IB/FB	-	-	-	-	-	-	-	-	-	-	-	-	-
0350-550-8510	MS	Biosolids Hoppers Maintenance	M	111,700	124,000	-	12,200	31,100	13,700	-	14,700	-	15,700	-	16,800	104,200
0350-550-8511	MS	Organic Waste Receiving Facility	PO	240,800	248,000	246,000	281,900	76,800	79,400	82,100	84,900	87,700	90,700	93,800	96,900	1,220,200
Subtotal - Solids Treatment and Energy Generation Equipment and Systems				3,083,320	1,509,300	4,544,600	758,500	284,900	516,800	2,197,000	2,134,000	196,200	295,500	209,800	579,000	11,716,300
Annual CIP Totals				12,785,620	6,981,065	14,031,500	8,579,800	36,050,700	36,229,900	3,894,900	4,537,100	3,582,100	2,786,500	3,347,600	2,007,500	115,047,600

* PM indicates the project manager for the account.

** The Adopted FY26 Budget is based on direction from the October 2025 Finance Committee meeting, where contingent or low priority projects were removed.

(1) BOLD items are individual Capital Improvement Projects, or larger, nonrecurring maintenance projects.

**Central Marin Sanitation Agency
Capital Improvement Program
FY27 Adopted Adjusted Budget**

			Projected Annual Escalation Rate:	3.37%											
			Escalation Factors:	1.0337	1.1046	1.1419	1.1804	1.2202	1.2614	1.3039	1.3479	1.3933	1.4403	1.4889	1.5391
Delivery Methods															
M		Maintenance project, self performed													
MC		Maintenance Contract													
PO		Purchase Order, equipment only	FY25 to FY26 Escalation Change:	-0.51%											
PSA		Professional Services Agreement	Escalation Change Factors:	0.9949	0.9848	0.9798	0.9748	0.9698	0.9649	0.9600	0.9551	0.9502	0.9454	0.9406	0.9358
IB		Informally Bid													
FB		Formally Bid													

PM*		Delivery Method	Contingent Projects												Total FY26 - FY35	
			Adopted FY26	Projected Final FY26	Adopted FY27	3 FY28	4 FY29	5 FY30	6 FY31	7 FY32	8 FY33	9 FY34	10 FY35	FY36		
TSM	Effluent Storage Pond Rehabilitation	FB	-	-	-	20,600	36,400	1,640,900	-	-	-	-	-	-	-	1,697,900
TSM	Agency Facilities Master Plan	PSA	-	-	-	-	-	-	-	-	800,000	-	-	-	-	800,000
TSM	Facility Roofs Rehabilitation	MC/IB/FB	-	-	-	-	-	480,500	-	1,121,200	-	-	-	-	744,500	2,346,200
MS/TSM	Fuel Storage Tanks	IB/MC	-	-	-	-	-	188,800	-	203,700	-	-	-	-	-	392,500
TSM	Electrical Distribution System Rehabilitation	PSA/FB	-	-	-	-	215,900	2,449,700	8,391,600	334,800	2,068,000	357,700	2,209,900	382,300	16,409,900	
TSM	Biotower Rotary Distributor Replacement	FB	-	-	-	58,300	1,195,300	-	-	-	1,560,500	-	-	-	2,814,100	
TSM	Odor Scrubber Replacement	PSA/FB	-	-	-	-	-	-	2,500,400	-	2,930,900	-	2,090,100	-	7,521,400	
MS	Boilers	IB/FB	-	-	-	-	121,000	704,500	-	-	-	-	-	-	825,500	
	Subtotal		-	-	-	78,900	1,568,600	5,464,400	10,892,000	1,659,700	7,359,400	357,700	4,300,000	1,126,800	32,807,500	

**CENTRAL MARIN SANITATION AGENCY
CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

Facility Improvements		
ACCOUNT NUMBER	ACCOUNT / PROJECT TITLE	ACCOUNT / PROJECT DESCRIPTION
0230-550-8201	Effluent Storage Pond Rehabilitation	See Full Page Description.
0230-550-8202	Agency Facilities Master Plan	Scheduled Master Plan to guide the Agency in planning future projects. FY33 – Allowance to retain a consultant to develop Master Plan.
0230-550-8203	Industrial Coatings & Concrete Rehabilitation	<p>Industrial coating rehabilitation program for process structures, metal equipment, and treatment plant deck traffic coatings. Coating rehabilitation will be included as part of a larger project when appropriate. The condition of concrete structures will be periodically assessed, and projects will be added as needed.</p> <p>FY27 – Install the wear coating on remaining uncoated sections of CCT No. 1-3 deck and apply coating above water lines in CCT No. 1-3, including repair of exposed rebar below water line in CCT No. 1-3, and recoating submerged metal piping.</p> <p>FY27 – Coat the headworks influent channel (combined San Rafael and Ross Valley upstream of the plate screens), timed with the headworks influent gates replacement.</p> <p>FY27 – Coat the floors of the digester basements due to high ferric exposure. Coat the sodium hypochlorite vault and address corrosion on the hatches and ladders in the vault.</p> <p>FY28 – Repaint the Administration Building and Maintenance Building stucco and trim. Coat walls and ceilings of Headworks Building.</p> <p>FY29 – Specialty consultant to inspect floor coatings in the bulk sodium hypochlorite and sodium bisulfite rooms of the Chemical Building. Allowance for spot repairs.</p> <p>FY30 – Crack repairs for the Headworks Building storage room and coat the headworks channel on San Rafael side (downstream of plate screen).</p> <p>FY31 – Coat the headworks channel on Ross Valley side (downstream of plate screen).</p> <p>FY32 – Perform concrete repairs and coat the aeration tank channels above Gallery L and Gallery M.</p> <p>FY27-36 – Allowance for industrial coating as needed, including deck coatings for primaries, secondaries, and CCTs.</p>
0230-550-8204	Outfall Inspection & Repairs	<p>On-going underwater inspection and maintenance of the marine outfall diffuser section. Activities include diver inspections of diffusers and risers, surveys of diffuser check valve levels above shifting bay floor sediments, extending or replacing risers and diffuser check valves as needed, and periodic monitoring and removal of solids deposition inside outfall pipe.</p> <p>FY27-36 – Routine inspection and riser extension or replacement (assumed 5 per year), as needed.</p> <p>FY28 – Diver inspection of the outfall pipe interior including land to ocean transition and submerged outfall sections, and the twenty-one internal joints with Weko seals.</p>

**CENTRAL MARIN SANITATION AGENCY
CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

<p>0230-550-8205</p>	<p>Facility Improvements</p>	<p>Various building improvements that are not incorporated into other capital projects.</p> <p>FY27-36 – Purchase 3 rag/vactor bins each year.</p> <p>FY27 – Allowance for the following:</p> <ul style="list-style-type: none"> • Hire architect for kitchen remodel and retrofit of front office restrooms. • Replace the air handling systems in the sodium bisulfite and sodium hypochlorite rooms of the Chemical Building if assessment indicates need. • Replace the two double doors at the Secondary Clarifier Building. • Replace door in Secondary Clarifier MCC room, double doors at the engine room (North End), Maintenance Annex 1 door (South End), and the Secondary Building plant road door (Freeway side). • Replace seismic shear hoses from Chemical Building to outbuildings. • Engineering assessment of Administration Building HVAC system. • Contractor to replace both Engine Bay Doors at Solids Handling Building, including frames and hardware. • Complete facility EV Charging Study including grant funding options. In-house installation of one EV charging station for new EV vans. • In-house evaluation of re-piping of SBS room. • Replace hatches for 66" final effluent vault and Headworks odor scrubber room. • Placeholder for repurposing existing polymer facility into hydrogen peroxide dosing facility, including construction of new pad, tank, pumps and ancillary equipment. <p>FY28 – Replace doors and windows in Aeration MCC room, Gallery B door across from the Solids Loading Bay (Plant Road), door at the Final Vault shed, Gallery C door near bioassay pump, and the Headworks restroom door. Install isolation gate at headwall of Storm Water Drainage near the Organic Waste Receiving Station. Assess and design area between EPS and CCT1-3 for concrete area with overhang for storage and begin design and design re-piping of SBS room pending FY27 assessment results. Allowance to construct improvements for the kitchen and front office restrooms.</p> <p>FY29 – Replace Gallery A and Digester basement air handling systems. Allowance to construct storage area between EPS and CCT1-3 pending FY28 assessment results.</p> <p>FY30 – Replace Control Room air handling system in biotower. Replace window and door in Digester Pump Mix Room. Coat Digester Mix Pump and MCC13 rooms.</p> <p>FY31 – Replace polishing vault steel shed panels with FRP panels.</p> <p>FY32 – Allowance for building improvements.</p> <p>FY33 – Assess Effluent Pump Station Exhaust System.</p> <p>FY34-35 – Allowance for building improvements. Assess access hatch door conditions and plan for rehabilitation, performed in-house (Ross Valley flowmeter vault, Chemical Building upper level).</p> <p>FY35 – Construct New Annex Building for Storage, similar to existing Maintenance Annex.</p>
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**CENTRAL MARIN SANITATION AGENCY
 CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
 ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

Facility Improvements		
ACCOUNT NUMBER	ACCOUNT / PROJECT TITLE	ACCOUNT / PROJECT DESCRIPTION
0230-550-8206	Facility Paving/ Site Work	Minor paving repairs and associated site work on facility roads, walkways, parking lots, and other pavement, and for re-grading, cleaning, and replacing gravel in drainage ditches. FY27-36 – Allowance for miscellaneous paving improvements.
0230-550-8207	Hillside Repairs	Periodic removal of larger debris and repairs in upper v-ditches to minimize landslides and storm drain damage on the hillside adjacent to Andersen Drive. FY28 – Placeholder for periodic removal of larger debris/sediment buildup in upper v-ditches and concrete repair of newly damaged v-ditches and newly under washed drainage pipes. FY34 – Placeholder for periodic removal of larger debris/sediment buildup in upper v-ditches and concrete repair of newly damaged v-ditches and newly under washed drainage pipes.
0230-550-8208	Facility Roofs Rehabilitation	See Full Page Description.
0230-550-8209	Solids Handling Building Elevator Control Replacement	See Full Page Description.

