

NOTICE AND AGENDA
Special Board Meeting
at Sanitary District No. 5 of Marin County
Thursday, June 22nd, 2023

5:00 P.M. SPECIAL BOARD MEETING

ROLL CALL:

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

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

CONSENT CALENDAR:

1. Approval of May 24th, 2023 Special Board Meeting Minutes (Rubio)
2. Review and receive all electronic fund transfers (EFTs) and approve warrants from May 12th, 2023, through June 15th, 2023 (JP Morgan Chase Bank), check no. 9764 through check no. 9837, all transactions totaling \$360,080.97) and receive May 2023, payroll, in the sum of \$147,496.69 (Dohrmann)
3. Receipt of Financial Reports for May 2023 (Dohrmann)

MANAGEMENT REPORTS:

4. District Manager Summary Report (Rubio)

PUBLIC HEARING:

5. Consider Proposed Increase in District Wide Sewer Service Charges
 - a. Open Public Hearing
 - b. Receive Public Comment
 - c. Close Public Hearing
 - d. Tabulate Proposition 218 Protest Letters
 - e. Accept Final Report by HF&H Consultants regarding the Rate Analysis for proposed increase in sewer service charges - Action (Rubio)
 - f. Consideration of Introduction and First Reading of Ordinance No. 2023-01: An ordinance of the Board of Directors establishing a base sewer service rate and increasing the Sewer Service Charges district wide – Action (Rubio)
6. Fiscal Year 2023-2024 Final Budget
 - a. Public Comment
 - b. Consideration of adoption of Resolution No. 2023-04: A Resolution Approving and Adopting Fiscal Year 2023-2024 Final Budget and Fixing the District's Tax Allocation for the Fiscal Year. (Rubio) – Action
 - c. Consideration of adoption of Resolution No. 2023-05 A Resolution Approving and Adopting Fiscal Year 2023-2024 Final SD5 Reserve Policies for the District (Rubio) – Action

NEW BUSINESS:

7. Review and discuss quotes for the replacement of the HVAC unit for the Staff Break Room and provide authorization to the District Manager to proceed with the replacement with the lowest bid vendor (Rubio) – Action
8. Acceptance and discussion of Marin County Civil Grand Jury Report Titled “Build More ADUs – An Rx for Increasing Marin’s Housing Supply” and provide direction to the District Manager to work with the Governance Committee to draft a response for Board consideration and approval prior to September 15, 2023 (Rubio) - Action

UNFINISHED BUSINESS:

COMMITTEE REPORTS:

9. Capital Improvement Program Committee (Carapiet/Arias-Montez)
10. Finance & Fiscal Oversight Committee (Arias-Montez/Snyder)
11. Governance Committee (Snyder/Benediktsson)
12. Personnel Committee (Snyder/Carapiet)
13. Ad Hoc Committee – Paradise Drive (Carapiet/Benediktsson)

OTHER BUSINESS:

ENVIRONMENTAL:

CORRESPONDENCE:

14. Letter to Congressman Huffman expressing the Districts support for the *Wastewater Infrastructure Pollution Prevention and Environmental Safety (WIPPES) Act* (H.R. 2964)
15. Letter to Senator Feinstein expressing the Districts support for the *Wastewater Infrastructure Pollution Prevention and Environmental Safety (WIPPES) Act* (S. 1350)

INFORMATIONAL ITEMS:

CLOSED SESSION:

ADJOURNMENT:

The Board will be asked to adjourn the meeting to a Special Board Meeting on June 29, 2023, at 5:00 P.M.

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

**Special Board Meeting Minutes
at Sanitary District No. 5 of Marin County
Wednesday, May 24th, 2023**

Item #1

5:00 P.M. SPECIAL BOARD MEETING

Teleconference Location:
Director Richard Snyder
10 Pomander Walk
Belvedere CA 94920

PURSUANT TO THE RALPH M. BROWN ACT, ALL VOTES SHALL BE BY ROLL CALL DUE TO DIRECTOR SNYDER TELECONFERENCE FROM 10 Pomander Walk Belvedere CA 94920

ROLL CALL:

Directors Present: 1700 hrs.

Tod Moody, President
Omar Arias-Montez, Vice President
John Carapiet, Secretary
Richard Snyder, Director – Teleconference

Staff Present: Tony Rubio, Robin Dohrmann
Consultants: Rick Simonson, Gabe Sasser
(HF&H Consultants)

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

No public comments

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

- Secretary Carapiet requested an update on non-compliance re private sewer laterals.
- Director Snyder requested SD5 Personnel Policies (Carapiet/Snyder) uploaded to the SD5 website.
- Secretary Carapiet recommended DM Rubio add the accomplishment of refinancing the MPR Bond to a low interest loan

COMMUNITY WORKSHOP:

1. Public Workshop Regarding Proposed Sewer Service Charge Increases
 - a. Presentation by HF&H Consultants regarding recommendations provided to the District regarding proposed sewer service charge increases. (Rubio, Simonson, Sasser- HF&H) Discussion

Discussion by the Board. No residents attended the Community Workshop, thus no discussion, nor action taken. Rick Simonson & Gabe Sasser departed (1714 hrs.)

Special Board Minutes

CONSENT CALENDAR:

2. Approval of April 20th, 2023 Regular Board Meeting Minutes, and May 10th, 2023 Special Board Meeting Minutes (Rubio)
3. Review and receive all electronic fund transfers (EFTs) and approve warrants from April 20th, 2023, through May 11th, 2023 (JP Morgan Chase Bank), check no. 9702 through check no. 9761, all transactions totaling \$253,611.14) and receive April 2023, payroll, in the sum of \$137,410.35 (Dohrmann)
4. Receipt of Financial Reports for April 2023 (Dohrmann)

Secretary Carapiet requested Item #3 be reviewed.

Discussion by the Board. Motion (Snyder/Arias-Montez) to approve Items No. 2 and No. 4, on the Consent Calendar. Passed (3-0-1-0). (Benediktsson absent)

Discussion by the Board. After review of Item #3, motion (Snyder/Carapiet) to approve Item No. 3 on the Consent Calendar. Passed (3-0-1-0). (Benediktsson absent)

MANAGEMENT REPORTS:

5. District Manager Summary Report (Rubio)

District Manager Rubio answered questions from the Board.

NEW BUSINESS:

6. Consideration of adoption of Resolution No. 2023-02: Determination of Appropriations Limit for the Tiburon (Ad Valorem Receiving) Zone of Sanitary District No. 5 of Marin County for Fiscal Year 2023-2024 (Rubio) – Action

Discussion by the Board. Motion (Arias-Montez/Snyder) to approve Resolution No. 2023-02: Determination of Appropriations Limit for the Tiburon (Ad Valorem Receiving) Zone of Sanitary District No. 5 of Marin County for Fiscal Year 2023-2024. Passed (3-0-1-0). (Benediktsson absent)

UNFINISHED BUSINESS: None

COMMITTEE REPORTS:

7. Capital Improvement Program Committee (Carapiet/Arias-Montez) None
8. Finance & Fiscal Oversight Committee (Arias-Montez/Snyder) None
9. Governance Committee (Snyder/Benediktsson) None
10. Personnel Committee (Snyder/Carapiet) None
11. Ad Hoc Committee – Paradise Drive (Carapiet/Benediktsson) None

OTHER BUSINESS: None

ENVIRONMENTAL: None

CORRESPONDENCE: None

INFORMATIONAL ITEMS: None

ADJOURNMENT: 1743 hrs.

The Board will be asked to adjourn the meeting to a Special Board Meeting on June 22, 2023, at 5:00 P.M.

Approved:

Attest:

Tod Moody
President, Board of Directors

John Carapiet
Secretary, Board of Directors

Warrant List Summary

May 16 through June 15, 2023

Num	Date	Name	Memo	Amount
JP Morgan Chase - Primary 7399				
EFT	05/16/23	CalPERS	EFT Health Premium, Cust #4163206459 - June 2023	-21,798.84
EFT	06/06/23	PERS	EFT PERS Pension - May 2023	-22,454.26
9764	06/15/23	Access Answering Service	Acct #4080C, Answering Service - June 2023	-75.90
9765	06/15/23	Ad-Lite Crane Service, Inc.	Crane Service @ M.P. Secondary Clarifier - May 2023	-1,374.80
9766	06/15/23	Alameda Electrical Distributors, Inc.	Cust #56156, Electrical & Grounds Maintenance - May 2023	-1,822.98
9767	06/15/23	Alhambra	Acct #547945611762129, Water - May 2023	-203.89
9768	06/15/23	APG Neuros, Inc.	M.P. Parts + Service - March 2023	-21,104.90
9769	06/15/23	AquaFix, Inc.	SD5 Lab Test Kits - May 2023	-1,400.00
9771	06/15/23	AT&T	Acct #960732-76375559 - May 2023	-506.55
9772	06/15/23	Banshee Networks, Inc.	Acct #400M14, M.P. Parts & Service - April 2023	-1,537.82
9773	06/15/23	Bay City Boiler	Acct #274428, M.P. Flue - May 2023	-17,472.62
9774	06/15/23	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples - April 2023	-1,500.00
9775	06/15/23	Burke, Williams & Sorensen, LLP	Legal Advice - May 2023	-2,334.00
9776	06/15/23	Cal-West Rentals, Inc.	Cust ID# 373124, M.P. Secondary Clarifier Scaffolding - April - May 2023	-470.40
9777	06/15/23	Caltest Analytical Laboratory	Acct: Tiburon5: M.P./P.C. Lab Sampling - April - May 2023	-3,699.95
9778	06/15/23	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract - April 2023	-278.33
9779	06/15/23	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear - May 2023	-674.58
9780	06/15/23	Comcast Business	Acct# 963 425 517, VOIP Service - June 2023	-370.89
9781	06/15/23	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable - June - July ...	-453.72
9782	06/15/23	CWEA	Certificates & Membership Renewals - August 2023 (AJE FY24-25)	-202.00
9783	06/15/23	D&K Auto Service	SD5 Vehicle Maint., May 2022	-410.11
9784	06/15/23	DKF Solutions Group, LLC	My Safety Officer Subscription + CalOSHA Training - May 2023	-3,017.51
9785	06/15/23	Doc Bailey Construction Equipme...	Crane Service @ M.P. Boom Truck - May 2023	-5,744.12
9787	06/15/23	Fastenal Company	CASA10962, M.P. Supplies - May 2023	-9,037.40
9788	06/15/23	Goodman Building Supply Co.	Acct #20070, M.P. Supplies & Tools - May 2023	-169.49
9789	06/15/23	HDR Engineering, Inc.	Consulting, SD5 MP Digester - May 2023	-10,715.24
9790	06/15/23	HF&H Consultants, LLC	Consulting - May 2023	-9,450.00
9791	06/15/23	Jackson's Hardware, Inc.	Acct #7601, Uniforms/Lab supplies - May 2023	-208.57
9792	06/15/23	JM Integration, LLC	M.P. Parts & Service - June 2023	-1,312.00
9793	06/15/23	JWC Environmental	Cust ID #5034423, M.P. Parts & Service - May 2023	-36,530.05
9794	06/15/23	Linscott Engineering Contractors I...	SD5 P.C. P&L - May 2023	-46,608.42
9795	06/15/23	Lystek Int'l, LTD	Biosolids Transport - April - May 2023	-1,583.04
9796	06/15/23	McCampbell Analytical, Inc.	M.P. Monitoring, Acute & Aquatic Toxicity Testing - May 2023	-3,030.00
9797	06/15/23	Medical Center of Marin, ES A/R	Acct #SDN5_B1, I Salazar - April 2023	-125.00
9798	06/15/23	MidAmerica Administrative & Retir...	HRA Retiree Health Reimb. Admin Fees, 1Q23 - May 2023	-225.00
9799	06/15/23	MidAmerica Administrative & Retir...	HRA Retiree Health Reimb. + FSA Admin Fees, 4Q22 - March 2023	-225.00
9800	06/15/23	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental - June 2023	-258.27
9801	06/15/23	Miller Pacific Engineering Group	Geotech Srvcs, Tiburon - March 2023	-609.90
9802	06/15/23	Nute Engineering Corp.	Consulting & Engr. Srvcs - Feb - June 2023	-3,123.00
9803	06/15/23	Pacific Gas & Electric	Acct #2908031411-4, Utilities - May 2023	-25,189.34
9804	06/15/23	Pipe Spy Marin	10 Tara View Rd., Tiburon - March 2023	-3,687.50
9805	06/15/23	PLATT Electric Supply	Cust #02241 8759, Landscaping - June 2023	-203.55
9806	06/15/23	Regional Monitoring Program c/o ...	M.P. Permit/Core+AMR Fees - RMP 2023 (AJE FY23-24)	-11,165.00
9807	06/15/23	Robert L Talavera, LLC	SSGIS ArcView Support - May 2023	-150.00
9809	06/15/23	Staples, Inc.	Acct #60111000714, Office Supplies - May 2023	-1,068.66
9810	06/15/23	Roy's Sewer Service, Inc.	Tib & Belv P&L, April - May 2023	-20,412.50
9811	06/15/23	Royal Wholesale	Acct#: 50-93968: Electric Supplies - June 2023	-7,088.59
9812	06/15/23	SERVICE TOOL	Cust #56156, M.P. Parts & Supplies - May 2023	-491.10
9813	06/15/23	Solenis, LLC	Pyr #: 441488, M.P. Chemicals - May 2023	-5,800.67
9814	06/15/23	Special District Risk Management ...	Member #7665, Life, Vision, DDS & LTD Ins - July 2023	-2,038.33
9815	06/15/23	TESCO Controls, Inc.	Cust #TIBU, M.P. Screw Press - May 2023	-1,791.70
9816	06/15/23	The Sourcing Group	SD5 P218 Legal Notices - May 2023	-2,407.70
9817	06/15/23	Town of Tiburon	Fuel - March 2023	-2,048.80
9818	06/15/23	U.S. Bank	Acct#: 4246 0470 0067 9545 - April - May 2023	-5,704.97
9819	06/15/23	U.S. Postal Service	Box rental #227, 12 Months, FY23-24 (AJE FY23-24)	-194.00
9820	06/15/23	United States Treasury	IRS Form 720, Excise Tax for SD5 Retiree Hlth, 2022, 2nd Qtr	-30.00
9821	06/15/23	Univar	Cust ID #STDT001, Chemicals - June 2023	-7,593.98
9822	06/15/23	USABlueBook	Cust #933682, M.P. Parts & Lab Supplies - May 2023	-2,817.01
9823	06/15/23	USP Technologies	Cust ID #STDT001, Chemicals - June 2023	-7,022.22
9824	06/15/23	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm - May - June 2023	-893.11
9825	06/15/23	Waste Management of Redwood ...	Acct #3-78482-75002, Sludge Disposal - April - May 2023	-3,591.99
9826	06/15/23	Water Components & Building Su...	Acct #454, TPS Supplies - May 2023	-2,226.98
9827	06/15/23	Water Environment Federation	Member ID #17978425, Chad Bilsborough - April 2023 (AJE FY23-24)	-342.00
9828	06/15/23	Weco Industries, LLC	Acct #MARINC, Rodder Truck Parts & Supplies - May 2023	-3,837.30
9829	06/15/23	WorkSmart Automation, Inc.	SD5 Comm System Maintenance - May 2023	-740.00
9830	06/15/23	Alvarez, Joel	Mileage Reimb. - May 2023	-20.31
9831	06/15/23	Balf, Abigail	EE Incentive Program - June 2023	-2,628.46
9832	06/15/23	Bilsborough, Chad	Hlth& Wllns Reimb. re FY22-23 - June 2023	-600.00

06/13/23

Sanitary Distr. No.5 of Marin Co.

Warrant List Summary

May 16 through June 15, 2023

Num	Date	Name	Memo	Amount
9833	06/15/23	Rosser, John	S/B Mileage Reimb. - May 2023	-403.51
9834	06/15/23	Salazar, Ignacio	EE Incentive + Mileage Reimb. - December 2022 - January 2023	-1,050.00
9835	06/15/23	Triola, Joseph	S/B Mileage Reimb - April 2023	-123.14
9836	06/12/23	Dohrmann, Robin	FY22-23 Health & Wellness Reimbursement	-600.00
9837	06/15/23	GovInvest, Inc.	FY23 GASB 75 Full Valuation Report - May 2023	-4,000.00
Total JP Morgan Chase - Primary 7399				-360,080.97
TOTAL				-360,080.97

**Sanitary Distr. No.5 of Marin Co.
Warrant List Detail - REVISED**

May 16 through June 15, 2023

Item #2B

Num	Date	Name	Memo	Account	Class	Paid Amount
EFT	05/16/23	CalPERS	EFT Health Premium, Cust #4163206459 - June 2023	JP Morgan Chase - Primary 7399		
			Active Employee Health Premium - June 2023	8020.05 · Employee Health	Belvedere	-8,373.78
			Active Employee Health Premium - June 2023	8020.05 · Employee Health	Tiburon:Paradise ...	-516.26
			Active Employee Health Premium - June 2023	8020.05 · Employee Health	Tiburon	-11,760.46
			Retiree Health Premium - June 2023	8022.05 · Reitree Health	Belvedere	-428.61
			Retiree Health Premium - June 2023	8022.05 · Reitree Health	Tiburon:Paradise ...	-26.43
			Retiree Health Premium - June 2023	8022.05 · Reitree Health	Tiburon	-601.97
			Active Employee Health Premium - June 2023 - Admin Fee	8020.05 · Employee Health	Belvedere	-27.63
			Active Employee Health Premium - June 2023 - Admin Fee	8020.05 · Employee Health	Tiburon:Paradise ...	-1.70
			Active Employee Health Premium - June 2023 - Admin Fee	8020.05 · Employee Health	Tiburon	-38.81
			Retiree Health Premium - June 2023 - Admin Fee	8022.05 · Reitree Health	Belvedere	-9.40
			Retiree Health Premium - June 2023 - Admin Fee	8022.05 · Reitree Health	Tiburon:Paradise ...	-0.58
			Retiree Health Premium - June 2023 - Admin Fee	8022.05 · Reitree Health	Tiburon	-13.21
TOTAL						-21,798.84
EFT	06/06/23	PERS	EFT PERS Pension - May 2023	JP Morgan Chase - Primary 7399		
			Retirement May 2023 (Classic 1600 Rate): ER @ 14.030%; EE @ 8.0%	8019.05 · PERS Retirement	Belvedere	-5,038.58
			Retirement May 2023 (Classic 1600 Rate): ER @ 14.030%; EE @ 8.0%	8019.05 · PERS Retirement	Tiburon:Paradise ...	-310.64
			Retirement May 2023 (Classic 1600 Rate): ER @ 14.030%; EE @ 8.0%	8019.05 · PERS Retirement	Tiburon	-7,076.38
			Retirement May 2023 (PEPRA Rates: ER @ 7.47%; EE @ 6.75%)	8019.05 · PERS Retirement	Belvedere	-4,066.62
			Retirement May 2023 (PEPRA Rates: ER @ 7.47%; EE @ 6.75%)	8019.05 · PERS Retirement	Tiburon:Paradise ...	-250.72
			Retirement May 2023 (PEPRA Rates: ER @ 7.47%; EE @ 6.75%)	8019.05 · PERS Retirement	Tiburon	-5,711.32
TOTAL						-22,454.26
9764	06/15/23	Access Answering Service	Acct #4080C, Answering Service - June 2023	JP Morgan Chase - Primary 7399		
			Inv #29843, Answering Service re SSO & Alarm Notifications - June 2023	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-30.78
			Inv #29843, Answering Service re SSO & Alarm Notifications - June 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise ...	-1.90
			Inv #29843, Answering Service re SSO & Alarm Notifications - June 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-43.22
TOTAL						-75.90
9765	06/15/23	Ad-Lite Crane Service, Inc.	Crane Service @ M.P. Secondary Clarifier - May 2023	JP Morgan Chase - Primary 7399		
			Inv #18577 (PO#DL753097), M.P. Secondary Clarifier Crane Service - May 2023	7022 · Plant Maint. Parts & Service	Belvedere	-570.54
			Inv #18577 (PO#DL753097), M.P. Secondary Clarifier Crane Service - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-804.26
TOTAL						-1,374.80
9766	06/15/23	Alameda Electrical Distributors, Inc.	Cust #56156, Electrical & Grounds Maintenance - May 2023	JP Morgan Chase - Primary 7399		
			S5587068.001, S5587049.001 (PO#753069), Front Landscaping Lights - May 20...	7028 · Grounds Maintenance	Belvedere	-252.18
			S5587068.001, S5587049.001 (PO#753069), Front Landscaping Lights - May 20...	7028 · Grounds Maintenance	Tiburon	-355.48
			S5585376.001, S5585376.002 (PO#753069), Front Landscaping Lights - May 20...	7027 · Electrical & Instrument	Belvedere	-252.18
			S5585376.001, S5585376.002 (PO#753069), Front Landscaping Lights - May 20...	7027 · Electrical & Instrument	Tiburon	-355.48
			S5585376.001, S5587068.001, S5585376.002, S5587049.001 (PO#753069) - M...	7021 · Plant Maintenance Supplies	Belvedere	-252.18
			S5585376.001, S5587068.001, S5585376.002, S5587049.001 (PO#753069) - M...	7021 · Plant Maintenance Supplies	Tiburon	-355.48

Sanitary Distr. No.5 of Marin Co.

Warrant List Detail

May 16 through June 15, 2023

06/13/23

Num	Date	Name	Memo	Account	Class	Paid Amount
TOTAL						-1,822.98
9767	06/15/23	Alhambra	Acct #547945611762129, Water - May 2023	JP Morgan Chase - Primary 7399		
			Inv #12012314 052623, Water - May 2023	7023 · Janitorial Supplies & Service	Belvedere	-82.68
			Inv #12012314 052623, Water - May 2023	7042 · Paradise Supplies & Chemicals	Tiburon:Paradise ...	-5.10
			Inv #12012314 052623, Water - May 2023	7023 · Janitorial Supplies & Service	Tiburon	-116.11
TOTAL						-203.89
9768	06/15/23	APG Neuros, Inc.	M.P. Parts + Service - March 2023	JP Morgan Chase - Primary 7399		
			Inv #17292 (PO#RC955689), M.P. Parts + Service: 3C3-Coated VFD for Nx30 - ...	7022 · Plant Maint. Parts & Service	Belvedere	-8,758.53
			Inv #17292 (PO#RC955689), M.P. Parts + Service: 3C3-Coated VFD for Nx30 - ...	7022 · Plant Maint. Parts & Service	Tiburon	-12,346.37
TOTAL						-21,104.90
9769	06/15/23	AquaFix, Inc.	SD5 Lab Test Kits - May 2023	JP Morgan Chase - Primary 7399		
			Inv #IN007573 (PO#AB653685), SD5 Lab chemical test kits - May 2023	7025 · Lab Supplies & Chemicals	Belvedere	-581.00
			Inv #IN007573 (PO#AB653685), SD5 Lab chemical test kits - May 2023	7025 · Lab Supplies & Chemicals	Tiburon	-819.00
TOTAL						-1,400.00
9771	06/15/23	AT&T	Acct #960732-76375559 - May 2023	JP Morgan Chase - Primary 7399		
			PC Plant Telephones - May 2023	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-205.41
			PC Pumps & Lines Telephones - May 2023	8533 · Pumps & Lines Telephones	Tiburon:Paradise ...	-12.66
			Tib Pumps & Lines Telephones - May 2023	8533 · Pumps & Lines Telephones	Tiburon	-288.48
TOTAL						-506.55
9772	06/15/23	Banshee Networks, Inc.	Acct #400M14, M.P. Parts & Service - April 2023	JP Morgan Chase - Primary 7399		
			Inv #15864: 4.05.2023 - 5.01.2023: SD5 IT Support/Software upgrades/software ...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-623.59
			Inv #15864: 4.05.2023 - 5.01.2023: SD5 IT Support/Software upgrades/software ...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise ...	-38.45
			Inv #15864: 4.05.2023 - 5.01.2023: SD5 IT Support/Software upgrades/software ...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-875.78
TOTAL						-1,537.82
9773	06/15/23	Bay City Boiler	Acct #274428, M.P. Flue - May 2023	JP Morgan Chase - Primary 7399		
			Inv #26307 (PO#RC754209), M.P. ER Boiler Rental + Install - May 2023	7022 · Plant Maint. Parts & Service	Belvedere	-2,224.40
			Inv #26307 (PO#RC754209), M.P. ER Boiler Rental + Install - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-3,135.60
			Inv #26308 (PO#RC754209), M.P. Boiler service - May 2023	7022 · Plant Maint. Parts & Service	Belvedere	-2,408.78
			Inv #26308 (PO#RC754209), M.P. Boiler service - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-3,395.51
			Inv #26396 (PO#CB953679), M.P. Boiler service - May 2023	7022 · Plant Maint. Parts & Service	Belvedere	-880.52
			Inv #26396 (PO#CB953679), M.P. Boiler service - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-1,241.21
			Inv #26397 (PO#CB953679), M.P. Boiler service - May 2023	7022 · Plant Maint. Parts & Service	Belvedere	-1,214.54
			Inv #26397 (PO#CB953679), M.P. Boiler service - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-1,712.06
			Inv #26555 (PO#CB953679), M.P. Boiler service - May 2023	7022 · Plant Maint. Parts & Service	Belvedere	-522.90

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			Inv #26555 (PO#CB953679), M.P. Boiler service - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-737.10
TOTAL						-17,472.62
9774	06/15/23	Brelje and Race Laboratories, Inc.	M.P./P.C. Plant Samples - April 2023	JP Morgan Chase - Primary 7399		
			Inv #148618: M.P. Samples - April 2023	7051 · Main Plant Lab Monitoring	Belvedere	-597.25
			Inv #148618: M.P. Samples - April 2023	7052 · Paradise Cove Monitoring	Tiburon:Paradise ...	-60.84
			Inv #148618: M.P. Samples - April 2023	7051 · Main Plant Lab Monitoring	Tiburon	-841.91
TOTAL						-1,500.00
9775	06/15/23	Burke, Williams & Sorensen, LLP	Legal Advice - May 2023	JP Morgan Chase - Primary 7399		
			Inv #302178, DCS - May 2023	6039 · Legal	Belvedere	-281.01
			Inv #302178, DCS - May 2023	6039 · Legal	Tiburon:Paradise ...	-17.33
			Inv #302178, DCS - May 2023	6039 · Legal	Tiburon	-394.66
			Inv #302178, Non-Compliance - May 2023	6039 · Legal	Belvedere	-13.14
			Inv #302178, Non-Compliance - May 2023	6039 · Legal	Tiburon:Paradise ...	-0.81
			Inv #302178, Non-Compliance - May 2023	6039 · Legal	Tiburon	-18.45
			Inv #302178, Zoning - May 2023	6039 · Legal	Belvedere	-447.06
			Inv #302178, Zoning - May 2023	6039 · Legal	Tiburon:Paradise ...	-27.56
			Inv #302178, Zoning - May 2023	6039 · Legal	Tiburon	-627.87
			Inv #302178, 2022 Sewer Rehab Exceptions - May 2023	6039 · Legal	Tiburon	-377.11
			Inv #302178, BWS disbursements - May 2023	6039 · Legal	Belvedere	-52.31
			Inv #302178, BWS disbursements - May 2023	6039 · Legal	Tiburon:Paradise ...	-3.23
			Inv #302178, BWS disbursements - May 2023	6039 · Legal	Tiburon	-73.46
TOTAL						-2,334.00
9776	06/15/23	Cal-West Rentals, Inc.	Cust ID# 373124, M.P. Secondary Clarifier Scaffolding - April - May 2023	JP Morgan Chase - Primary 7399		
			Inv #378767, Secondary Clarifier Project - April - May 2023	7022 · Plant Maint. Parts & Service	Belvedere	-195.22
			Inv #378767, Secondary Clarifier Project - April - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-275.18
TOTAL						-470.40
9777	06/15/23	Caltest Analytical Laboratory	Acct: Tiburon5: M.P./P.C. Lab Sampling - April - May 2023	JP Morgan Chase - Primary 7399		
			M.P. - B: #708137, #708394, #708421, #708653, #708925, #709144 - April - Ma...	7051 · Main Plant Lab Monitoring	Belvedere	-1,501.57
			P.C. - #708544 - April - May 2023	7052 · Paradise Cove Monitoring	Tiburon:Paradise ...	-81.70
			M.P. - T: #708137, #708394, #708421, #708653, #708925, #709144 - April - Ma...	7051 · Main Plant Lab Monitoring	Tiburon	-2,116.68
TOTAL						-3,699.95
9778	06/15/23	Caltronics Business Systems, Inc.	Acct #SD15, Multi-purpose Copier Contract - April 2023	JP Morgan Chase - Primary 7399		
			Inv #379020, Konica Multi-purpose copier (C308) contract - May 2023	6047 · Office Supplies	Belvedere	-112.86
			Inv #379020, Konica Multi-purpose copier (C308) contract - May 2023	6047 · Office Supplies	Tiburon:Paradise ...	-6.96
			Inv #379020, Konica Multi-purpose copier (C308) contract - May 2023	6047 · Office Supplies	Tiburon	-158.51

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TOTAL						-278.33
9779	06/15/23	Cintas Corporation #626	Acct #626-00821, PPE/Safetywear - May 2023	JP Morgan Chase - Primary 7399		
			Inv #4154605966, #4155305520, #4156003163, 4156715776, #4157386833, #4...	8520 · Personal Protection/Safety Wear	Belvedere	-99.35
			Inv #4154605966, #4155305520, #4156003163, 4156715776, #4157386833, #4...	8520 · Personal Protection/Safety Wear	Tiburon:Paradise ...	-6.13
			Inv #4154605966, #4155305520, #4156003163, 4156715776, #4157386833, #4...	8520 · Personal Protection/Safety Wear	Tiburon	-139.53
			#1903995480, #1904002027 - May/June 2023	8520 · Personal Protection/Safety Wear	Belvedere	-174.19
			#1903995480, #1904002027 - May/June 2023	8520 · Personal Protection/Safety Wear	Tiburon:Paradise ...	-10.74
			#1903995480, #1904002027 - May/June 2023	8520 · Personal Protection/Safety Wear	Tiburon	-244.64
TOTAL						-674.58
9780	06/15/23	Comcast Business	Acct# 963 425 517, VOIP Service - June 2023	JP Morgan Chase - Primary 7399		
			Inv #170234004, VOIP Phone Service (14) Land Line Phones - June 2023	8531 · Main Plant Telephones	Belvedere	-150.40
			Inv #170234004, VOIP Phone Service (14) Land Line Phones - June 2023	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-9.27
			Inv #170234004, VOIP Phone Service (14) Land Line Phones - June 2023	8531 · Main Plant Telephones	Tiburon	-211.22
TOTAL						-370.89
9781	06/15/23	Comcast Business	Acct# 8155 30 011 0149465, Bus. Voice, Internet & Cable - June - July 2023	JP Morgan Chase - Primary 7399		
			Bundle: Cable (\$234.75 + add'l fees \$59.75) -- June - July 2023	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-111.31
			Bundle: Cable (\$234.75 + add'l fees \$59.75) -- June - July 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise ...	-6.86
			Bundle: Cable (\$234.75 + add'l fees \$59.75) -- June - July 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-156.33
			Bundle: Internet (\$24.95+\$10 add'l fees) -- June - July 2023	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-20.33
			Bundle: Internet (\$24.95+\$10 add'l fees) -- June - July 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise ...	-1.25
			Bundle: Internet (\$24.95+\$10 add'l fees) -- June - July 2023	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-28.55
			Bundle: Land Line Phones (\$249.50+ \$18.85 add'l Fees) -- June - July 2023	8531 · Main Plant Telephones	Belvedere	-52.35
			Bundle: Land Line Phones (\$249.50+ \$18.85 add'l Fees) -- June - July 2023	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-3.23
			Bundle: Land Line Phones (\$249.50+ \$18.85 add'l Fees) -- June - July 2023	8531 · Main Plant Telephones	Tiburon	-73.51
TOTAL						-453.72
9782	06/15/23	CWEA	Certificates & Membership Renewals - August 2023 (AJE FY24-25)	JP Morgan Chase - Primary 7399		
			I Salazar (#434358), Membership Renewal: 8.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Belvedere	-75.09
			I Salazar (#434358), Membership Renewal: 8.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-4.63
			I Salazar (#434358), Membership Renewal: 8.1.2023 -6.30.2024	6025 · Dues & Subscriptions	Tiburon	-105.45
			I Salazar (#434358), Membership Renewal: (AJE FY24-25): 7.1.2024	6025 · Dues & Subscriptions	Belvedere	-6.82
			I Salazar (#434358), Membership Renewal: (AJE FY24-25): 7.1.2024	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-0.42
			I Salazar (#434358), Membership Renewal: (AJE FY24-25): 7.1.2024	6025 · Dues & Subscriptions	Tiburon	-9.59
TOTAL						-202.00
9783	06/15/23	D&K Auto Service	SD5 Vehicle Maint., May 2022	JP Morgan Chase - Primary 7399		
			Inv #71086, PO#954103 -- 2011 Chevy Silverado 1500 - breakpads+resurface fr ...	7072 · Maintenance	Belvedere	-166.30
			Inv #71086, PO#954103 -- 2011 Chevy Silverado 1500 - breakpads+resurface fr ...	7072 · Maintenance	Tiburon:Paradise ...	-10.25
			Inv #71086, PO#954103 -- 2011 Chevy Silverado 1500 - breakpads+resurface fr ...	7072 · Maintenance	Tiburon	-233.56

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TOTAL						-410.11
9784	06/15/23	DKF Solutions Group, LLC	My Safety Officer Subscription + CalOSHA Training - May 2023	JP Morgan Chase - Primary 7399		
			Inv #21327 (2nd Partial Pymnt), (PO #2107131) - DKF CalOSHA Safety - May ...	8515 · Safety	Belvedere	-1,063.43
			Inv #21327 (2nd Partial Pymnt), (PO #2107131) - DKF CalOSHA Safety - May ...	8515 · Safety	Tiburon:Paradise ...	-65.56
			Inv #21327 (2nd Partial Pymnt), (PO #2107131) - DKF CalOSHA Safety - May ...	8515 · Safety	Tiburon	-1,493.52
			Inv #21359, DKF Monthly "TrainingLINK" Subscription - June 2023	8515 · Safety	Belvedere	-160.17
			Inv #21359, DKF Monthly "TrainingLINK" Subscription - June 2023	8515 · Safety	Tiburon:Paradise ...	-9.88
			Inv #21359, DKF Monthly "TrainingLINK" Subscription - June 2023	8515 · Safety	Tiburon	-224.95
TOTAL						-3,017.51
9785	06/15/23	Doc Bailey Construction Equipment,...	Crane Service @ M.P. Boom Truck - May 2023	JP Morgan Chase - Primary 7399		
			Inv #39291, Crane service: Boom Truck repairs & replacements at M.P. - May 20...	7072 · Maintenance	Belvedere	-2,329.24
			Inv #39291, Crane service: Boom Truck repairs & replacements at M.P. - May 20...	7072 · Maintenance	Tiburon:Paradise ...	-143.60
			Inv #39291, Crane service: Boom Truck repairs & replacements at M.P. - May 20...	7072 · Maintenance	Tiburon	-3,271.28
TOTAL						-5,744.12
9787	06/15/23	Fastenal Company	CASA10962, M.P. Supplies - May 2023	JP Morgan Chase - Primary 7399		
			Inv #65621 (PO#654038) restock at SD5 M.P. Supplies - May 2023	7021 · Plant Maintenance Supplies	Belvedere	-122.86
			Inv #65621 (PO#654038) restock at SD5 M.P. Supplies - May 2023	7021 · Plant Maintenance Supplies	Tiburon	-173.19
			Inv #65445 (PO#754204) restock at SD5 M.P. Supplies - May 2023	7021 · Plant Maintenance Supplies	Belvedere	-2,968.17
			Inv #65445 (PO#754204) restock at SD5 M.P. Supplies - May 2023	7021 · Plant Maintenance Supplies	Tiburon	-4,184.04
			Inv #65009 (PO#654038) restock at SD5 M.P. Supplies - May 2023	7021 · Plant Maintenance Supplies	Belvedere	-454.46
			Inv #65009 (PO#654038) restock at SD5 M.P. Supplies - May 2023	7021 · Plant Maintenance Supplies	Tiburon	-640.62
			Inv #65697 (PO#654038) restock at SD5 M.P. Supplies - May 2023	7021 · Plant Maintenance Supplies	Belvedere	-205.03
			Inv #65697 (PO#654038) restock at SD5 M.P. Supplies - May 2023	7021 · Plant Maintenance Supplies	Tiburon	-289.03
TOTAL						-9,037.40
9788	06/15/23	Goodman Building Supply Co.	Acct #20070, M.P. Supplies & Tools - May 2023	JP Morgan Chase - Primary 7399		
			Inv #869564 (PO#955708) - Electrical plugs & 1 Ratcheting pipe cutter - May 2023	7021 · Plant Maintenance Supplies	Belvedere	-70.34
			Inv #869564 (PO#955708) - Electrical plugs & 1 Ratcheting pipe cutter - May 2023	7021 · Plant Maintenance Supplies	Tiburon	-99.15
TOTAL						-169.49
9789	06/15/23	HDR Engineering, Inc.	Consulting, SD5 MP Digester - May 2023	JP Morgan Chase - Primary 7399		
			Inv #1200525593, HDR Consulting, SD5 M.P. Digester Rehab & Cleaning - May ...	9213 · M.P. Digester	Belvedere	-1,275.25
			Inv #1200525593, HDR Consulting, SD5 M.P. Digester Rehab & Cleaning - May ...	9213 · M.P. Digester	Tiburon	-1,797.64
			Inv #1200501992, HDR Consulting, SD5 P.C. Itemizing of projects, Improvement...	6017 · Consulting Fees	Tiburon:Paradise ...	-3,910.08
			Inv #1200508660, HDR Consulting, SD5 P.C. Preparation of technical reports re ...	6017 · Consulting Fees	Tiburon:Paradise ...	-3,732.27
TOTAL						-10,715.24
9790	06/15/23	HF&H Consultants, LLC	Consulting - May 2023	JP Morgan Chase - Primary 7399		

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			Inv #9720216, Project #W3829, SD5 Sewer Rate Study - May 2023	6017 · Consulting Fees	Belvedere	-3,831.98
			Inv #9720216, Project #W3829, SD5 Sewer Rate Study - May 2023	6017 · Consulting Fees	Tiburon:Paradise ...	-236.25
			Inv #9720216, Project #W3829, SD5 Sewer Rate Study - May 2023	6017 · Consulting Fees	Tiburon	-5,381.77
		TOTAL				-9,450.00
9791	06/15/23	Jackson's Hardware, Inc.	Acct #7601, Uniforms/Lab supplies - May 2023	JP Morgan Chase - Primary 7399		
			Inv #130917 (P.O.#: 653690), PPE/Safety wear - May 2023	8520 · Personal Protection/Safety Wear	Belvedere	-52.79
			Inv #130917 (P.O.#: 653690), PPE/Safety wear - May 2023	8520 · Personal Protection/Safety Wear	Tiburon:Paradise ...	-3.25
			Inv #130917 (P.O.#: 653690), PPE/Safety wear - May 2023	8520 · Personal Protection/Safety Wear	Tiburon	-74.14
			Inv #123041 (PO#952156), PPE/Uniforms - February 2023	7025 · Lab Supplies & Chemicals	Belvedere	-32.53
			Inv #123041 (PO#952156), PPE/Uniforms - February 2023	7025 · Lab Supplies & Chemicals	Tiburon:Paradise ...	-45.86
		TOTAL				-208.57
9792	06/15/23	JM Integration, LLC	M.P. Parts & Service - June 2023	JP Morgan Chase - Primary 7399		
			Inv #23270 (Agrmnt #: Q230413): programming at PLC/replace Tesco LIC conrol...	7022 · Plant Maint. Parts & Service	Belvedere	-544.48
			Inv #23270 (Agrmnt #: Q230413): programming at PLC/replace Tesco LIC conrol...	7022 · Plant Maint. Parts & Service	Tiburon	-767.52
		TOTAL				-1,312.00
9793	06/15/23	JWC Environmental	Cust ID #5034423, M.P. Parts & Service - May 2023	JP Morgan Chase - Primary 7399		
			Inv #115014 (PO#954020), M.P. Parts: New Cutter Cartidge re M.P. headworks -...	7022 · Plant Maint. Parts & Service	Belvedere	-9,773.94
			Inv #115014 (PO#954020), M.P. Parts: New Cutter Cartidge re M.P. headworks -...	7022 · Plant Maint. Parts & Service	Tiburon	-13,777.73
			Inv #115014 (PO#954020), M.P. Parts: New Cutter Cartidge re M.P. Digester line...	7022 · Plant Maint. Parts & Service	Belvedere	-5,386.03
			Inv #115014 (PO#954020), M.P. Parts: New Cutter Cartidge re M.P. Digester line...	7022 · Plant Maint. Parts & Service	Tiburon	-7,592.35
		TOTAL				-36,530.05
9794	06/15/23	Linscott Engineering Contractors Inc.	SD5 P.C. P&L - May 2023	JP Morgan Chase - Primary 7399		
			Inv #4081, Emergency Repair to clear sewer main at 233 Roundhill Rd. (165 Hrs....	7013 · Emergency Line Repair	Belvedere	-26,292.32
			Inv #4083, Emergency Repair to clear 8" sewer force main @ 210 San Rafael (2...	7013 · Emergency Line Repair	Belvedere	-20,316.10
		TOTAL				-46,608.42
9795	06/15/23	Lystek Int'l, LTD	Biosolids Transport - April - May 2023	JP Morgan Chase - Primary 7399		
			Inv #153-691, Biosolids Transport to Lystek Facility (8.19WT) - April 2023	7029 · Main Plant Sludge Disposal	Belvedere	-318.00
			Inv #153-691, Biosolids Transport to Lystek Facility (8.19WT) - April 2023	7029 · Main Plant Sludge Disposal	Tiburon	-448.26
			Inv #153-679, Biosolids Transport to Lustek Facility (8.73 WT) - May 2023	7029 · Main Plant Sludge Disposal	Belvedere	-338.96
			Inv #153-679, Biosolids Transport to Lustek Facility (8.73 WT) - May 2023	7029 · Main Plant Sludge Disposal	Tiburon	-477.82
		TOTAL				-1,583.04
9796	06/15/23	McCampbell Analytical, Inc.	M.P. Monitoring, Acute & Aquatic Toxicity Testing - May 2023	JP Morgan Chase - Primary 7399		

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			Inv #2305522 (3 tests), M.P. Monitoring, Aquatic Acute Toxicity Testing - May 2023	7053 · Chronic Toxicity	Belvedere	-461.69
			Inv #2305522 (3 tests), M.P. Monitoring, Aquatic Acute Toxicity Testing - May 2023	7053 · Chronic Toxicity	Tiburon	-650.81
			Inv #2305523 (2 tests), M.P. Monitoring, Chronic Acute Toxicity, Mysid Daily Ren...	7053 · Chronic Toxicity	Belvedere	-795.76
			Inv #2305523 (2 tests), M.P. Monitoring, Chronic Acute Toxicity, Mysid Daily Ren...	7053 · Chronic Toxicity	Tiburon	-1,121.74
TOTAL						-3,030.00
9797	06/15/23	Medical Center of Marin, ES A/R	Acct #:SDN5_B1, I Salazar - April 2023	JP Morgan Chase - Primary 7399		
			Inv #00170715-00, Employee Health: Hep B Vacc. Injection for R Hage - April 2...	8020.05 · Employee Health	Belvedere	-50.69
			Inv #00170715-00, Employee Health: Hep B Vacc. Injection for R Hage - April 2...	8020.05 · Employee Health	Tiburon:Paradise ...	-3.13
			Inv #00170715-00, Employee Health: Hep B Vacc. Injection for R Hage - April 2...	8020.05 · Employee Health	Tiburon	-71.18
TOTAL						-125.00
9798	06/15/23	MidAmerica Administrative & Retire...	HRA Retiree Health Reimb. Admin Fees, 1Q23 - May 2023	JP Morgan Chase - Primary 7399		
			Inv #MAR2023, FSA + HRA Retiree Health Reimb. Admin Fees, 1Q23 - May 2023	8022.05 · Reitree Health	Belvedere	-91.24
			Inv #MAR2023, FSA + HRA Retiree Health Reimb. Admin Fees, 1Q23 - May 2023	8022.05 · Reitree Health	Tiburon:Paradise ...	-5.63
			Inv #MAR2023, FSA + HRA Retiree Health Reimb. Admin Fees, 1Q23 - May 2023	8022.05 · Reitree Health	Tiburon	-128.13
TOTAL						-225.00
9799	06/15/23	MidAmerica Administrative & Retire...	HRA Retiree Health Reimb. + FSA Admin Fees, 4Q22 - March 2023	JP Morgan Chase - Primary 7399		
			Inv #DEC2022, HRA Retiree Health Reimb. Admin Fees, 4Q22 - March 2023	8022.05 · Reitree Health	Belvedere	-70.96
			Inv #DEC2022, HRA Retiree Health Reimb. Admin Fees, 4Q22 - March 2023	8022.05 · Reitree Health	Tiburon:Paradise ...	-4.38
			Inv #DEC2022, HRA Retiree Health Reimb. Admin Fees, 4Q22 - March 2023	8022.05 · Reitree Health	Tiburon	-99.66
			Inv #0209446, Admin/Platform FSA Fees, 4Q22 - March 2023	8021.15 · EE Medical FSA (PreTax)	Belvedere	-20.28
			Inv #0209446, Admin/Platform FSA Fees, 4Q22 - March 2023	8021.15 · EE Medical FSA (PreTax)	Tiburon:Paradise ...	-1.25
			Inv #0209446, Admin/Platform FSA Fees, 4Q22 - March 2023	8021.15 · EE Medical FSA (PreTax)	Tiburon	-28.47
TOTAL						-225.00
9800	06/15/23	Mill Valley Refuse Service, Inc.	Acct #032945, Garbage Service + 1 yd rental - June 2023	JP Morgan Chase - Primary 7399		
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental - June 2023	7023 · Janitorial Supplies & Service	Belvedere	-107.18
			Garbage Service, Including 1 yd trash + 1 yd cardboard rental - June 2023	7023 · Janitorial Supplies & Service	Tiburon	-151.09
TOTAL						-258.27
9801	06/15/23	Miller Pacific Engineering Group	Geotech Srvcs, Tiburon - March 2023	JP Morgan Chase - Primary 7399		
			Inv #25960, Geotech density testing + lab compaction curve Srvcs (3.13.2023 - 3...	9301 · Tiburon Sewer Line Rehab Prog	Tiburon	-609.90
TOTAL						-609.90
9802	06/15/23	Nute Engineering Corp.	Consulting & Engr. Srvcs - Feb - June 2023	JP Morgan Chase - Primary 7399		
			Inv #8999, Cove Rd. pump station Improvements - February 2023	6017 · Consulting Fees	Belvedere	-1,494.00
			Inv #22654, Cove Rd. pump station Improvements - June 2023	6017 · Consulting Fees	Belvedere	-999.00

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Num	Date	Name	Memo	Account	Class	Paid Amount
			Inv #22657, FY22-23 Sewer Rehab Project, technical admin support - June 2023	6017 · Consulting Fees	Belvedere	-252.00
			Inv #22657, FY22-23 Sewer Rehab Project, technical admin support - June 2023	6017 · Consulting Fees	Tiburon	-378.00
TOTAL						-3,123.00
9803	06/15/23	Pacific Gas & Electric	Acct #2908031411-4, Utilities - May 2023	JP Morgan Chase - Primary 7399		
			Acct #2908031411-4, Main Plant Utilities - May 2023	8542 · Main Plant Utilities	Belvedere	-7,614.05
			Acct #2908031411-4, P.C. Plant Utilities - May 2023	8543 · Paradise Cove Utilities	Tiburon:Paradise ...	-1,977.03
			Acct #2908031411-4, Main Plant Utilities - May 2023	8542 · Main Plant Utilities	Tiburon	-10,733.07
			Acct #2908031411-4, Belv Pump St Utilities - May 2023	8544 · Pump Station Utilities	Belvedere	-1,549.26
			Acct #2908031411-4, P.C. Pump St Utilities - May 2023	8544 · Pump Station Utilities	Tiburon:Paradise ...	-304.32
			Acct #2908031411-4, Tib Pump St Utilities - May 2023	8544 · Pump Station Utilities	Tiburon	-3,011.61
TOTAL						-25,189.34
9804	06/15/23	Pipe Spy Marin	10 Tara View Rd., Tiburon - March 2023	JP Morgan Chase - Primary 7399		
			Snaking/clearing sewer line obstructions @ 10 Tara View Rd - March 20, 21, 22, ...	7011 · Pumps & Lines Maintenance	Tiburon	-3,687.50
TOTAL						-3,687.50
9805	06/15/23	PLATT Electric Supply	Cust #02241 8759, Groundscaping - June 2023	JP Morgan Chase - Primary 7399		
			Inv #4B80345 (PO#JT652186), Front landscaping lights - June 2023	7027 · Electrical & Instrument	Belvedere	-84.47
			Inv #4B80345 (PO#JT652186), Front landscaping lights - June 2023	7027 · Electrical & Instrument	Tiburon	-119.08
TOTAL						-203.55
9806	06/15/23	Regional Monitoring Program c/o SF...	M.P. Permit/Core+AMR Fees - RMP 2023 (AJE FY23-24)	JP Morgan Chase - Primary 7399		
			Inv #3023301, 2023 Annual Fee (POWTs) - Regional Monitoring Program for Tra...	7062 · Permits/Fees - General	Belvedere	-2,316.74
			Inv #3023301, 2023 Annual Fee (POWTs) - Regional Monitoring Program for Tra...	7062 · Permits/Fees - General	Tiburon	-3,265.76
			Inv #3023301, 2023 Annual Fee (POWTs) - Regional Monitoring Program for Tra...	7062 · Permits/Fees - General	Belvedere	-2,316.74
			Inv #3023301, 2023 Annual Fee (POWTs) - Regional Monitoring Program for Tra...	7062 · Permits/Fees - General	Tiburon	-3,265.76
TOTAL						-11,165.00
9807	06/15/23	Robert L Talavera, LLC	SSGIS ArcView Support - May 2023	JP Morgan Chase - Primary 7399		
			Inv #RLT0523F1, SSGIS ArcView Support: Upload pipe history data, install, test, ...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-60.83
			Inv #RLT0523F1, SSGIS ArcView Support: Upload pipe history data, install, test, ...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon:Paradise ...	-3.75
			Inv #RLT0523F1, SSGIS ArcView Support: Upload pipe history data, install, test, ...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-85.42
TOTAL						-150.00
9809	06/15/23	Staples, Inc.	Acct #60111000714, Office Supplies - May 2023	JP Morgan Chase - Primary 7399		
			Inv #3261603351, Inv #3267768901 - Admin Supplies - May - June 2023	6047 · Office Supplies	Belvedere	-86.01
			Inv #3261603351, Inv #3267768901 - Admin Supplies - May - June 2023	6047 · Office Supplies	Tiburon:Paradise ...	-5.30
			Inv #3261603351, Inv #3267768901 - Admin Supplies - May - June 2023	6047 · Office Supplies	Tiburon	-120.80

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			Inv #3268179371 (PO#953080) - Janitorial Supplies for M.P. - May 2023	7023 · Janitorial Supplies & Service	Belvedere	-355.47
			Inv #3268179371 (PO#953080) - Janitorial Supplies for M.P. - May 2023	7023 · Janitorial Supplies & Service	Tiburon	-501.08
TOTAL						-1,068.66
9810	06/15/23	Roy's Sewer Service, Inc.	Tib & Belv P&L, April - May 2023	JP Morgan Chase - Primary 7399		
			Inv #221706, Cleared SD5 Clogged 8" line at M.P. Digester - 5.19.2023	7011 · Pumps & Lines Maintenance	Belvedere	-606.94
			Inv #221706, Cleared SD5 Clogged 8" line at M.P. Digester - 5.19.2023	7011 · Pumps & Lines Maintenance	Tiburon	-855.56
			Inv #221809, Main Plant: Multiple Vactor Loads emptied at RWD Landfill - 5.4.2023	7011 · Pumps & Lines Maintenance	Belvedere	-4,648.00
			Inv #221809, Main Plant: Multiple Vactor Loads emptied at RWD Landfill - 5.4.2023	7011 · Pumps & Lines Maintenance	Tiburon	-6,552.00
			Inv #221735, Pumped + cleaned tanks @ P.C. - 5.2.2023	7011 · Pumps & Lines Maintenance	Tiburon:Paradise ...	-2,750.00
			Inv #222002, Attempted to clear SD5 clogged 8' at M.P. Digester - 5.21.2023	7011 · Pumps & Lines Maintenance	Belvedere	-2,075.00
			Inv #222002, Attempted to clear SD5 clogged 8' at M.P. Digester - 5.21.2023	7011 · Pumps & Lines Maintenance	Tiburon	-2,925.00
TOTAL						-20,412.50
9811	06/15/23	Royal Wholesale	Acct#: 50-93968: Electric Supplies - June 2023	JP Morgan Chase - Primary 7399		
			Inv #7914-1055504 (PO#652177), Electrical Breaker/MCC Replacement - May 2...	7027 · Electrical & Instrument	Belvedere	-237.48
			Inv #7914-1055504 (PO#652177), Electrical Breaker/MCC Replacement - May 2...	7027 · Electrical & Instrument	Tiburon	-334.75
			Inv #7914-1054891 (PO#652177), Electrical supplies/MCC Replacement - April 2...	7027 · Electrical & Instrument	Belvedere	-117.69
			Inv #7914-1054891 (PO#652177), Electrical supplies/MCC Replacement - April 2...	7027 · Electrical & Instrument	Tiburon	-165.91
			Inv #7914-1052143 (PO#652177), Electrical supplies/MCC Replacement - April 2...	7027 · Electrical & Instrument	Belvedere	-2,496.08
			Inv #7914-1052143 (PO#652177), Electrical supplies/MCC Replacement - April 2...	7027 · Electrical & Instrument	Tiburon	-3,518.57
			Inv #7914-1054878 (PO#652177), Electrical supplies/MCC Replacement - April 2...	7027 · Electrical & Instrument	Belvedere	-90.52
			Inv #7914-1054878 (PO#652177), Electrical supplies/MCC Replacement - April 2...	7027 · Electrical & Instrument	Tiburon	-127.59
TOTAL						-7,088.59
9812	06/15/23	SERVICE TOOL	Cust #56156, M.P. Parts & Supplies - May 2023	JP Morgan Chase - Primary 7399		
			Inv #S5498223.002 & S5585411.001 (PO#652170): M.P. Power Tools - May 2023	7022 · Plant Maint. Parts & Service	Belvedere	-203.81
			Inv #S5498223.002 & S5585411.001 (PO#652170): M.P. Power Tools - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-287.29
TOTAL						-491.10
9813	06/15/23	Solenis, LLC	Pyr #: 441488, M.P. Chemicals - May 2023	JP Morgan Chase - Primary 7399		
			Inv #132332170 (PO#AB653683), M.P. Maint, Chemicals - Praestol (\$2.11/ lb.) f...	7024 · Main Plant Chemicals	Belvedere	-2,407.28
			Inv #132332170 (PO#AB653683), M.P. Maint, Chemicals - Praestol (\$2.11/ lb.) f...	7024 · Main Plant Chemicals	Tiburon	-3,393.39
TOTAL						-5,800.67
9814	06/15/23	Special District Risk Management A...	Member #7665, Life, Vision, DDS & LTD Ins - July 2023	JP Morgan Chase - Primary 7399		
			Employee Life & ADD Insurance - Inv #H442210 - July 2023	8020.05 · Employee Health	Belvedere	-71.69
			Employee Life & ADD Insurance - Inv #H442210 - July 2023	8020.05 · Employee Health	Tiburon:Paradise ...	-4.42
			Employee Life & ADD Insurance - Inv #H442210 - July 2023	8020.05 · Employee Health	Tiburon	-100.69
			Employee LTD Insurance - Inv #H442210 - July 2023	8020.05 · Employee Health	Belvedere	-177.41
			Employee LTD Insurance - Inv #H442210 - July 2023	8020.05 · Employee Health	Tiburon:Paradise ...	-10.94
			Employee LTD Insurance - Inv #H442210 - July 2023	8020.05 · Employee Health	Tiburon	-249.15

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			Employee DDS Insurance - Inv #H442210 - July 2023	8020.05 · Employee Health	Belvedere	-491.74
			Employee DDS Insurance - Inv #H442210 - July 2023	8020.05 · Employee Health	Tiburon:Paradise ...	-30.32
			Employee DDS Insurance - Inv #H442210 - July 2023	8020.05 · Employee Health	Tiburon	-690.62
			Employee Vision Insurance - Inv #H442210 - July 2023	8020.05 · Employee Health	Belvedere	-85.70
			Employee Vision Insurance - Inv #H442210 - July 2023	8020.05 · Employee Health	Tiburon:Paradise ...	-5.28
			Employee Vision Insurance - Inv #H442210 - July 2023	8020.05 · Employee Health	Tiburon	-120.37
		TOTAL				-2,038.33
9815	06/15/23	TESCO Controls, Inc.	Cust #TIBU, M.P.Screw Press - May 2023	JP Morgan Chase - Primary 7399		
			Inv #0079842-IN (PO#RC754208), ER Repair @ M.P. Screw Press Repairs - VF...	9209 · ScrewPress PolyBlend Redundan...	Belvedere	-743.56
			Inv #0079842-IN (PO#RC754208), ER Repair @ M.P. Screw Press Repairs - VF...	9209 · ScrewPress PolyBlend Redundan...	Tiburon	-1,048.14
		TOTAL				-1,791.70
9816	06/15/23	The Sourcing Group	SD5 P218 Legal Notices - May 2023	JP Morgan Chase - Primary 7399		
			Inv #540804, SD5 Sewer Fee Increase Mailers via USPO - May 2023	6056 · Postage	Belvedere	-976.32
			Inv #540804, SD5 Sewer Fee Increase Mailers via USPO - May 2023	6056 · Postage	Belvedere	-60.19
			Inv #540804, SD5 Sewer Fee Increase Mailers via USPO - May 2023	6056 · Postage	Tiburon	-1,371.19
		TOTAL				-2,407.70
9817	06/15/23	Town of Tiburon	Fuel - March 2023	JP Morgan Chase - Primary 7399		
			Fuel - April 2023	7071 · Fuel	Belvedere	-830.79
			Fuel - April 2023	7071 · Fuel	Tiburon:Paradise ...	-51.22
			Fuel - April 2023	7071 · Fuel	Tiburon	-1,166.79
		TOTAL				-2,048.80
9818	06/15/23	U.S. Bank	Acct#: 4246 0470 0067 9545 - April - May 2023	JP Morgan Chase - Primary 7399		
			Zoom, Staff Meetings + F&B at SD5 - April - May 2023	6018.1 · Meetings & Travel	Belvedere	-131.30
			Zoom, Staff Meetings + F&B at SD5 - April - May 2023	6018.1 · Meetings & Travel	Tiburon:Paradise ...	-8.10
			Zoom, Staff Meetings + F&B at SD5 - April - May 2023	6018.1 · Meetings & Travel	Tiburon	-184.40
			(TR) Travel Accomodations - WEF Conferences - April - May 2023	6018.1 · Meetings & Travel	Belvedere	-348.75
			(TR) Travel Accomodations - WEF Conferences - April - May 2023	6018.1 · Meetings & Travel	Tiburon:Paradise ...	-21.50
			(TR) Travel Accomodations - WEF Conferences - April - May 2023	6018.1 · Meetings & Travel	Tiburon	-489.79
			CWEATraining, Testing, Certs + test booklets - April - May 2023	6020 · Continuing Education	Belvedere	-204.78
			CWEATraining, Testing, Certs + test booklets - April - May 2023	6020 · Continuing Education	Tiburon:Paradise ...	-12.63
			CWEATraining, Testing, Certs + test booklets - April - May 2023	6020 · Continuing Education	Tiburon	-287.59
			Fast Trak re-up - April - May 2023	6025 · Dues & Subscriptions	Belvedere	-10.14
			Fast Trak re-up - April - May 2023	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-0.63
			Fast Trak re-up - April - May 2023	6025 · Dues & Subscriptions	Tiburon	-14.24
			Collxn + Admin of Sewer Fee Circulars, CoM - April - May 2023	6039 · Legal	Belvedere	-314.05
			Collxn + Admin of Sewer Fee Circulars, CoM - April - May 2023	6039 · Legal	Tiburon:Paradise ...	-19.36
			Collxn + Admin of Sewer Fee Circulars, CoM - April - May 2023	6039 · Legal	Tiburon	-441.06
			Mailers for Tiburon & Belvedere re Sewer Fees Circulars- April - May 2023	6056 · Postage	Belvedere	-314.05
			Mailers for Tiburon & Belvedere re Sewer Fees Circulars- April - May 2023	6056 · Postage	Tiburon:Paradise ...	-19.36
			Mailers for Tiburon & Belvedere re Sewer Fees Circulars- April - May 2023	6056 · Postage	Tiburon	-441.07
			Plant Supplies - M.P. Supplies + Parts (Home Depot, Teledyne, - April - May 2023	7021 · Plant Maintenance Supplies	Belvedere	-273.92

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			Plant Supplies - M.P. Supplies + Parts (Home Depot, - April - May 2023	7021 · Plant Maintenance Supplies	Tiburon	-386.12
			Plant Parts & Service - JRL Solenoid valves, Refund at M.P. Digester scaffolding ...	7022 · Plant Maint. Parts & Service	Belvedere	-351.97
			Plant Parts & Service- Cl2 H2O troughs (Tap Plastics) - April - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-496.15
			Janitorial/Laundry supplies - April - May 2023	7023 · Janitorial Supplies & Service	Belvedere	-8.51
			Janitorial/Laundry supplies - April - May 2023	7023 · Janitorial Supplies & Service	Tiburon	-11.99
			Lab supplies - Amazon - April - May 2023	7025 · Lab Supplies & Chemicals	Belvedere	-10.85
			Lab supplies - Amazon - April - May 2023	7025 · Lab Supplies & Chemicals	Tiburon	-15.30
			12V, 14V batteries(Batteries Plus) - April - May 2023	7027 · Electrical & Instrument	Belvedere	-154.57
			12V, 14V batteries(Batteries Plus) - April - May 2023	7027 · Electrical & Instrument	Tiburon	-217.89
			R&S + VW of Marin - April - May 2023	7072 · Maintenance	Belvedere	-120.65
			R&S + VW of Marin - April - May 2023	7072 · Maintenance	Tiburon:Paradise ...	-7.44
			R&S + VW of Marin - April - May 2023	7072 · Maintenance	Tiburon	-169.45
			Eye Safety Supplies - April - May 2023	8515 · Safety	Belvedere	-88.14
			Eye Safety Supplies - April - May 2023	8515 · Safety	Tiburon:Paradise ...	-5.43
			Eye Safety Supplies - April - May 2023	8515 · Safety	Tiburon	-123.79
			TOTAL			-5,704.97
9819	06/15/23	U.S. Postal Service	Box rental #227, 12 Months, FY23-24 (AJE FY23-24)	JP Morgan Chase - Primary 7399		
			Box rental #227, 7.1.23- 6.30.24 (AJE FY23-24)	6056 · Postage	Belvedere	-78.67
			Box rental #227, 7.1.23- 6.30.24 (AJE FY23-24)	6056 · Postage	Tiburon:Paradise ...	-4.85
			Box rental #227, 7.1.23- 6.30.24 (AJE FY23-24)	6056 · Postage	Tiburon	-110.48
			TOTAL			-194.00
9820	06/15/23	United States Treasury	IRS Form 720, Excise Tax for SD5 Retiree Hlth, 2022, 2nd Qtr	JP Morgan Chase - Primary 7399		
			Tax ID#: 94-6003055 - IRS Form 720, Excise Tax for SD5 Retiree Hlth, 2022, 2n...	8022.05 · Reitree Health	Belvedere	-12.17
			Tax ID#: 94-6003055 - IRS Form 720, Excise Tax for SD5 Retiree Hlth, 2022, 2n...	8022.05 · Reitree Health	Tiburon:Paradise ...	-0.75
			Tax ID#: 94-6003055 - IRS Form 720, Excise Tax for SD5 Retiree Hlth, 2022, 2n...	8022.05 · Reitree Health	Tiburon	-17.08
			TOTAL			-30.00
9821	06/15/23	Univar	Cust ID #STDT001, Chemicals - June 2023	JP Morgan Chase - Primary 7399		
			Inv #51180136 (PO #AB653686) Sodium Bisulfite 25% (\$1.4750/Gal) - June 2023	7024 · Main Plant Chemicals	Belvedere	-3,079.36
			Inv #51180136 (PO #AB653686) Sodium Bisulfite 25% (\$1.4750/Gal) - June 2023	7025 · Lab Supplies & Chemicals	Tiburon:Paradise ...	-189.85
			Inv #51180136 (PO #AB653686) Sodium Bisulfite 25% (\$1.4750/Gal) - June 2023	7024 · Main Plant Chemicals	Tiburon	-4,324.77
			TOTAL			-7,593.98
9822	06/15/23	USABlueBook	Cust #933682, M.P. Parts & Lab Supplies - May 2023	JP Morgan Chase - Primary 7399		
			Inv #SO3011347 (PO#AB653682), Lab supplies - May 2023	7025 · Lab Supplies & Chemicals	Belvedere	-124.41
			Inv #SO3011347 (PO#AB653682), Lab supplies - May 2023	7025 · Lab Supplies & Chemicals	Tiburon	-175.37
			Inv#00020641 (PO#AB653689). Inv#00009069 (PO#653682), Wands + Sensor, ...	7025 · Lab Supplies & Chemicals	Belvedere	-380.51
			Inv#00020641 (PO#AB653689). Inv#00009069 (PO#653682), Wands + Sensor, ...	7025 · Lab Supplies & Chemicals	Tiburon	-536.39
			Inv #00020842, Inv#00020641 (PO#AB653689), Lab Probes (2) - May 2023	7022 · Plant Maint. Parts & Service	Belvedere	-664.14
			Inv #00020842, Inv#00020641 (PO#AB653689), Lab Probes (2) - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-936.19
			TOTAL			-2,817.01