**CENTRAL MARIN SANITATION AGENCY
CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

General Equipment		
ACCOUNT NUMBER	ACCOUNT / PROJECT TITLE	ACCOUNT / PROJECT DESCRIPTION
0110-550-8301	Process Control	<p>Allowance for on-going replacement, upgrades, and improvements to the Agency's process control system including new instruments, servers, and computers; and Programmable Logic Controllers (PLCs) and Human Machine Interface (HMI) hardware and software. Actual cost estimates are used for specifically identified equipment.</p> <p>FY27 – Allowance for retired annuitant labor.</p> <p>FY27-36 – Routine PLC and HMI hardware replacement.</p>
0110-550-8302	Security/ Fire Systems	<p>Allowance for projects related to the Agency's physical security and fire protection systems, including a biannual allowance to purchase replacement equipment as needed.</p> <p>FY27 – Add two CCTV cameras (Back Lab Entrance Area/Primary Clarifiers).</p> <p>FY28 – Consultant to inspect the fire protection system control cabinet at the Effluent Pump Station, Chemical Building, and Solids Handling Building. Upgrade existing Administration Building fire protection system control panel.</p> <p>FY29 – Consultant to inspect facility perimeter fencing and automated gates and provide recommendations for replacement.</p> <p>FY30 – Replace the cameras at the Organic Waste Receiving Station Gate, Main Entrance Gate, Marin Bus Gate, and Corp Yard Gate.</p> <p>FY27-36 – Allowance for annual and quarterly inspections of alarms and sprinklers.</p> <p>Note: An allowance for alarm and sprinkler-related spare parts is included every other year.</p>
0350-550-8303	Fuel Storage Tanks	<p>Allowance for projects related to the underground diesel fuel tank near the Solids Handling Building and the unleaded fuel tank outside the Maintenance Building.</p> <p>FY30 & 32 – Allowance to replace the existing underground gasoline fuel storage tank (FY30) and existing underground diesel storage tank (FY32) with above ground storage tanks. This replacement would be triggered by one of the underground tanks failing or by a change in regulatory requirements or if the cost/future liabilities associated with maintaining the existing tanks become excessive.</p>

**CENTRAL MARIN SANITATION AGENCY
CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

General Equipment		
ACCOUNT NUMBER	ACCOUNT / PROJECT TITLE	ACCOUNT / PROJECT DESCRIPTION
0110-550-8304	IT Hardware and Communication Equipment	<p>Routine repair and regular replacement of IT hardware and software, such as office computers, printers, scanners, digital telephone equipment and its supporting servers, and voice radio equipment.</p> <p>FY27 – Allowance for equipment listed above and replacement of eight area switches and two perimeter firewalls.</p> <p>FY28 – Allowance for equipment listed above and replacement of the data servers on which all Agency business and SCADA virtual servers run.</p> <p>FY29 – Allowance for equipment listed above and replacement of backup repository.</p> <p>FY30 – Allowance for equipment listed above and upgrade of fifty-two business computers and four laptops.</p> <p>FY31 – Allowance for equipment listed above and replacement of twenty SCADA workstations.</p> <p>FY32 – Allowance for equipment listed above.</p> <p>FY33 – Allowance for equipment listed above and replacement of the data servers on which all Agency business and SCADA virtual servers run.</p> <p>FY34 & 35 – Allowance for equipment listed above.</p>
0350-550-8305	Agency Vehicle Replacement	<p>Purchase new vehicles or equipment for passenger vehicles, trucks, forklift, bicycles, and electric carts as they reach or exceed their expected useful lives.</p> <p>FY27 – Replace E350 van with electric van and replace one utility cart.</p> <p>FY28 – Replace skid steer loader and replace one utility cart.</p> <p>FY29 – Replace F150 pump station truck.</p> <p>FY30 – Replace F150 utility truck. Replace Jeep Grand Cherokee.</p> <p>FY31 – Replace Technical Services transit van.</p> <p>FY32 – Replace SQPS F150 truck.</p> <p>FY33 – Replace forklift with electric forklift.</p> <p>FY34 – Replace one Honda CRV and two utility carts.</p> <p>FY35 – Replace telehandler.</p> <p>FY36 – Replace Honda CRV.</p>

**CENTRAL MARIN SANITATION AGENCY
CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

General Equipment		
ACCOUNT NUMBER	ACCOUNT / PROJECT TITLE	ACCOUNT / PROJECT DESCRIPTION
0230-550-8306	Laboratory Equipment	<p>Scheduled replacement of laboratory equipment such as autoclaves, spectrophotometers, collection/sampler systems, washers, incubators, etc. and purchasing new laboratory equipment.</p> <p>FY27 – Purchase and Install a deionized water system.</p> <p>FY28 – Replace the muffle furnace and Enterococcus Incubator. Purchase and install an inductively coupled plasma optical emissions spectrometry system for metals analysis.</p> <p>FY29 – Replace the analytical balance, and top loading balance.</p> <p>FY30 – Replace the UV spectrometer and purchase sampler.</p> <p>FY31 – Replace the automated BOD system and sample refrigerator.</p> <p>FY32 – Replace microbiological water bath, and centrifuge.</p> <p>FY33 – Replace coliform incubator and ion chromatography system.</p> <p>FY34 – Replace BOD incubator.</p> <p>FY35 – Purchase sampler.</p> <p>FY36 – Purchase sampler.</p>
0350-550-8307	Electrical Equipment	<p>Planned maintenance, upgrades, and replacement of electrical components: individual motor controls and equipment panels, electric sluice gate operators, variable frequency drives, power monitoring equipment, and electrical equipment to support process equipment.</p> <p>FY27 – Convert existing lighting to LED at the Effluent Pump Station and Primary Clarifier No. 6 and 7, performed in-house. Replace six Rotary Drum Thickener VFDs. Replace 3 EPS HMI controllers. Convert Headworks lights to explosion proof LEDs.</p> <p>FY28 – Replace three centrifuge feed pump VFDs.</p> <p>FY29 – Replace four aeration influent gate actuators. Replace two VFDs for the influent plate screens. Replace two RDT polymer pump VFDs. Replace two aeration influent gate actuators.</p> <p>FY30 – Replace four aeration influent gate actuators.</p> <p>FY31 – Replace two aeration influent gate actuators.</p> <p>FY27-36 – Annual Allowance for replacement of equipment as determined by condition assessment as needed, including actuators, MCC buckets, conduit replacement, etc.</p>
0350-550-8309	Process Instrumentation	<p>On-going repair, replacement, or upgrading of obsolete meters, sensors, and transmitters to provide local process status information and transmit it to the treatment plant's SCADA system.</p> <p>FY27 – Replace Hach analyzer controllers as needed.</p> <p>FY28 – Replace eight ATI chlorine analyzers. Allowance for above equipment, plus replace the Digester H2S atmospheric monitoring equipment.</p> <p>FY29 – Install one TWAS TSS Meter. Replace RAS/WAS flow meters.</p> <p>FY27-36 – Allowance for above equipment.</p>

**CENTRAL MARIN SANITATION AGENCY
 CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
 ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

General Equipment		
ACCOUNT NUMBER	ACCOUNT / PROJECT TITLE	ACCOUNT / PROJECT DESCRIPTION
0350-550-8310	Electrical Distribution System Rehabilitation	See Full Page Description.
0230-550-8311	Electrical Conduit Rehabilitation	<p>Electrical conduit rehabilitation program for aging facility conduits that have been found to be leaking, corroded, or collapsed when embedded in concrete. The condition of conduits will be periodically assessed, and projects will be added as needed.</p> <p>FY27 – Allowance for priority repairs based on Beecher engineering report.</p> <p>FY28-36 – Allowance for as needed specialty conduit inspection services and conduit rehabilitation, including repair or replacement of leaking conduits and fittings, as well as proactive installation of new conduits in critical areas.</p>

**CENTRAL MARIN SANITATION AGENCY
CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

Liquid Treatment Processes and Equipment		
ACCOUNT NUMBER	ACCOUNT / PROJECT TITLE	ACCOUNT / PROJECT DESCRIPTION
0230-550-8401	Biotower Rotary Distributor Replacement	See Full Page Description.
0350-550-8402	Plant Pumps	<p>Scheduled replacement of centrifugal, positive displacement, chopper pumps, and in-line grinders. These pumps transport sludge, scum, and other liquids throughout the facility.</p> <p>FY27 – Refurbish TWAS pumps at the Rotary Drum Thickeners. Replace two sludge pumps, one scum pump, and two sump pumps. Replace sludge grinder. Refurbish two headworks sample pumps. Refurbish aeration tank drain pump.</p> <p>FY28 – Assess and design for upsizing blend channel drain, pump, and piping to allow faster draining to the triangle pit such that the pond can be filled before requiring blending. Replace two sludge pumps, one scum pump, and two sump pumps. Replace centrifuge feed pumps.</p> <p>FY28-29 – Refurbish Effluent Pump Station wet weather pumps, as needed.</p> <p>FY29 – Replacement of both sludge recirculation grinders. Replace two sludge pumps, one scum pump, and two sump pumps. Upsize blend channel drain, pump, and piping.</p> <p>FY29-30 – Refurbish biotower pumps, as needed. Replace three recycled water pumps.</p> <p>FY30 – Placeholder to refurbish two TWAS pumps at the Rotary Drum Thickeners.</p> <p>FY30-36 – Allowance to replace pumps identified by condition assessments.</p>
0350-550-8403	Chemical Pumps	<p>Regular refurbishment or replacement, based on a condition assessment, of pumps and related equipment for the delivery of specific chemicals at various treatment unit processes. Chemical pumps include those for ferric chloride, hydrogen peroxide, calcium nitrate, sodium hypochlorite, emulsion polymer, and sodium bisulfite.</p> <p>FY27 – Procure pump rebuild kits for the ferric, hydrogen peroxide, sodium bisulfite, and sodium hypochlorite pumps, including spare pump heads and motors.</p> <p>FY28 – Assess ferric transfer pump from headworks to dewatering system to eliminate tank near the Solids Handling Building. Replace one chemical induction mixer.</p> <p>FY29 – Refurbish all eight nitrate solution metering pumps.</p> <p>FY30 – Explore replacement options for the existing Milton Roy chemical pumps.</p> <p>FY29-36 – Above allowances to replace chemical pumps based on condition assessment.</p>
0350-550-8404	Gates Rehabilitation	See Full Page Description.
0350-550-8405	Headworks Equipment	See Full Page Description.

**CENTRAL MARIN SANITATION AGENCY
CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

Liquid Treatment Processes and Equipment		
ACCOUNT NUMBER	ACCOUNT / PROJECT TITLE	ACCOUNT / PROJECT DESCRIPTION
0230-550-8406	Odor Control System Improvements	See Full Page Description.
0350-550-8407	Process Tank Maintenance	Refurbishment and replacement of mechanical equipment such as drive mechanisms, media vessels, and blowers in all process tanks and systems throughout the treatment facility. FY28 – Inspect and recoat interior and exterior of H2S scrubber vessels. FY31-36 – General tank related replacement of equipment as determined by condition assessment.
0350-550-8408	Primary Clarifiers Rehabilitation	See Full Page Description.
0350-550-8409	Secondary Clarifiers Rehabilitation	See Full Page Description.
0350-550-8411	Aeration System Rehabilitation	Replacement and rehabilitation of aeration system equipment. FY30 – Increase inventory of diffuser membranes as needed to replace damaged units during washing. FY30 – Blower core refurbishment every 10 years. FY28, 32 & 36 – Replace aeration diffuser membranes in all four tanks every 4 years.
0230-550-8412	Process Piping Inspection/Repairs/Replacement	See Full Page Description.

**CENTRAL MARIN SANITATION AGENCY
CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

Liquid Treatment Processes and Equipment		
ACCOUNT NUMBER	ACCOUNT / PROJECT TITLE	ACCOUNT / PROJECT DESCRIPTION
0350-550-8413	Chemical Tanks	<p>Replacement of chemical storage tanks used throughout the treatment plant and in the collection system as they approach the end of their service lives. There are five sodium hypochlorite, two sodium bisulfite, two hydrogen peroxide, two polymer, four calcium nitrate, and three ferric chloride tanks. The replacement schedule is subject to change based on annual condition assessment inspection results.</p> <p>FY27 – In-house assessment of the polymer day tanks in the Solids Handling Building. Perform a condition assessment on the headworks ferric chloride tank interiors every 5 years.</p> <p>FY28 – Assess cost to run dual wall containment piping for ferric chloride and pump ferric chloride from Headworks Building to the Solids Handling Building versus replacing the Solids Handling Building Ferric Chloride storage tank. Replace the onsite Peroxide Tank.</p> <p>FY29 – Replace the West Railroad nitrate solution storage tank.</p> <p>FY29 – Replace the North Francisco nitrate solution tank and roof.</p> <p>FY30 – Replace the Paradise pump station nitrate solution storage tank. Assess Effluent Pump Station diesel storage tank and coat every 5 years per manufacturer’s recommendations.</p> <p>FY31 – Replace Hypochlorite Storage Tank No. 5.</p> <p>FY32 – Replace Hypochlorite Storage Tank No. 3. Condition assessment of interior lining and exterior of the bulk ferric tanks every 5 years.</p> <p>FY33 – Replace Hypochlorite Storage Tank No. 2.</p> <p>FY34 – In-house assessment of Liquid Organic Waste Storage Tank. Condition assessment of the bulk polymer storage tank every 10 years. Replace Hypochlorite Storage Tank No. 1.</p> <p>FY35 – Assess Effluent Pump Station diesel storage tank and coat every 5 years per manufacturer’s recommendations. Replace Hypochlorite Storage Tank No. 4.</p> <p>FY36 – Allowance to replace chemical tank and appurtenances.</p>

**CENTRAL MARIN SANITATION AGENCY
CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

Liquid Treatment Processes and Equipment		
ACCOUNT NUMBER	ACCOUNT / PROJECT TITLE	ACCOUNT / PROJECT DESCRIPTION
0350-550-8414	Piping, Valves & Operators	<p>There are over 750 plug valves in the treatment facilities, ranging in size up to 12” in diameter. This account includes annual allowances for routine maintenance and periodic replacement of these valves, their operators, and associated piping. This allowance may change as on-going condition assessments are completed.</p> <p>FY27 – Install MOV’s on centrifuge sludge feed lines to automate switching of feed between digesters. Replace Secondary 1 & 2 Inlet butterfly valves.</p> <p>FY27 – Coat the Effluent Pump Station exterior piping. Refurbish one failing check valve and seals at the Effluent Pump Station.</p> <p>FY28 – Comprehensive pipe inspection of all piping inside galleries by consultant.</p> <p>FY28 – Replace biogas piping, valves, and operators in the boiler room.</p> <p>FY29 – Allowance to retain consultant to develop estimate and plan for replacing gates inside South Francisco vault and the valve in San Quentin Junction Box.</p> <p>FY30 – Replace gates inside South Francisco vault and the valve in San Quentin Junction Box, which includes construction flow bypass systems.</p> <p>FY29-36 – Allowance for repairs as determined by future condition assessments.</p>
0230-550-8415	CCT Valve and Screen Replacement	<p>The telescoping valves in the CCTs 1 through 4 are used to remove debris floating on the water surface.</p> <p>FY27 – Replace in-kind the telescoping valves in CCTs 1 through 4. Purchase spare parts for the Hellan Strainers. In-house assessment of CCT bar screen and allowance for spare parts.</p> <p>FY28 – Refurbish and upgrade Hellan Strainers on carrier water and 3W.</p>
0230-550-8417	Nutrient Removal	See Full Page Description.
0230-550-8418	Recycled Water	<p>Due to the 2020-2022 drought, annual placeholder funds are included for recycled water planning related activities in conjunction with continuous recycled water related feedback from the Board and/or Marin Water.</p> <p>FY27 – Placeholder for recycled water planning and/or studies.</p> <p>FY28 – Placeholder for recycled water planning and/or studies.</p>