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9823	06/15/23	USP Technologies	Cust ID #STDT001, Chemicals - June 2023	JP Morgan Chase - Primary 7399		
			Inv #CIN470008495 (PO #RC654001) Sulfelox Totes (\$6.91/Gal) - June 2023	7024 · Main Plant Chemicals	Belvedere	-2,914.22
			Inv #CIN470008495 (PO #RC654001) Sulfelox Totes (\$6.91/Gal) - June 2023	7024 · Main Plant Chemicals	Tiburon	-4,108.00
TOTAL						-7,022.22
9824	06/15/23	Verizon Wireless	Acct #0342125502-00001: iPhones & BPS Comm - May - June 2023	JP Morgan Chase - Primary 7399		
			Inv #9934368494: Monthly SD5 EE Cell phone Charges (@ \$175/mo.Plan+\$15/e...	8531 · Main Plant Telephones	Belvedere	-323.01
			Inv #9934368494: Monthly SD5 EE Cell phone Charges (@ \$175/mo.Plan+\$15/e...	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-19.91
			Inv #9934368494: Monthly SD5 EE Cell phone Charges (@ \$175/mo.Plan+\$15/e...	8531 · Main Plant Telephones	Tiburon	-453.66
			Inv #9934368494: Monthly Charges for BPS Telephone lines (BPS#2, #13+#14 / ...	8533 · Pumps & Lines Telephones	Belvedere	-35.00
			Inv #9934368494: Monthly Charges for P.C. PS Telephone lines (SF#1+#2+P.C. ...	8533 · Pumps & Lines Telephones	Tiburon:Paradise ...	-35.00
			Inv #9934368494: Taxes, Gov't Surcharges & Fees - May - June 2023	8531 · Main Plant Telephones	Belvedere	-10.76
			Inv #9934368494: Taxes, Gov't Surcharges & Fees - May - June 2023	8532 · Paradise Cove Telephones	Tiburon:Paradise ...	-0.66
			Inv #9934368494: Taxes, Gov't Surcharges & Fees - May - June 2023	8531 · Main Plant Telephones	Tiburon	-15.11
TOTAL						-893.11
9825	06/15/23	Waste Management of Redwood La...	Acct #3-78482-75002, Sludge Disposal - April - May 2023	JP Morgan Chase - Primary 7399		
			Inv #0107837-1507-2, Sludge Disposal - 3 pick-ups @ 18.11 tons - April 2023	7029 · Main Plant Sludge Disposal	Belvedere	-319.08
			Inv #0107837-1507-2, Sludge Disposal - 3 pick-ups @ 18.11 tons - April 2023	7043 · Paradise Sludge Disposal	Tiburon:Paradise ...	-19.67
			Inv #0107837-1507-2, Sludge Disposal - 3 pick-ups @ 18.11 tons - April 2023	7029 · Main Plant Sludge Disposal	Tiburon	-448.12
			Inv #0108147-1507-3, Sludge Disposal - 8 pick-ups @ 46.45 tons - May 2023	7029 · Main Plant Sludge Disposal	Belvedere	-1,137.48
			Inv #0108147-1507-3, Sludge Disposal - 8 pick-ups @ 46.45 tons - May 2023	7043 · Paradise Sludge Disposal	Tiburon:Paradise ...	-70.13
			Inv #0108147-1507-3, Sludge Disposal - 8 pick-ups @ 46.45 tons - May 2023	7029 · Main Plant Sludge Disposal	Tiburon	-1,597.51
TOTAL						-3,591.99
9826	06/15/23	Water Components & Building Supply	Acct #454, TPS Supplies - May 2023	JP Morgan Chase - Primary 7399		
			Inv #30607739 (PO#PC952165), M.P. Supplies - May 2023	7021 · Plant Maintenance Supplies	Belvedere	-462.10
			Inv #30607739 (PO#PC952165), M.P. Supplies - May 2023	7021 · Plant Maintenance Supplies	Tiburon	-651.39
			Inv #30608736 (PO#PC952166), M.P. Parts & Service - May 2023	7022 · Plant Maint. Parts & Service	Belvedere	-462.10
			Inv #30608736 (PO#PC952166), M.P. Parts & Service - May 2023	7022 · Plant Maint. Parts & Service	Tiburon	-651.39
TOTAL						-2,226.98
9827	06/15/23	Water Environment Federation	Member ID #17978425, Chad Bilsborough - April 2023 (AJE FY23-24)	JP Morgan Chase - Primary 7399		
			R Cottrell (ID#17586993) 2023-24 WEF Membership Dues, Code #RE90BE - 8.1...	6025 · Dues & Subscriptions	Belvedere	-127.12
			R Cottrell (ID#17586993) 2023-24 WEF Membership Dues, Code #RE90BE - 8.1...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-7.84
			R Cottrell (ID#17586993) 2023-24 WEF Membership Dues, Code #RE90BE - 8.1...	6025 · Dues & Subscriptions	Tiburon	-178.54
			R Cottrell (ID#17586993) 2023-24 WEF Membership Dues, Code #RE90BE - 7.1...	6025 · Dues & Subscriptions	Belvedere	-11.56
			R Cottrell (ID#17586993) 2023-24 WEF Membership Dues, Code #RE90BE - 7.1...	6025 · Dues & Subscriptions	Tiburon:Paradise ...	-0.71
			R Cottrell (ID#17586993) 2023-24 WEF Membership Dues, Code #RE90BE - 7.1...	6025 · Dues & Subscriptions	Tiburon	-16.23
TOTAL						-342.00

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9828	06/15/23	Weco Industries, LLC	Acct #:MARINC, Rodder Truck Parts & Supplies - May 2023	JP Morgan Chase - Primary 7399		
			Inv #0051556-IN (PO#DL954023), Rodder Truck parts & Supplies - May 2023	7072 · Maintenance	Belvedere	-577.68
			Inv #0051556-IN (PO#DL954023), Rodder Truck parts & Supplies - May 2023	7072 · Maintenance	Tiburon	-814.32
			Inv #0051556-IN (PO#DL954023), Rodder Truck Parts & Equipment - May 2023	7072 · Maintenance	Belvedere	-1,014.80
			Inv #0051556-IN (PO#DL954023), Rodder Truck Parts & Equipment - May 2023	7072 · Maintenance	Tiburon	-1,430.50
TOTAL						-3,837.30
9829	06/15/23	WorkSmart Automation, Inc.	SD5 Comm System Maintenance - May 2023	JP Morgan Chase - Primary 7399		
			Inv #5308, SCADA TopView troubleshootTopView alarm, SCADA + Aveva - May ...	8510 · Data/Alarms/IT Supp & Licensing	Belvedere	-307.10
			Inv #5308, SCADA TopView troubleshootTopView alarm, SCADA + Aveva - May ...	8510 · Data/Alarms/IT Supp & Licensing	Tiburon	-432.90
TOTAL						-740.00
9830	06/15/23	Alvarez, Joel	Mileage Reimb. - May 2023	JP Morgan Chase - Primary 7399		
			Drop off/Pick up VW @ dealership + inspections, 5.2.2023	6018 · Travel & Meetings	Belvedere	-8.24
			Drop off/Pick up VW @ dealership + inspections, 5.2.2023	6018 · Travel & Meetings	Tiburon:Paradise ...	-0.51
			Drop off/Pick up VW @ dealership + inspections, 5.2.2023	6018 · Travel & Meetings	Tiburon	-11.56
TOTAL						-20.31
9831	06/15/23	Balf, Abigail	EE Incentive Program - June 2023	JP Morgan Chase - Primary 7399		
			EE Incentive Program: CSU- Sac: Disinfection, laboratory Procedure + Math (V1)...	8005 · Employee Incentives	Belvedere	-405.50
			EE Incentive Program: CSU- Sac: Disinfection, laboratory Procedure + Math (V1)...	8005 · Employee Incentives	Tiburon:Paradise ...	-25.00
			EE Incentive Program: CSU- Sac: Disinfection, laboratory Procedure + Math (V1)...	8005 · Employee Incentives	Tiburon	-569.50
			EE Incentive Program: CSU- Sac: Membrane Bioreactors, Cert #620837, June 2...	8005 · Employee Incentives	Belvedere	-405.50
			EE Incentive Program: CSU- Sac: Membrane Bioreactors, Cert #620837, June 2...	8005 · Employee Incentives	Tiburon:Paradise ...	-25.00
			EE Incentive Program: CSU- Sac: Membrane Bioreactors, Cert #620837, June 2...	8005 · Employee Incentives	Tiburon	-569.50
			Reimbursement re Barstow CC: Chemistry, Spring 2023	6020 · Continuing Education	Belvedere	-98.13
			Reimbursement re Barstow CC: Chemistry, Spring 2023	6020 · Continuing Education	Tiburon:Paradise ...	-6.05
			Reimbursement re Barstow CC: Chemistry, Spring 2023	6020 · Continuing Education	Tiburon	-137.82
			Health & Wellness Program Pymnt #2: 9 mo. membership at City Sports, FY22-23	8021.05 · EE Health & Wellness	Belvedere	-121.65
			Health & Wellness Program Pymnt #2: 9 mo. membership at City Sports, FY22-23	8021.05 · EE Health & Wellness	Tiburon:Paradise ...	-7.50
			Health & Wellness Program Pymnt #2: 9 mo. membership at City Sports, FY22-23	8021.05 · EE Health & Wellness	Tiburon	-170.85
			Standby mileage: 5.15.2023, 5.21.2023	6018.2 · Standby Mileage Expense Reimb	Belvedere	-35.06
			Standby mileage: 5.15.2023, 5.21.2023	6018.2 · Standby Mileage Expense Reimb	Tiburon:Paradise ...	-2.16
			Standby mileage: 5.15.2023, 5.21.2023	6018.2 · Standby Mileage Expense Reimb	Tiburon	-49.24
TOTAL						-2,628.46
9832	06/15/23	Bilsborough, Chad	Hlth& Wllns Reimb. re FY22-23 - June 2023	JP Morgan Chase - Primary 7399		
			FY22-23 Health & Wellness Reimbursement - June 2023	8021.05 · EE Health & Wellness	Belvedere	-243.30
			FY22-23 Health & Wellness Reimbursement - June 2023	8021.05 · EE Health & Wellness	Tiburon:Paradise ...	-15.00
			FY22-23 Health & Wellness Reimbursement - June 2023	8021.05 · EE Health & Wellness	Tiburon	-341.70
TOTAL						-600.00

Sanitary Distr. No.5 of Marin Co.

Warrant List Detail

May 16 through June 15, 2023

06/13/23

Num	Date	Name	Memo	Account	Class	Paid Amount
9833	06/15/23	Rosser, John	S/B Mileage Reimb. - May 2023	JP Morgan Chase - Primary 7399		
			SD5 M.P. M.P Digester - Belvedere	6018.2 · Standby Mileage Expense Reimb	Belvedere	-24.79
			SD5 P.C. private call-out	6018.2 · Standby Mileage Expense Reimb	Tiburon:Paradise ...	-57.36
			SD5 M.P. M.P Digester - Tiburon	6018.2 · Standby Mileage Expense Reimb	Tiburon	-34.54
			Sd5 Call-out BPS#11 (2xs) - Belvedere	6018.2 · Standby Mileage Expense Reimb	Belvedere	-114.73
			SD5 Call-out TPS#5 + TPS#9 (3xs) - Tiburon	6018.2 · Standby Mileage Expense Reimb	Tiburon	-172.09
TOTAL						-403.51
9834	06/15/23	Salazar, Ignacio	EE Incentive + Mileage Reimb. - December 2022 - January 2023	JP Morgan Chase - Primary 7399		
			Employee Incentive/Con't Ed Stipend: Completion of CSUSac, Disinfection, Lab ...	8005 · Employee Incentives	Belvedere	-405.25
			Employee Incentive/Con't Ed Stipend: Completion of CSUSac, Disinfection, Lab ...	8005 · Employee Incentives	Tiburon:Paradise ...	-20.50
			Employee Incentive/Con't Ed Stipend: Completion of CSUSac, Disinfection, Lab ...	8005 · Employee Incentives	Tiburon	-569.25
			Reimbursement re Textbook + test booklet, 5.16.2023	6020 · Continuing Education	Belvedere	-22.30
			Reimbursement re Textbook + test booklet, 5.16.2023	6020 · Continuing Education	Tiburon:Paradise ...	-1.38
			Reimbursement re Textbook + test booklet, 5.16.2023	6020 · Continuing Education	Tiburon	-31.32
TOTAL						-1,050.00
9835	06/15/23	Triola, Joseph	S/B Mileage Reimb - April 2023	JP Morgan Chase - Primary 7399		
			Standby Mileage Reimb. for Belvedere P&L, thru 5.28.2023	6018.2 · Standby Mileage Expense Reimb	Belvedere	-51.10
			Standby Mileage Reimb. for Tiburon P&L, thru 5.28.2023	6018.2 · Standby Mileage Expense Reimb	Tiburon	-72.04
TOTAL						-123.14
9836	06/12/23	Dohrmann, Robin	FY22-23 Health & Wellness Reimbursement	JP Morgan Chase - Primary 7399		
			FY22-23 Health & Wellness Reimbursement	8021.05 · EE Health & Wellness	Belvedere	-243.30
			FY22-23 Health & Wellness Reimbursement	8021.05 · EE Health & Wellness	Tiburon:Paradise ...	-15.00
			FY22-23 Health & Wellness Reimbursement	8021.05 · EE Health & Wellness	Tiburon	-341.70
TOTAL						-600.00
9837	06/15/23	GovInvest, Inc.	FY23 GASB 75 Full Valuation Report - May 2023	JP Morgan Chase - Primary 7399		
			Inv #2023-4549, FY22-23 GASB 75 - Full Valuation - May 2023	6017 · Consulting Fees	Belvedere	-1,622.00
			Inv #2023-4549, FY22-23 GASB 75 - Full Valuation - May 2023	6017 · Consulting Fees	Tiburon:Paradise ...	-100.00
			Inv #2023-4549, FY22-23 GASB 75 - Full Valuation - May 2023	6017 · Consulting Fees	Tiburon	-2,278.00
TOTAL						-4,000.00

Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet - REVISED
As of May 31, 2023

	<u>May 31, 23</u>	<u>Apr 30, 23</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
JP Morgan Chase - Payroll 7506	24,164.06	87,041.56	-62,877.50
JP Morgan Chase - Primary 7399	754,255.82	110,633.04	643,622.78
JP Morgan Chase - Transfer 7522	-208,026.53	3,628,556.55	-3,836,583.08
Local Agency Investment Fund			
Belvedere			
Belvedere Capital & CIP Reserve	4,558,501.71	4,543,490.96	15,010.75
Belvedere Disaster Recovery Fund	356,250.00	356,250.00	0.00
Belvedere Operating	1,303,594.83	1,467,362.11	-163,767.28
Belvedere Operating Reserve	516,923.05	516,923.05	0.00
Belvedere PERS Retirement Trust	356,250.00	356,250.00	0.00
Total Belvedere	<u>7,091,519.59</u>	<u>7,240,276.12</u>	<u>-148,756.53</u>
Tiburon			
Tiburon Capital & CIP Reserve	5,111,338.16	5,018,792.24	92,545.92
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
Tiburon Operating	<u>2,120,038.62</u>	-936,171.99	3,056,210.61
Tiburon Operating Reserve	683,930.00	683,930.00	0.00
Tiburon PERS Retirement Trust	643,750.00	643,750.00	0.00
Total Tiburon	<u>9,202,806.78</u>	<u>6,054,050.25</u>	<u>3,148,756.53</u>
Total Local Agency Investment Fund	<u>16,294,326.37</u>	<u>13,294,326.37</u>	<u>3,000,000.00</u>
Total Checking/Savings	<u>16,864,719.72</u>	<u>17,120,557.52</u>	<u>-255,837.80</u>
Accounts Receivable			
Accounts Receivable	58,223.96	91,316.11	-33,092.15
Total Accounts Receivable	<u>58,223.96</u>	<u>91,316.11</u>	<u>-33,092.15</u>
Other Current Assets			
Petty Cash	881.92	881.92	0.00
Total Other Current Assets	<u>881.92</u>	<u>881.92</u>	<u>0.00</u>
Total Current Assets	<u>16,923,825.60</u>	<u>17,212,755.55</u>	<u>-288,929.95</u>
Fixed Assets	<u>19,118,200.30</u>	<u>19,118,200.30</u>	<u>0.00</u>
TOTAL ASSETS	<u>36,042,025.90</u>	<u>36,330,955.85</u>	<u>-288,929.95</u>
LIABILITIES & EQUITY			
Liabilities	7,382,179.95	7,382,179.95	0.00
Equity			
3900 - Net Assets	28,056,157.76	28,056,157.76	0.00
Net Income	603,688.19	892,618.14	-288,929.95
Total Equity	<u>28,659,845.95</u>	<u>28,948,775.90</u>	<u>-288,929.95</u>
TOTAL LIABILITIES & EQUITY	<u>36,042,025.90</u>	<u>36,330,955.85</u>	<u>-288,929.95</u>

Sanitary Distr. No.5 of Marin Co.
Comparative Balance Sheet
As of May 31, 2023

	<u>May 31, 23</u>	<u>Apr 30, 23</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
JP Morgan Chase - Payroll 7506	24,164.06	87,041.56	-62,877.50
JP Morgan Chase - Primary 7399	354,255.82	-289,366.96	643,622.78
JP Morgan Chase - Transfer 7522	191,973.47	4,028,556.55	-3,836,583.08
Local Agency Investment Fund			
Belvedere			
Belvedere Capital & CIP Reserve	4,558,501.71	4,543,490.96	15,010.75
Belvedere Disaster Recovery Fund	356,250.00	356,250.00	0.00
Belvedere Operating	1,303,594.83	1,467,362.11	-163,767.28
Belvedere Operating Reserve	516,923.05	516,923.05	0.00
Belvedere PERS Retirement Trust	356,250.00	356,250.00	0.00
Total Belvedere	<u>7,091,519.59</u>	<u>7,240,276.12</u>	<u>-148,756.53</u>
Tiburon			
Tiburon Capital & CIP Reserve	8,111,338.16	5,018,792.24	3,092,545.92
Tiburon Disaster Recovery Fund	643,750.00	643,750.00	0.00
Tiburon Operating	-879,961.38	-936,171.99	56,210.61
Tiburon Operating Reserve	683,930.00	683,930.00	0.00
Tiburon PERS Retirement Trust	643,750.00	643,750.00	0.00
Total Tiburon	<u>9,202,806.78</u>	<u>6,054,050.25</u>	<u>3,148,756.53</u>
Total Local Agency Investment Fund	<u>16,294,326.37</u>	<u>13,294,326.37</u>	<u>3,000,000.00</u>
Total Checking/Savings	<u>16,864,719.72</u>	<u>17,120,557.52</u>	<u>-255,837.80</u>
Accounts Receivable			
Accounts Receivable	58,223.96	91,316.11	-33,092.15
Total Accounts Receivable	<u>58,223.96</u>	<u>91,316.11</u>	<u>-33,092.15</u>
Other Current Assets			
Petty Cash	881.92	881.92	0.00
Total Other Current Assets	<u>881.92</u>	<u>881.92</u>	<u>0.00</u>
Total Current Assets	<u>16,923,825.60</u>	<u>17,212,755.55</u>	<u>-288,929.95</u>
Fixed Assets	<u>19,118,200.30</u>	<u>19,118,200.30</u>	<u>0.00</u>
TOTAL ASSETS	<u>36,042,025.90</u>	<u>36,330,955.85</u>	<u>-288,929.95</u>
LIABILITIES & EQUITY			
Liabilities	7,382,179.95	7,382,179.95	0.00
Equity			
3900 - Net Assets	28,056,157.76	28,056,157.76	0.00
Net Income	603,688.19	892,618.14	-288,929.95
Total Equity	<u>28,659,845.95</u>	<u>28,948,775.90</u>	<u>-288,929.95</u>
TOTAL LIABILITIES & EQUITY	<u>36,042,025.90</u>	<u>36,330,955.85</u>	<u>-288,929.95</u>

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
 July 2022 through May 2023

Item #3B

	Jul '22 - May 23	Budget	\$ Over Budget	% of Bu...
Ordinary Income/Expense				
Income				
5000 · Property Taxes / AD VELOREM				
5001.2 · TEETER	908,891.40	875,000.00	33,891.40	103.9%
5002 · UNSEC	16,910.43	16,000.00	910.43	105.7%
5003 · PUNS / PRIOR UNSECURED	955.59	0.00	955.59	100.0%
5004 · REDEMPTION / RDMPT	678.44	0.00	678.44	100.0%
5006 · SPLU	1,110.61	5,000.00	-3,889.39	22.2%
5041 · SUPSEC	30,901.48	15,000.00	15,901.48	206.0%
5043 · SECU	0.00	300.00	-300.00	0.0%
5046 · Excess ERAF	375,208.60	275,000.00	100,208.60	136.4%
5280 · HOPTR	3,060.86	3,333.00	-272.14	91.8%
5483 · Other tax	10,258.45	0.00	10,258.45	100.0%
Total 5000 · Property Taxes / AD VELOREM	1,347,975.86	1,189,633.00	158,342.86	113.3%
5007 · Sewer Service Charge				
5007.1 · Sewer Service - Tiburon Ops	2,545,783.15	2,368,000.00	177,783.15	107.5%
5007.2 · Sewer Service-Belv Ops	1,700,488.84	1,570,581.00	129,907.84	108.3%
5007.3 · Sewer Service-Belv Cap	529,079.68	605,719.00	-76,639.32	87.3%
5007.4 · Other User Fees	0.00	38,700.00	-38,700.00	0.0%
5007.5 · Sewer Service - Tiburon Cap	0.00	0.00	0.00	0.0%
Total 5007 · Sewer Service Charge	4,775,351.67	4,583,000.00	192,351.67	104.2%
5201 · Interest				
5201.1 · Interest County of Marin	18.13	0.00	18.13	100.0%
5201.2 · Interest LAIF	219,583.51	100,000.00	119,583.51	219.6%
Total 5201 · Interest	219,601.64	100,000.00	119,601.64	219.6%
5900.10 · Paradise Sewer Line Ext. Fees	14,491.00	0.00	14,491.00	100.0%
5900.3 · Connection Fees				
5900.30 · Connection Permit Fees	17,334.00	10,000.00	7,334.00	173.3%
5900.31 · Collection	191,649.20	125,000.00	66,649.20	153.3%
5900.34 · Treatment	262,778.80	125,000.00	137,778.80	210.2%
Total 5900.3 · Connection Fees	471,762.00	260,000.00	211,762.00	181.4%
5900.4 · Inspection Permit Fees	11,597.00	10,000.00	1,597.00	116.0%
5900.5 · SASM Expense Reimb.	93,040.70	100,000.00	-6,959.30	93.0%
5900.9 · Other Income	0.00	100.00	-100.00	0.0%
Total Income	6,933,819.87	6,242,733.00	691,086.87	111.1%
Gross Profit	6,933,819.87	6,242,733.00	691,086.87	111.1%
Expense				
6000 · Administrative Expenses				
6001 · Advertising	455.00	1,000.00	-545.00	45.5%
6002 · Outreach & Newsletter	20.00	0.00	20.00	100.0%
6008 · Audit & Accounting	35,192.80	40,000.00	-4,807.20	88.0%
6017 · Consulting Fees	101,387.15	100,000.00	1,387.15	101.4%
6018 · Travel & Meetings				
6018.1 · Meetings & Travel	16,340.75	17,000.00	-659.25	96.1%
6018.2 · Standby Mileage Expense Reimb	2,828.38	8,000.00	-5,171.62	35.4%
Total 6018 · Travel & Meetings	19,169.13	25,000.00	-5,830.87	76.7%
6020 · Continuing Education	8,584.83	10,000.00	-1,415.17	85.8%
6021 · County Fees	15,969.14	16,590.00	-620.86	96.3%
6024 · Director Fees	3,200.00	9,000.00	-5,800.00	35.6%
6025 · Dues & Subscriptions	33,419.83	31,000.00	2,419.83	107.8%
6026 · Elections	250.01	9,000.00	-8,749.99	2.8%
6033 · Insurance				
6033.1 · Insurance - SD5 Property	45,558.14	58,000.00	-12,441.86	78.5%
6033.2 · Insurance - SD5 Liability	39,171.00	52,000.00	-12,829.00	75.3%
6033.3 · Insurance - SD5 Auto	4,298.00	4,500.00	-202.00	95.5%
Total 6033 · Insurance	89,027.14	114,500.00	-25,472.86	77.8%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Bu...
6039 · Legal	22,497.99	50,000.00	-27,502.01	45.0%
6047 · Office Supplies	4,763.88	10,000.00	-5,236.12	47.6%
6056 · Postage	2,872.65	1,200.00	1,672.65	239.4%
6059 · Pollution Prevention/Public Edu	4,261.44	5,000.00	-738.56	85.2%
6065 · Miscellaneous Expense	0.00	0.00	0.00	0.0%
Total 6000 · Administrative Expenses	341,070.99	422,290.00	-81,219.01	80.8%
7000 · Ops & Maintenance Expenses				
7010 · Pumps & Lines Maintenance				
7011 · Pumps & Lines Maintenance	49,307.35	100,000.00	-50,692.65	49.3%
7013 · Emergency Line Repair	49,000.00	100,000.00	-51,000.00	49.0%
Total 7010 · Pumps & Lines Maintenance	98,307.35	200,000.00	-101,692.65	49.2%
7020 · Main Plant Maintenance				
7021 · Plant Maintenance Supplies	68,199.51	80,000.00	-11,800.49	85.2%
7022 · Plant Maint. Parts & Service	458,234.21	300,000.00	158,234.21	152.7%
7023 · Janitorial Supplies & Service	10,389.71	9,000.00	1,389.71	115.4%
7024 · Main Plant Chemicals	79,144.72	120,000.00	-40,855.28	66.0%
7025 · Lab Supplies & Chemicals	19,338.54	21,000.00	-1,661.46	92.1%
7027 · Electrical & Instrument	8,897.51	15,000.00	-6,102.49	59.3%
7028 · Grounds Maintenance	5,077.47	5,000.00	77.47	101.5%
7029 · Main Plant Sludge Disposal	27,638.69	50,000.00	-22,361.31	55.3%
Total 7020 · Main Plant Maintenance	676,920.36	600,000.00	76,920.36	112.8%
7040 · Paradise Cove Plant Maint				
7041 · Paradise Parts & Service	22,975.42	20,000.00	2,975.42	114.9%
7042 · Paradise Supplies & Chemicals	1,090.25	6,500.00	-5,409.75	16.8%
7043 · Paradise Sludge Disposal	4,358.12	6,000.00	-1,641.88	72.6%
Total 7040 · Paradise Cove Plant Maint	28,423.79	32,500.00	-4,076.21	87.5%
7050 · Monitoring				
7051 · Main Plant Lab Monitoring	44,480.20	45,000.00	-519.80	98.8%
7052 · Paradise Cove Monitoring	9,441.68	12,500.00	-3,058.32	75.5%
Total 7050 · Monitoring	53,921.88	57,500.00	-3,578.12	93.8%
7060 · Permits/Fees				
7061 · Main Plant NPDES Renewal	5,443.25	40,000.00	-34,556.75	13.6%
7062 · Permits/Fees - General	61,029.74	50,000.00	11,029.74	122.1%
7063 · Paradise Cove Permits/Fees	8,303.64	9,000.00	-696.36	92.3%
Total 7060 · Permits/Fees	74,776.63	99,000.00	-24,223.37	75.5%
7070 · Truck Maintenance				
7071 · Fuel	19,667.96	15,000.00	4,667.96	131.1%
7072 · Maintenance	35,726.00	30,000.00	5,726.00	119.1%
Total 7070 · Truck Maintenance	55,393.96	45,000.00	10,393.96	123.1%
Total 7000 · Ops & Maintenance Expenses	987,743.97	1,034,000.00	-46,256.03	95.5%
8000 · Salaries and Benefits Expenses				
8001 · Salaries	1,268,799.45	1,504,000.00	-235,200.55	84.4%
8003 · Overtime	208,449.83	200,000.00	8,449.83	104.2%
8004 · Standby Pay	78,423.85	80,000.00	-1,576.15	98.0%
8005 · Employee Incentives	13,000.00	60,000.00	-47,000.00	21.7%
8006 · Vacation Buyout	55,937.64	65,000.00	-9,062.36	86.1%
8013 · Payroll Taxes	112,591.81	155,965.00	-43,373.19	72.2%
8015 · Payroll/Bank Fees	5,620.65	7,000.00	-1,379.35	80.3%
8016 · Car Allowance	6,000.00	6,000.00	0.00	100.0%
8019 · PERS Retirement				
8019.05 · PERS Retirement	153,937.30	262,992.00	-109,054.70	58.5%
8019.06 · PERS Retirement - RBP	0.00	350.00	-350.00	0.0%
8019.08 · PERS Retirement - CalPERS UAL	9,503.04	0.00	9,503.04	100.0%
Total 8019 · PERS Retirement	163,440.34	263,342.00	-99,901.66	62.1%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Bu...
8020 · Employee Health				
8020.05 · Employee Health	254,952.35	319,272.00	-64,319.65	79.9%
8021 · Employee Health Deductions	-3,948.28	0.00	-3,948.28	100.0%
Total 8020 · Employee Health	251,004.07	319,272.00	-68,267.93	78.6%
8022 · Retiree Health				
8022.05 · Retiree Health	88,052.93	91,592.00	-3,539.07	96.1%
8022.10 · CERBT/OPEB Annual Arc Contribtn	0.00	48,186.00	-48,186.00	0.0%
Total 8022 · Retiree Health	88,052.93	139,778.00	-51,725.07	63.0%
8023 · Workers Comp Insurance	27,636.99	57,268.00	-29,631.01	48.3%
Total 8000 · Salaries and Benefits Expenses	2,278,957.56	2,857,625.00	-578,667.44	79.8%
8500 · Other Operating Expenses				
8510 · Data/Alarms/IT Supp & Licensing	123,233.44	100,000.00	23,233.44	123.2%
8515 · Safety	93,433.78	60,000.00	33,433.78	155.7%
8520 · Personal Protection/Safety Wear	13,424.73	15,000.00	-1,575.27	89.5%
8530 · Telephone				
8531 · Main Plant Telephones	10,126.13	11,000.00	-873.87	92.1%
8532 · Paradise Cove Telephones	2,879.24	500.00	2,379.24	575.8%
8533 · Pumps & Lines Telephones	2,588.59	7,000.00	-4,411.41	37.0%
Total 8530 · Telephone	15,593.96	18,500.00	-2,906.04	84.3%
8540 · Utilities				
8541 · Water	9,215.75	8,000.00	1,215.75	115.2%
8542 · Main Plant Utilities	156,744.78	220,000.00	-63,255.22	71.2%
8543 · Paradise Cove Utilities	18,968.86	20,000.00	-1,031.14	94.8%
8544 · Pump Station Utilities	49,880.63	45,000.00	4,880.63	110.8%
Total 8540 · Utilities	234,810.02	293,000.00	-58,189.98	80.1%
Total 8500 · Other Operating Expenses	480,495.93	486,500.00	-6,004.07	98.8%
Total Expense	4,088,268.45	4,800,415.00	-712,146.55	85.2%
Net Ordinary Income	2,845,551.42	1,442,318.00	1,403,233.42	197.3%
Other Income/Expense				
Other Expense				
9100 · Capital Expenditures				
9200 · Main Plant Equipment Capital				
9206 · Infl Dry Weather Pump Rplcmnt				
9206.1 · Dry Weather Primary Cover	0.00	100,000.00	-100,000.00	0.0%
Total 9206 · Infl Dry Weather Pump Rplcmnt	0.00	100,000.00	-100,000.00	0.0%
9208 · M.P. Chem Feed Trx Pump Rplcmnt	6,120.55	0.00	6,120.55	100.0%
9212 · M.P. Headworks				
9212.2 · M.P. Switchgear Upgrade/Imprvmt	0.00	100,000.00	-100,000.00	0.0%
9212.3 · Grinder Replacement	0.00	25,000.00	-25,000.00	0.0%
Total 9212 · M.P. Headworks	0.00	125,000.00	-125,000.00	0.0%
9213 · M.P. Digester				
9213.1 · Digester Rehab	117,776.98	600,000.00	-482,223.02	19.6%
Total 9213 · M.P. Digester	117,776.98	600,000.00	-482,223.02	19.6%
9229.8 · Vehicle Replacement	0.00	75,000.00	-75,000.00	0.0%
Total 9200 · Main Plant Equipment Capital	123,897.53	900,000.00	-776,102.47	13.8%

Sanitary Distr. No.5 of Marin Co.
Annual Budget vs Actual Expenses
July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Bu...
9300 · Pumps & Lines Capital				
9301 · Tiburon Sewer Line Rehab Prog	597,034.44	1,000,000.00	-402,965.56	59.7%
9304 · Belvedere Sewer Line Rehab Prog	399,053.34	100,000.00	299,053.34	399.1%
9306 · PS Pump & Valve Replacements	47,760.98	50,000.00	-2,239.02	95.5%
9309 · BPS #1 Generator Replcmnt	0.00	500,000.00	-500,000.00	0.0%
9313 · Manholes/Rodholes	7,300.00	75,000.00	-67,700.00	9.7%
Total 9300 · Pumps & Lines Capital	1,051,148.76	1,725,000.00	-673,851.24	60.9%
9400 · Paradise Cove Capital				
9406 · P.C. Plant Grit Removal	0.00	50,000.00	-50,000.00	0.0%
9407 · P.C. Pump Replacement	20,701.49	25,000.00	-4,298.51	82.8%
Total 9400 · Paradise Cove Capital	20,701.49	75,000.00	-54,298.51	27.6%
9500 · Undesignated Capital				
9510 · Undesignated Cap - M.P.	43,418.00	25,000.00	18,418.00	173.7%
9530 · Undesignated Cap - P & L	0.00	50,000.00	-50,000.00	0.0%
Total 9500 · Undesignated Capital	43,418.00	75,000.00	-31,582.00	57.9%
Total 9100 · Capital Expenditures	1,239,165.78	2,775,000.00	-1,535,834.22	44.7%
9700 · Debt Service				
9701 · Zion Bank Loan- Principal	595,000.00	595,000.00	0.00	100.0%
9702 · Zion Bank Loan - Interest	157,790.00	157,790.00	0.00	100.0%
9730 · Debt Service - MPR Project				
9734 · MPR Refi - Principal	0.00			
9735 · MPR Refi - Interest	0.00			
Total 9730 · Debt Service - MPR Project	0.00			
Total 9700 · Debt Service	752,790.00	752,790.00	0.00	100.0%
Total Other Expense	1,991,955.78	3,527,790.00	-1,535,834.22	56.5%
Net Other Income	-1,991,955.78	-3,527,790.00	1,535,834.22	56.5%
Net Income	853,595.64	-2,085,472.00	2,939,067.64	-40.9%