**CENTRAL MARIN SANITATION AGENCY
CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

Solids Treatment and Energy Generation Equipment and Systems		
ACCOUNT NUMBER	ACCOUNT / PROJECT TITLE	ACCOUNT / PROJECT DESCRIPTION
0230-550-8501	Emergency Generator Assessment & Improvement	The emergency generator provides power to Agency facilities when utility power is not available, and the cogeneration systems are offline. The emergency generator system was installed in 1985 and consists of an electrical generator connected to a diesel-fueled reciprocating engine. While the equipment is relatively old, it has had minimal usage and is maintained per manufacturer’s recommendations. In 2023 the generator was replaced, and an inspection found the engine to be in good condition. FY27 – Design and installation of updated emergency generator controls. FY30 – Placeholder for periodic condition assessment of emergency generator system.
0230-550-8502	Digester Inspection, Cleaning & Cover Replacement	Periodic cleaning and inspection of each anaerobic digester about every ten years based on CMSA’s membrane covers’ service lives. Agency staff will drain the tanks to allow a contractor to remove material that has accumulated inside the tanks. A specialty contractor will replace the membrane covers after the cleaning is complete and then staff will return each digester to service. Project timing may also be adjusted based on actual digester process and membrane cover performance. FY28 – Replace or rebuild one digester mix pump and VFD. FY29 – Replace or rebuild one digester mix pump and VFD. FY30 – Hire condition assessment firm to complete digester exterior structural concrete integrity assessment and plan for possible interior assessments in the FY31-32 digester cleaning cycle. Depending on assessment results, waterproof coating of interior digester walls/floor in FY31-32 will be considered to avoid moisture damage to concrete/rebar. FY31 – Allowance to clean and inspect the interior of Digester No. 1 and replace its dual membrane cover and associated valves. FY32 – Allowance to clean and inspect the interior of Digester No. 2 and replace its dual membrane cover and associated valves.
0350-550-8503	Centrifuge Replacement	See Full Page Description.
0350-550-8504	Waukesha Cogeneration Maintenance	Ongoing maintenance of backup Waukesha engine that only experiences limited runtime for air permit compliance and backup to the Jenbacher engine. FY31 – Allowance for top-end overhaul based on staff estimated annual runtime hours.
0350-550-8513	Jenbacher Cogeneration Maintenance	See Full Page Description.
0350-550-8505	Cogeneration System	See Full Page Description.

**CENTRAL MARIN SANITATION AGENCY
CAPITAL IMPROVEMENT PROGRAM - ACCOUNT / PROJECT DESCRIPTIONS
ADOPTED FY27 BUDGET AND 10-YEAR PROJECTION**

Solids Treatment and Energy Generation Equipment and Systems		
ACCOUNT NUMBER	ACCOUNT / PROJECT TITLE	ACCOUNT / PROJECT DESCRIPTION
0350-550-8506	Hot Water Systems	Repair and replacement of hot water system pumps, valves, flex fittings, insulation, and piping as needed to maintain the system that supplies hot water to the digesters, buildings and facilities. FY27-36 – Annual allowance for system repairs as needed, failing valves, piping leaks, booster pumps, and seals.
0350-550-8508	Boilers	Repair and replacement of existing boilers. FY29 – Complete design and air permitting for replacement of existing boilers. FY30 – Remove two smaller existing boilers and replace with one larger new boiler, upgraded to meet future Bay Area Air Quality Management District requirements.
0350-550-8510	Biosolids Hoppers Maintenance	An allowance for monitoring and minor repairs to biosolids hoppers, gates, and hydraulic actuators. FY28-36 – Allowance for minor maintenance of mechanical equipment every other year. FY29 – Condition assessment of biosolids hoppers, including evaluating need for additional seismic strengthening or hopper replacement.
0350-550-8511	Organic Waste Receiving Facility	Repairs and replacement of pumps, valves, monitors, and other equipment in the Organic Waste Receiving Facility, including the Liquid Organic Waste Storage Tank. FY27-36 – Annual allowance for equipment replacement. FY27-28 – Annual allowance to purchase one stainless steel mixing pump. FY27 – Placeholder to conduct study for utilization options for future excess biogas production beyond Jenbacher capacity, including biogas upgrading and transportation fuel options and complete economic analysis. Study to be completed after nutrient removal alternative is selected. FY27 – Furnish new grinder as critical spare. Replace underground storage tank exhaust fan. Procure spare parts for rock trap grinder. Purchase critical stainless steel pump parts. FY28 – Complete condition assessment of two Watson Marlow peristaltic pumps. Recoat the Organic Waste Receiving Station slurry pit. Assess paddle finisher and replace as needed. FY29 – Replace Watson Marlow pumps/major components per assessment. FY30 – Conduct crane assessment. FY31 – Assess MCC AC unit, upgrade PLC, and install new crane system if needed.

Effluent Storage Pond Rehabilitation (GL 0230-550-8201)			
Type of Project	Design and Capital Construction	Lead Department	Technical Services
Project Delivery	Formally Bid		
Description and Justification	The effluent storage pond was constructed over a deep layer of Young Bay Mud that settles unevenly under the pond. This causes loss of capacity due to berm settling, and small areas of shallow standing water after the pond is emptied due to bottom settling. The berm was reconstructed and raised in 2007, with a new geotextile liner and new sections of intake and outlet piping. There is an allowance for surveying and project scoping in FY28, design in FY29, and potential renovation of the pond berms and bottom in FY30, depending on the survey results.		
Risk Assessment	This is a low risk project because berm settlement does not occur rapidly. Berm condition will be regularly monitored, and the survey timing can be adjusted if necessary.		
Schedule	Activity Description	Cost	
FY28	Survey entire berm, top road, and pond bottom for excessive or uneven settlement, assess potential pond bottom for repair or replacement, and determine scope of improvements needed.	\$20,600	
FY29	Develop design improvements for the pond.	\$36,400	
FY30	Construction allowance (including 12 percent allowance for construction management and engineering services during construction) for re-grading the pond bottom and/or raising the berm, including extending and re-anchoring the buried extra liner material and rebuilding the service road on top of the berm.	\$1,640,900	
			Project Total
			\$1,697,900

Project Photo:



Effluent Storage Pond

Facility Roofs Rehabilitation (GL 0230-550-8208)			
Type of Project	Design and Capital Construction	Lead Department	Technical Services
Project Delivery	Maintenance Contract/Informally Bid/Formally Bid		
Description and Justification	Rehabilitate portions of the standing seam metal and built-up roofs as needed, and perform minor repairs on their supporting structures, if required. The various agency built-up roofs were mostly replaced around 2007 and are not expected to require full replacement until after 2030. Allowances are included below for minor repairs on the built-up and standing seam roofs until their complete replacement.		
Risk Assessment	This is a medium risk project as the fall 2018 roof inspection indicated that the roof systems are generally in good condition, except for the items described above and below.		
Schedule	Activity Description	Cost	
FY27	Annual allowance to patch or repair facility standing seam and built-up roof areas as needed.	\$20,000	
FY28	Allowance to repair and perform maintenance on the Headworks and Solids Handling Building built-up roofs.	\$66,300	
FY29	Allowance to repair and perform maintenance on the Chemical, Switchgear, and EPS built-up roofs.	\$81,500	
FY30	Check and replace sealants on the Admin Roof.	\$15,000	
FY30	Allowance to replace standing seam roofs on the Maintenance Annex, Aeration Building, and Secondary Clarifier, including replacement of metal roof, gutter, skylights, downspouts, ridge vents and flashing.	\$480,500	
FY32	Design and construction of the Maintenance Building metal roof replacement, including construction management and engineering services during construction.	\$1,121,200	
FY35	Retain consultant to provide assessment for all built-up roofs.	\$25,000	
FY36	Allowance to replace built-up roof on the Headworks Building.	\$744,500	
FY30-36	Annual allowance to patch or repair facility built-up roof areas as needed.	\$252,600	
Project Total			\$2,806,600



Maintenance Building: Standing seam metal roof

Solids Handling Building Elevator Control Replacement (GL 0230-550-8209)			
Type of Project	Design and Capital Construction	Lead Department	Technical Services
Project Delivery	Formally Bid		
Description and Justification	The elevator control system will need to be replaced due to age and issues that have required increased maintenance in recent years. Additionally, the elevator cabin and ancillary equipment will be assessed, and deteriorated components will be repaired or replaced.		
Risk Assessment	This is a medium risk project.		
Schedule	Activity Description	Cost	
FY27	Complete construction of elevator control system replacement project. Allowance for construction management assistance, change orders, and engineering services during construction.	\$465,000	
FY29	Retain specialized elevator consultant to perform a comprehensive assessment of the elevator system (excluding controls), including elevator cabin, cable system, sump pump equipment and elevator motors.	\$34,300	
FY30	Allowance to replace elevator components as recommended by the elevator consultant.	\$100,000	
		Project Total	\$599,300

Project Photos:



Solids Handling Building Elevator



Elevator Control Panel

Electrical Distribution System Rehabilitation (GL 0350-550-8310)			
Type of Project	Design and Capital Construction	Lead Department	Technical Services
Project Delivery	Professional Services Agreement/Formally Bid		
Description and Justification	<p>The existing switchgear electrical components are mostly comprised of equipment from 1985. The switchgear and Headworks MCC were inspected in 2023 and again in 2025 and found to be in good condition given their age. To extend the life of the MCCs, the MCP breakers will be replaced between FY28 and FY31. The switchgear and Headworks MCC will be retested in two years, and allowances are included to investigate and replace motor control centers located in several treatment process areas when condition assessment findings warrant replacement, as described in the activity schedule below.</p> <p>Depending on the outcomes of the nutrient removal master plan, this entire account may need to be rearranged in terms of timing and scope if the recommended nutrient removal alternative will necessitate significant changes to the facility's electrical system.</p> <p>All construction allowances below include a standard 8 percent allowance for construction management and a 4 percent allowance for engineering services during construction.</p>		
Risk Assessment	This is a high-risk project because a failure of the switchgear and/or MCCs would result in a significant process disruption, potentially resulting in shutdowns or significant downtime that could result in discharge of untreated effluent.		
Schedule	Activity Description	Cost	
FY27	Replace the identified breakers in MCCs 4/5, 9, and 10.	\$200,000	
FY28	Reinspect main switchgear and headworks MCC. Allowance for consultant assistance for inspection and final report.	\$177,600	
FY28	Plantwide MCC condition assessment and major conductor condition assessment. Perform short circuit study update.	\$301,900	
FY29	Allowance for retaining a consultant to design headworks MCC replacement.	\$215,900	
FY30	Allowance for the construction of headworks MCC replacement.	\$1,701,000	
FY30	Allowance for design of main switchgear replacement.	\$490,100	
FY30	Placeholder for design of one MCC replacement	\$258,600	
FY31	Placeholder for construction of one MCC replacement	\$1,701,000	
FY31	Construction of Main Switchgear replacement	\$6,690,600	
FY32	Placeholder for design of one MCC replacement	\$334,800	
FY33	Placeholder for construction of one MCC replacement	\$2,068,000	
FY34	Placeholder for design of one MCC replacement	\$357,700	
FY35	Placeholder for construction of one MCC replacement	\$2,209,900	
FY36	Placeholder for design of one MCC replacement	\$382,300	
Project Total			\$17,089,400

Project Photos:



Switchgear building and transformer



Switchgear equipment

Biotower Rotary Distributor Replacement (GL 0230-550-8401)			
Type of Project	Design and Capital Construction	Lead Department	Technical Services
Project Delivery	Formally Bid		
Description and Justification	<p>The biotowers are the first of two secondary treatment processes, and remove some of the biochemical oxygen demand from the primary effluent before treatment in the aeration tanks. The rotary distributor is the critical moving part, spreading wastewater evenly on the filter media. The rotary distributor and top level of filter media in Biotower No. 2 were replaced in 2010. This project is a placeholder – the biotowers may be demolished or repurposed depending on the nutrient removal project. If the nutrient removal project confirms that the biotowers will remain, the media will require full replacement due to its age. All construction allowances below include a standard 8 percent allowance for design, an 8 percent allowance for construction management, and a 4 percent allowance for engineering services during construction.</p>		
Risk Assessment	<p>This is a medium risk project. The rotary distributor for Biotower No. 2 is operating but has significant corrosion. The upper media bed needs to be replaced due to weather damage.</p>		
Schedule	Activity Description	Cost	
FY28	Expert assessment and design assistance to prepare for replacement of the biotower rotary distributor for Biotower No. 1.	\$58,300	
FY29	Replace galvanized-steel distributor mechanism and plastic spreader nozzles with a motor-operated mechanism for Biotower No. 1. Replace distributor bearing. Replace or re-galvanize the cast iron turntable on which the mechanism turns for Biotower No. 1. Replace the top tier of media that is subject to weather damage.	\$1,195,300	
FY33	Replace galvanized-steel distributor mechanism and plastic spreader nozzles with a motor-operated mechanism for Biotower No. 2. Replace distributor bearing. Replace or re-galvanize the cast iron turntable on which the mechanism turns for Biotower No. 2. Replace the top tier of media that is subject to weather damage.	\$1,560,500	
Project Total			\$2,814,100

Project Photos:



Original base & turntable, Biotower 1



New rotary distributor, Biotower 2

Gates Rehabilitation (GL 0350-550-8404)			
Type of Project	Design and Capital Construction	Lead Department	Maintenance
Project Delivery	Maintenance Project/Informally Bid/ Formally Bid		
Description and Justification	There are several large gates that control flow into, through, and between processes. The gates are also used to isolate process tanks for repair or maintenance. When condition assessments warrant, these gates will be replaced with stainless steel gates, which have a longer service life because they have better corrosion resistance and sealing surfaces that can be refurbished.		
Risk Assessment	This is a low risk project, provided the gates are replaced according to condition assessment findings.		
Schedule	Activity Description	Cost	
FY27	Purchase a new isolation gate for CCT No. 5 and 6. Design, procure bypass plugs, and test bypass system for headworks influent gates. Remove and replace headworks influent gates.	\$587,900	
FY27-36	Allowance to replace gates as needed based on condition assessment, including the following: FY27 – Replace Grit Tank No. 1 and 2 influent gates. Allowance for contractor installation. Replace three small gates at the Effluent Pump Station sump for CCT No. 5 & 6. FY28 – Replace Grit Tank No. 4 and 5 influent gates. Allowance for contractor installation. FY29 – Replace the effluent isolation gates on Secondary Clarifier No. 2 and 3 and add MOV and conduit to automate gates. FY30 – Replace the effluent isolation gates on Secondary Clarifier No. 1 and 4 and add MOV and conduit to automate gates. FY31 – Replace two isolation gates between Aeration Tank No. 1 and 2, if not installed in Nutrient Project. FY32 – Replace two isolation gates between Aeration Tank No. 3 and 4, if not installed in Nutrient Project. FY33 – Gate assessment for the 72-inch effluent pump station gate, 84-inch outfall isolation gate, the South Francisco junction box, and Ross Valley junction box isolation gate. FY34-36 – Allowance for gate rehabilitation or replacement.	\$1,428,100	
Project Total			\$2,016,000

Project Photo:



San Rafael and Ross Valley influent gates

Headworks Equipment (GL 0350-550-8405)			
Type of Project	Design and Capital Construction	Lead Department	Maintenance/TSM
Project Delivery	Maintenance Project/ Formally Bid/ Professional Services Agreement		
Description and Justification	Equipment in the headworks building is used to collect, transport, dewater, and store screenings and grit from plant influent. Headworks equipment includes screens, hydraulic systems, grit hoppers, grit classifiers, and grit pumps that operate in a very corrosive and erosive environment requiring ongoing maintenance and refurbishment or replacement.		
Risk Assessment	This is a medium risk project as most of the headworks has redundant equipment.		
Schedule	Activity Description	Cost	
FY27	Complete construction phase of the Grit Classifiers Replacement Project.	\$2,036,000	
FY27	Hire crane for major refurbishment of both headworks screen. In-house replacement of glass-lined DIP from Grit Pump No. 5. In-house replacement of the trough on Grit Classifier No. 1. Condition assessment of submerged concrete structures in grit tanks.	\$259,800	
FY27	Complete assessment of blowers and diffusers for aerated grit system and conduct a grit performance evaluation. Develop design for blower replacement.	\$232,600	
FY28	Replacement of blowers and diffusers for aerated grit system (\$1M) and allowance to install baffle plates.	\$1,550,600	
FY28	Allowance to hire specialized contractor to custom fabricate and install platform around the new grit washers.	\$82,700	
FY28	In-house replacement of glass-lined DIP from Grit Pump No. 4.	\$91,400	
FY29	In-house replacement of glass-lined DIP from Grit Pump No. 3.	\$94,500	
FY30	In-house replacement of glass-lined DIP from Grit Pump No. 2.	\$97,700	
FY31	In-house replacement of glass-lined DIP from Grit Pump No. 1.	\$101,000	

FY27-36	Allowance to replace equipment and complete concrete repairs in grit basin as needed based on condition assessment.	\$403,300
Project Total		\$4,949,600

Project Photos:



Grit classifier



Grit pump

Odor Scrubber Replacement (GL 0230-550-8406)			
Type of Project	Design and Capital Construction	Lead Department	Technical Services
Project Delivery	Professional Services Agreement/Formally Bid		
Description and Justification	<p>Some wastewater treatment processes produce odorous gases. The existing odor control scrubbers serve as one component of the Agency’s overall odor control management program. Odor control scrubbers located in the Headworks, Biotower basement, and Solids Handling Building are approaching the end of their service lives. A consulting firm prepared a conceptual design report with limited sampling to evaluate the overall scrubber performance and cost estimates to replace each unit with activated carbon media systems. While sampling showed existing scrubbers were not overly efficient, they are capable of removing odors to a level that does not impact the Agency’s surrounding neighbors. The 2018 Facilities Master Plan considered the conceptual design report findings and recommends eventually replacing the Headworks and Biotower odor scrubbers. An allowance for this replacement as well as the Solids Handling Building odor scrubber replacement has been included in the CIP and will be evaluated in future years depending on actual system performance.</p> <p>All construction allowances below include a standard 8 percent allowance for design, an 8 percent allowance for construction management, and a 4 percent allowance for engineering services during construction.</p>		
Risk Assessment	This is a low risk project because the odor scrubbers are operating with minor issues.		
Schedule	Activity Description	Cost	
FY28	Replace stainless steel fan in Solids Handling scrubber with a fiberglass fan.	\$30,000	
FY31	Placeholder for removing the Headworks odor scrubber and replacement with an activated carbon scrubber.	\$2,500,400	