Sanitary Distr. No.5 of Marin Co.
Zone Report
May 2023

Item #3C

	Paradise ... (Tiburon)	Tiburon - Ot... (Tiburon)	Total Tiburon	Belvedere	TOTAL
Ordinary Income/Expense					
Income					
5000 · Property Taxes / AD VELOREM					
5002 · UNSEC	0.00	0.00	0.00	0.00	0.00
5003 · PUNS / PRIOR UNSECURED	0.00	0.00	0.00	0.00	0.00
5004 · REDEMPTION / RDMPT	0.26	5.92	6.18	0.00	6.18
5006 · SPLU	0.00	0.00	0.00	0.00	0.00
5041 · SUPSEC	262.62	5,887.77	6,150.39	0.00	6,150.39
5280 · HOPTR	53.82	1,206.53	1,260.35	0.00	1,260.35
5483 · Other tax	0.00	0.00	0.00	0.00	0.00
Total 5000 · Property Taxes / AD VELOREM	316.70	7,100.22	7,416.92	0.00	7,416.92
5900.10 · Paradise Sewer Line Ext. Fees	14,491.00	0.00	14,491.00	0.00	14,491.00
5900.3 · Connection Fees					
5900.30 · Connection Permit Fees	200.00	800.00	1,000.00	1,000.00	2,000.00
5900.31 · Collection	0.00	21,672.00	21,672.00	9,659.00	31,331.00
5900.34 · Treatment	21,266.00	29,960.00	51,226.00	6,955.00	58,181.00
Total 5900.3 · Connection Fees	21,466.00	52,432.00	73,898.00	17,614.00	91,512.00
5900.4 · Inspection Permit Fees	0.00	597.00	597.00	200.00	797.00
Total Income	36,273.70	60,129.22	96,402.92	17,814.00	114,216.92
Gross Profit	36,273.70	60,129.22	96,402.92	17,814.00	114,216.92
Expense					
6000 · Administrative Expenses					
6001 · Advertising	0.00	0.00	0.00	0.00	0.00
6008 · Audit & Accounting	0.00	0.00	0.00	0.00	0.00
6017 · Consulting Fees	219.38	5,669.78	5,889.16	3,608.54	9,497.70
6018 · Travel & Meetings					
6018.1 · Meetings & Travel	4.63	105.64	110.27	75.21	185.48
6018.2 · Standby Mileage Expense Reimb	0.00	0.00	0.00	57.38	57.38
Total 6018 · Travel & Meetings	4.63	105.64	110.27	132.59	242.86
6020 · Continuing Education	18.33	417.44	435.77	297.23	733.00
6025 · Dues & Subscriptions	35.14	800.13	835.27	569.73	1,405.00
6039 · Legal	102.89	2,926.83	3,029.72	1,747.27	4,776.99
6047 · Office Supplies	9.62	229.54	239.16	163.42	402.58
6056 · Postage	9.66	1,102.07	1,111.73	823.43	1,935.16
Total 6000 · Administrative Expenses	399.65	11,251.43	11,651.08	7,342.21	18,993.29
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
7011 · Pumps & Lines Maintenance	1.97	2,429.48	2,431.45	2,202.03	4,633.48
Total 7010 · Pumps & Lines Maintenance	1.97	2,429.48	2,431.45	2,202.03	4,633.48
7020 · Main Plant Maintenance					
7021 · Plant Maintenance Supplies	0.00	2,997.34	2,997.34	2,126.30	5,123.64
7022 · Plant Maint. Parts & Service	0.00	28,352.30	28,352.30	20,113.17	48,465.47
7023 · Janitorial Supplies & Service	0.00	151.09	151.09	107.18	258.27
7024 · Main Plant Chemicals	0.00	4,813.97	4,813.97	3,427.68	8,241.65
7025 · Lab Supplies & Chemicals	189.85	1,672.64	1,862.49	1,186.57	3,049.06
7027 · Electrical & Instrument	0.00	121.10	121.10	85.90	207.00
7028 · Grounds Maintenance	0.00	0.00	0.00	0.00	0.00
Total 7020 · Main Plant Maintenance	189.85	38,108.44	38,298.29	27,046.80	65,345.09
7040 · Paradise Cove Plant Maint					
7041 · Paradise Parts & Service	0.00	0.00	0.00	0.00	0.00
7042 · Paradise Supplies & Chemicals	66.92	0.00	66.92	0.00	66.92
Total 7040 · Paradise Cove Plant Maint	66.92	0.00	66.92	0.00	66.92

**Sanitary Distr. No.5 of Marin Co.
Zone Report
May 2023**

06/12/23

	Paradise ... (Tiburon)	Tiburon - Ot... (Tiburon)	Total Tiburon	Belvedere	TOTAL
7050 · Monitoring					
7051 · Main Plant Lab Monitoring	0.00	3,718.00	3,718.00	2,637.55	6,355.55
7052 · Paradise Cove Monitoring	416.50	0.00	416.50	0.00	416.50
Total 7050 · Monitoring	416.50	3,718.00	4,134.50	2,637.55	6,772.05
7060 · Permits/Fees					
7062 · Permits/Fees - General	0.00	18,990.86	18,990.86	1,288.14	20,279.00
Total 7060 · Permits/Fees	0.00	18,990.86	18,990.86	1,288.14	20,279.00
7070 · Truck Maintenance					
7071 · Fuel	210.77	4,801.55	5,012.32	3,418.83	8,431.15
7072 · Maintenance	0.00	0.00	0.00	0.00	0.00
Total 7070 · Truck Maintenance	210.77	4,801.55	5,012.32	3,418.83	8,431.15
Total 7000 · Ops & Maintenance Expenses	886.01	68,048.33	68,934.34	36,593.35	105,527.69
8000 · Salaries and Benefits Expenses					
8001 · Salaries	3,964.15	60,009.48	63,973.63	60,249.13	124,222.76
8003 · Overtime	432.56	9,853.70	10,286.26	7,016.12	17,302.38
8004 · Standby Pay	174.11	3,966.21	4,140.32	2,824.06	6,964.38
8005 · Employee Incentives	0.00	0.00	0.00	0.00	0.00
8006 · Vacation Buyout	0.00	0.00	0.00	0.00	0.00
8013 · Payroll Taxes	390.47	1,793.12	2,183.59	6,333.31	8,516.90
8015 · Payroll/Bank Fees	15.88	361.82	377.70	257.64	635.34
8016 · Car Allowance	0.00	0.00	0.00	0.00	0.00
8019 · PERS Retirement					
8019.05 · PERS Retirement	363.59	8,669.04	9,032.63	5,949.08	14,981.71
Total 8019 · PERS Retirement	363.59	8,669.04	9,032.63	5,949.08	14,981.71
8020 · Employee Health					
8020.05 · Employee Health	568.92	12,960.10	13,529.02	9,227.95	22,756.97
8021 · Employee Health Deductions					
8021.05 · EE Health & Wellness	0.00	0.00	0.00	0.00	0.00
8021.10 · EE Medical Opt-Out	0.00	400.00	400.00	0.00	400.00
8021.15 · EE Medical FSA (PreTax)	0.00	-254.00	-254.00	0.00	-254.00
8021 · Employee Health Deductions - Other	-9.74	-221.66	-231.40	-157.82	-389.22
Total 8021 · Employee Health Deductions	-9.74	-75.66	-85.40	-157.82	-243.22
Total 8020 · Employee Health	559.18	12,884.44	13,443.62	9,070.13	22,513.75
8022 · Retiree Health					
8022.05 · Retiree Health	659.26	15,017.94	15,677.20	10,693.18	26,370.38
Total 8022 · Retiree Health	659.26	15,017.94	15,677.20	10,693.18	26,370.38
Total 8000 · Salaries and Benefits Expenses	6,559.20	112,555.75	119,114.95	102,392.65	221,507.60
8500 · Other Operating Expenses					
8510 · Data/Alarms/IT Supp & Licensing	70.01	3,228.90	3,298.91	2,294.79	5,593.70
8515 · Safety	376.73	8,582.14	8,958.87	6,110.74	15,069.61
8520 · Personal Protection/Safety Wear	21.13	481.42	502.55	342.79	845.34
8530 · Telephone					
8531 · Main Plant Telephones	0.00	394.21	394.21	280.70	674.91
8532 · Paradise Cove Telephones	17.31	0.00	17.31	0.00	17.31
8533 · Pumps & Lines Telephones	35.00	0.00	35.00	35.00	70.00
Total 8530 · Telephone	52.31	394.21	446.52	315.70	762.22

Sanitary Distr. No.5 of Marin Co.
Zone Report
May 2023

	Paradise ... (Tiburon)	Tiburon - Ot... (Tiburon)	Total Tiburon	Belvedere	TOTAL
8540 · Utilities					
8541 · Water	0.00	1,150.02	1,150.02	1,018.88	2,168.90
8542 · Main Plant Utilities	0.00	8,819.31	8,819.31	6,256.44	15,075.75
8543 · Paradise Cove Utilities	1,766.24	0.00	1,766.24	0.00	1,766.24
8544 · Pump Station Utilities	355.27	3,709.22	4,064.49	1,838.04	5,902.53
Total 8540 · Utilities	2,121.51	13,678.55	15,800.06	9,113.36	24,913.42
Total 8500 · Other Operating Expenses	2,641.69	26,365.22	29,006.91	18,177.38	47,184.29
Total Expense	10,486.55	218,220.73	228,707.28	164,505.59	393,212.87
Net Ordinary Income	25,787.15	-158,091.51	-132,304.36	-146,691.59	-278,995.95
Other Income/Expense					
Other Expense					
9100 · Capital Expenditures					
9200 · Main Plant Equipment Capital					
9213 · M.P. Digester	0.00	2,260.00	2,260.00	1,603.25	3,863.25
Total 9200 · Main Plant Equipment Capital	0.00	2,260.00	2,260.00	1,603.25	3,863.25
Total 9100 · Capital Expenditures	0.00	2,260.00	2,260.00	1,603.25	3,863.25
Total Other Expense	0.00	2,260.00	2,260.00	1,603.25	3,863.25
Net Other Income	0.00	-2,260.00	-2,260.00	-1,603.25	-3,863.25
Net Income	<u>25,787.15</u>	<u>-160,351.51</u>	<u>-134,564.36</u>	<u>-148,294.84</u>	<u>-282,859.20</u>

7:43 AM

Sanitary Distr. No.5 of Marin Co.

06/19/23

Monthly O.T. Report

Accrual Basis

May 2023

Item #3D

Type	Date	Num	Name	Memo	Amount	Balance
Alvarez, Joel						
Check	05/30/23	468	Alvarez, Joel	02.00 Hrs. O.T. @ 1.5x	139.74	139.74
Check	05/30/23	468	Alvarez, Joel	05.00 Hrs. O.T. @ 2.0x	465.80	605.54
Total Alvarez, Joel					605.54	605.54
Balf, Abigail						
Check	05/15/23	455	Balf, Abigail	02.00 Hrs. O.T. @ 1.5x	120.72	120.72
Check	05/30/23	469	Balf, Abigail	11.50 Hrs. O.T. @ 1.5x	694.14	814.86
Check	05/30/23	469	Balf, Abigail	05.50 Hrs. O.T. @ 2.0x	442.64	1,257.50
Total Balf, Abigail					1,257.50	1,257.50
Bilsborough, Chad						
Check	05/15/23	456	Bilsborough, Chad	30.50 Hrs O.T. @ 1.5x	2,349.72	2,349.72
Check	05/15/23	456	Bilsborough, Chad	03.00 Hrs. O.T. @ 2.0x	308.16	2,657.88
Check	05/30/23	470	Bilsborough, Chad	14.00 Hrs O.T. @ 1.5x	1,078.56	3,736.44
Check	05/30/23	470	Bilsborough, Chad	05.00 Hrs. O.T. @ 2.0x	513.60	4,250.04
Total Bilsborough, Chad					4,250.04	4,250.04
Collodi, Peter						
Check	05/15/23	457	Collodi, Peter	02.00 Hrs. O.T. @ 1.5x	114.96	114.96
Check	05/15/23	457	Collodi, Peter	01.00 Hrs. O.T. @ 2.0x	76.64	191.60
Total Collodi, Peter					191.60	191.60
Cottrell, Rulon						
Check	05/15/23	458	Cottrell, Rulon	15.50 Hrs. O.T. @ 1.5x	1,680.05	1,680.05
Check	05/15/23	458	Cottrell, Rulon	03.00 Hrs. O.T. @ 2.0x	433.56	2,113.61
Check	05/15/23	458	Cottrell, Rulon	30.00 Hrs. Comp Buy-out	2,167.80	4,281.41
Total Cottrell, Rulon					4,281.41	4,281.41
Dohrmann, Robin						
Check	05/15/23	459	Dohrmann, Robin	04.50 Hrs. O.T. @ 1.5x	421.34	421.34
Check	05/30/23	473	Dohrmann, Robin	05.75 Hrs. O.T. @ 1.5x	538.36	959.70
Total Dohrmann, Robin					959.70	959.70
Hill, Arlee S						
Check	05/30/23	475	Hill, Arlee S	02.00 Hrs. O.T. @ 1.5x	114.96	114.96
Check	05/30/23	475	Hill, Arlee S	05.50 Hrs. O.T. @ 2.0x	421.52	536.48
Total Hill, Arlee S					536.48	536.48
La Torre, Daniel P.						
Check	05/15/23	462	La Torre, Daniel P.	14.00 Hrs. O.T. @ 1.5x	1,376.34	1,376.34
Check	05/15/23	462	La Torre, Daniel P.	01.00 Hrs. O.T. @ 2.0x	131.08	1,507.42
Check	05/30/23	476	La Torre, Daniel P.	13.00 Hrs. O.T. @ 1.5x	1,278.03	2,785.45
Total La Torre, Daniel P.					2,785.45	2,785.45
Rosser, John						
Check	05/15/23	464	Rosser, John	18.00 Hrs. @ 1.5x	1,528.74	1,528.74
Check	05/15/23	464	Rosser, John	07.50 Hrs. @ 2.0x	849.30	2,378.04
Check	05/30/23	478	Rosser, John	00.50 Hrs. @ 1.5x	56.62	2,434.66
Total Rosser, John					2,434.66	2,434.66
TOTAL					17,302.38	17,302.38

Sanitary District No. 5 of Marin County



District Management Report

May 2023

Contents:

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

Transmittal Memo

Date: June 22, 2023
To: Board of Directors
From: Tony Rubio, District Manager
Subject: Management Report for May 2023

Fiscal Status

Period Covered: July 1, 2022 –May 31, 2023
Percent of Fiscal Year: 91.6%
Percent of Budgeted Income to Date: 113.3%
Percent of Budgeted Expenditures to Date: 85.2% (operating only)

Personnel

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

Regulatory Compliance

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

Summary of Operational Highlights are on the following pages.

Significant Events for the Month of May 2023 Include:

Financial/Budgetary/Business Administration

- FY 2023-24 commercial sewer calculations completed
- 2nd Community Workshop Conducted- no public participation
- Business Server file clean up ongoing.
- Public Hearing on Rate Increases scheduled for June 22, 2023. (1st Reading of Ordinance Approving Rate Increases)
- Special Board Meeting scheduled for June 29, 2023 (2nd reading of Ordinance approving rate increases)
- Completed the comprehensive budget for FY23/24 assuming rate increase.
- Quick Books upgraded- old version no longer supported
- Simplified time sheets created for payroll purposes
- Secondary time sheet created for each department to track important tasks/areas of work for superintendents to identify deficiencies, create efficiencies and to limit/reduce overtime where possible.

HR and Personnel

- CalPERS PEPRA Members to begin paying. 7.75% rate beginning July 1. Up 1% from 6.75% this current fiscal year
- CalPERS Classic Members to begin paying 5% rate beginning July 1 Up 1% from 4% this current fiscal year
- Working to put together RFP for Staff Climate Survey now that the District is fully staffed and the Occupancy Optimization review has been completed and options have been recommended.
- New staffing schedules to begin on July 1. Schedules will provide the District with 12hrs of coverage Monday-Friday (overtime reduction tool) and also provides a staggered start time for staff in order to alleviate crowding during start time locker room use, break room use and some shared office use. Thursday will be full staff day to be used for trainings and meetings.

Continuing Education and Safety Training

- Work with DKF solutions on District safety program updates on-going
- Emergency Overflow Response Plan completed and spill response training completed.
- Spill response kits order for each truck used to respond to SSO's.
- Confined space policy update under review

Collection System Performance

Main Plant Tiburon/Belvedere:

- Submitted no spill report for the month of April to RWQCB on CIWQS
- Rodder and Vactor work being performed by staff
- 0 Odor complaints for reporting period

Paradise Cove:

- Submitted No Spill report for month of April to RWQCB on CIWQS.

Treatment Plant Performance

Paradise Cove:

- New HMI installation and integration scheduled for the week of June 19

Main Plant:

- Submitted April 2023 Monthly SMR and DMR to the RWQCB on CIWQS.

Pollution Prevention Activities

- Meetings with P2 Group.

Capital Improvement Projects

- 2022 Sewer Rehab - Project completed- awaiting final progress payment
- CIP Occupancy Evaluation and CIP program review completed- Draft report reviewed by CIP committee- will be brought back to full board for acceptance at the July regular meeting
- Cove Road MCC and Generator replacement project design underway.
- Digester Rehab design work nearly completed- Engineer finalizing sequencing of project with specialists.
- Ford Mavericks scheduled to be built the last week of June with hopeful delivery in July/August 2023

Glossary of Terms

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

Glossary of terms continued...

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

Glossary of terms continued...

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

Wastewater Acronyms

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

**SANITARY DISTRICT
of MARIN COUNTY**



SANITARY DISTRICT No. 5 OF MARIN COUNTY

FY 2023-24 Sewer Service Charge Study

April 21, 2023 – Final Report



HF&H Consultants, LLC

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SANITARY DISTRICT NO. 5 OF MARIN COUNTY

2001 Paradise Drive

Tiburon, California 94920



SEWER SERVICE CHARGE STUDY

April 21 2023

HF&H CONSULTANTS, LLC

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April 21, 2023

Tony Rubio
General Manager
Sanitary District No. 5 of Marin County
2001 Paradise Drive
Tiburon, California 94920

Subject: Sewer Service Charge Study – Final Report

Dear Tony Rubio:

HF&H Consultants, LLC, is pleased to submit this Final Report of the Sewer Service Charge Study. The report summarizes the projected revenue requirements over the next five fiscal years, updates the annual sewer service charges, and provides a detailed schedule of the recommended sewer service charges for the next five years.

We appreciate your assistance in developing the recommended rates. Thank you for the opportunity to continue to support the District.

Sincerely,

HF&H CONSULTANTS, LLC



Rick Simonson
Senior Vice President

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APPENDIX A. RATE MODEL

ACRONYMS

CIP	Capital Improvement Plan
EDU	Equivalent Dwelling Unit; A standard unit measure of wastewater utility service, based on the volume and strength of wastewater flow.
FY	Fiscal Year
HCF or CCF	Hundred Cubic Feet of metered water; 748 gallons; a cube of water 4.6 feet on edge
MMWD	Marin Municipal Water District
O&M	Operations and Maintenance
PAYGo	Pay-As-You-Go, in reference to funding capital improvements from cash rather than from borrowed sources of revenue.
SASM	Sewerage Agency of Southern Marin

ACKNOWLEDGEMENTS

Board of Directors

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LIMITATIONS

This study was prepared solely for Sanitary District No. 5 of Marin County (District) in accordance with the contract between the District and HF&H and is not intended for use by any other party for any other purpose.

In preparing this study, HF&H relied on information from the District, which we consider to be accurate and reliable and did not independently verify.

Rounding differences caused by stored values in electronic models may exist.

This study addresses relevant laws, regulations, and court decisions but should not be relied upon as legal advice. Questions concerning the interpretation of legal authorities referenced in this study should be referred to a qualified attorney.

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1. EXECUTIVE SUMMARY

1.1 Findings and Recommendations

- A. **Summary of Services.** The District provides sewer collection and treatment services to the Town of Tiburon, to the City of Belvedere, and to the unincorporated Paradise Cove area.
- B. **Current Rates.** The District has not increased sewer service charges since 2014. All customers within the District's boundaries are provided collection and treatment services. **Figure 1-1** summarizes the current charges by customer class. Residential customers are charged per dwelling unit (DU). Non-residential customers are charged based on their metered flow and wastewater strength. Further details on how the non-residential equivalent dwelling units (EDUs) are calculated can be found in **Section 4.3** of this report.

Figure 1-1. Current Sewer Service Charges

Customer Class	Current Charge
Tiburon/Paradise Cove	
Residential	\$1,034 per year per DU
Non-Residential	\$1,034 per year per EDU
Belvedere	
Residential	\$1,985 per year per DU
Non-Residential	\$1,985 per year per EDU

- C. **Revenue Requirement Projections.** The annual net revenue requirement projections to support the District's operation and capital improvement program (CIP) to provide collection and treatment services are shown in **Figure 1-2**.

Figure 1-2. Annual Net Revenue Requirements

Net Revenue Requirement	Budget		Projected			
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Operating Expenses	\$4,574,629	\$5,122,414	\$5,298,402	\$5,480,775	\$5,669,781	\$5,865,676
Debt Service	760,168	760,412	760,284	759,784	758,912	757,668
Capital Improvements	2,869,500	2,046,774	4,217,340	3,003,894	1,908,824	2,378,152
(Less) Non-Operating Revenue	(\$155,800)	(\$158,800)	(\$158,800)	(\$158,800)	(\$158,800)	(\$158,800)
Net Revenue Requirement	\$8,048,497	\$7,770,800	\$10,117,226	\$9,085,654	\$8,178,717	\$8,842,695
<i>Annual Change</i>		-3.5%	30.2%	-10.2%	-10.0%	8.1%

- D. **Combining Zones.** Historically, the District has allocated costs among the two zones to assist with ratemaking, Tiburon, which includes Paradise Cove customers, and Belvedere. Through conversations with the Board of Directors, the proposed adjustments include consolidation to one combined zone. One zone will simplify and create both cost and operational efficiencies for the District, as the District will no longer have to distinguish expenses, reserves, and budgets by separate service areas.

- E. **Recommended Rates – Collection and Treatment.** Figure 1-3 summarizes the recommended annual rates through the five-year financial planning period (FY 2023-24 through FY 2027-28), by customer class, to cover the increases in the District’s net revenue requirements (summarized in Figure 1-2) to provide sewer collection and treatment services during the five-year planning period. The proposed rates reflect the District’s preference to move to one combined zone. However, there are two rates to recognize the contributions from Ad-Valorem revenues received from Tiburon customers.¹

Figure 1-3. Recommended Annual Sewer Service Charges

Sewer Service Charges	Adopted		Proposed			
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1 Base Rate Parcel						
2 Annual sewer service charge per EDU	\$1,985	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
3 % Rate Adjustment		-7%	10%	10%	10%	10%
4 Ad-Valorem Credited Parcel						
5 Calculated sewer service charge per EDU		\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
6 (Less) ad valorem credit per EDU		(\$491)	(\$500)	(\$509)	(\$518)	(\$528)
7 Annual sewer service charge per EDU	\$1,034	\$1,358	\$1,534	\$1,728	\$1,942	\$2,179
8 % Rate Adjustment		31%	13%	13%	12%	12%

Regardless of location, all parcels are assessed the same charge for service on a per EDU basis. Parcels which contribute Ad-Valorem tax revenue to the District are assessed the same charge per EDU through the combination of the sewer service charge and a portion of the Ad-Valorem revenues the District receives.

This principle of equal annual sewer service payments is reflected in Figure 1-4. In FY 2023-24 through FY 2027-28, the sum of rows 3 and 4, shown as row 5, are equal to the sum of rows 8 and 9, shown as row 10.

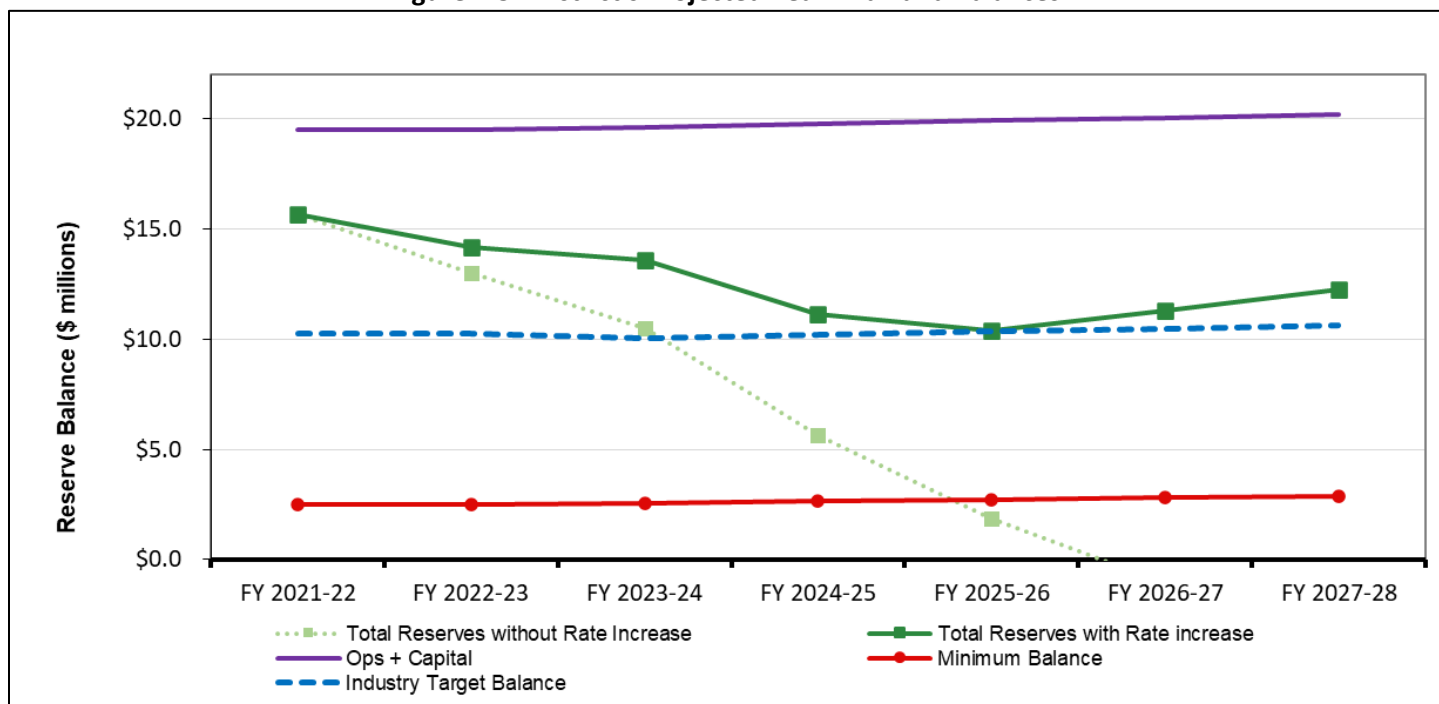
Figure 1-4. Combined Annual Sewer Service Payments per EDU

Annual Sewer Service Payments	Adopted		Projected			
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1 Base Rate Parcel						
2 Annual change	\$0	(\$137)	\$185	\$203	\$224	\$246
3 Annual sewer service charge per EDU	\$1,985	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
4 Property tax payment per EDU	\$0	\$0	\$0	\$0	\$0	\$0
5 Combined payment per EDU	\$1,985	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
6 Ad-Valorem Credited Parcel						
7 Annual change	\$0	\$324	\$176	\$194	\$214	\$237
8 Annual sewer service charge per EDU	\$1,034	\$1,358	\$1,534	\$1,728	\$1,942	\$2,179
9 Property tax payment per EDU	\$457	\$491	\$500	\$509	\$518	\$528
10 Combined payment per EDU	\$1,491	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706

¹ All but two Tiburon customers/parcels contribute Ad-Valorem tax revenue provided by the Marin County Tax Assessor’s Office. The District has documentation of which two do not contribute and will be charged at the Base Rate with no Ad-Valorem Credit.

- F. **District's Reserve Fund Balance.** As shown in **Figure 1-5**, with the recommended rates in **Figure 1-3**, the District's reserve fund balance (solid green line with squares) will remain at, or slightly above, the Industry Target balance (dashed blue line) during the five-year planning period. The Industry Target addresses annual operating, cash-funded capital, and other reserve requirements. A description of the District's reserve funds and target balances is included in this report, beginning with **Section 3.8**. Without the recommended increases, the District's reserve fund balance (dotted green line with squares) quickly approaches the minimum balance (solid red line with circles). The minimum fund balance is necessary for the District to achieve its annual cash flow for its basic level of operations but does not allow for capital spending or emergency reserves.

Figure 1-5. District's Projected Year-End Fund Balances



1.2 Implementation

- A. **General.** This report documents the rates proposed for adoption by the District, as shown previously in **Figure 1-3**. The proposed rate plan should maintain adequate reserves for cash flow and emergency purposes. Actual revenues and expenses may differ from the projections included in the five-year financial model (included in **Appendix A**), which is the basis for these proposed rate increases. Each year, as part of the annual budget process, the District should confirm the need for the next incremental rate change. The District can implement a lower rate increase, if supported by the financial forecast, without going through the Proposition 218 notification process.

2. INTRODUCTION

2.1 Study Purpose

The purpose of this study is to update the District's rates to ensure that they generate sufficient revenue and that the rate structure reflects the District's current rate-making objectives. The study was commissioned by the District to evaluate the effect of certain rate structure modifications in response to input from its customers.

2.2 Rate-Making Objectives

The District's current rate-making objectives include the following:

- Provide revenue sufficiency and financial stability to fund the projected capital and operating and maintenance (O&M) costs of the District.
- Reflect the proportional impact to the cost of service.
- Meet the District's operations and capital funds reserve targets.
- Reflect equity of costs in proportion to the level of service in ratemaking.
- Provide for efficient administration and execution of utility billing.
- Minimize "rate shock" overall and to any specific customer class.
- Develop clear rates that customers can understand.
- Ensure rates comply with Proposition 218 and applicable State codes.

2.3 Background

The District provides wastewater collection and treatment services to the Town of Tiburon, to the City of Belvedere, and to the unincorporated Paradise Cove area. In 2005, the Town of Belvedere's collection system was annexed to the District. The collection systems in Tiburon and Belvedere comprise pipelines and pump stations that are hydraulically separate. However, flows from each collection system converge at the District's main treatment plant. In 2007, the parcels located along Paradise Drive and the corresponding collection system were annexed to the District. Paradise Cove's collection system and treatment plant are separate from the rest of the District's facilities.

2.4 Report Organization

The report contains five sections:

1. **Executive Summary** – Summarizes our findings and recommendations.
2. **Introduction** – Provides context for the study.
3. **Projected Revenue Requirements** – Documents the annual revenue requirements and increases in rate revenue for the five-year planning period from fiscal year (FY) 2023-24 through FY 2027-28.
4. **Rate Design** – Describes the recommended updates to the existing rate structure and the rationale for these updates.

5. **Cost of Service and Rate Analysis** – Documents the derivation of the rates.
6. **Five-year Rate Plan Recommendations** – Summarizes the recommended rates for the five-year planning period.

3. REVENUE REQUIREMENT PROJECTIONS

Rate analysis begins by determining the net revenue that must be provided from the sewer service charge rates to cover the cost of service to provide collection and treatment services to the District's entire service area. For purposes of this study, a five-year rate projection period was developed using a spreadsheet model (see **Appendix A**). With this model, the net revenue requirements were projected for FY 2023-24 through FY 2027-28. **Figure 3-1** summarizes the net revenue requirements used to develop the annual sewer service charges and indicate the annual change in revenue.

Figure 3-1. Net Revenue Requirement

Net Revenue Requirement	Budget			Projected		
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1 Personnel	\$2,930,839	\$2,947,024	\$3,051,084	\$3,159,049	\$3,271,074	\$3,387,322
2 Operations & Maintenance	1,229,500	1,704,000	1,761,786	1,821,629	1,883,607	1,947,800
3 Administrative	414,290	471,390	485,532	500,098	515,101	530,554
4 Debt Service	760,168	760,412	760,284	759,784	758,912	757,668
5 Avg. Annual Capital Improvements	2,869,500	2,710,997	2,710,997	2,710,997	2,710,997	2,710,997
6 Ad-Valorem Revenue	(1,185,133)	(1,206,814)	(1,228,892)	(1,251,374)	(1,274,266)	(1,297,578)
7 Other Non-Operating Revenue	(155,800)	(158,800)	(158,800)	(158,800)	(158,800)	(158,800)
8 Net Revenue Requirement	\$6,863,364	\$7,228,209	\$7,381,991	\$7,541,383	\$7,706,623	\$7,877,962
9 <i>Annual Change</i>		5.3%	2.1%	2.2%	2.2%	2.2%

The operating and capital components of the revenue requirements are based on projections prepared by the District and presented in the District's adopted FY 2022-23 budget and the District's draft FY 2023-24 budget. Factors driving future cost trends (and related revenue requirements) for each of these components are summarized here.

3.1 Personnel Expenses

This cost category includes salaries and benefits. From FY 2024-25 to FY 2027-28, salaries and salary-related expenses have been escalated 3% annually. Pension and benefits have been escalated 5% annually. No staff headcount increases are anticipated.

3.2 Operations & Maintenance

This cost category includes electrical utility costs, fuel, permitting fees, non-capital materials, and equipment. Expenses increased significantly between FY 2022-23 and FY 2023-24 due to material and product shortages, as well as inflation. Utility costs have been escalated 5% annually while all other expenses have been increased 3% annually for FY 2024-25 to FY 2027-28.

3.3 Administrative Expenses

Costs within this category account for office, legal, and insurance expenses. Assessor tax roll preparation fees are also included. The District's administrative costs are projected to increase gradually by 3% annually for the five-year planning period.

3.4 Debt Service

In 2012, the District issued \$12 million in revenue bonds to fund the Main Plant Rehabilitation Project. The District refinanced in 2020 and kept the same maturity date of 2031. The District's annual obligation

ranges between \$760,000 and \$749,000 for the planning period of FY 2022-23 through FY 2027-28. Additional details are included in Table 6 of **Appendix A**.

3.5 Capital Improvements

In addition to the major capital improvements funded with debt, the District maintains a capital improvement program (CIP) for replacement and rehabilitation of its system, which is funded through sewer service charge rates on a pay-as-you go (PAYGo) basis. The District's capital improvement plan is detailed in the model (see **Appendix A**). Under the proposed rate structure, all capital costs will be shared equally among the District's customers.

Figure 3-2. PAYGo Capital Projects Summary

CIP Project Summary	Budget		Projected			
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Main Treatment Plant	\$925,000	\$675,000	\$850,000	\$835,000	\$525,000	\$350,000
Paradise Cove Treatment Plant	\$75,000	\$125,000	\$295,000	\$375,000	\$125,000	\$150,000
Tiburon Pumps and Lines	\$1,095,000	\$325,000	\$1,525,000	\$675,000	\$625,000	\$1,100,000
Belvedere Pumps and Lines	\$774,500	\$825,000	\$1,200,000	\$770,000	\$350,000	\$350,000
Subtotal	\$2,869,500	\$1,950,000	\$3,870,000	\$2,655,000	\$1,625,000	\$1,950,000
Construction Cost Index	1.00	1.05	1.09	1.13	1.17	1.22
Escalated CIP Total	\$2,869,500	\$2,046,774	\$4,217,340	\$3,003,894	\$1,908,824	\$2,378,152
	<i>Average Annual Capital Improvements (FY 2023-24 - FY 2027-28)</i>					\$2,710,997

The project costs summarized in **Figure 3-2** include a 5.0% cost escalation in FY 2023-24 and a 3.8% annual inflation factor for future years. The former assumption is based on the five-year compound annual growth rate of the Construction Cost Index of San Francisco between 2017 and 2022, published by Engineering News Record. The latter assumption is based on the ten-year compound annual growth rate between 2012 and 2022.

The anticipated cost of the capital improvement projects from FY 2023-24 to FY 2027-28 fluctuates each year between \$1.9 million to \$4.2 million. However, rates are not set to match these annual variations, which would lead to rate volatility, by increasing rates one year and decreasing the next. Instead, rates are based on multi-year averages. The average annual revenue requirement for capital improvement projects in this study assumes annually recurring costs of \$2,710,997. This value is reflected in **Figure 3-1** and used in the calculation of rates for FY 2023-24, discussed later in **Section 4**.