FY33	Placeholder for removing the Biotower odor scrubbers and replacement with a single activated carbon scrubber.	\$2,930,900
FY35	Placeholder to design and construct odor scrubber replacement in the Solids Handling Building.	\$2,090,100
Project Total		\$7,551,400

Project Photos:



Headworks odor scrubber



Solids Handling Building odor scrubber

Primary Clarifiers Rehabilitation (GL 0350-550-8408)			
Type of Project	Design and Capital Construction	Lead Department	Technical Services
Project Delivery	Maintenance Project/Formally Bid/Professional Services Agreement		
Description and Justification	<p>There are seven primary clarifiers in the treatment plant. Five of the clarifiers began operating in 1985 and two began operating in 2010. The mechanical equipment in the five original clarifiers was upgraded to non-corroding, non-metallic components. However, other metal surfaces in the tanks require periodic industrial coating. Additionally, the mechanical equipment also requires periodic replacement. As each primary clarifier is taken down, the north walls, which have been found to be leaking into Gallery A at times, will be repaired and coated with a waterproofing product. An allowance for replacement of flights, chains, sprockets, and wear strips is included. In FY24 a new primary baffle technology was installed into Primary Clarifier No. 1 to determine the potential performance enhancements. If the baffle technology proves successful in Primary Clarifier No. 1 and if there are no conflicts with the chosen nutrient project strategy, it will be subsequently installed in the remaining six clarifiers according to the below schedule.</p>		
Risk Assessment	This is a low risk project because the planned work will be conducted in the summer when primary clarifiers can be out of service for extended periods of time.		
Schedule	Activity Description	Cost	
FY27	Complete rehabilitation of Clarifier No. 4 and 5. Replace flights/chain/sprockets/wear strips for Clarifier No. 6 & 7.	\$966,900	
FY28	Allowance for industrial coatings in Clarifier No. 6, including recoating of the effluent launders.	\$331,400	

FY29	Procure and Install flow optimization baffle system for all remaining Clarifiers, No. 2, 3, 4, 5, 6, and 7, contingent on successful Clarifier No. 1 baffle testing in prior fiscal years and on confirmation of no impacts to the Nutrient Removal Project.	\$1,884,200
FY29	Allowance for industrial coatings in Clarifier No. 7, including recoating of the effluent launders.	\$342,600
FY29	Complete Primary Clarifier No. 1-5 lighting assessment.	\$30,000
FY30	Replace fiberglass skimmers for Primary Clarifier No. 1-5.	\$100,000
Project Total		\$3,655,100



Primary Clarifiers



Primary Drive Unit

Secondary Clarifiers Rehabilitation (GL 0350-550-8409)			
Type of Project	Design and Capital Construction	Lead Department	Technical Services
Project Delivery	Professional Services Agreement/Formally Bid		
Description and Justification	There are four secondary clarifiers in the treatment plant, which were last rehabilitated in 2021-2023. Staff recommends assessing the steel mechanisms, concrete, and coatings every 10 years to determine extent of metal loss and corrosion, and then developing a rehabilitation project for each clarifier to repair the corrosion on mechanical equipment, metal structural components, internal pipes, effluent trough concrete, and FRP grating.		
Risk Assessment	This is a high risk project because failure of a secondary clarifier could lead to treatment plant process disruptions and possible discharge of effluent that does not meet NPDES treatment limits.		
Schedule	Activity Description	Cost	
FY31	Condition assessment of steel mechanisms, PVC pipes, drive units, FRP walkway and concrete, including metal loss and coating system on steel members and concrete effluent trough for Secondary Clarifiers No. 3 and 4 by corrosion consultant and develop design plans and specifications with consultant using design assist approach. CCTV inspection of Secondary Clarifier No. 3 and 4 center column and internal RAS pipes by corrosion consultant.	\$85,800	

FY32	Secondary Clarifier No. 3 Rehabilitation, including 20 percent allowance for design, construction management and engineering services during construction.	\$907,600
FY32	CCTV inspection of Secondary Clarifier No. 1 and 2 center column and internal RAS pipes.	\$39,200
FY32	Allowance to pre-purchase replacement center column/RAS pipe assembly for Secondary Clarifier No. 1.	\$130,400
FY32	Corrosion condition assessment of steel mechanisms, PVC pipes, drive units, FRP walkway and concrete, including metal loss and coating system on steel members and concrete effluent trough for Secondary Clarifier No. 1 and 2.	\$13,100
FY33	Secondary Clarifier No. 1 and 4 Rehabilitation, including 20 percent allowance for design, construction management and engineering services during construction.	\$1,887,100
FY34	Secondary Clarifier No. 2 Rehabilitation, including 20 percent allowance for design, construction management and engineering services during construction.	\$955,900
Project Total		\$4,019,100

Project Photos:



Secondary clarifier internal equipment



Secondary clarifier in operation

Process Piping Inspection/Repairs/Replacement (GL 0230-550-8412)			
Type of Project	Design and Capital Construction	Lead Department	Technical Services
Project Delivery	Professional Services Agreement/ Informally Bid		
Description and Justification	The San Rafael and Ross Valley Interceptors are large diameter buried force mains and are the only pipelines that convey wastewater from the satellite collection		

	agency service areas to CMSA. There are also several large diameter pipelines within the facility that transfer water between treatment processes.	
Risk Assessment	This is a medium risk project. The condition of the pipelines and flexible joints were assessed between 2021 and 2024 and were found to be in good condition. However, due to the age of the pipelines and the consequence of failure which can result in a major disruption to the treatment process, routine inspections will be performed to identify any corrosion issues or pipeline leaks, and repairs will be made to address the issues.	
Schedule	Activity Description	Cost
FY27	Plug and abandon the corroded 90-degree bend and carrier/3W reclaimed water pipe in Gallery C that is embedded in the concrete floor.	\$25,000
FY28	Allowance to inspect the San Rafael Interceptor.	\$107,000
FY31	10-year inspection of process pipelines, including CCTV and exterior assessment of the expansion joint from Aeration Tank No. 3 to Secondary Clarifier No. 3.	\$202,900
FY35	10-year inspection of two buried expansion joints, at the 48" primary effluent pipe near the biotower and at the 30" secondary influent pipe near Secondary Clarifier No. 1, and replace associated shroud covers.	\$118,500
Project Total		\$453,400

Project Photos:



48" Primary Effluent Pipe – Interior



48" Primary Effluent Pipe – Exterior

Nutrient Removal (0230-550-8417)			
Type of Project	Planning and Design	Lead Department	Technical Services
Project Delivery	PSA		
Description and Justification	<p>Due to significant algae blooms in the San Francisco Bay, the Tentative Order from the Regional Water Quality Control Board was issued in April 2024 and includes interim nitrogen effluent limitations for CMSA starting October 1, 2024 and final effluent limitations starting October 1, 2034. The Tentative Order also prescribes a timeline for completing planning, predesign, final design, construction, commissioning, and reporting activities between 2024 and 2034. Funding is included below for the initial planning, pre-design, and final design phases of CMSA's nutrient removal program as well as a construction allowance based on the inflation adjusted nutrient removal cost from the 2017 Facilities Master Plan.</p> <p>Construction will also include ancillary projects in the existing facilities that would be repurposed for nutrient removal, such as repairing and coating corroding concrete and rebar in the aeration basin channels.</p>		
Risk Assessment	This is a medium low risk project because there is still adequate time to prepare for the future compliance targets.		
Schedule	Activity Description	Cost	
FY27	Allowance for completing the pre-design and starting the final design of the selected nutrient removal alternative. Allowance for pre-purchase and design of SST Ammonia Recovery System.	\$1,500,000	
FY28	Allowance for completing the final design of the selected nutrient removal alternative.	\$750,000	
FY28	Allowance for completing the purchase, design and installation of SST Ammonia Recovery System.	\$1,750,000	
FY29-30	Allowance for construction of selected nutrient removal alternative. Cost is based on the nutrient removal cost from the 2017 Facilities Master Plan, adjusted for inflation. Cost includes standard allowances for engineering services during construction and construction management.	\$65,082,300	
Project Total			\$69,082,300