3.6 Ad-Valorem Revenue

This revenue category includes the revenue from the Ad-Valorem taxes (i.e., property taxes) received from Marin County. During this rate study period, the Ad-Valorem revenues are assumed to increase by 1.8% annually, based on the actual average annual increase in Ad-Valorem revenues received between FY 2018-19 through FY 2020-21. Marin County does not reimburse the District for unincorporated parcels or Tiburon parcels added to the County register after 2014. In addition, the District does not receive Ad-Valorem revenues from the County for Belvedere parcels, as a condition of Belvedere's annexation to the District in 2005. Therefore, growth does not contribute to an increase in Ad-Valorem revenues.

3.7 Non-Operating Revenue

This revenue category includes the revenue received from other user fees and inspection fees. The District shares an outfall with Sewerage Agency of Southern Marin (SASM). The District is responsible for

dechlorinating the effluent from SASM prior to discharging it. In return, SASM pays the District an annual reimbursement of \$100,000. During this rate study period, all revenues in this category were assumed to remain flat.

3.8 Reserves

In addition to covering annual expenses, rates need to generate revenue to maintain adequate operations and capital reserves. To determine what constitutes adequate reserve amounts, the District's reserve balance was subdivided into the General Operating Fund, Capital Replacement Reserve, Disaster Recovery Reserve, and Retirement Reserve. In this way, it is possible to set recommended target balances for each purpose. On an annual basis, funds will be transferred to and from the reserves to allow the District to pay operating and capital expenses in a timely manner. The following provides a description of the separate reserve funds and the recommended target balances.

3.8.1 General Operating Reserve

Because of the lag between collection and transfer of sewer service charge payments from the County tax assessor to the District, the Operations Reserve balance is set equal to \$2.5 million to provide adequate cash flow. If this minimum balance is maintained, the District should be able to fund its monthly operations cash flow over a period of six months without relying on the use of a short-term loan. This six-month period matches the gap in property tax payments received. Maintaining the minimum balance for the Operations Reserve is recommended as the highest priority for the District.

3.8.2 Capital Replacement Reserve

The Capital Replacement Reserve provides liquidity to fund construction for projects that are funded on a PAYGo basis (as opposed to those that are funded from debt). The capital allowance provides working capital to maintain sufficient funds in order to pay contractors so that work can proceed without delay. The Capital Reserve target is set at \$15 million. This target provides more than 2 times the average annual cash-funded capital project expenditures over the five-year planning period (~\$4.4 million). Achieving this level of capital reserves would allow the District to meet its goal to fund all projects, planned or unplanned, on a PAYGO basis.

3.8.3 Disaster Recovery Reserve

The target balances for the Operations and Capital Reserves are sufficient to provide working capital on an ongoing basis, but do not provide for unforeseen contingencies such as emergencies. Should an emergency strike (e.g., earthquake), the District cannot suddenly raise rates to generate additional funds due to state law requirements for such rate increases (e.g., Proposition 218). Moreover, the District bills annually on the tax rolls. Therefore, the District has set a target for the Disaster Recovery reserve equal to \$1 million. With such a reserve, the District would have funds on hand to take immediate remedial steps without waiting to procure a loan or issue bonds. This reserve is fully funded and remains funded through the planning period.

3.8.4 Retirement Reserve

The District's Retirement Reserve provides for the funding of employees' pension obligations. The target balance for this reserve is \$1 million. This reserve is fully funded and remains funded through the planning period.

3.9 Projected Rate Revenue Increases

The District has not increased rates since 2014. As a result, larger revenue increases are needed over the next five years to eliminate the current operating shortfall, as shown in **Figure 3-3**.

Figure 3-3. Projected Rate Revenue Increases

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<i>Annual Revenue Increases</i>		13.0%	10.0%	10.0%	10.0%	10.0%
Rate Revenue with Increases	\$5,030,902	\$5,542,909	\$6,107,923	\$6,730,511	\$7,416,537	\$8,172,463
Revenue Requirement	(\$8,204,297)	(\$8,593,823)	(\$8,769,683)	(\$8,951,556)	(\$9,139,690)	(\$9,334,341)
Operating Surplus/(Shortfall)	(\$3,173,395)	(\$3,050,914)	(\$2,661,760)	(\$2,221,046)	(\$1,723,153)	(\$1,161,878)
Ad-Valorem Revenue	1,185,133	1,206,814	1,228,892	1,251,374	1,274,266	1,297,578
Other Non-Operating Revenue	155,800	158,800	158,800	158,800	158,800	158,800
Net Operating Surplus/Shortfall	(\$1,832,462)	(\$1,685,300)	(\$1,274,068)	(\$810,872)	(\$290,087)	\$294,500

3.10 Reserve Fund Balance

Figure 3-4 shows the projected annual fund balances with the rate revenue increases recommended in **Figure 3-3** (solid green line with squares) and without the rate increases (dotted green line with squares). Although the projections show straight lines between years, the fund balance will be drawn down substantially during each year. In other words, the reserves are actively drawn from throughout the year, but only periodically added to when payments are received from the County. The reserves are not simply accumulated without being used. The recommended revenue increases would ensure the reserve fund balance meets the industry target balance (blue dashed line). Discussion for each of these target balances follows.

3.10.1 Minimum Balance

The minimum balance (red line) is the balance that is required to meet the District's O&M expenses during the year. The minimum fund balance is necessary for the District to achieve its annual cash flow needs and because the District bills annually on the tax rolls and receives reimbursement from the County only twice each year. As a result, there are several months over which the District must rely on its operating reserve to meet its monthly cash flow requirements. Because of the lag between payments from the County, the minimum Operations Reserve balance is set equal to \$2.5 million, and is assumed to increase 3% annually, to keep up with inflation.

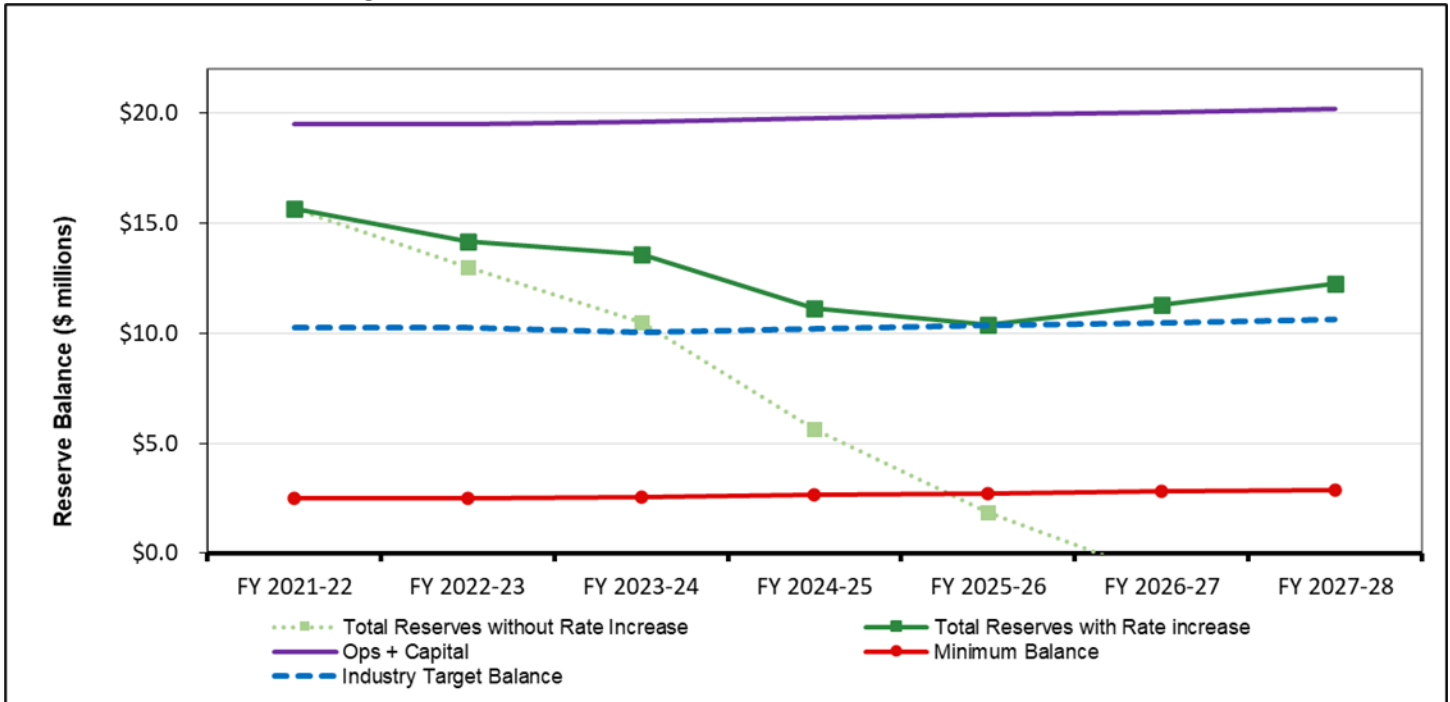
3.10.2 Industry Target Balance

The proposed revenue increases maintain the fund balance (solid green line) above the industry target balance (blue dashed line) by Fiscal Year 2027-28. This target balance is the sum of the minimum balance for operations (red line), plus an allowance for the District's other reserves: Disaster Recovery and Retirement, and two times the average, annual, cash-funded capital improvements (\$2.7 million). The threshold of capital funding included within this target balance aligns with other sewer agencies, who commonly set a goal of maintaining one to two times the annual capital project funding in reserves. This practice provides most sewer agencies the opportunity to utilize reserves, rather than debt issuance, to fund all but the most extraordinary capital improvements. The target is assumed to grow by 3% annually due to inflation, beginning at a value of \$10.0 million in FY 2023-24.

3.10.3 Target Fund Balance

The proposed revenue increases over the five-year period increase the fund balance, bringing it closer to the District’s target balance (solid purple line). The District’s current policy, which establishes this target includes the minimum balance for operations, allowances for the District’s other reserves: Disaster Recovery and Retirement, and a capital improvements target of \$15 million. Holding this level of reserves allows the District to continue cash-funding larger improvement projects, without future debt issuance. Collectively, this target balance is \$19.6 million in FY 2023-24.

Figure 3-4. Fund Balance With and Without Revenue Increases



4. RATE DESIGN

4.1 Introduction

The District's current rate structure charges customers per equivalent dwelling unit (EDU). An EDU is the basic unit of wastewater utility service and reflects the average concentration and strength of flows from a single dwelling unit, which make up most of the District's customer base.

4.2 Residential Customer Rate Design

The District provides collection and treatment services to one residential customer class. All residential customers pay a fixed sewer service charge per EDU. In other words, multi-family parcel bills correspond to the number of living units associated with the property. The residential rate structure is recommended to remain the same during this five-year planning period.

4.3 Non-Residential Customer Rate Design

Non-residential customers have different impacts on the sewer system, and therefore have individual rates based on the strength (cost to treat) and amount of flow (determined by annual water use). For instance, a restaurant pays more than an office because the grease and food from cooking in a restaurant is a higher strength and thus more costly to treat than wastewater from an office. Historically, non-residential customers have been charged based on their annual water use relative to the average water use of residential customers within the District. As a result, non-residential customer bills have fluctuated based on residential customer's level of conservation, even when a non-residential customer's flow remains the same.

All non-residential customers are subject to a minimum charge equal to one EDU per parcel. This minimum charge matches the sewer service charge billed to a residential customer. This charge allows the District to be reimbursed for fixed costs, even when wastewater flows are minimal.

The District currently uses residential water use data from the prior calendar year to calculate commercial charges. Instead of utilizing a standard that fluctuates annually, it is recommended the District assume a constant value of 75 hundred cubic feet (HCF) per EDU each year. This volume of water use represents the median value of average annual residential flow over the last five years. Establishing a fixed flow standard reduces the volatility in non-residential customer bills, as these customers would not be affected by annual fluctuations in residential water use patterns. Based on FY 2022-23 bills, which used 71 HCF as the annual residential flow standard, this change from 71 to 75 HCF per EDU would result in a reduction in the number of non-residential EDUs, and consequently, the revenue from non-residential customers for FY 2023-24.

Non-residential customers pay per EDU based on a formula that determines each commercial customer's number of EDUs. Each non-residential customer's flow and strength is considered in the determination of their individual sewer bills as shown in the proposed formula below:

- Non-residential EDUs = $(\text{Annual Flow}^2 \div 75 \text{ HCF}) \times \text{Strength Factor}^3$
- Annual Non-Residential Sewer Service Charge = Non-residential EDUs x Annual Rate

$$\text{Non-Residential Charge} = (\text{Charge per EDU}) \times (\text{flow factor}) \times (\text{strength factor})$$

The study did not evaluate the strength factors used to assess non-residential sewer service charges and these are assumed to remain the same for the five-year period.

4.4 Zone Consolidation

The District requested that future rates be consolidated from two zones into one. Instead of allocating costs separately, based on share of wastewater volumes, or capacity, all expenses and reserves will be shared among all customers. One zone will simplify and create both cost and operational efficiencies for the District, as the District will no longer have to distinguish expenses, reserves, and budgets by separate service areas. Staff time required to account for work and budgets across multiple zones will be reduced. The proposed rates were determined using this combined zone approach.

4.5 Ad-Valorem Allocation

One reason the current rates are divided is to account for the District receiving Ad-Valorem (property tax) revenues from Tiburon customers, but not from Belvedere customers or some unincorporated parcels within Tiburon. While consolidating to one zone, the District would like to continue to provide credit to parcels that contribute Ad-Valorem revenues. The proposed rates recognize this differential between the Tiburon customers who contribute ad-valorem revenues and all other parcels whose property taxes are not captured by the District. The District anticipates receiving \$1.2 million in Ad-Valorem revenues for FY 2023-24.

4.6 Calculation of the Sewer Service Charges

To revise the sewer service charges, the analysis must calculate the unit charge. The FY 2023-24 revenue requirement is divided by the units of service to determine a unit charge. The total billed sanitary units are the summation of all residential and non-residential EDUs and represent the units of service in the analysis. For non-residential customers, this value accounts for wastewater strength and assigns a minimum value of one EDU to each parcel. Billed sanitary units for FY 2022-23 were adjusted to account for the proposed flow standard, 75 HCF per EDU. As stated previously, this change reduced the number of calculated non-residential EDUs due to the increased assumption in flow standard from 71 to 75 HCF. For reference, **Figure 4-1** calculates the billed sanitary units.

² Annual flow is defined in the District's current ordinances, Ordinance No. 2010-03 and Ordinance No. 2010-04, as the total volume of water utilized by a commercial property in a previous calendar year as calculated by Marin Municipal Water District (MMWD) meter reading for the property, excluding any MMWED meters designated, or proven to be, only for irrigation purposes or other uses not resulting in water entering the SD No. 5 collection system.

³ Strength factors are as follows: 1.00 for Non-Residential, Miscellaneous, 1.7 for Hotels, Inns with Dining, 2.0 for Delis, 2.2 for Grocery stores with grinder systems, 2.4 for Restaurants.

Figure 4-1. FY 2023-24 Billed Sanitary Units

FY 2023-24 Sanitary Units	
Residential	
Base Rate	1,065.00
Ad-Valorem Credited	1,985.50
	<u>3,050.50</u>
Non-Residential	
Base Rate	127.30
Ad-Valorem Credited	473.92
	<u>601.22</u>
Total Billed Sanitary Units	3,651.72

With the total units of service computed, **Figure 4-2** shows how the FY 2023-24 sewer service charges are determined. The total revenue requirement is obtained from **Figure 3-1**, rows 1-5, which is then added to non-operating revenues from **Figure 3-1**, row 7. The operating shortfall from **Figure 3-3** is added to the net revenue requirement to determine the amount of rate revenues that will be generated from the total billed sanitary units. The base sewer service charge represents the unit cost of service, \$1,848 per EDU. There are 2,463.42 sanitary units that will receive credit for Ad-Valorem revenues contributed to the District. In exchange, a unit of credit per EDU is calculated by dividing the Ad-Valorem revenue from **Figure 3-1**, row 6, \$1,206,814, by the number of sanitary units to be credited. This results in a unit of credit per EDU of approximately \$491. When the unit credit is applied to the base sewer service charge, the ad-valorem credited sewer service charge is adjusted to \$1,358 per EDU.

Figure 4-2. FY 2023-24 Billed Sanitary Units

FY 2023-24 Units of Service Calculation	
Total Revenue Requirement	\$8,593,823
(Less) Miscellaneous Fee Revenues ¹	<u>(158,800)</u>
Net Revenue Requirement	8,435,023
(Less) Reserves to address shortfall after rate increase	<u>(1,685,300)</u>
Revised Net Revenue Requirement	\$6,749,723
Units of Service (EDUs)	<u>3,651.72</u>
FY 2023-24 Base Sewer Service Charge per EDU	\$1,848
(Less) Ad-Valorem Revenue per EDU	<u>(\$491)</u>
FY 2023-24 Ad-Valorem Credited Sewer Service Charge per EDU	\$1,358

¹Includes SASM reimbursement, inspection fees, and other user fees.

All current Belvedere customers would be charged the base sewer service charge. Based on County records, all but two parcels, or three billed sanitary units, currently assessed as Tiburon customers, would be charged using the ad-valorem credited sewer service charge.

5. FIVE-YEAR RATE PLAN RECOMMENDATION

5.1 Recommended Annual Sewer Service Charges

A five-year rate plan was prepared based on the District's net revenue requirements. The rates distinguish the parcels that do and do not contribute Ad-Valorem revenues to the District. The proposed five-year rate plan is shown in **Figure 5-1**. FY 2023-24 rates not only reflect an increase in rate revenues, but three additional adjustments: 1) the consolidation of all customers into one zone, 2) the change in annual water use attributed to each non-residential EDU, and 3) the Ad-Valorem revenues contributed from Tiburon parcels. In FY 2024-25 through FY 2027-28, the annual base sewer service charge is increased according to the revenue increases shown previously in **Figure 3-3**. However, the Ad-Valorem credit is assumed to increase more gradually at a rate of 1.8% versus the 10% annual increases to the base sewer service charge, as increases in assessed property values are limited by Proposition 13. The 1.8% increase is based on the average annual increase seen between FY 2018-19 to FY 2020-21. Therefore, over time the base sewer service charge and ad-valorem credited sewer service charge will grow proportionately closer together. This is apparent in the proportional difference in recommended sewer service charges between FY 2023-24 and FY 2027-28. During the five-year period, the difference in sewer service charges decreases from 27% to 20% of that of the base service charge.

Figure 5-1. Recommended Annual Sewer Service Charges

Sewer Service Charges	Adopted		Proposed			
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1 Base Rate Parcel						
2 Annual sewer service charge per EDU	\$1,985	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
3 % Rate Adjustment		-7%	10%	10%	10%	10%
4 Ad-Valorem Credited Parcel						
5 Calculated sewer service charge per EDU		\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
6 (Less) ad valorem credit per EDU		(\$491)	(\$500)	(\$509)	(\$518)	(\$528)
7 Annual sewer service charge per EDU	\$1,034	\$1,358	\$1,534	\$1,728	\$1,942	\$2,179
8 % Rate Adjustment		31%	13%	13%	12%	12%

Regardless of location, all parcels are assessed the same charge for service on a per EDU basis. Parcels which contribute Ad-Valorem tax revenue to the District are assessed the same charge per EDU through the combination of the sewer service charge and a portion of the Ad-Valorem revenues the District receives.

This principle of equal annual sewer service payments is reflected in **Figure 5-2**. In FY 2023-24 through FY 2027-28, the sum of rows 3 and 4, shown as row 5, are equal to the sum of rows 8 and 9, shown as row 10.

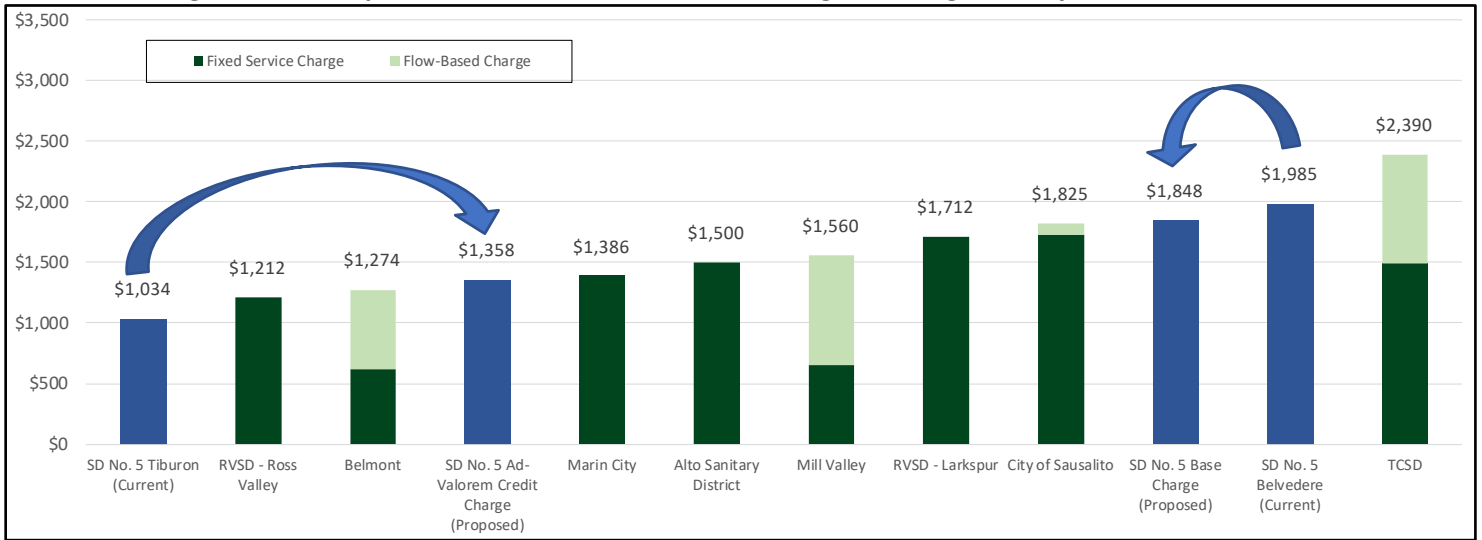
Figure 5-2. Combined Annual Sewer Service Payments per EDU

Annual Sewer Service Payments	Adopted	Projected				
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1 Base Rate Parcel						
2 Annual change	\$0	(\$137)	\$185	\$203	\$224	\$246
3 Annual sewer service charge per EDU	\$1,985	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
4 Property tax payment per EDU	\$0	\$0	\$0	\$0	\$0	\$0
5 Combined payment per EDU	\$1,985	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
6 Ad-Valorem Credited Parcel						
7 Annual change	\$0	\$324	\$176	\$194	\$214	\$237
8 Annual sewer service charge per EDU	\$1,034	\$1,358	\$1,534	\$1,728	\$1,942	\$2,179
9 Property tax payment per EDU	\$457	\$491	\$500	\$509	\$518	\$528
10 Combined payment per EDU	\$1,491	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706

5.2 Sewer Service Charge Comparison

Based on available sources, **Figure 5-3** shows the recent charges for sewer service to single-family customers among various representative agencies. Rate structures vary among agencies. For purposes of comparison, flow-based charges assume an annual flow volume of 75 HCF, based on the flow standard per EDU proposed by this study. All current Belvedere customers can expect a decrease in FY 2023-24 from current rates. However, this adjustment does not change the overall position of these customers' rates relative to comparable jurisdictions. The increase to the Tiburon customers from \$1,034 to \$1,358 per EDU moves these customers' rates closer to the median value of the rate comparison. While the District's rates are recommended to increase, not all other agencies included in the comparison reflect recent rate increases. For example, Alto Sanitary District has not increased rates since 2018 and may be due to a series of rate increases, like the District. Other customers benefit from economies of scale that allow larger jurisdictions to spread fixed costs over a larger customer base than the District's estimated service population of 10,000. Finally, the comparison excludes any Ad-Valorem revenues contributed by the customer to each jurisdiction. Therefore, it is plausible that customers in other jurisdictions may pay more in annual sewer service charges, through the combination of sewer bills and property tax payments, than what is reflected as a jurisdiction's adopted rates.

Figure 5-3. Comparison of Annual Sewer Service Charges for Single-Family Customers



Note: This comparison excludes any Ad-Valorem revenues contributed by the customer to a jurisdiction.

Appendix A: Rate Model

	A	B	C	D	E	F	G	H	I	J
1	Sanitary District No. 5 of Marin County									
2	2023-24 Cost of Service Wastewater Rate Study									
3	Table 1A. 1 Zone Summary									
4										
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		Budgeted	Projected				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Increases (SD5 Combined)							
Annual revenue increase		0.0%	13.0%	10.0%	10.0%	10.0%	10.0%
Cumulative increase		0.0%	13.0%	24.4%	36.8%	50.5%	65.5%
Base Rate	\$1,985	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706	
Ad-Valorem Credited Rate	\$1,034	\$1,358	\$1,534	\$1,728	\$1,942	\$2,179	

	Adopted	Proposed				
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Sewer Service Charges						
1 Base Rate Parcel						
2 Annual sewer service charge per EDU	\$1,985	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
3 % Rate Adjustment ¹		-7%	10%	10%	10%	10%
4 Ad-Valorem Credited Parcel						
5 Calculated sewer service charge per EDU		\$1,848	\$2,033	\$2,237	\$2,460	\$2,706
6 (Less) ad valorem credit per EDU		(\$491)	(\$500)	(\$509)	(\$518)	(\$528)
7 Annual sewer service charge per EDU	\$1,034	\$1,358	\$1,534	\$1,728	\$1,942	\$2,179
8 % Rate Adjustment		31%	13%	13%	12%	12%

	A	B	C	D	E	F	G	H	I	J	
1	Sanitary District No. 5 of Marin County										
2	2023-24 Cost of Service Wastewater Rate Study										
3	Table 1B. Assumptions										
4											
5											
6											
7			Budgeted	Projected							
8			FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Notes		
8	a	Interest on Fund Balance	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	To Table 4A		
9	b	General inflation	Per Budget	Per Budget	3.0%	3.0%	3.0%	3.0%	To Table 2A		
10	c	Labor Increases	Per Budget	Per Budget	3.0%	3.0%	3.0%	3.0%	To Table 2A		
11	d	Pension & benefit increases	Per Budget	Per Budget	5.0%	5.0%	5.0%	5.0%	To Table 2A		
12	e	Power	Per Budget	Per Budget	5.0%	5.0%	5.0%	5.0%	To Table 2A		
13	f	Construction Cost Index	Per Budget	4.96%	3.82%	3.8%	3.8%	3.8%	To Table 5; 5-yr CAGR for SF CCI or FY 2023-24, 10-year CAGR for future years.		
14	g	Plant, parts, services	Per Budget	Per Budget	3.0%	3.0%	3.0%	3.0%	To Table 2A		
15	h	Pumps & Lines	Per Budget	Per Budget	3.0%	3.0%	3.0%	3.0%	To Table 2A		
16	i	Growth in Total EDU's		-3.37%	0.18%	0.18%	0.18%	0.18%	From Table 3B, to Table 2A		
17	j	Growth in EDU's - Tiburon		0.00%	0.17%	0.17%	0.17%	0.17%	To Tables 2A, 3D		
18	k	Tiburon Residential EDUs	1,857.50	1,857.50	1,860.68	1,863.86	1,867.04	1,870.23	To Table 3B; FY 2023-24 assumes same as FY 2022-23		
19	l	Tiburon Commercial/Mixed Use EDUs	609.68	473.92	474.73	475.55	476.36	477.17	To Table 3B; FY 2023-24 assumes same as FY 2022-23		
20	m	Tiburon Additional EDUs	0.00	4.00	4.00	4.00	4.00	4.00	To Table 3B; Approximate number of EDUs based on FY 2022-23 budget		
21	o	Growth in EDU's - Belvedere		0.00%	0.17%	0.17%	0.17%	0.17%	To Tables 2A, 3B		
22	p	Belvedere Residential EDUs	1,056.00	1,056.00	1,057.79	1,059.58	1,061.36	1,063.15	To Table 3B; FY 2023-24 assumes same as FY 2022-23		
23	q	Belvedere Commercial/Mixed Use EDUs	125.05	125.05	125.26	125.47	125.69	125.90	To Table 3B; FY 2023-24 assumes same as FY 2022-23		
24	r	Belvedere Additional EDUs	0.00	2.00	2.00	2.00	2.00	2.00	To Table 3D; Approximate number of EDUs based on FY 2022-23 budget		
25	t	Growth in EDU's - Paradise Cove		0.00%	0.38%	0.38%	0.38%	0.38%	To Tables 2A, 3B		
26	u	Paradise Cove Residential EDUs	131.0	131.0	131.5	132.0	132.5	133.0	To Table 3B; FY 2023-24 assumes same as FY 2022-23		
27	v	Paradise Cove Additional EDUs	0.00	0.50	0.50	0.50	0.50	0.50	To Table 3B; Approximate number of EDUs based on FY 2022-23 budget		
28	x	Cumulative Growth - PC & Tiburon		0.00%	0.18%	0.18%	0.18%	0.18%	To Tables 2A, 3B		
29	y	Tiburon/PC tax revenue increase	Per Budget	1.8%	1.8%	1.8%	1.8%	1.8%	Average increase from FYE 2019-2021		
30	z	Annual Tax revenue	\$1,185,133	\$1,206,814	\$1,228,892	\$1,251,374	\$1,274,266	\$1,297,578	To Tables 2A, 3B		
31	aa	Proportion of ad valorem revenue to PC	4.93%	4.93%	4.93%	4.93%	4.93%	4.93%	From Table 3B		
32											
33											
34	Reserve Policies for Each Area (Tiburon, Belvedere and Paradise Cove)										
35	<u>General Operating Reserve</u>										
36		Purpose	For O&M cash flow during the year								
37		Funding priority	Highest. If not maintained, interfund loans are needed.								
38		Minimum balance	One year's operating expenses								
39		Target balance	\$2,500,000								
40											
41	<u>Capital Improvements Reserve</u>										
42		Purpose	To be used for replacement of existing equipment and facilities previously purchased								
43		Funding priority	2nd Highest								
44		Minimum balance	Zero								
45		Target balance	\$15,000,000								
46											
47	<u>CalPERS Retirement Reserve</u>										
48		Purpose	To provide sufficient annual funding of CalPERS potential losses, as described in the CalPERS Annual Actuarial Valuation Reports under the Misc.								
49			Plan's Share of Pool's Investment,s Assets & Non-Assets.								
50		Funding priority	3rd Highest								
51		Minimum balance	Zero								
52		Target balance	\$1,000,000								
53											
54	<u>Disaster Recovery Reserve</u>										
55		Purpose	To provide a level of emergency capital for disaster recovery efforts until long-term financing is established								
56		Funding priority	Lowest								
57		Minimum balance	Zero								
58		Target balance	\$1,000,000								

A	B	C	D	E	F	G	H	I	J	K	
1	Sanitary District No. 5 of Marin County										
2	2023-24 Cost of Service Wastewater Rate Study										
3	Table 2A. Revenue Requirements										
4											
5											
6		Table 1B		Budget	Projected						
7		Escalation	Escalation		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Notes	
8		Factor	Factor	FY 2022-23							
9		One combined zone									
10		Personnel									
11				\$1,787,000	\$1,843,548	\$1,898,854	\$1,955,820	\$2,014,495	\$2,074,930	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
12		c		\$60,000	\$60,000	\$61,800	\$63,654	\$65,564	\$67,531	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
13		c		\$65,000	\$80,000	\$82,400	\$84,872	\$87,418	\$90,041	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
14		c		\$155,965	\$110,000	\$113,300	\$116,699	\$120,200	\$123,806	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
15		b		\$7,000	\$7,000	\$7,210	\$7,426	\$7,649	\$7,879	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
16		b		\$6,000	\$6,000	\$6,180	\$6,365	\$6,556	\$6,753	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
17		d		\$263,342	\$272,332	\$285,949	\$300,246	\$315,258	\$331,021	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
18		d		\$319,272	\$290,000	\$304,500	\$319,725	\$335,711	\$352,497	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
19		d		\$209,992	\$220,144	\$231,151	\$242,709	\$254,844	\$267,586	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
20		c		\$57,268	\$58,000	\$59,740	\$61,532	\$63,378	\$65,280	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
21				<i>Subtotal, Personnel</i>	\$2,930,839	\$2,947,024	\$3,051,084	\$3,159,049	\$3,271,074	\$3,387,322	
22		Operations									
23		b	i	\$155,000	\$175,000	\$180,571	\$186,318	\$192,248	\$198,366	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
24		e		\$293,000	\$309,000	\$324,450	\$340,673	\$357,706	\$375,591	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
25		b		\$18,500	\$18,500	\$19,055	\$19,627	\$20,215	\$20,822	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
26				<i>Subtotal, Operations</i>	\$466,500	\$502,500	\$524,076	\$546,618	\$570,170	\$594,780	
27		Maintenance & Repair									
28		h		\$150,000	\$300,000	\$309,000	\$318,270	\$327,818	\$337,653	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
29		g		\$397,000	\$673,000	\$693,190	\$713,986	\$735,405	\$757,467	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
30		g		\$24,500	\$29,500	\$30,385	\$31,297	\$32,235	\$33,203	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
31		b	i	\$57,500	\$90,000	\$92,865	\$95,821	\$98,871	\$102,017	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
32		b		\$99,000	\$59,000	\$60,770	\$62,593	\$64,471	\$66,405	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
33		b		\$35,000	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	Table 2B for FY 2022-23, Table 2C for FY 2023-24.	
34				<i>Subtotal, Maintenance & Repair</i>	\$763,000	\$1,201,500	\$1,237,710	\$1,275,011	\$1,313,437	\$1,353,020	
35		Administrative Expenses									
36		b		\$414,290	\$471,390	\$485,532	\$500,098	\$515,101	\$530,554	Table 2D FY 2022-23, Table 1D	
37		Total Operating Expenses			\$4,574,629	\$5,122,414	\$5,298,402	\$5,480,775	\$5,669,781	\$5,865,676	
38		Non-Operating Revenue									
39		y		\$0	\$0	\$0	\$0	\$0	\$0	From Table 3D, Table 1D	
40				(\$38,700)	(\$38,700)	(\$38,700)	(\$38,700)	(\$38,700)	(\$38,700)	District Budget	
41				(\$17,000)	(\$20,000)	(\$20,000)	(\$20,000)	(\$20,000)	(\$20,000)	District Budget	
42				(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	District Budget	
43				(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	District Budget	
44				(\$155,800)	(\$158,800)	(\$158,800)	(\$158,800)	(\$158,800)	(\$158,800)		
45				<i>Subtotal, Non-Operating Revenue</i>							
46		Debt Service									
47				\$760,168	\$760,412	\$760,284	\$759,784	\$758,912	\$757,668	From Table 6	
48		Transfers To/(From) Reserves									
49				\$2,869,500	\$2,710,997	\$2,710,997	\$2,710,997	\$2,710,997	\$2,710,997	From Table 5	
50				\$0	\$0	\$0	\$0	\$0	\$0	From Table 4	
51				\$0	\$0	\$0	\$0	\$0	\$0	From Table 4	
52				<i>Subtotal, Transfers</i>	\$2,869,500	\$2,710,997	\$2,710,997	\$2,710,997	\$2,710,997		
53		Net Revenue Requirement			\$8,048,497	\$8,435,023	\$8,610,883	\$8,792,756	\$8,980,890	\$9,175,541	To Tables 3A