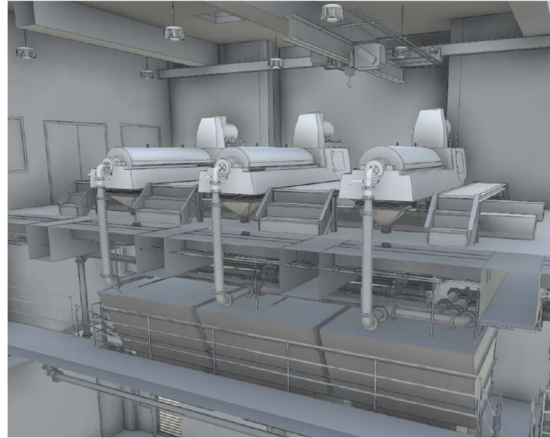
Centrifuge Replacement (GL 0350-550-8503)			
Type of Project	Design and Capital Construction	Lead Department	Technical Services
Project Delivery	Professional Services Agreement/Formally Bid		
Description and Justification	<p>The Agency dewateres digested sludge with three centrifuges that rotate at high speeds to remove water and produce biosolids. The high-speed rotation and corrosive operating environment necessitate a significant amount of routine maintenance for optimum performance. CMSA's centrifuges were installed in 2000 and are scheduled for replacement. A consultant was retained in 2023 to assist with evaluating and selecting the replacement centrifuges, and the design for the</p>		

	replacement of the three centrifuges is near completion. Installation of the new centrifuges will be completed according to the below schedule.	
Risk Assessment	This is a medium risk project because the centrifuges will be over 20 years old before being fully replaced, however with proper maintenance the existing centrifuges are expected to operate and meet the Agency's needs until replacement is completed.	
Schedule	Activity Description	Cost
FY27	Complete construction of the Centrifuge Replacement Project, including replacement of air compressor.	\$3,700,000
FY27	Construction management and engineering services during construction for Centrifuge Replacement Project, including special inspections.	\$115,000
FY28	Allowance for critical spare of bowl and scroll motors for new centrifuges	\$32,100
FY30	Begin centrifuge feed pumps replacement project, including evaluation to replace in-kind or upsize to match capacity of new centrifuges.	\$75,000
FY31	Construction to replace three new centrifuge feed pumps.	\$300,000
FY31	Construction management and engineering services during construction for the centrifuge feed pumps replacement project.	\$50,000
	Project Total	\$4,272,100

Project Photos:



Existing Centrifuges



3D model of new centrifuges and piping

Jenbacher Cogeneration Maintenance (GL 0350-550-8513)		
Type of Project	Larger Maintenance Activities	Lead Department Maintenance
Project Delivery	Maintenance Project/Informally Bid/Formally Bid	
Description and Justification	The cogeneration system runs continuously, utilizing mostly biogas and occasionally natural gas to generate most of the Agency's electrical power and to supply the Agency's hot water needs. In FY22, CMSA executed a Long-Term-Service-Agreement (LTSA) with Western Energy Systems to complete most of the required services for the Jenbacher engine and generator for a 10-year period, including minor and major overhauls and replacement of Selective Catalytic Reducer and Oxidation Catalyst internal materials per the timetable below. Select cogeneration engine system maintenance services, such as the 3,333-hour Jenbacher engine service interval will be completed by CMSA staff.	
Risk Assessment	This is a minor risk project because CMSA has the Waukesha cogeneration engine, the Cummins emergency generator, as well as utility power as backup power supply.	
Schedule	Activity Description	Cost
FY27-36	Annual allowance for contracted 10-yr LTSA including third-party parts and labor.	\$877,200
FY27	Replace gas filter housing in boiler room.	\$35,000
FY28	Minor overhaul at 40,000 operating hours per the terms of the LTSA, including allowance for replacement of Selective Catalytic Reducer and Oxidation Catalyst internal materials.	\$265,500
FY30	Allowance for routine replacement of Selective Catalytic Reducer and Oxidation Catalyst internal materials.	\$67,300
FY32	Major overhaul at 80,000 operating hours per the terms of the LTSA, including allowance for replacement of Selective Catalytic Reducer and Oxidation Catalyst internal materials.	\$464,000
FY34	Allowance for routine replacement of Selective Catalytic Reducer and Oxidation Catalyst internal materials.	\$76,900
FY36	Minor overhaul at 40,000 operating hours per the terms of the LTSA, including allowance for replacement of Selective Catalytic Reducer and Oxidation Catalyst internal materials.	\$345,500
Project Total		\$2,131,400

Cogeneration System (GL 0230-550-8505)		
Type of Project	Maintenance	Lead Department Technical Services
Project Delivery	Maintenance Project	
Description and Justification	The construction of the new cogeneration system began in FY21 and was substantially completed in FY23. Due to unforeseen delays in the PG&E interconnection process, some remaining work, including payment of the remaining project retention for the equipment supplier, occurred in FY24. The precooler installation was completed in FY25 as well as outstanding tasks related to the black-start functionality testing. An IRS tax credit was also received in FY25. The existing Waukesha cogeneration engine will remain available as a backup unit.	
Risk Assessment	This is a low risk project because the existing engine can remain in service for an extended period of time if properly maintained.	
Schedule	Activity Description	Cost
FY27	Complete air permit modification support from Mizutani Environmental	\$20,000
Project Total		\$20,000

Project Photo:



Cogeneration system

APPENDIX

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**CENTRAL MARIN SANITATION AGENCY
SCHEDULE OF JPA REVENUE ALLOCATIONS
FOR THE FISCAL YEARS ENDED 2026 THROUGH 2027**

Description	Adopted FY26 Final	Adopted FY27 Initial	Adjustments to FY27 Initial	Adopted Adjusted Budget FY27 Initial
Flow-Strength Allocation Table (for service charges and capital fee)	36M Flow 36M Strength	36M Flow 36M Strength	36M Flow (No Strength)	36M Flow (No Strength)
San Rafael Sanitation District (SRSD)	41.83%	40.18%	0.75%	40.93%
Ross Valley Sanitary District (RVSD)	44.76%	48.64%	-1.06%	47.58%
Sanitary District #2 (SD#2)	13.41%	11.18%	0.31%	11.49%
Total flow-strength rate	<u>100.00%</u>	<u>100.00%</u>	<u>0.00%</u>	<u>100.00%</u>
Allocation of Regional Service Charges to Members	Amount	Amount	Amount	Amount
San Rafael Sanitation District (SRSD)	\$ 5,790,778	\$ 5,812,680	\$ 108,499	\$ 5,921,179
Ross Valley Sanitary District (RVSD)	6,196,395	7,036,554	(153,346)	6,883,208
Sanitary District #2 (SD#2)	1,856,427	1,617,366	44,847	1,662,212
Total regional service charges	<u>\$ 13,843,600</u>	<u>\$ 14,466,600</u>	<u>\$ -</u>	<u>\$ 14,466,600</u>
Allocation of Capital Fees to Members	Amount	Amount	Amount	Amount
San Rafael Sanitation District (SRSD)	\$ 796,234	\$ 415,783	\$ 399,625	\$ 815,407
Ross Valley Sanitary District (RVSD)	852,007	503,327	444,562	947,889
Sanitary District #2 (SD#2)	255,259	115,691	113,213	228,904
Total capital fees	<u>\$ 1,903,500</u>	<u>\$ 1,034,800</u>	<u>\$ 957,400</u>	<u>\$ 1,992,200</u>
Equivalent Dwelling Unit (EDU) Allocation Table (for debt service and debt service coverage fees)	EDU Count	EDU Count	EDU Count	EDU Count
San Rafael Sanitation District (SRSD) - effective FY18 fixed at 19,545	19,545	19,545	-	19,545
Ross Valley Sanitary District (RVSD) - effective FY18 fixed at 22,404	22,404	22,404	-	22,404
Sanitary District #2 (SD#2) - effective FY18 fixed at 6,090	6,090	6,090	-	6,090
San Quentin Rehabilitation Center (SQRC) - effective FY18 fixed at 4,005	4,005	4,005	-	4,005
Total EDU count	<u>52,044</u>	<u>52,044</u>	<u>-</u>	<u>52,044</u>
Debt Service Cost Total	Amount	Amount	Amount	Amount
2015 Revenue Bond - principal & interest	\$ 3,939,381	\$ 3,988,756	\$ -	\$ 3,988,756
2020 Revenue Bond - principal & interest	557,775	559,575	-	559,575
2026 Revenue Bond - principal & interest	-	914,694	(765,944)	148,750
Total debt service cost	4,497,156	5,463,025	(765,944)	4,697,081
Debt service coverage cost	1,124,289	1,365,756	(191,486)	1,174,270
Total debt service cost & coverage fee	<u>\$ 5,621,445</u>	<u>\$ 6,828,782</u>	<u>\$ (957,430)</u>	<u>\$ 5,871,352</u>
Allocation of Debt Service Charges and Coverage Fees to Members	Amount	Amount	Amount	Amount
San Rafael Sanitation District (SRSD)	\$ 2,110,955	\$ 2,564,330	\$ (389,537)	\$ 2,174,793
Ross Valley Sanitary District (RVSD)	2,419,741	2,939,435	(446,518)	2,492,917
Sanitary District #2 (SD#2)	657,750	799,016	(121,375)	677,641
San Quentin Rehabilitation Center (SQRC)	433,000	526,000	-	526,000
Total debt service cost & coverage fee	<u>\$ 5,621,445</u>	<u>\$ 6,828,782</u>	<u>\$ (957,430)</u>	<u>\$ 5,871,352</u>
Total debt service charge per EDU (SRSD/RVSD/SD#2)	108.00	131.20	(19.93)	111.27
Total debt service charge per EDU (SQRC)	108.11	131.34	-	131.34
Total billed charges to JPA members	<u>\$ 21,368,545</u>	<u>\$ 22,330,182</u>	<u>\$ (30.00)</u>	<u>\$ 22,330,152</u>

CENTRAL MARIN SANITATION AGENCY
FY27 Adopted Adjusted Budget

Annual flow volume into CMSA (April to March) measured in million gallons
 Initial Allocation of Service Charges and Capital Fee using Flow (without SQRC and with SQRC)

Initial allocation applied to Regional Service Charges and Capital Fee using flow data (without SQRC)
 (to be updated when actual FY27 flow data becomes available April 1st)

	SRSD	RVSD	SD #2	Total CMSA Plant Influent Flow
April 1, 2023 to March 31, 2024	1,710.39	2,077.06	483.39	4,270.84
April 1, 2024 to March 31, 2025	1,679.53	2,006.08	476.95	4,162.56
April 1, 2025 to March 31, 2026 (Initial allocation FY27)	1,624.89	1,746.40	447.44	3,818.73
Total 36 month Flow	5,014.81	5,829.54	1,407.78	12,252.13
% of Flow	40.93%	47.58%	11.49%	100.0%

Initial allocation applied to Regional Service Charges and Capital Fee using flow data (with SQRC)
 (to be updated when actual FY27 flow data becomes available April 1st)

	SQRC	SRSD	RVSD	SD #2	Total CMSA Plant Influent Flow
April 1, 2023 to March 31, 2024	274.12	1,710.39	2,077.06	483.39	4,544.96
April 1, 2024 to March 31, 2025	245.71	1,679.53	2,006.08	476.95	4,408.27
April 1, 2025 to March 31, 2026 (Initial allocation FY27)	245.23	1,624.89	1,746.40	447.44	4,063.96
Total 36 month Flow	765.06	5,014.81	5,829.54	1,407.78	13,017.19
% of Flow	5.88%	38.52%	44.78%	10.81%	100.00%

CENTRAL MARIN SANITATION AGENCY
 Schedule of Equivalent Dwelling Units (EDU) and Combined Rate Cost per EDU

Status	Fiscal Year	SRSD	RVSD	Larkspur	SD #2	JPA Members	SQRC	Total EDU	
								Count	Change
Actual	FY17	19,332	19,298	3,039	6,055	47,724	4,005	51,729	(626)
Actual	FY18	19,565	19,448	3,060	6,008	48,081	4,005	52,086	357
Actual	FY19	19,716	19,345	3,066	6,152	48,279	4,005	52,284	198
Actual	FY20	19,609	22,248	See note	6,245	48,102	4,005	52,107	(178)
Actual	FY21	19,674	22,422		6,152	48,248	4,005	52,253	147
Actual	FY22	19,122	22,098		5,680	46,900	4,005	50,905	(1,348)
Actual	FY23	19,334	22,114		5,815	47,263	4,005	51,268	363
Actual	FY24	19,342	22,308		6,157	47,807	4,005	51,812	544
Actual	FY25	19,777	22,699		6,155	48,631	4,005	52,636	824
Actual	FY26	19,860	21,990		6,352	48,202	4,005	52,207	(429)
Estimate	FY27	19,860	21,990		6,352	48,202	4,005	52,207	0

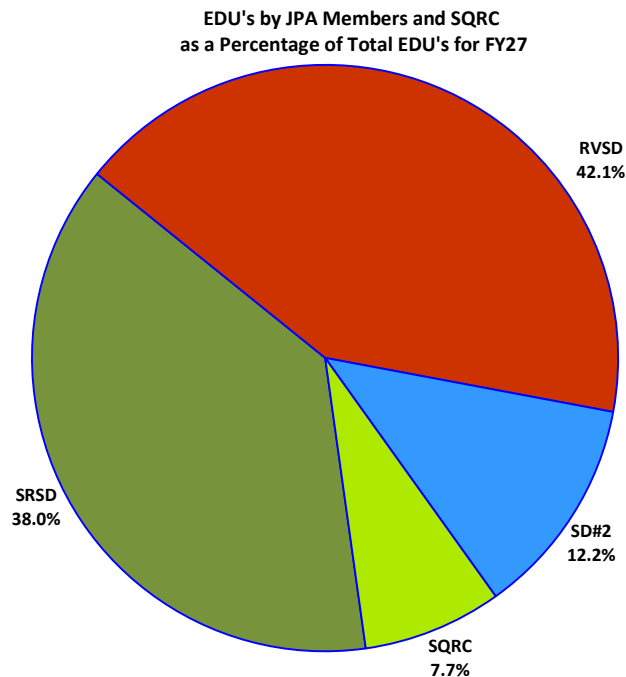
The EDU table above shows reported EDUs for each fiscal year. The total EDU count for JPA members is used to establish the operating revenue EDU rate. The debt service EDU count was fixed effective FY18 for debt service allocation purposes. The combined operating and debt service EDU rates are used to establish the annual waste facilities use charge each July 1st.

Note: In January 2020, the city of Larkspur withdrew from the JPA.

	FY26 Adopted Budget	FY27 Adopted Budget (Initial)	FY27 Adopted Adjusted Budget
Service Charges & Capital Fee	\$ 15,747,100	\$ 15,501,400	\$ 16,458,800
EDU Count	48,631	48,631	48,202
Operating EDU Rate	\$ 323.81	\$ 318.75	\$ 341.45
Debt Service	\$ 5,621,500	\$ 6,828,800	\$ 5,871,400
Fixed EDU Count	52,044	52,044	52,044
Debt Service EDU Rate	\$ 108.01	\$ 131.21	\$ 112.82
TOTAL COMBINED EDU RATE*	\$ 431.82	\$ 449.96	\$ 454.27

* The combined EDU rate for FY27 was revised when final FY26 EDU counts were reported to the Agency in 2026

FY27 Budget	SRSD	RVSD	SD#2	SQRC	TOTAL
Total EDU	19,860	21,990	6,352	4,005	52,207
% of Total	38.0%	42.1%	12.2%	7.7%	100.0%



**CENTRAL MARIN SANITATION AGENCY
COUNTYWIDE PUBLIC EDUCATION
FY27 ADOPTED ADJUSTED BUDGET**

Program Costs	Adopted FY26	Adopted FY27	FY27 Adjustments	FY27 Adopted Adjusted Budget
Event Enrollment (Booth costs and event support)	\$ 8,500	\$ 8,000	\$ 700	\$ 8,700
Juggler Show (22 shows per year annual cost)	15,000	15,000	-	15,000
Fast Forward/Kidspeak Publication (110,000 copies)	5,200	5,500	-	5,500
Logo Development (new logo every other year)	-	-	-	-
SAV-R-BAY website redesign and maintenance	1,000	1,000	-	1,000
Booth Set Up Supplies (numerous events throughout year)	2,000	2,000	-	2,000
Booth Technology equipment	3,000	3,000	-	3,000
Brochures (printing/updates/ development)	-	-	-	-
Promotional Items	25,000	25,000	-	25,000
Public Education Video Outreach (Comcast)	22,000	22,000	-	22,000
Marin Science & Environmental Leadership Program	2,500	2,500	-	2,500
Totals	\$ 84,200	\$ 84,000	\$ 700	\$ 84,700

Program Cost Allocation to Participating Members

Agency	Participant's Share Program Expenses				Participant's Budget (Includes 5% Management Management Fee)	
	Percent Share	Adopted FY26	Adopted FY27	FY27 Adopted Adjusted Budget	Adopted FY27	FY27 Adopted Adjusted Budget
CMSA	40.6%	\$ 34,185	\$ 34,104	\$ 34,388	n/a	n/a
LGVSD	13.2%	11,114	11,088	11,180	12,751	12,857
NSD	24.8%	20,882	20,832	21,006	23,957	24,156
SASM	11.6%	9,767	9,744	9,825	11,206	11,299
SMCSD	6.8%	5,726	5,712	5,760	6,569	6,624
SD5	3.0%	2,526	2,520	2,541	2,898	2,922
Members	59.4%	50,015	49,896	50,312	57,380	57,859
Totals	100.0%	\$ 84,200	\$ 84,000	\$ 84,700	\$ 57,380	\$ 57,859