	A	B	C	D	E
1		Sanitary District No. 5 of Marin County			
2		2023-24 Cost of Service Wastewater Rate Study			
3		Table 2B. FY 2022-23 Revenue Requirement			
4					
5		FY 2022-23 Operating Expenses	Total Expense		
6		Admin			
7		Advertising	\$1,000		
8		Audit & Accounting	\$40,000		
9		Consulting Fees	\$100,000		
10		Travel & Meetings	\$17,000		
11		Continuing Education	\$10,000		
12		County Fees	\$16,590		
13		Director Fees	\$9,000		
14		Dues & Subscriptions	\$31,000		
15		Elections	\$9,000		
16		Insurance PLP General Liability	\$85,000		
17		Insurance APIP (Real) Property	\$25,000		
18		Insurance Damage - Auto	\$4,500		
19		Legal	\$50,000		
20		Office Supplies	\$10,000		
21		Postage	\$1,200		
22		Pollution Prevention	\$5,000		
23		Miscellaneous	\$0		
24		Subtotal Admin	\$414,290		
25					
26		Pumps & Lines			
27		Pumps & Lines Maint.	\$100,000		
28		Emergency Line Repairs	\$50,000		
29		Subtotal Pumps & Lines	\$150,000		
30					
31		Main Plant Maint			
32		Plant Maint Supplies	\$27,000		
33		Plant Maint. Parts & Service	\$150,000		
34		Janitorial Supplies & Service	\$9,000		
35		Main Plant Chemicals	\$120,000		
36		Lab Supplies & Chemicals	\$21,000		
37		Electrical & Instrument	\$15,000		
38		Grounds Maintenance	\$5,000		
39		Main Plant Sludge Disposal	\$50,000		
40		Subtotal Plant Maint	\$397,000		
41					
42		Paradise Cove Maint			
43		PC Parts & Service	\$15,000		
44		PC Supplies & Chemicals	\$6,500		
45		PC Sludge Disposal	\$3,000		
46		Subtotal Paradise Cove Maint	\$24,500		
47					
48		Monitoring			
49		Main Plant Lab Monitoring	\$45,000		
50		PC Monitoring	\$12,500		
51		Main Plant Outfall SASM	\$0		
52		Subtotal Monitoring	\$57,500		

	A	B	C	D	E
1		Sanitary District No. 5 of Marin County			
2		2023-24 Cost of Service Wastewater Rate Study			
3		Table 2B. FY 2022-23 Revenue Requirement			
53					
54		Permits/Fees			
55		Main Plant NPDES Renewal	\$40,000		
56		Permits/Fees - General	\$50,000		
57		PC Permits/Fees	\$9,000		
58		Subtotal Permits/Fees	\$99,000		
59					
60		Truck Maintenance			
61		Fuel	\$15,000		
62		Truck Maintenance	\$20,000		
63		Subtotal Truck Maintenance	\$35,000		
64					
65		Salaries & Benefits			
66		Salaries	\$1,504,000		
67		Overtime	\$125,000		
68		Standby Pay	\$80,000		
69		Employee Incentives	\$60,000		
70		Vacation Buyout	\$65,000		
71		Payroll Taxes	\$155,965		
72		Deferred Comp Match	\$78,000		
73		Payroll fees	\$7,000		
74		Car Allowance	\$6,000		
75		PERS Monthly Contributions	\$262,992		
76		PERS Replacement Benefit Fund	\$350		
77		Employee Health, Dental, Vision, Etc.	\$319,272		
78		Retiree Health	\$91,592		
79		Worker's Comp Insurance	\$57,268		
80		Subtotal Salaries & Benefits	\$2,812,439		
81					
82		Other Operating Expenses			
83		Data/Alarms/IT Support & Licensing	\$80,000		
84		Safety	\$60,000		
85		Personal Protective Equipment/Uniforms	\$15,000		
86		Main Plant Telephone	\$11,000		
87		Paradise Cove Telephone	\$500		
88		Pumps & Lines Telephone	\$7,000		
89		Subtotal Other Operating Expenses	\$173,500		
90					
91		Utilities			
92		Water	\$8,000		
93		Main Plant Utilities	\$220,000		
94		Paradise Cove Utilities	\$20,000		
95		Pump Station Utilities	\$45,000		
96		Subtotal Utilities	\$293,000		
97					
98		Total Op Expenses	\$4,456,229		
99					

	A	B	C	D	E
1		Sanitary District No. 5 of Marin County			
2		2023-24 Cost of Service Wastewater Rate Study			
3		Table 2C. FY 2023-24 Revenue Requirement			
4					
5		FY 2023-24 Operating Expenses	Total Expense		
6		Admin			
7		Advertising	\$2,000		
8		Audit & Accounting	\$40,000		
9		Consulting Fees	\$100,000		
10		Travel & Meetings	\$23,000		
11		Continuing Education	\$10,000		
12		County Fees	\$16,590		
13		Director Fees	\$9,000		
14		Dues & Subscriptions	\$33,000		
15		Elections	\$0		
16		Insurance PLP General Liability	\$60,000		
17		Insurance APIP (Real) Property	\$100,000		
18		Insurance Damage - Auto	\$10,000		
19		Legal	\$50,000		
20		Office Supplies	\$11,000		
21		Postage	\$1,300		
22		Pollution Prevention	\$5,500		
23		Miscellaneous	\$0		
24		Subtotal Admin	\$471,390		
25					
26		Pumps & Lines			
27		Pumps & Lines Maint.	\$200,000		
28		Emergency Line Repairs	\$100,000		
29		Subtotal Pumps & Lines	\$300,000		
30					
31		Main Plant Maint			
32		Plant Maint Supplies	\$80,000		
33		Plant Maint. Parts & Service	\$300,000		
34		Janitorial Supplies & Service	\$10,000		
35		Main Plant Chemicals	\$165,000		
36		Lab Supplies & Chemicals	\$25,000		
37		Electrical & Instrument	\$30,000		
38		Grounds Maintenance	\$8,000		
39		Main Plant Sludge Disposal	\$55,000		
40		Subtotal Plant Maint	\$673,000		
41					
42		Paradise Cove Maint			
43		PC Parts & Service	\$20,000		
44		PC Supplies & Chemicals	\$6,500		
45		PC Sludge Disposal	\$3,000		
46		Subtotal Paradise Cove Maint	\$29,500		
47					
48		Monitoring			
49		Main Plant Lab Monitoring	\$50,000		
50		Main Plant Chronic Tox Screening	\$15,000		
51		PC Monitoring	\$10,000		
52		Main Plant Outfall SASM	\$0		
53		Subtotal Monitoring	\$75,000		
54					

	A	B	C	D	E
1		Sanitary District No. 5 of Marin County			
2		2023-24 Cost of Service Wastewater Rate Study			
3		Table 2C. FY 2023-24 Revenue Requirement			
55		Permits/Fees			
56		Main Plant NPDES Renewal	\$0		
57		Permits/Fees - General	\$50,000		
58		PC Permits/Fees	\$9,000		
59		Subtotal Permits/Fees	\$59,000		
60					
61		Truck Maintenance			
62		Fuel	\$20,000		
63		Truck Maintenance	\$30,000		
64		Subtotal Truck Maintenance	\$50,000		
65					
66		Salaries & Benefits			
67		Salaries	\$1,598,548		
68		Overtime	\$100,000		
69		Standby Pay	\$80,000		
70		Employee Incentives	\$60,000		
71		Vacation Buyout	\$80,000		
72		Payroll Taxes	\$110,000		
73		Deferred Comp Match	\$65,000		
74		Payroll fees	\$7,000		
75		Car Allowance	\$6,000		
76		PERS Monthly Contributions	\$272,332		
77		PERS Replacement Benefit Fund	\$0		
78		Employee Health, Dental, Vision, Etc.	\$290,000		
79		Retiree Health	\$80,144		
80		CERBT/OPEB Current Employer Contributions	\$140,000		
81		Worker's Comp Insurance	\$58,000		
82		Subtotal Salaries & Benefits	\$2,947,024		
83					
84		Other Operating Expenses			
85		Data/Alarms/IT Support & Licensing	\$100,000		
86		Safety	\$60,000		
87		Personal Protective Equipment/Uniforms	\$15,000		
88		Main Plant Telephone	\$11,000		
89		Paradise Cove Telephone	\$500		
90		Pumps & Lines Telephone	\$7,000		
91		Subtotal Other Operating Expenses	\$193,500		
92					
93		Utilities			
94		Water	\$9,000		
95		Main Plant Utilities	\$230,000		
96		Paradise Cove Utilities	\$22,000		
97		Pump Station Utilities	\$48,000		
98		Subtotal Utilities	\$309,000		
99					
100		Total Op Expenses	\$5,107,414		
101					

	A	B	C	D	E	F	G	H	I
1		Sanitary District No. 5 of Marin County							
2		2023-24 Cost of Service Wastewater Rate Study							
3		Table 3A. Revenue Increases							
4									
5									
6			Budgeted		Projected				
7			FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Notes
8		One combined zone							
9		Revenue Without Rate Increases							
10		Revenue from current rates	\$5,030,902	\$4,903,101	\$4,911,724	\$4,920,347	\$4,928,970	\$4,937,593	From Table 3B
11		Net Revenue Requirement	(\$8,048,497)	(\$8,435,023)	(\$8,610,883)	(\$8,792,756)	(\$8,980,890)	(\$9,175,541)	From Table 2A
12		Surplus/(Deficit) before rate increase	(\$3,017,595)	(\$3,531,922)	(\$3,699,159)	(\$3,872,409)	(\$4,051,920)	(\$4,237,948)	To Table 4
13									
14		Revenue With Rate Increases							
15		Revenue from current rates	\$5,030,902	\$4,903,101	\$4,911,724	\$4,920,347	\$4,928,970	\$4,937,593	From above
16									
17		Rate Increase	0.0%	13.0%	10.0%	10.0%	10.0%	10.0%	From Table 1A
18		Cumulative rate increase	0.0%	13.0%	24.4%	36.8%	50.5%	65.5%	To Table 1A
19									
20		Revenue from rate increases							
21		FY 22-23 (effective 7/1/22)	\$0	\$0	\$0	\$0	\$0	\$0	
22		FY 23-24 (effective 7/1/23)		\$639,808	\$640,933	\$642,058	\$643,184	\$644,309	
23		FY 24-25 (effective 7/1/24)			\$555,266	\$556,241	\$557,215	\$558,190	
24		FY 25-26 (effective 7/1/25)				\$611,865	\$612,937	\$614,009	
25		FY 26-27 (effective 7/1/26)					\$674,231	\$675,410	
26		FY 27-28 (effective 7/1/27)						\$742,951	
32		<i>Subtotal of rate increases</i>	\$0	\$639,808	\$1,196,199	\$1,810,164	\$2,487,567	\$3,234,870	
33		Total Rate Revenue	\$5,030,902	\$5,542,909	\$6,107,923	\$6,730,511	\$7,416,537	\$8,172,463	
34		Net Revenue Requirement	(\$8,048,497)	(\$8,435,023)	(\$8,610,883)	(\$8,792,756)	(\$8,980,890)	(\$9,175,541)	From above
35		Surplus/(Deficit) transferred to Consolidated Reserve	(\$3,017,595)	(\$2,892,114)	(\$2,502,960)	(\$2,062,246)	(\$1,564,353)	(\$1,003,078)	To Table 4
36									
37									

	A	B	C	D	E	F	G	H	I	J
1	Sanitary District No. 5 of Marin County									
2	2023-24 Cost of Service Wastewater Rate Study									
3	Table 3B. Revenues at Current Rates									
4			Table 1D							
5			Escalation	Estimated		Projected				
6			Factor	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Notes
7	Equivalent Dwelling Units									
8	Tiburon									
9			j	1,857.50	1,861.50	1,864.69	1,867.88	1,871.06	1,874.25	
10			j	609.68	473.92	474.73	475.55	476.36	477.17	FY 2023-24 EDUs adjusted to reflect 75 hcf = 1 EDU
11				2,467.18	2,335.42	2,339.42	2,343.42	2,347.42	2,351.42	
12	Paradise Cove - Residential									
13			t	131.00	131.00	131.50	132.00	132.50	133.00	
14	Belvedere									
15										
16			o	1,056.00	1,058.00	1,060.00	1,062.00	1,064.00	1,066.00	
17			o	125.05	127.30	127.30	127.30	127.30	127.30	FY 2023-24 EDUs adjusted to reflect 75 hcf = 1 EDU
18				1,181.05	1,185.30	1,187.30	1,189.30	1,191.30	1,193.30	
19			Total EDUs	3,779.23	3,651.72	3,658.22	3,664.72	3,671.22	3,677.72	Rows 11, 13, and 18
20			Annual change		-3.37%	0.18%	0.18%	0.18%	0.18%	Compared to prior year
21	Percent of total EDUs									
22				65.28%	63.95%	63.95%	63.95%	63.94%	63.94%	
23				3.47%	3.59%	3.59%	3.60%	3.61%	3.62%	
24				31.25%	32.46%	32.46%	32.45%	32.45%	32.45%	
25				100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
26	Current Sewer Service Charges									
27				\$1,034	\$1,034	\$1,034	\$1,034	\$1,034	\$1,034	
28				\$1,034	\$1,034	\$1,034	\$1,034	\$1,034	\$1,034	
29				\$1,985	\$1,985	\$1,985	\$1,985	\$1,985	\$1,985	
30	Revenue From Current Rates									
31				\$2,551,064	\$2,414,826	\$2,418,962	\$2,423,098	\$2,427,235	\$2,431,371	
32				\$135,454	\$135,454	\$135,971	\$136,488	\$137,005	\$137,522	
33				\$2,344,384	\$2,352,821	\$2,356,791	\$2,360,761	\$2,364,731	\$2,368,701	
34				\$5,030,902	\$4,903,101	\$4,911,724	\$4,920,347	\$4,928,970	\$4,937,593	To Table 3A
35	Tax Revenue/EDU									
36				\$1,185,133	\$1,206,814	\$1,228,892	\$1,251,374	\$1,274,266	\$1,297,578	To Table 2A
37				2,467.18	2,331.42	2,331.42	2,331.42	2,331.42	2,331.42	
38				\$457	\$491	\$500	\$509	\$518	\$528	
39				\$0	\$0	\$0	\$0	\$0	\$0	
40				128.00	128.00	128.00	128.00	128.00	128.00	From above less 3 sanitary units, per County
41				\$457	\$491	\$500	\$509	\$518	\$528	

	A	B	C	D	E	F	G	H	I	J
1		Sanitary District No. 5 of Marin County								
2		2023-24 Cost of Service Wastewater Rate Study								
3		Table 4. Reserves								
4										
5										
6										
7										
8		General Operating Fund								
9		Revenue Increase								
10		Annual increases	0.0%	13.0%	10.0%	10.0%	10.0%	10.0%	10.0%	From Table 1A
11		Beginning Balance	\$6,142,954	\$4,362,760	\$2,712,661	\$1,459,350	\$659,017	\$374,070		
12										
13		Operating Surplus/(Deficit)	(\$3,017,595)	(\$2,892,114)	(\$2,502,960)	(\$2,062,246)	(\$1,564,353)	(\$1,003,078)		From Table 3A
14		Ad-Valorem Revenue	\$1,185,133	\$1,206,814	\$1,228,892	\$1,251,374	\$1,274,266	\$1,297,578		Table 1B Factor z.
15		Subtotal	(\$1,832,462)	(\$1,685,300)	(\$1,274,068)	(\$810,872)	(\$290,087)	\$294,500		
16		Transfers (To)/From								
17		Capital Replacement Reserve	\$0	\$0	\$0	\$0	\$0	\$0		
18		Capital Expansion Reserve	\$0	\$0	\$0	\$0	\$0	\$0		
19		Fund Balance Subtotal	\$4,310,493	\$2,677,460	\$1,438,593	\$648,478	\$368,930	\$668,570		
20		Interest Earnings	\$52,267	\$35,201	\$20,756	\$10,539	\$5,140	\$5,213		Table 1B Factor a.
21		Ending Balance	\$6,142,954	\$4,362,760	\$2,712,661	\$1,459,350	\$659,017	\$374,070	\$673,783	
22		Minimum Balance	\$2,500,000	\$2,500,000	\$2,575,000	\$2,652,250	\$2,731,818	\$2,813,772	\$2,898,185	Current District Policy, escalated 3% annually
23										
24		Consolidated Capital Replacement Reserve								
25		Beginning Balance	\$7,542,858	\$7,819,286	\$8,816,273	\$7,641,811	\$7,675,117	\$8,809,302		
26		Capital Replacement Projects	(\$2,869,500)	(\$2,046,774)	(\$4,217,340)	(\$3,003,894)	(\$1,908,824)	(\$2,378,152)		
27		Consolidated Connection Fees	\$200,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000		Per District Budget FY 2023-24
28		Transfers (To)/From								
29		Disaster Recovery Reserve	\$0	\$0	\$0	\$0	\$0	\$0		
30		Revenue Requirements	\$2,869,500	\$2,710,997	\$2,710,997	\$2,710,997	\$2,710,997	\$2,710,997		To Table 2A
31		General Operating Fund	\$0	\$0	\$0	\$0	\$0	\$0		
32		Subtotal, Transfers	\$2,869,500	\$2,710,997	\$2,710,997	\$2,710,997	\$2,710,997	\$2,710,997		
33		Fund Balance Subtotal	\$7,742,858	\$8,733,509	\$7,559,930	\$7,598,913	\$8,727,290	\$9,392,147		
34		Interest Earnings	\$76,429	\$82,764	\$81,881	\$76,204	\$82,012	\$91,007		Table 1B Factor a.
35		Ending Balance	\$7,819,286	\$8,816,273	\$7,641,811	\$7,675,117	\$8,809,302	\$9,483,154		
36		Target Balance	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	Current District Policy
37										
38		Disaster Recovery Fund								
39		Beginning Balance	\$1,000,000	\$1,010,000	\$1,020,100	\$1,030,301	\$1,040,604	\$1,051,010		
40		Transfers (To)/From								
41		Capital Replacement Reserve	\$0	\$0	\$0	\$0	\$0	\$0		
42		Revenue Requirements	\$0	\$0	\$0	\$0	\$0	\$0		
43		Fund Balance Subtotal	\$1,000,000	\$1,010,000	\$1,020,100	\$1,030,301	\$1,040,604	\$1,051,010		
44		Interest Earnings	\$10,000	\$10,100	\$10,201	\$10,303	\$10,406	\$10,510		Table 1B Factor a.
45		Ending Balance	\$1,000,000	\$1,010,000	\$1,020,100	\$1,030,301	\$1,040,604	\$1,051,010	\$1,061,520	
46		Target Balance	\$1,000,000	\$1,000,000	\$1,030,000	\$1,060,900	\$1,092,727	\$1,125,509	\$1,159,274	Current District Policy, escalated 3% annually
47										
48		Consolidated Retirement Reserve (Pay-As-You-Go)								From North Bay Pensions Exh 2a
49		Beginning Balance	\$1,000,000	\$1,010,000	\$1,020,100	\$1,030,301	\$1,040,604	\$1,051,010		
50		Benefits Paid	\$0	\$0	\$0	\$0	\$0	\$0		
51		Transfers (To)/From								
52		Revenue Requirements	\$0	\$0	\$0	\$0	\$0	\$0		To Table 2A
53		Fund Balance Subtotal	\$1,000,000	\$1,010,000	\$1,020,100	\$1,030,301	\$1,040,604	\$1,051,010		
54		Interest Earnings	\$10,000	\$10,100	\$10,201	\$10,303	\$10,406	\$10,510		Table 1B Factor a.
55		Ending Balance	\$1,000,000	\$1,010,000	\$1,020,100	\$1,030,301	\$1,040,604	\$1,051,010	\$1,061,520	
56		Target Balance	\$1,000,000	\$1,000,000	\$1,030,000	\$1,060,900	\$1,092,727	\$1,125,509	\$1,159,274	Current District Policy, escalated 3% annually
57										

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1	Sanitary District No. 5 of Marin County									
2	2023-24 Cost of Service Wastewater Rate Study									
3	Table 5. Capital Improvements									
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1	Sanitary District No. 5 of Marin County									
2	2023-24 Cost of Service Wastewater Rate Study									
3	Table 6. Debt Service									
4										
5	Projected									
6		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Notes		
7										
8	Bond - Existing									
9	Total P&I	760,168	760,412	760,284	759,784	758,912	757,668	From District CIP plan FY 2023-24 budget, email from 3/10/2023		
10										
11	New Financing #1									
12	Principal							No plans for new issuance		
13	Interest									
14	Total	-	-	-	-	-	-			
15										
16	Subtotal: Debt Service	760,168	760,412	760,284	759,784	758,912	757,668			
17	Other Costs									
18	Total Debt Service Payments	\$760,168	\$760,412	\$760,284	\$759,784	\$758,912	\$757,668	To Table 5		
19										
20	DEBT COVERAGE RATIO - with Rate Increase									
21										
22	Gross Revenue									
23	Service Charges	\$5,030,902	\$5,542,909	\$6,107,923	\$6,730,511	\$7,416,537	\$8,172,463			
24	Non-Operating Revenue	\$155,800	\$158,800	\$158,800	\$158,800	\$158,800	\$158,800			
25	Connection Fees	\$200,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000			
26	Total Gross Revenue	\$5,386,702	\$5,951,709	\$6,516,723	\$7,139,311	\$7,825,337	\$8,581,263			
27	Less: Total O&M Expenses	(4,574,629)	(5,122,414)	(5,298,402)	(5,480,775)	(5,669,781)	(5,865,676)			
28	Net Available Revenues	812,073	829,295	1,218,321	1,658,535	2,155,556	2,715,587			
29										
30	Total Debt Service Payments									
31	Debt Coverage Ratio	1.07	1.09	1.60	2.18	2.84	3.58			
32	Target	1.25	1.25	1.25	1.25	1.25	1.25			
33										
34										
35	DEBT COVERAGE RATIO - NO Rate Increase									
36										
37	Gross Revenue									
38	Service Charges	\$5,030,902	\$4,903,101	\$4,911,724	\$4,920,347	\$4,928,970	\$4,937,593			
39	Non-Operating Revenue	155,800	158,800	158,800	158,800	158,800	158,800			
40	Total Gross Revenue	5,186,702	5,061,901	5,070,524	5,079,147	5,087,770	5,096,393			
41	Less: Total O&M Expenses	(4,574,629)	(5,122,414)	(5,298,402)	(5,480,775)	(5,669,781)	(5,865,676)			
42	Net Available Revenues	612,073	(60,513)	(227,878)	(401,628)	(582,011)	(769,283)			
43										
44	Total Debt Service Payments									
45	Debt Coverage Ratio	0.81	-0.08	-0.30	-0.53	-0.77	-1.02			
46	Target	1.25	1.25	1.25	1.25	1.25	1.25			

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45	County confirmed via email on 3/10/2023 that only (2) parcels within the current Tiburon zone do not contribute ad-valorem revenue to the District. The two parcels account for 3.00 sanitary units.																																																																																																																					
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ORDINANCE NO. 2023-01

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF SANITARY DISTRICT NO. 5
OF MARIN COUNTY INCREASING THE SEWER SERVICE CHARGES FOR THE
DISTRICT**

WHEREAS, the Tiburon Zone has been a portion of Sanitary District Number 5 of Marin County (“SD No. 5”) since the creation of the District;

WHEREAS, the Tiburon Zone includes all parcels receiving sanitary sewer services from SD No. 5 within the Town of Tiburon;

WHEREAS, Ordinance No. 78-1 established and prescribed Sewer Service Charges for Sanitary District No.5 (“SD No. 5”);

WHEREAS, in June 2005, the City of Belvedere established a Sewer Service Charge of \$890 per Equivalent Dwelling Unit (“EDU”) for the Belvedere Zone prior to annexation into the District;

WHEREAS, the Belvedere Zone includes all parcels receiving sanitary sewer services from SD No. 5 within the City of Belvedere;

WHEREAS, upon the annexation of the Belvedere Zone sewer system to SD No. 5 in July 2005, SD No. 5 continued to charge the existing \$890 Sewer Service Charge per EDU to the Belvedere Zone;

WHEREAS, in 2007 it became necessary to increase the Belvedere Zone Sewer Service Charge for the first time since annexation. Ordinance No. 2007-01 increased the Sewer Service Charge for Fiscal Year 2007-2008 to \$1,139 and increased the Sewer Service Charge for Fiscal Year 2009-2010 to \$1,185. An approved 9% Sewer Service Charge increase for Fiscal Year 2008-2009 was not implemented by the Board of Directors;

WHEREAS, the Sewer Service Charge is supplemented in the Tiburon Zone by a portion of property taxes paid by parcels in the Town of Tiburon;

WHEREAS, to pay for needed District improvements and costs, the Sewer Service Charge in the Tiburon Zone was increased to \$478 per Equivalent Dwelling Unit (“EDU”) in 2008;

WHEREAS, in 2010 it became necessary to increase the Belvedere Zone Sewer Service Charge and the Tiburon Zone Sewer Service Charge. Ordinance No. 2010-03 increased the Sewer Service Charge in the Tiburon Zone for Fiscal Year 2010-2011 to \$598, FY 2011-2012 to \$717, FY2012-2013 to \$825, FY2013-2014 to \$923 and FY2014-2015 to \$1034 and Ordinance No. 2010-04 increased the Sewer Service Charge in the Belvedere Zone for Fiscal Year 2010-2011 to \$1,457, FY2011-2012 to \$1748, FY2012-2013 to \$1836, FY2013-2014 to \$1928 and FY2014-2015 to \$1985.

Ordinance No. 2023-01
June 22, 2023

WHEREAS, in the 7 years from 2015 to 2023, there were no District Sewer Service Charge increases in the Tiburon Zone and/or Belvedere Zone.

WHEREAS, SD No. 5 has determined that the Tiburon and Belvedere Zones should be combined and that the same Base Parcel Rate Sewer Service Charge should apply to all parcels in the District because all customers are served by and benefit from the entire sanitary sewer system;

WHEREAS, the Base Rate Parcel Sewer Service Charges will be charged to parcels that are located in a jurisdiction that does not contribute property tax revenues to SD No. 5 and the Ad Valorem Credited Parcel Rate will be charged to parcels that are located in a jurisdiction that does contribute property tax revenues;

WHEREAS, it is now necessary for SD No. 5 to increase Sewer Service Charges in the District for the following reasons:

- \$8.8 million in average annual maintenance, upgrades, and improvements are needed to ensure reliable service across the District;
- To establish sufficient District reserves in order to fund needed system improvements and to pay for emergencies;
- To avoid spills or other violations resulting in costly penalties;
- To protect the public health and safety;
- To help the District comply with increasingly strict regulations that are designed to protect the San Francisco Bay;

WHEREAS, SD No. 5 commissioned, and approved, on April 20, 2023, a Sewer Rate Study, performed by HF&H Consultants, which serves as the basis for the increases in Sewer Service Charges contained herein and is attached hereto as Exhibit A;

WHEREAS, the Sewer Service Charges contained herein are based on the actual cost to collect, transport, and treat wastewater from customers within the District;

WHEREAS, the Sewer Service Charges are calculated to include a Base Rate Parcel Sewer Service Charge and an Ad Valorem Credited Parcel Rate Sewer Service Charge;

WHEREAS, the SD No. 5 Board finds and determines that, based on the entire record before the Board, including but not limited to the Staff Report and attachments thereto:

- 1) Revenues derived from the proposed Sewer Service Charges will not exceed the funds required to provide sewer service, respectively.
- (2) Revenues derived from the proposed Sewer Service Charges will not be used for any purpose other than that for they were imposed.

(3) The amount of the Sewer Service Charges imposed upon any parcel or person as an incident of property ownership will not exceed the proportional cost of the service attributable to the parcel.

(4) The Sewer Service Charges are imposed for a service for services that are actually used by, or immediately available to, the owner of the property in question.

(5) The Sewer Service Charges are not being imposed for general government services;

WHEREAS, pursuant to the provisions of Article 13D, Section 6, of the California Constitution (e.g., Proposition 218), prior to extending, imposing or increasing Sewer Service Charges, property owners shall be provided at least 45 days' notice of a public hearing to consider such modifications to the Sewer Service Charges together with an explanation of: (1) the amount of the propose rates, (2) the basis on which the rates are calculated, (3) the reason for the rate modifications, and (4) the date, time and place of a public hearing to consider the rate modifications, together with an explanation of the rights of property owners to submit written protests to the proposed rate modifications. The proposed rate modifications may not be imposed if, prior to the close of the public hearing, written protests are submitted by property owners or tenants representing a majority of the properties subject to the modified rates ("majority protest");

WHEREAS, on May 10, 2023 and May 24, 2023, SD No. 5 conducted a community workshop to present the details of the fee increases contained herein and to answer questions from the public regarding the fee increases contained herein;

WHEREAS, Notice of the public hearing to consider proposed adjustments to the Sewer Service Charges was mailed at least 45 days prior to the scheduled public hearing and contained all information required by Proposition 218;

WHEREAS, On June 22, 2022, the SD No. 5 Board conducted a public hearing, considered testimony, and at the conclusion of the hearing determined that a majority protest did not exist.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF SANITARY DISTRICT NO. 5 OF MARIN COUNTY DOES HEREBY ORDAIN AS FOLLOWS:

- A. The above recitations are true and correct and, accordingly, are incorporated as a material part of this Ordinance.

- B. That the Sewer Service Charge increase is exempt from the California Environmental Quality Act (“CEQA”) under the "General Rule", Section 15061 (b) (3), in that it can be seen with certainty that no environmental impacts will result from these actions, and under CEQA Guideline section 15273 as these actions apply only to rates and fees to obtain funds necessary to operate and maintain the wastewater system.
- C. Annual Sewer Service Charge for the users below shall be as follows:
1. **Residential Sewer Service Charges:** The annual Sewer Service Charge payable by each single family dwelling unit (1 EDU), exclusive of Hotels and Inns, shall be as follows:
 - a. Base Rate Parcel= Fiscal Year 2023-2024: \$1,848
Ad-Valorem Credited Parcel= Fiscal Year 2023-2024: \$1,358
 - b. Base Rate Parcel= Fiscal Year 2024-2025: \$2,033
Ad-Valorem Credited Parcel= Fiscal Year 2024-2025: \$1,534
 - c. Base Rate Parcel= Fiscal Year 2025-2026: \$2,237
Ad-Valorem Credited Parcel= Fiscal Year 2025-2026: \$1,728
 - d. Base Rate Parcel= Fiscal Year 2026-2027: \$2,460
Ad-Valorem Credited Parcel= Fiscal Year 2026-2027: \$1,942
 - e. Base Rate Parcel= Fiscal Year 2027-2028: \$2,706
Ad-Valorem Credited Parcel= Fiscal Year 2027-2028: \$2,179
 - a. The following definitions shall apply to the Residential Sewer Service Charges above:
 - i. Base Rate Parcel = A parcel that is located in a jurisdiction that does not contribute property tax revenues to SD No. 5.
 - ii. Ad-Valorem Credited Parcel = A parcel that is located in a jurisdiction that does contribute property tax revenues to SD No. 5.
2. **Non-Residential Use (Includes Hotels and Inns):** The annual Sewer Service Charge payable for each Non-Residential customer shall be calculated based upon the following:
 - b. Non-Residential users shall be assessed a Sewer Service Charge based upon annual metered water readings and wastewater strengths. A strength factor (EDU factor) will be used to recover costs for wastewater strengths

greater than residential wastewater strengths. The non-residential use groups and EDU factors are as follows:

<u>User Group*</u>	<u>EDU Factor</u>
Non-Residential, Miscellaneous	1.0
Hotels, Inns with Dining	1.7
Delicatessens	2.0
Groceries with Grinders	2.2
Restaurants	2.4

* Any use not listed herein shall be assigned the most appropriate/similar of the above EDU Factors by SD No. 5.

- c. The formulae used to calculate the annual Sewer Service Charge for each Non-Residential user shall be the following:
 - i. $(\text{Annual Flow} \times \text{EDU Factor}) \div \text{Annual Residential Flow per EDU} = \text{Non-Residential EDU Units}$
 - ii. $\text{Non-Residential EDU Units} \times \text{Annual Rate} = \text{Annual Non-Residential Sewer Service Charge}$
- d. The following definitions shall apply to the Non-Residential Sewer Service Charge formulae contained in Subsection (b) above:
 - i. Annual Flow: The total volume of water utilized by a commercial property in the previous calendar year as calculated by the Marin Municipal Water District (“MMWD”) meter reading for the property, excluding any MMWD meters designated, or proven to be, only for irrigation purposes or other uses not resulting in water entering the SD No. 5 collection system.
 - ii. Annual Residential Flow per EDU: The annual residential flow per EDU is assumed to be 75 hundred cubic feet (HCF). This is the historic average for single family home and duplex water meters in Southern Marin for the previous calendar year as provided by MMWD, but excluding 1/3 to account for water consumption used for irrigation purposes.

- e. The Annual Rate for use in the calculation of the Non-Residential Sewer Service Charge shall be set as follows:
 - i. Base Rate Parcel= Fiscal Year 2023-2024: \$1,848
Ad-Valorem Credited Parcel= Fiscal Year 2023-2024: \$1,358
 - ii. Base Rate Parcel= Fiscal Year 2024-2025: \$2,033
Ad-Valorem Credited Parcel= Fiscal Year 2024-2025: \$1,534
 - iii. Base Rate Parcel= Fiscal Year 2025-2026: \$2,237
Ad-Valorem Credited Parcel= Fiscal Year 2025-2026: \$1,728
 - iv. Base Rate Parcel= Fiscal Year 2026-2027: \$2,460
Ad-Valorem Credited Parcel= Fiscal Year 2026-2027: \$1,942
 - v. Base Rate Parcel= Fiscal Year 2027-2028: \$2,706
Ad-Valorem Credited Parcel= Fiscal Year 2027-2028: \$2,179
- f. The following definitions shall apply to the Non-Residential Sewer Service Charge contained in Subsection (e) above:
 - i. Base Rate Parcel = A parcel that is located in a jurisdiction that does not contribute property tax revenues to SD No. 5.
 - ii. Ad-Valorem Credited Parcel = A parcel that is located in a jurisdiction that does contribute property tax revenues to SD No. 5.
- g. For all Non-Residential users, the minimum Sewer Service Charge shall be one (1) EDU per parcel.

3. **Sewer Service Charge collection costs:** An additional charge of \$2.00 shall continue to be collected by the County of Marin in addition to each of the above Residential and Non-Residential Sewer Service Charges and used for the purpose of defraying the costs of levying, collecting, and enforcing said charges on each lot or parcel of land against which a charge has been imposed.

D. This Ordinance shall supersede Ordinance No.78-1, 2010-03 and 2010-04, as amended, by setting new rates and clarifying the methods of calculating Sewer Service Charges. All other provisions of Ordinance No. 78-1, 2010-03 and 2010-04 as amended, shall remain the same.

Ordinance No. 2023-01
June 22, 2023

- E. Upon adoption of this Ordinance, it shall be entered in the minutes of the Board of Directors and shall be published once in *The Ark*, a newspaper published in SD No. 5's district.

* * * * *

I certify that the foregoing Ordinance was duly and regularly adopted by the Board of Directors of Sanitary District No. 5 of Marin County, California at a meeting held on June 22, 2023 by the following vote:

AYES, and in favor thereof, Directors:

NOES, Directors:

ABSTAIN, Directors:

ABSENT, Directors:

Approved:

Tod Moody, President
Sanitary District No. 5 of Marin County

Attest:

John Carapiet, Secretary
Sanitary District No. 5 of Marin County

RESOLUTION NO. 2023-04

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

**A RESOLUTION APPROVING AND ADOPTING FISCAL YEAR 2023-2024
FINAL BUDGET AND FIXING THE DISTRICT'S TAX ALLOCATION
FOR FISCAL YEAR 2023-2024**

WHEREAS, Sanitary District No. 5 of Marin County has prepared its budget entitled "Fiscal Year 2023-2024 Final Budget" and dated June 22, 2023, and;

WHEREAS, Sanitary District No. 5 of Marin County is required to file its annual budget with the County of Marin, and;

WHEREAS, Sanitary District No. 5 of Marin County seeks to make certain representations and requests to the County of Marin in regards to the District's tax allocation for fiscal year 2023-2024.

NOW THEREFORE BE IT RESOLVED, by the Board of Directors of Sanitary District No. 5 of Marin County, California, as follows:

1. That the balances on hand as of June 30, 2023, in each of the funds of the District shall be reserved for use by the District during the fiscal year 2023-2024.
2. That the final budget, heretofore presented to the Board, be, and the same is hereby, approved and ordered filed with the County of Marin.
3. That the minimum amount of money required by the District during the fiscal year, ending June 30, 2023, for the purpose of paying the expenses of the District, will be in the sums shown in said budget, and it is hereby estimated that the said sums are the minimum amounts of money required by the District for such purposes during said ensuing fiscal year.
4. That the minimum amount of money required to be raised from taxes for said operating fund will be in the sum shown in said budget, which is the sum that the Board of Supervisors of the County of Marin is hereby requested to direct the County Auditor to allocate to Sanitary District No. 5, or such other amounts as shall be determined to be said District's share of the fiscal year 2023-2024 property tax revenue generated pursuant to the applicable sections of the Revenue and Taxation Code of the State of California and Government Code of the State of California.
5. That the Secretary shall forward certified copies of this resolution to the County of Marin.

Resolution No. 2023-04
June 22, 2023

* * * * *

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly passed and adopted by the Board of Directors of Sanitary District No. 5 of Marin County, California, at a meeting thereof duly held on the 22nd day of June 2023, by the following vote:

AYES, and in favor thereof, Directors:

NOES, Directors:

ABSENT, Directors:

ABSTAIN, Directors:

APPROVED:

ATTEST:

Tod Mood
President, Board of Directors

John Carapiet
Secretary, Board of Directors

SANITARY DISTRICT NO.5 OF MARIN COUNTY ANNUAL BUDGET FY2023-2024



7/1/2023

Fiscal Year 2023-2024 Annual Budget July 1 -
June 30

Adopted by the Board of Directors on June 22, 2023

Sanitary District No.5 of Marin County Annual Budget FY2023-2024

Fiscal Year 2023-2024 Annual Budget July 1 - June 30

FISCAL YEAR 2023-2024 BUDGET ACKNOWLEDGEMENTS

Board of Directors

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

EXECUTIVE TEAM

Tony Rubio, District Manager
Robin Dohrmann, Office Manager
Rulon K Cottrell, Operations Superintendent
Dan Latorre, Maintenance/Collection System Superintendent

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2 SD5 MISSION STATEMENT, VALUES AND GOALS

2.1 SD5 MISSION STATEMENT

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

2.2 SD5 VALUES

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

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

2.3 SD5 GOALS

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

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

3 SD5 GENERAL INFORMATION AND DESCRIPTION OF FACILITIES

3.1 SD5 GENERAL HISTORY

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

3.2 SD5 FACILITIES DESCRIPTION

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

- The Paradise Cove Treatment plant has a capacity of up to 40,000 gallons per day, with a peak flow max of 100,000 gallons per day. It is an extended aeration activated sludge secondary treatment plant that serves the unincorporated portion of Tiburon.
- The Tiburon Main Treatment Plant has a secondary treatment capacity of up to 2.3 MGD with a peak flow wet weather hydraulic max of 6.7MGD. It is a conventional activated sludge treatment plant with a dry weather permitted flow of .98MGD, serving the Town of Tiburon east of Gilmartin and the City of Belvedere.
- There is a total of 24 pump stations in the Districts service area. 22 providing pumping to the Main Treatment Plant and 2 providing pumping to the Paradise Cove Plant
- Of those 24 pump stations 13 are in the City of Belvedere and 11 in the Tiburon service area
- There is a total of 153,120 linear feet (29 miles) of gravity sewer lines that range in size from 6" to 24"
- There is a total of 26,400 lineal feet (5 miles) of pressure force main.
- There is a total of 2,230 residential connections and 86 commercial accounts. The estimated population for the Districts service area is 8,800 people.

4 BUDGET INTRODUCTION

Sanitary District No.5 of Marin County (“SD5” or “District”) is a special enterprise district that was formed under the Sanitary District Act of 1923 (California Health and Safety Code, Section 6400 et. Seq). The District was established on May 22, 1922 and serves approximately 2,326 residential and commercial connections over 6.4 square miles within the Town of Tiburon East of Gilmartin Drive and the City of Belvedere and the unincorporated area of Tiburon between 3150 Paradise Drive and 4200 Paradise Drive.

The Fiscal Year 2023-2024 Budget supports the following strategic plan goals:

- Ensure sewer rates are adequate for operation of the District
- Review CalPERS unfunded liabilities annually and ensure adequate funding is in place
- Ensure Achievable CIP Plan is in-line with current level of funding
- Review Sewer Rates (2022-2023)
- Ensure Adequate Sewer Reserves in-line with Reserve Policy
- Review California Employee Retirement Benefit Trust (CERBT) Trust Funding to ensure OPEB funding is on track
- Evaluate & Apply for Grant Funding when applicable
- Review MOU obligations regarding Classic and PEPRA and keeping pensions costs down

4.1 BUDGET GUIDE

The Fiscal Year 2023-2024 Budget document is organized into the following sections:

- Fiscal Year 2023-2024 Budget Overview
 - Income Summary
 - Expense Summary
- Operations and Maintenance Budget
 - Operating Income
 - Operating Expenses
 - Staff Summary and Organization Chart
- Capital Budget
 - Capital Improvement Income
 - Capital Improvement Expenses
- Reserve Policy
- Appendix A-I

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

4.2 BUDGET OVERVIEW

This segment presents a summary of the budget by income sources and expenses. They are split between Tiburon and Belvedere. Expenses are split between Operating Expenses and Capital Expenses. Fund balances are also shown on this overview. Each of these areas are broken down into greater detail in later sections of this report. Table 1 (below) shows the previous year budget, the actuals, and the proposed budget for FY2023-2024.

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

Table 1- Budget Summary

Type	FY22-23 Budget	FY22-23 Actuals	FY23-24 Budget
<i>Income</i>		(as of 5/31/2023)	
Property Tax Tiburon	\$1,189,633	\$1,347,975	\$1,206,814
Tiburon Sewer Service	\$2,368,000	\$2,545,783	N/A
Belvedere Sewer Service	\$2,176,300	\$2,229,567	N/A
SD5 as a whole - Sewer Service			\$5,542,909
Interest	\$100,000	\$219,583	\$100,000
Connection Fees	\$250,000	\$454,428	\$400,000
PDSLE Fees	\$0	\$14,491	\$14,040
Other Income	\$100	\$0	\$100
Permit Fees/Inspection	\$20,000	\$28,931	\$32,500
SASM Reimbursement	\$100,000	\$93,040	\$75,000
Total Budgeted Income	\$6,204,033	\$6,933,798	\$7,371,363
<i>Expense</i>			
Operating Expense	\$4,795,915	\$4,088,268	\$5,107,414
Capital Expense	\$3,527,790	\$1,991,955	\$3,335,410
Total Budgeted Expense	\$8,323,705	\$6,080,223	\$8,442,824
Net Ordinary Income- Expenses	(\$2,119,672)	\$853,575	(\$1,071,461)
<i>Fund Balances</i>	(as of July 1, 2022)	(as of 5/31/2023)	
Operating Reserve	\$6,613,705	\$1,987,524	
Capital Reserve	\$7,898,125	\$12,669,839	
Emergency Reserve	\$1,000,000	\$1,000,000	
Unfunded Accrued Liability Reserve	\$1,000,000	\$1,000,000	
CERBT Fund Balance	\$1,056,306	\$1,253,847	
Total Cash Balance including reserves	\$17,568,136	\$17,911,210	

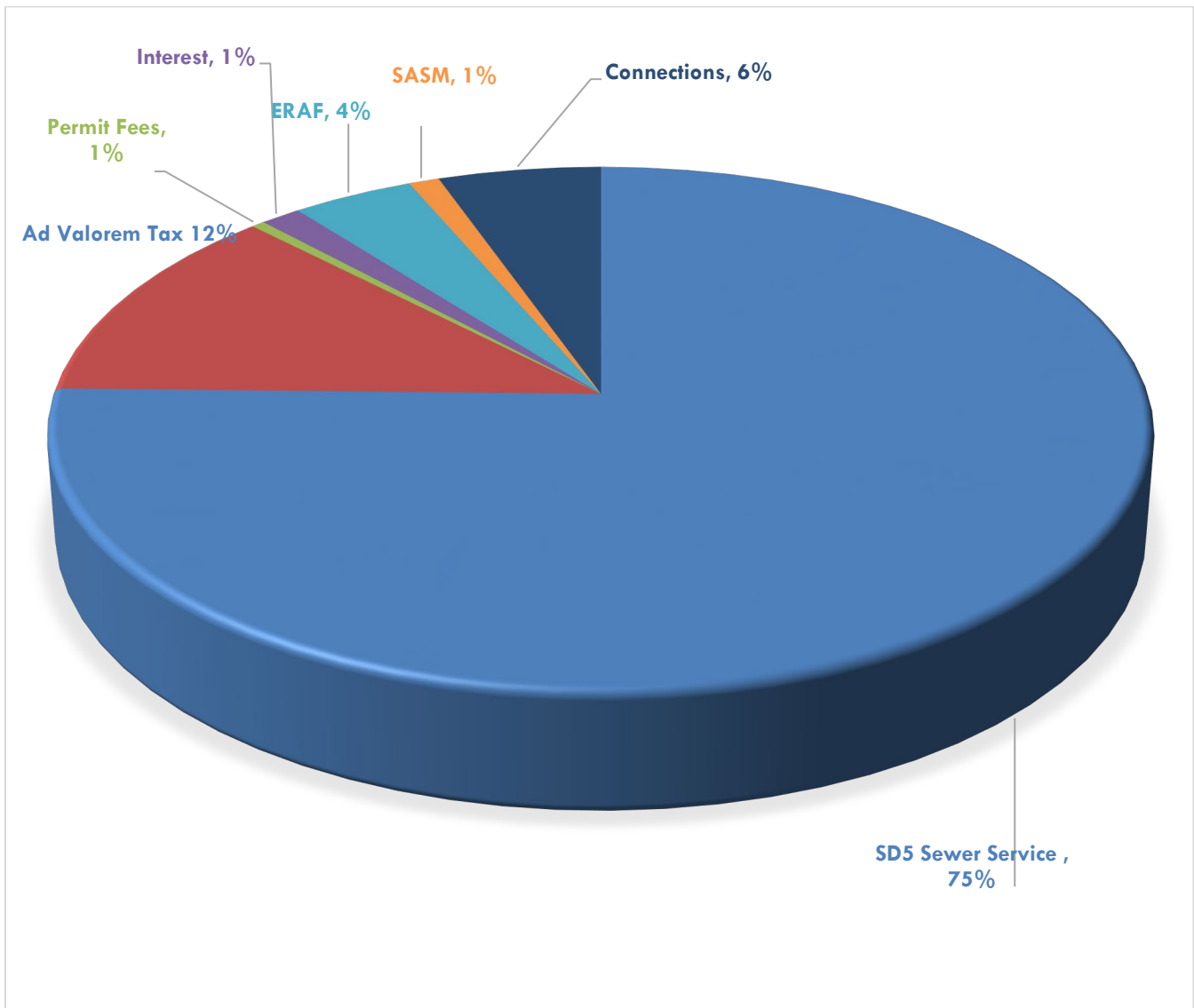
4.3 INCOME SUMMARY

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

Income Assumptions:

- \$1358 for the Ad Valorem Contributing parcels (Tiburon) per EDU (equivalent dwelling unit)
- \$1848 for the Non- Ad Valorem Contributing parcels (Belvedere + 2 Unincorporated) per EDU
- Interest Revenue for LAIF accounts is estimated at 2.5% for FY2023-2024
- Ad Valorem (Property Tax) applies to Tiburon Parcels only
- Excess ERAF (educational Revenue Augmentation Fund) is subject to CA tax shifts
- Other income: Outstanding accounts receivable, Private SSO Reimbursements, CAL- Card incentive payments and CSRMA PLP Dividends.

Chart 1- Budgeted Income by Source



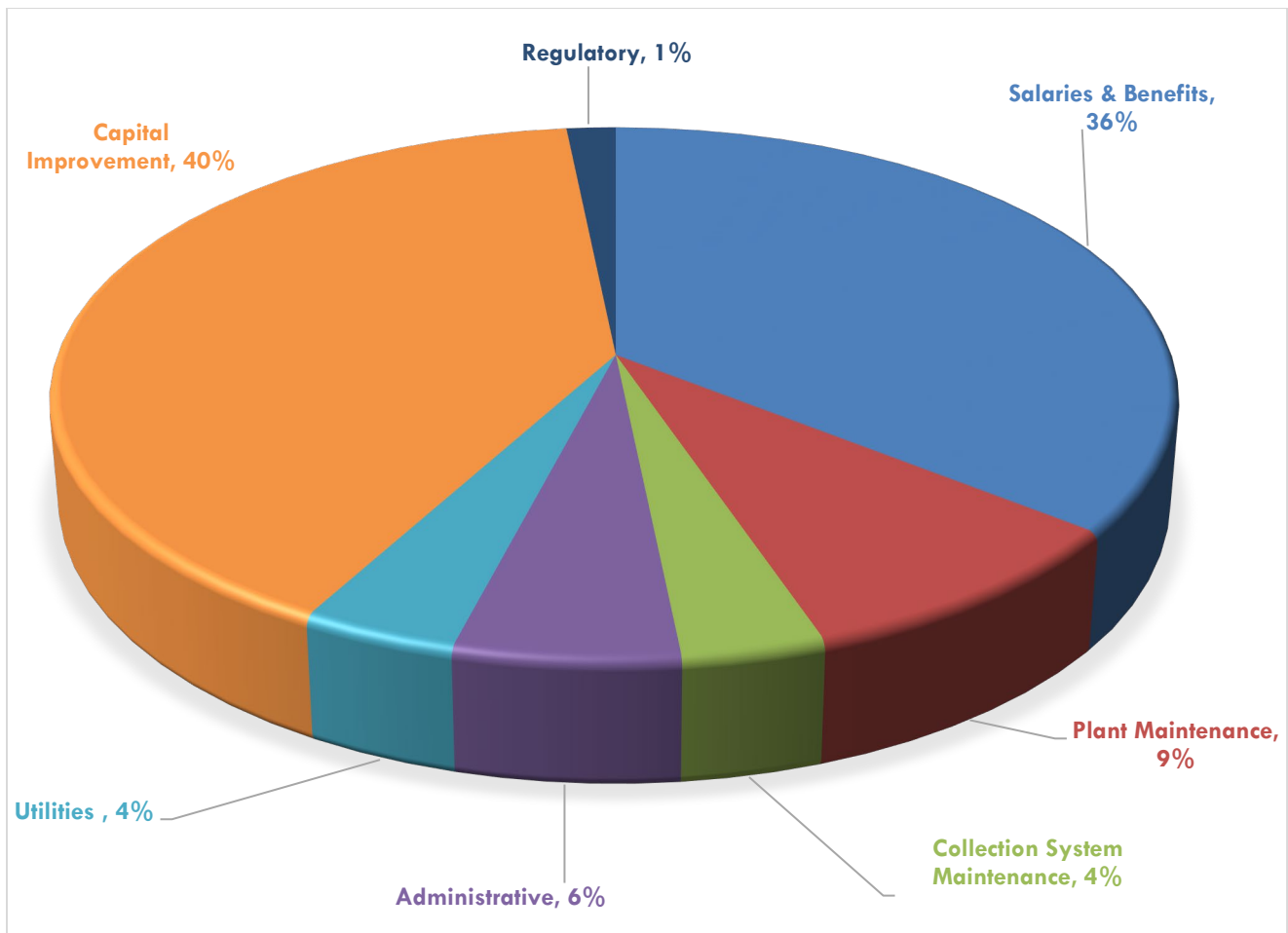
4.4 EXPENSE SUMMARY

Expenditures are split in two basic categories: Operations/Maintenance and Capital. Chart 2 shows the breakdown of major expenditure categories in FY2023-2024, with operations totaling 60% and Capital totaling 40%.

Expense Assumptions:

- Salary categories include a 5.6% COLA (cost of living) increase
- PERS Classic Members Employer Contribution rate is 15.95% and EPMC rate is 8.64% for FY23-24
- PEPRRA Member Contribution rate is 7.75% and the Employer rate is 7.68%
- Classic Members are scheduled for 6% reimbursement to the District for Employer Paid Contribution rate.
- Workers compensation XMOD (experience modification) factor is 1.45%

Chart 2 Budgeted Expenditures by Type



Total salary and benefit costs include all direct wages/salaries, payroll taxes and benefits. It also includes retiree health payments, retiree health prefunding for current employees and CalPERS retirement reserve funding. Total Personnel Costs in FY 2022-2023 were 2.9 Million and personnel costs budgeted for FY 2023-2024 are estimated at \$2.95 Million. A 5.6% increase in COLA is projected for FY23-24.

Other operational expenditures are costs associated with general operations of the District and are categorized as Administrative Expense, Pumps and Lines Maintenance, Main Plant Maintenance, Paradise Cove Maintenance, Monitoring, Permits and Fees, Truck Maintenance, Utilities and other operating expenses (I.T. & Safety). Total Operating Costs for FY23-24 minus the personnel costs are estimated to be \$2.16 Million Dollars.

Capital expenditures includes costs incurred to purchase or build any capital asset, or to rehabilitate and extend the useful life of the Districts existing assets. Details of these expenditures can be found in Appendix E – Capital Improvement Program Expenses and Appendix F – Ongoing 10 year Capital Improvement Program Summary. Total capital costs including debt service are approximately \$3.3 million. Debt service accounts for \$760,412 for FY23-24.

5 OPERATING BUDGET

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

5.1 OPERATING INCOME

Total Operating Income is budgeted at approximately \$5.5 million. Sewer service charges are a primary and recurring source of income. Sewer service charge income will be \$500K more in FY23-24 as a result of the rate increases and increased commercial activity and other factors. Other operating income includes: Inspection fees, Interest earned on Bank deposits and a SASM reimbursement for providing de-chlorination services for their agency.

Sewer Service Charges

Sewer Service Charges are the primary source of income for the District. Sewer service charge income of \$5.5 million provides 75% of the Districts total income in FY23-24. This income is primarily used for operational expenses, with any remaining balance allocated towards capital projects. Sewer service income will contribute \$400K towards capital improvement projects in FY23-24

District customers are charged a sewer service charge based on equivalent dwelling units (EDU), which is designed to reflect the average volume and strength of flows from single family residences. Commercial customers are assigned a calculated EDU values based off flow usage minus irrigation and multiplied by a strength factor depending on the type of use or a minimum of 1 EDU for no metered water usage.

The Districts rates are due to increase in 2023 as a result of the Districts 2022/2023 Rate Study performed by HF&H Consultants. The new rates for the Ad Valorem Credited parcels \$1,358/EDU (Tiburon)and \$1848/EDU in the non Ad-Valorem Credited parcels (Belvedere).

Rate Review Completed in FY21-22 & FY22-23

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

- 2014 Main Plant Rehabilitation Project (\$12Mil)
- Mar West Tiburon Station #5 Pump Station Improvements Project (\$1.2Mil)
- Cove Road Belvedere Station #1 Force Main Project (\$2Mil)
- Tiburon Station #1 and #4 Power Feed Improvement Project (\$.5Mil)
- Multiple Gravity Sewer Line Rehabilitation Projects(\$10Mil)
- Pump station control panel standardization and generator replacement projects (\$.5Mil)

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

- Bio-Solids Management Master Plan
- SD5 Strategic Plan
- SD5 Succession Plan
- SD5 Pump Station Assessment Evaluation
- Collection System Master Plan
- Alternative Energy Evaluation and Recommendations plan
- SD5 Staffing Plan
- CIP and Occupancy Optimization Evaluation Plan

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

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

5.2 OPERATING EXPENSES

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

Administrative Expenses

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

- Advertising- used for public notices and bidding notices
- Outreach & Newsletter- used for creating annual newsletters for our ratepayers
- Audit & Accounting- used for government required auditing and reporting

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

Pumps & Lines Maintenance

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

Main Plant Maintenance

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

- Plant Maintenance Supplies- used for ordering supplies, like valves, nuts and bolts, piping and other spare supplies needed throughout the plant
- Plant Maintenance Parts and Service- used for the repair of pumps and or equipment. Vendors are used to perform annual maintenance tasks on more complex machinery like the blowers and emergency generator.
- Janitorial Supplies & Service- is used for the ordering of janitorial supplies for the restrooms and office and breakroom
- Main Plant Chemicals- used for the ordering of plant chemicals that are used for treatment of the wastewater. Chemicals purchased in bulk quantities include, sodium hypochlorite, sodium bisulfite, ferrous chloride, calcium nitrate and polymer.
- Lab Supplies & Chemicals- used for ordering supplies for the lab -for sampling and preservation of wastewater samples prior to testing as well as the chemicals used for preservation and calibrating analytical equipment

- Electrical & Instrumentation- used for the ordering of electrical components for the Main WWTP, could include, fuses, breakers, contacts, plc's (programmable logic controller) vfd's (variable frequency drives) etc.
- Grounds Maintenance- used for general up-keep around the plant like tree trimming and other small items like painting
- Main Plant Sludge Disposal- used for the disposal of Bio-solids. Bio-Solids are taken to Redwood Landfill in Novato and used as alternative daily cover (ADC) or they are sent to Lystek in Fairfield for further treatment and conversion to Class A bio-solids to be beneficially re-used as a fertilizer.

Paradise Cove Plant Maintenance

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

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

Monitoring

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

Permits & Fees

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

Truck Maintenance

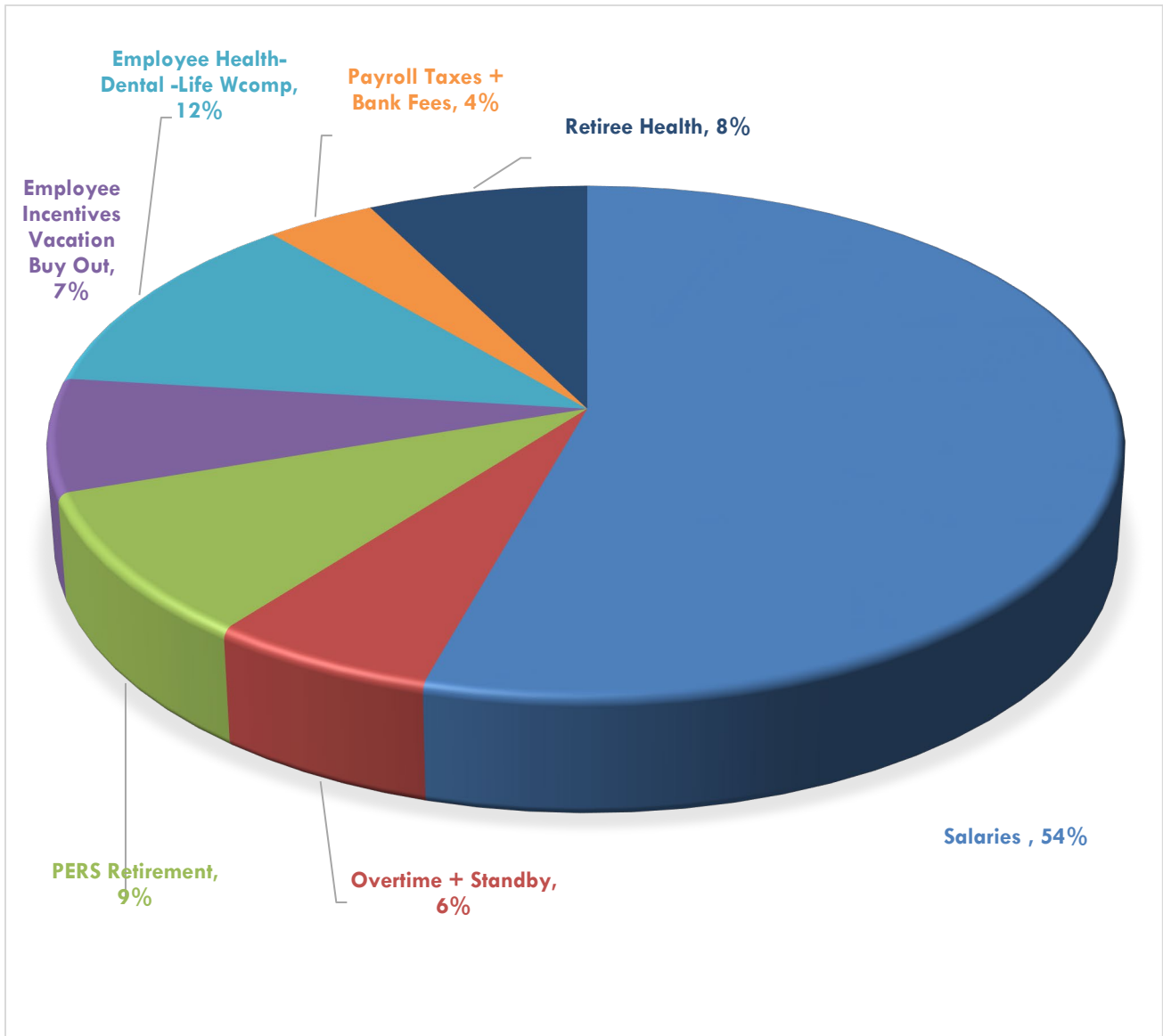
Truck maintenance expenses are split between actual maintenance and fuel. We track how much fuel is used per year and the maintenance line item is for actual planned maintenance and corrective maintenance that occurs during the course of the year. The District owns 8 total vehicles. A Vactor, Rodder, Utility Truck, Service Truck, 2 mid-size trucks, 1 small truck and small hatchback that is used for inspections.

Salaries & Benefits

Salaries & Benefits expenses are one of the Districts largest expense right after capital improvement project expenses. FY23-24 is estimated at \$2.95 million. This includes a 5.6% Cost of Living increase as established in the Memorandum of Understanding between the District and Staff.

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

Chart 3 Salaries and Benefits Breakout



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

PERS retirement includes UAL funding towards Reserve account set at 3.5% of Total Market Value Assets (this reserve has been fully funded as of 2022)

Salaries and Benefits Continued...

- Salaries- is the annual cost for salary only, for all full-time staff and temporary staff
- Overtime- is the annual estimated cost the District will spend for the fiscal year- this figure is estimated based off historical trends.
- Standby Pay- is the annual cost to the District to have 1 maintenance and 1 operator on standby after a normal work shift- provides the District with an additional 14hours of coverage.
- Employee Incentives- used as a mean to further educate our workforce to provide cross training for a more knowledgeable, experienced, and professional staff.
- Vacation Buy-out- used to cash out up two weeks of accumulated vacation time on the books for staff requesting a buy-out.
- Payroll Taxes- social security contribution and other taxes (State & Federal Unemployment Insurance, Medicare)
- Payroll Bank Fees- used to pay the cost to process payroll with Paychex (fees vary based on amount of total payroll and number of checks/direct deposit transactions per payroll)
- Car Allowance- contractually provided benefit to the District Manager
- PERS Retirement- used to provide monthly employee retirement contributions to CalPERS, this account is also used to budget for Unfunded Accrued Liabilities and to prefund future Unfunded Accrued Liabilities
- Employee Health, Dental, Vision, Life Insurance and Long-Term Disability- is used for the funding of the employee's fringe benefits as outlined in the Districts Memorandum of Understanding
- Retiree Health – is used to pay-as-you-go fund retiree health benefits for retired annuitants
- California Employee Retirement Benefit Trust (CERBT) – is used to prefund retiree health benefits for current employees as outlined in the Memorandum of Understanding.
- Workers Compensation Insurance-used to procure insurance in the event there is a work place injury.

OPEB Liabilities Funding Strategy

As of June 30, 2022 (most current) the Districts OPEB liability was \$1,608,553. Of that amount the District has currently funded \$1,201,425 or 74.7%. The net unfunded OPEB liability is \$407,128. Paying down the unfunded actuarial liability will improve the Districts overall balance sheet and credit rating, decrease the Districts long term payments and operational costs and provide benefit security for current and former employees. Currently the District has adopted strategy 1 funding on the CERBT trust. This is to be reviewed each fiscal year as part of the adoption of the budget. The District recently refinanced the Main Plant Rehab bond. The annual cash saving from that refinance was \$46,000 year. Those annual cash savings from the refinance have been designated for further paying down the District OPEB liabilities.

Pension Liabilities Funding Strategy

As of June 30, 2021(most current) the Districts accrued pension liability for the Classic Members was \$10,802,390. Of that amount the Districts market value of assets in the plan is \$11,792,705. The net unfunded pension liability is (\$990,315). The Classic member pension plan is currently 109.2% funded.

As of June 30, 2021 the Districts accrued pension liability for the PEPRAs Members was \$484,456. Of that amount the Districts market value of assets in the plan is \$531,564. The net unfunded pension liability is (\$47,108). The PEPRAs member pension plan is currently 109.7% funded.

Each year the District is required to contribute an amount based on net normal cost expressed as a percentage of payroll and an additional cash amount toward paying off the unfunded accrued liability (UAL) The District does not have annual required contribution for FY23-24 for Classic Members or PEPRA Members as a result of overfunded status.

In FY2019-2020 the District Board of Directors approved reserve policy funding for future CalPERS unfunded accrued liabilities. This action was taken as a result of CalPERS inadequacy of not reaching its investment return of 7.5% (now 7%). The Directors approved annual funding of 3.5% of market value assets until satisfying the set reserve target of \$1,000,000. The reserve target was fully funded in 2021 and is reviewed annually and it remains fully funded as of June 30, 2023

Other Operating Expenses

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

- Data Alarm & IT- is used for annual software licensing and support for our business and SCADA servers. It also provides outside assistance for our IT security and day-to-day needs, provides for programming and SCADA programming assistance. We have support for the following items: Arc View GIS (Collection System Mapping System), INFOR MP2 (Computerized Maintenance Management System), HACH WIMS (Laboratory Information Management System) Wonderware SCADA (Supervisory Control and Data Acquisition), TOPVIEW (SCADA Alarm Dialer Software) RWQCBers2 (Johnson Lam ESMR reporting software); also Quick Books, Paychex, LaserFische, etc.
- Safety- is used for the Districts ongoing required safety training and safety equipment – for compliance with CalOSHA and ultimately for the safety and well-being of District staff
- Personal Protection Equipment-is used for the purchasing of safety clothing for staff- this is outside of the regular safety budget as it is CalPERS special compensation reported item.
- Telephones- used for the multiple phone lines required at the district. There are several phone lines in use at the District. There is 11 pump stations that currently have phone lines that are used for analog communications and the Paradise Cove treatment plant has its own dedicated phone line for calling. The Main treatment plant has multiple phone numbers for its business use and SCADA calling out features.
- Utilities- is used for water at the main plant, and three pump stations purchased through MMWD and power and gas is purchased from PG&E. Currently the District is in Marin Clean Energy light green tier. 9 sites have natural gas use for generators or general purpose use like that of the main plant. There are a total of 20 different PG& E accounts for power.

6 SD5 25 YEAR-HISTORICAL STAFF SUMMARY

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

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

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

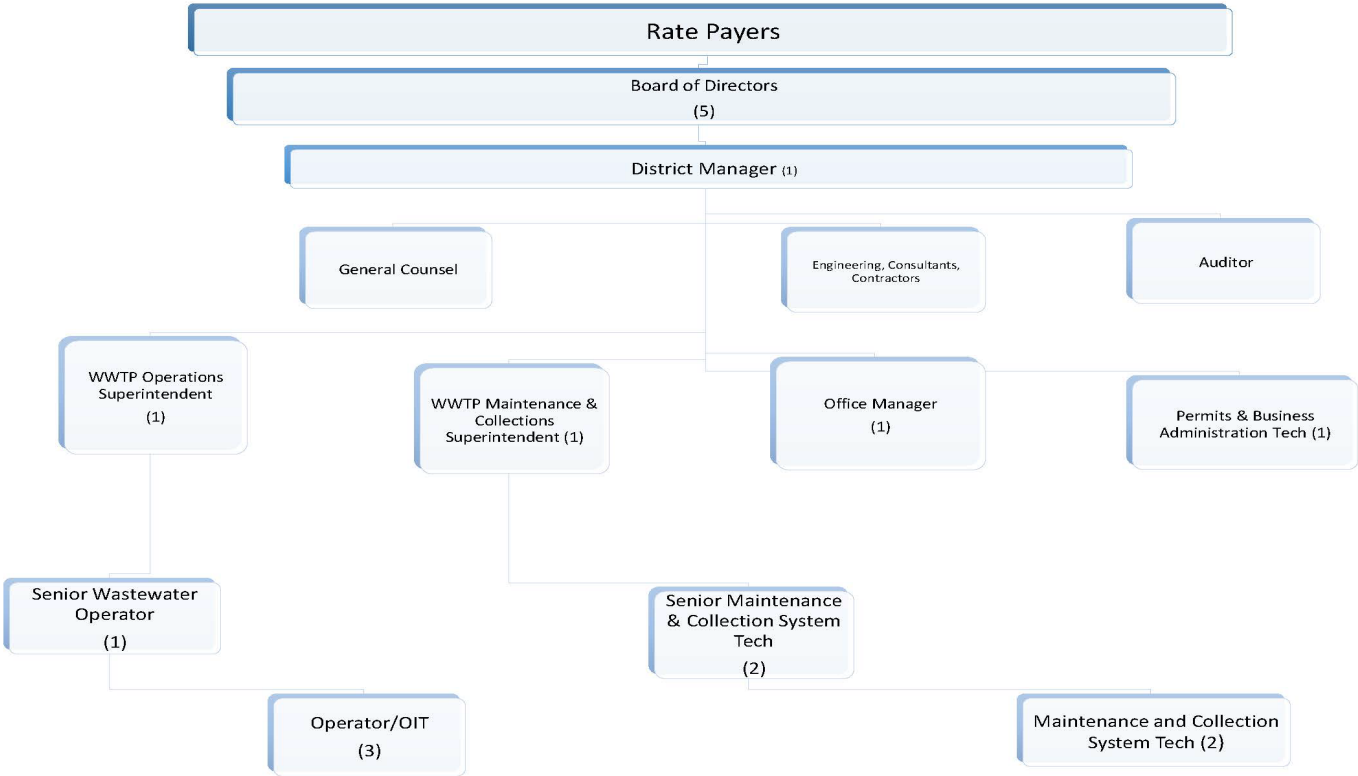
7 FY 2023-2024 POSITION ALLOCATION

Position	Salary Range (1) Monthly		Full Time Positions	
	Step 1	Step 7	22-23	23-24
<u>Administration</u>			22-23	23-24
District Manager (2)		\$19543.07	1	1
Office Manager	\$8526.58	\$11426.43	1	1
Permits and Administrative Tech	\$7014.84	\$9400.55	1	1
<u>Operations</u>				
Operations Superintendent	\$10364.11	\$13888.90	1	1
Senior Operator	\$8526.58	\$11426.43	1	1
Operator	\$7014.84	\$9400.55	1	2
Operator In Training	\$7014.84	\$9400.55	2	1
<u>Maintenance and Collections</u>				
Maint/Collections Superintendent	\$9870.58	\$13227.52	1	1
Senior Maint/Collections Tech	\$7733.66	\$10364.11	2	2
Maintenance/Collections Tech	\$6680.80	\$8952.91	2	2
(1) CPI is set at 5.6% for FY23-24				
(2) District Manager salary is an annual amount that is set by contract.				
*Engineering services are contracted out to consultants (HDR, NUTE Engineers, Larry Walker Associates, Carollo Engineers, etc.)				
Total			13	13

ORGANIZATION CHART



**Sanitary District No.5 of Marin County
Tiburon-Belvedere**
**Board Approved Organization Chart
7/1/2023**



8 CAPITAL BUDGET

Total capital improvement program expenses for Fiscal Year 2023-2024 are estimated at \$3.34 million. The capital projects are split into several categories. Main Plant, Paradise Cove Plant, Collection System and DEBT service.

Capital Improvement Program income is estimated at \$2.2 million

8.1 CAPITAL IMPROVEMENT PROGRAM (CIP) INCOME

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

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

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

Ad Valorem (Property Taxes)

Property tax revenue from the Tiburon parcels is estimated at \$905,000 for FY 2023-2024. Property tax revenue represents 12% of the Districts total income. Excess (ERAF) Education Revenue Augmentation Funds are budgeted at \$350,000.

Connection Fees

New development or major remodels of existing structures represents 6% of Capital Improvement Program income. The majority of this income is from remodels as growth in the service area is limited.

Debt Financing

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

8.2 CAPITAL IMPROVEMENT PROGRAM EXPENSES

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

Tiburon Main WWTP Capital Expenses

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

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

FY 2023-2024 Projects are included below- detailed information on each project can be found in the CIP Information Sheets at the end of this report Appendix K. The projects' cost total is \$1,225,000.

- Secondary Clarifier Scum Removal Project
- Maintenance Shop Rehabilitation Project
- Main Plant Roll Up Door Replacement Project
- Main Plant Corrosion Protection Project
- Digester Rehabilitation Project

Paradise Cove WWTP Expenses

The Paradise Cove Treatment Plant was upgraded in 2010. Two package treatment plants were installed and were recently recoated in 2020 in order to prolong their life as they are exposed to the elements as they sit right next to the Bay exposed to the sea air. Being that it is a small treatment plant the equipment for this location is smaller and size and has fewer moving parts than its counterpart. Expenses for the treatment plant in fiscal year 2023-2024 are limited to an access road improvement project budgeted at \$100K and a pump replacement project budgeted at \$25K.

Collection System Capital Improvements

Collection System Capital Improvement Program needs for fiscal year are a combination of things. The projects total \$1,100,000. The list of projects is below. Detailed information on each project can be found in the CIP Information Sheets at the end of this report:

- CCTV Project
- Man-Hole Rehabilitation
- Pump and Valve Replacement
- TP Station #4 Wet well Rehabilitation Project
- Cove Road Belvedere Pump Station #1 Rehabilitation Project
- San Rafael Diverter Project

DEBT Service

The 2020 Refinanced Main Plant Rehabilitation Bond debt service for fiscal year 2023-2024 is \$760,412. Debt service payment information through maturity in 2031 can be found in Appendix I.

9 RESERVE POLICY

The District utilizes 4 separate cash reserves pursuant to Resolution No. 2023-XX. The 4 cash reserves are as followed in order of funding priority they are generally described below for the entire district:

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

The Reserve Policy can be found in Appendix J.

Operating Reserve

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

Capital Improvement Reserve

The Capital Improvements reserve is used to provide adequate funding to

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

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

CalPERS Retirement Reserve

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

Disaster Recovery Reserve

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

10 APPENDIX

10.1 APPENDIX A CONSOLIDATED FY2021-2022 BUDGET

Sanitary District No. 5 of Marin County

Consolidated Budget FY 2023-2024

		2022-2023	2022-2023	2023-2024	
Income		Budget	Actuals *	Budget	% Diff.
	Property Taxes- Ad Valorem	981,933	1,347,971	1,206,814	23%
	Sewer Service Charge Revenue	4,976,505	5,304,429	5,542,909	11%
	Interest	100,000	219,583	100,000	0%
	Treatment & Collection Fees	200,000	454,427	400,000	100%
	Sewer Line Extension Fees	14,040	-	14,040	0%
	Other Income	100	-	100	0%
	Connection & Inpsection Permit Fees	20,000	28,931	32,500	63%
	SASM Expense Reimbursement	100,000	93,040	75,000	-25%
Total Budgeted Income		6,392,578	7,448,381	7,371,363	15%
Expense					
	Operating Expenses	5,056,811	4,224,408	5,107,414 ***	1%
	Capital Expenses	937,790	796,210	3,335,410	256%
Total Budgeted Expenses		5,994,601	5,020,618	8,442,824	41%
Net Ordinary Income		397,977	2,427,763	-1,071,461	-369%
* Actual numbers are based on estimates, as of 3.10.2023					
*** Operating Expenses does not include CalPERS Reserve Funding for FY23-24					

10.2 APPENDIX B OPERATING INCOME BUDGET FY2023-2024

	2022-2023 Operations Budget	2022-2023 Actuals as of 6/13/2023	2023-2024 Operations Budget	
Operating Income				
Sewer Service Charge - Ops	4,037,347	4,775,350	4,861,118	20.4%
Other User Fees	38,700	0	38,700	0.0%
Interest Earnings	100,000	219,583	100,000	0.0%
Connection & Inspection Permit Fees	20,000	28,931	32,500	62.5%
SASM Expense Reimbursement	100,000	93,040	75,000	-25.0%
Other Income	100	0	100	0.0%
Total Income	4,296,147	5,116,904	5,107,420	18.9%

10.3 APPENDIX C: OPERATING EXPENSE BUDGET FY2023-2024

	2022-2023 Operations Budget	2022-2023 Actuals as of 6/13/2023	2023-2024 Operations Budget	
Expense				
Administrative Expenses				
Advertising	2,000	475	2,000	0.0%
Audit & Accounting	40,000	35,195	40,000	0.0%
Consulting Fees	100,000	101,387	100,000	0.0%
Travel & Meetings	25,000	19,169	23,000	-8.0%
Continuing Education	10,000	8,584	10,000	0.0%
County Fees	16,590	15,969	16,590	0.0%
Directors Fees	9,000	3,200	9,000	0.0%
Dues & Subscriptions	31,000	33,419	33,000	6.1%
Elections	9,000	0	0	0.0%
Insurance PLP General Liability	58,000	39,171	60,000	3.4%
PLP (GL) Rating Adjustments				
PLP (GL) Dividends				
Insurance APIP (Real) Property	45,000	45,558	100,000	55.0%
Insurance Damage - Auto	8,000	4,298	10,000	20.0%
Legal	50,000	22,497	50,000	0.0%
Office Supplies	10,000	4,763	11,000	9.1%
Postage	1,200	2,872	1,300	7.7%
Pollution Prevention	5,000	4,261	5,500	9.1%
Miscellaneous Expense	0	0	0	
Total Administrative	419,790	340,818	471,390	10.9%

	2022-2023 Operations Budget	2022-2023 Actuals as of 6/13/2023	2023-2024 Operations Budget	
Ops & Maintenance Expenses				
Pumps & Lines Maintenance				
Pumps & Lines Maintenance	200,000	49,307	200,000	0.0%
Emergency Line Repairs	100,000	49,000	100,000	0.0%
Total Pumps & Lines Maintenance	300,000	98,307	300,000	0.0%
Main Plant Maintenance				
Plant Maintenance Supplies	80,000	68,199	80,000	0.0%
Plant Maint. Parts & Service	300,000	458,234	300,000	0.0%
Janitorial Supplies & Service	9,000	10,389	10,000	10.0%
Main Plant Chemicals	120,000	79,144	165,000	27.3%
Lab Supplies & Chemicals	21,000	19,338	25,000	16.0%
Electrical & Instrument	15,000	8,897	30,000	50.0%
Grounds Maintenance	5,000	5,077	8,000	37.5%
Main Plant Sludge Disposal	50,000	27,638	55,000	9.1%
Main Plant Outfall	0	0	0	0.0%
Total Main Plant Maintenance	600,000	676,916	673,000	10.8%
Paradise Cove Plant Maintenance				
Paradise Parts & Service	20,000	22,957	20,000	0.0%
Paradise Supplies & Chemicals	6,500	1,090	6,500	0.0%
Paradise Sludge Disposal	6,000	4,358	3,000	-100.0%
Total Paradise Cove Plant Maintenance	32,500	28,410	29,500	-10.2%
Monitoring				
Main Plant Lab Monitoring	45,000	44,480	50,000	10.0%
Paradise Cove Monitoring	12,500	9,441	10,000	-25.0%
Dilution Study			0	#DIV/0!
Main Plant Chronic Tox Screening	0	0	15,000	0.0%
Total Monitoring	57,500	53,921	75,000	23.3%
Permits/Fees				
Main Plant NPDES Renewal	40,000	5,445	0	-100.0%
Permits/Fees - General	50,000	61,029	50,000	0.0%
Paradise Cove Permits/Fees	9,000	8,303	9,000	0.0%
Paradise Cove NPDES Renewal	0	0	0	0.0%
Total Permits/Fees	99,000	74,777	59,000	-67.8%
Truck Maintenance				
Fuel	15,000	19,667	20,000	25.0%
Truck Maintenance	30,000	35,726	30,000	0.0%
Total Truck Maintenance	45,000	41,320	50,000	10.0%
Total Ops & Maintenance Expenses	1,134,000	973,650	1,186,500	4.4%

			2022-2023 Operations Budget	2022-2023 Actuals as of 6/13/2023	2023-2024 Operations Budget	
Salaries & Benefits						
		Salaries	1,504,000	1,268,799	1,598,548	5.9%
		Overtime	200,000	208,449	100,000	-100.0%
		Standby Pay	80,000	78,423	80,000	0.0%
		Employee Incentives	60,000	13,000	60,000	0.0%
		Vacation Buyout	65,000	55,937	80,000	18.8%
		Payroll Taxes	162,665	112,591	110,000	-47.9%
		Deffered Comp Match	65,000	45,470	65,000	0.0%
		Payroll fees	6,250	5,620	7,000	10.7%
		Car Allowance	6,000	6,000	6,000	0.0%
PERS Retirement						
		PERS Monthly Contributions	262,992	153,937	272,332	3.4%
		PERS Replacement Benefit Fund (RLL)	350	0	0	0.0%
		PERS UAL Payment	20,000	9,505	0	0.0%
		SD5 Retirement Trust		0	0	0.0%
		Total PERS Retirement	283,342	163,442	272,332	-4.0%
		Employee Health, Dental, Vision, Life Ins., & LTDI	319,272	254,942	290,000	-10.1%
		Retiree Health	91,592	88,052	80,144	-14.3%
		CERBT/OPEB Current Employee Contributor	118,400	118,400	140,000	0.0%
		Workers Comp Insurance	55,000	27,635	58,000	5.2%
		Total Salaries & Benefits	3,016,521	2,446,760	2,947,024	-2.4%

	2022-2023 Operations Budget	2022-2023 Actuals as of 6/13/2023	2023-2024 Operations Budget	
Other Operating Expenses				
Data/Alarms/IT Support & Licensing	100,000	123,233	100,000	0.0%
Safety	60,000	93,433	60,000	0.0%
Personal Protection Equipment/Uniforms	15,000	13,424	15,000	0.0%
Telephone				
Main Plant Telephones	11,000	10,126	11,000	0.0%
Paradise Cove Telephones	500	2,820	500	0.0%
Pumps & Lines Telephones	7,000	2,588	7,000	0.0%
Total Telephone	18,500	15,530	18,500	0.0%
Utilities				
Water	8,000	9,215	9,000	11.1%
Main Plant Utilities	220,000	156,744	230,000	4.3%
Paradise Cove Utilities	20,000	18,968	22,000	9.1%
Pump Station Utilities	45,000	32,635	48,000	6.3%
Total Utilities	293,000	217,560	309,000	5.2%
Total Other Operating Expenses	486,500	463,180	502,500	3.2%
Total Operating Expense	5,056,811	4,224,408	5,107,414	1.0%

10.4 APPENDIX D: CAPITAL INCOME BUDGET FY2023-2024

	2022-2023 Capital Budget	2022-2023 Actuals as of 6/13/2023	2023-2024 Capital Budget	
Capital Income				
Ad Valorem Property Tax Income Only				
Property Tax Current Secured - Capital	825,000	908,891	905,000	9.7%
Prop Tax Current Unsecured	15,000	16,910	15,000	0.0%
Supplemental Assessment Current	12,000	30,901	20,000	66.7%
Supplemental Assessment Redm	0	678	0	0.0%
Supplemental Unsecured	300	955	1,000	233.3%
Prop Tax Prior Unsecured	500	1,110	500	0.0%
Excess ERAF (Educational Revenue Augmentation F	300,000	375,208	255,314	-14.9%
HOPTR	3,333	3,060	3,000	-10.0%
Other Tax (Unitary, RR, Misc.)	0	10,258	7,000	0.0%
Total Property Taxes	981,933	1,347,971	1,206,814	22.9%
Sewer Service Fees Capital	866,300	529,079	246,296	-71.6%
Connection Fees				
Collection	100,000	191,649	200,000	100.0%
Treatment	100,000	262,778	200,000	100.0%
Total Connection Fees	200,000	454,427	400,000	100.0%
Sewer Line Extension Fees	14,040	0	14,040	0.0%
Total Capital Income	2,062,273	2,331,477	1,867,150	-9.5%

10.5 APPENDIX E: CAPITAL EXPENSE BUDGET FY2023-2024

	2022-2023 Capital Budget	2022-2023 Actuals as of 6/13/2023	2023-2024 Capital Budget	
Capital Expenditures				
Main Plant Equip Capital Expense				
92xx - Secondary Clarifier Scum Removal Project		0	300,000	#DIV/0!
92xx - Maintenance Shop Rehab		0	100,000	#DIV/0!
92xx MP Roll Up Door Project		0	75,000	#DIV/0!
9204.1 - M.P. Corrosion Protection Project		0	150,000	#DIV/0!
92xx Digester Rehabilitation Project		0	600,000	#DIV/0!
Total Main Plant Equip Capital Expense		0	1,225,000	#DIV/0!
Pumps & Lines Capital				
9227.8 - CCTV Project	0	0	250,000	0.0%
9305.2 - Tiburon Wet Wells Rehabilitation (TPS#4)	0	0	50,000	0.0%
9306.0 - PS Pump & Valve Replacement Program	50,000	47,760	100,000	100.0%
9309 - Cove Rd. BPS#1 - Rehab Project	0	0	600,000	#DIV/0!
9313.0 - Man Hole Rehabilitation	0	0	75,000	#DIV/0!
9314.0 - San Rafael Ave Diverter Project	0	0	25,000	#DIV/0!
Total Pumps & Lines Capital	0	47,760	1,100,000	#DIV/0!
Paradise Cove Capital				
9406.0 - P.C. Access Road Improvements	0	0	100,000	#DIV/0!
9407.1 - P.C. Pump Replacement	25,000	20,701	25,000	0.0%
Total Paradise Cove Capital	25,000	20,701	125,000	400.0%
Undesignated Capital				
Undesignated Cap - Main Plant	25,000	43,418	50,000	100.0%
Undesignated Cap - Paradise Cove Plant	10,000	0	25,000	150.0%
Undesignated Cap - P&L	50,000	0	50,000	0.0%
Total Undesignated Capital	85,000	43,418	125,000	47.1%
Debt Service				
Debt Service - MPR Bond REFI Principal	595,000	595,000	610,000	2.5%
Debt Service - MPR Bond REFI Interest	157,790	157,790	150,412	-4.7%
Total Debt Service	752,790	752,790	760,412	1.0%
Total Capital Expenditures	962,790	864,670	3,335,410	71.1%

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

MAIN PLANT CAPITAL IMPROVEMENT PROGRAM												
M.P. Project Description	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	TOTAL	
Secondary Clarifier Scum Collector Project	300,000										300,000	
Dry Weather Influent Pump						50,000					50,000	
Wet Weather Influent Pump				75,000							75,000	
M.P. Boiler Replacement							75,000				75,000	
Headworks Influent Screen Project						500,000					500,000	
MP Electric Roll Up Door Install	75,000										75,000	
MP Corosion Protection Project	150,000									150,000	300,000	
(Utility) Truck Purchase				200,000				100,000		100,000	400,000	
Dewatering Redundancy --Screw Press					300,000						300,000	
Aeration Basin Diffuser Upgrade									200,000		200,000	
Emergency Generator Replacement						250,000					250,000	
Maintenance Shop-Rehabilitation	100,000										100,000	
MP Occupancy Project		750,000	750,000								1,500,000	
Digester Roof Recoating and Cleaning	600,000							250,000			850,000	
Landscaping Improvements Project		50,000									50,000	
Odor Control System Rehabilitation							650,000				650,000	
Headworks Valve and Check Valve Replacement											0	
HVAC Replacement Project				200,000							200,000	
C12 Flash Mixer			35,000			35,000				35,000	105,000	
MPR Bond Refi	760,412	760,284	759,784	758,912	757,668	761,052	758,940	761,456	763,476		6,841,984	
Undesignated Capital Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000	
Treatment Plant Total	1,275,000	850,000	835,000	525,000	350,000	885,000	775,000	400,000	250,000	335,000	6,480,000	

PARADISE COVE PLANT CAPITAL IMPROVEMENT PROGRAM												
<i>Paradise Cove Project Description</i>	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	TOTAL	
Paradise Sewer Line Rehab Project		200,000	100,000	100,000	100,000						500,000	
Grit Removal Project							50,000				50,000	
Plant Grating Replacement- Fiberglass					25,000						25,000	
Building Rehabilitation			250,000								250,000	
Blower Replacement		20,000					20,000				40,000	
P Cove Access Improvements	100,000										100,000	
Pump Replacement Program		50,000				50,000				50,000	150,000	
Paint Treatment Plant								150,000			150,000	
Undesignated Capital Projects	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000	
<i>Paradise Cove Total</i>	125,000	295,000	375,000	125,000	150,000	75,000	95,000	175,000	25,000	75,000	1,515,000	

COLLECTION SYSTEM CAPITAL IMPROVEMENT PROGRAM

CS CIP Project Description	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	TOTAL
Sewer Line Rehabilitation Program		1,500,000	750,000	750,000	750,000	700,000	700,000	700,000	700,000	525,000	7,075,000
CCTV and I&I investigation Project	250,000									150,000	400,000
Pump and Valve Replacement Program	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
Force Main Rehabilitation TPS #5-1303f 8"											0
Man Hole Rehabilitation	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	750,000
TPS #2 Wet Well & Force Main Rehabilitation											0
TPS #3 Wet Well & Force Main Rehabilitation											0
TPS#4 Wet Well & Force Main Rehabilitation	50,000										50,000
TPS #8: Wet Well & Force Main Rehabilitation											0
TPS #6 Wet Well & Force Main Rehabilitation					400,000						400,000
TPS #7 Wet Well & Force Main rehabilitation											0
TPS #9 Wet Well Force Main Rehabilitation		350,000									350,000
BPS #1 Electrical Improvement Project	600,000	600,000									1,200,000
BPS #2 Force Main&Wet Well Rehabilitation						500,000					500,000
BPS #3 Force Main& Wet Well Rehabilitation Proj							510,000				510,000
BPS #7: Wet Well Rehabilitation			420,000								420,000
BPS#5,#8,#12 Wet Well Rehabilitation Project											0
BPS #9,#10,#11 Wet Well Rehabilitation											0
BPS #13 Force Main Rehabilitation Project											0
BPS #14 Force Main Rehabilitation Project											0
Power Feed Improvement Project (BPS#9,#10,#11)											0
San Rafael Ave Diverter Line Install	25,000										25,000
Portable Pump Replacement			50,000							50,000	100,000
Undesignated Capital Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Collection System Total	1,150,000	2,675,000	1,445,000	975,000	1,375,000	1,425,000	1,435,000	925,000	925,000	950,000	13,280,000

SUMMARY OF CAPITAL IMPROVEMENT PROGRAM

Project Descriptions	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	TOTAL
Main Plant	1,275,000	850,000	835,000	525,000	350,000	885,000	775,000	400,000	250,000	335,000	6,480,000
Collection System	1,150,000	2,675,000	1,445,000	975,000	1,375,000	1,425,000	1,435,000	925,000	925,000	950,000	13,280,000
Paradise Cove Plant	125,000	295,000	375,000	125,000	150,000	75,000	95,000	175,000	25,000	75,000	1,515,000
MPR Debt Service + 2020 Refi	760,412	760,284	759,784	758,912	757,668	761,052	758,940	761,456	763,476	0	6,841,984
TOTAL	3,310,412	4,580,284	3,414,784	2,383,912	2,632,668	3,146,052	3,063,940	2,261,456	1,963,476	1,360,000	28,116,984

MAIN PLANT CAPITAL IMPROVEMENT PROJECTS	
Main Plant Project Name	DESCRIPTION
Screw Press 3W Filtering Unit	This Project consists of the installation of a self cleaning water filtering unit for use on our Plant Effluent-3W is used for fine spray system on the Screw Press and Vactor
Dry Weather Influent Pump	These funds will be used to purchase one new dry weather influent pump. This was not part of the MPR project.
Wet Weather Influent Pump	These funds will be used to purchase one new Wet Weather Influent Pump. These were not part of the MPR project.
Boiler Exhaust Piping Replacement	These funds will be used to install a new stainless steel exhause pipe for the Boiler Exhaust- Boiler was replaced 2 years ago and temporary galvanized piping was installed.
Headworks Grinder Replacement	These funds will be used to replace grinders that have a usefule life of 3-5 years. Grinders were not replaced during MPR Project only the cutting cartridges were replaced.
Headworks Explosion Proof Electric Hoist	These funds will be used to replace the original (1980) manual operated hoists with a new electrict hoist- improved safety and effeciency for staff maintenance
Chemical Feed Transfer Pump	These funds will be used to replace the Tuthill single speed chemical transfer pumps for the Hypochlorite and Bisulfite bulk storage tanks- variable speed pumps will be installed
Truck Purchase	These funds will be used to replace the Utility truck from the current fleet of vehicles. Oldest vehicle in fleet is a 2005
MP&Secondary Drain Replacement	These funds will be used to replace corroded iron drain pipes in the MP hallway and in front of the secondary clarifiers and aeration basins- critical plant drains
Aeration Basin Diffuser Upgrade	This project consists of replacing the current diffusers in the off line aeration basin with new style diaphragm type diffusers like the online aeration basin
Emergency Generator Replacement	This project will consist of replacing the Main Plant Emergency Generator. These were not part of the MPR project.
Maint Shop/Replacement/Ops Control Room	Project will consist of replacing a 35+ y.o. corrugated metal maintenance shop, not parpt of MPR Project. Consideration will be given to making building 2 stories for storage
Headworks Grinder Retrofit-Channel Monster	These funds will be used for the retrofit of the current grinders in place channel monster uses 1 grinder and a perforated screen to accomplish the work of 3 grinders.
Digester Roof Recoating and Cleaning	These funds will be used to drain the digester for maintenance and cleaning and the cover will be removed for recoating and repairs if needed- corrosive environment
Dry Weateher Primary Cover Replacement	These funds will be used to replace covers with flat removable covers for inspection and maintenance- current covers- fiber glass and heavy and require 3 staff to remove
Odor Control System Upgrade	These funds will be used to replace the current Odor Control system with a new one- This was not replaced during the MPR project.
Headworks Valve&Check Valve Replacement	These funds will be used to replace the Dry Weather Primary Vavles and Check Valves - Was not part of MPR project.
MP Valve and Piping Replacement	These fund will be used to replace valves and piping throughout the plant that were not part of the MPR project
C12 Rapid Flash Mixer rehabilitation	These funds will be used to rehabilitate or replace the current rapid flash mixer - was not part of the MPR project
Emergency Outfall Rehabilitation	This project will consist of rehabilitating the abandoned effluent outfall pipe in order to have it available for use during emergency situations. Emergency Preparedness
Undesignated Capital Projects	These funds will be used for unforeseen projects, which may come up after the MPR project is complete.
MPR Bond-Refi	Main Plant Rehabilitation Completed in 2014 - Bond Payments to show true annual CIP projections.

PARADISE COVE ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS	
Paradise Cove Project Name	DESCRIPTION
Influent Pump Replacement Program	There are 6 grinder-style pumps in service. Each has a useful life of 7-10 years. This program is established to replace pumps as needed; not all at once
Package Plant Coating	Due to its close proximity to the bay, the metal package-plants require marine coatings every 7-10 years.
Paradise Sewer Line Replacement	This project consists of rehabilitating older gravity sewer lines inf the Paradise Cove service area to assist with I&I removal from the system
Blower Replacement	The current blowers were installed as part of the 2009 start-up of the upgraded plant. They have a useful life of 7-15 years. SD5 must begin to replace them soon.
Plant Grating Replacement	This project will consist of replacing the current grating with non-rusting fiberglass grating.
Grit Removal Project	This project will consist of evaluating the Paradise Cove Plant for possible grit removal systems in order to prolong the life of the pumps.
UV Disinfection	Possible installation of UV disinfection, which would eliminate the transportation of chemicals to the Paradise Cove plant.
Communications Upgrade Project	This project is to improve plant communications back to scada- ATT analog communications have become unreliable- looking at a cellular option.
Undesignated Capital Projects	These funds will be used for unforeseen projects.

TIBURON ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS	
Tiburon Zone Pumps & Line Project Name	DESCRIPTION
Sewer Line Rehabilitation Program	These fund will be used for the ongoing Board approved 10 year sewer rehabilitation program. 8,637 lf of pipe remain to be rehabbed/replaced
Pump Station Pump & Valve Replacement	The life expectancy for these pumps are 7-10 years. The District has a program to replace pumps over a period of time instead of replacing them all at once.
TPS#4 Wet Well Rehabilitation	These funds will be used to coat the exterior wet well and replace the access hatch with a new sealed hatch due to its location and potential for sea level rise
Force Main Rehabilitation TPS#2 -357lf-6"	These funds will be used to rehabilitate the 60+ year old force main that is currently in service
Force Main Rehabilitation TPS#3 -379lf-6"	These funds will be used to rehabilitate the 60+ year old force main that is currently in service
Force Main Rehabilitation TPS#5 -1303lf-8"	These funds will be used to rehabilitate the 60+ year old force main that is currently in service
Force Main Rehabilitation TPS#7 -903lf-6"	These funds will be used to rehabilitate the 60+ year old force main that is currently in service
Man Hole Rehabilitation	This project will consist of rehabilitating or replacing man holes in the Tiburon area that have have defeciciencies due to hydrogen sulfide deterioration. Includes frame and covers
TPS#6 Wet Well Rehabilitation	This project will consist of rehabilitating the wet well at this site- options include well replacement or coating of interior well
TPS#2 Wet Well Rehabilitation	This project will consist of rehabilitating the wet well at this site- options include well replacement or coating of interior well
TPS#7 Wet Well Rehabilitation	This project will consist of rehabilitating the wet well at this site- options include well replacement or coating of interior well
TPS#2 Wet Well Rehabilitation	This project will consist of rehabilitating the wet well at this site- options include well replacement or coating of interior well
TPS#9 Wet Well Rehabilitation	This project will consist of rehabilitating the wet well at this site- options include well replacement or coating of interior well
Portable Pump Replacement	These funds will be used to replace the aged Paco pump which is nearing the end of its useful life- for large pump station pump rounds-contingency planning
Undesignated Capital Projects	These funds are for unforeseen problems within the collection system.

BELVEDERE ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS	
Belvedere Zone Pumps & Line Project Name	DESCRIPTION
Sewer Line Rehabilitation Program	These funds will be used for the ongoing Board approved 10-year sewer rehabilitation program. 6,144 lf of pipe remain to be rehabbed/replaced.
Pump Station Pump & Valve Replacement	The life expectancy for these pumps are 7-10 years. The District has a program to replace pumps over a period of time instead of replacing them all at once.
BPS#1 Control Panel Replacement	These funds will be used to replace the 30+ year old control panel servicing this pump station
BPS#7 Wet Well Rehabilitation	This project will consist of rehabilitating the wet well at this site- options include well replacement or coating of interior well
BPS#1 Generator and Roof Replacement	These funds will be used to replace the 40+ year old generator and roof at this location- have reached the end of its usefull life
BPS#2 Force Main and Wet Well Rehab	These funds will be used to rehabilitate the force main and wet wells at this site.
BPS#9,10,11 Power Feed Improvement	Lagoon Rd. has 3 pump stations which pump sewage to one another. The stations have no permanent back-up power. This project will include power conduits and 1generator for all 3 sites
BPS#3 Force Main & Wet Well Rehab	These funds will be used to rehabilitate the force main and wet wells at this site
BPS#9,10,11 FM & Wet Well Rehabilitation	These funds will be used to rehabilitate the force main and wet wells at these sites
BPS#5,8,12 FM & Wet Well Rehabilitation	These funds will be used to rehabilitate the force main and wet wells at these sites
San Rafael Ave. Diverter Project	This project will consist of evaluating current flows and collection system capacity at the intersection of Westshore and San Rafael Ave., feeding into TPS #3.
BPS#13 FM & Wet Well Rehabilitation	These funds will be used to rehabilitate the force main and wet wells at these sites
BPS#14 FM & Wet Well Rehabilitation	These funds will be used to rehabilitate the force main and wet wells at these sites
Manhole Rehabilitation Project	This Project will consist of rehabilitating or replacing man holes in the Tiburon area that have have defeciencies due to hydrogen sulfide deterioration. Includes frame and cover
Undesignated Capital Projects	These monies are for unforeseen problems within the collection system.

10.7 APPENDIX G: FIVE YEAR HISTORICAL BUDGET SUMMARY- DETAILED

		Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - May 23
Ordinary Income/Expense					
Income					
5000 · Property Taxes / AD VELOREM					
5001.2 · TEETER		825,273.51	869,067.25	909,206.12	908,891.40
5002 · UNSEC		15,490.09	16,276.23	16,343.29	16,910.43
5003 · PUNS / PRIOR UNSECURED		623.98	493.50	953.72	955.59
5004 · REDEMPTION / RDMPT		633.07	578.90	430.93	678.44
5006 · SPLU		696.75	332.41	659.77	1,110.61
5041 · SUPSEC		17,938.81	17,427.22	30,242.45	30,901.48
5043 · SECU		351.60	86.54	346.98	0.00
5046 · Excess ERAF		347,087.15	388,631.21	518,417.67	375,208.60
5280 · HOPTR		3,727.82	3,689.47	3,675.33	3,060.86
5483 · Other tax		6,719.56	7,121.40	8,648.52	10,258.45
Total 5000 · Property Taxes / AD VELOREM		1,218,542.34	1,303,704.13	1,488,924.78	1,347,975.86
5007 · Sewer Service Charge					
5007.1 · Sewer Service - Tiburon Ops		2,496,340.75	2,469,807.32	2,590,174.93	2,545,783.15
5007.2 · Sewer Service-Belv Ops		1,392,534.36	1,409,813.86	1,447,173.08	1,700,488.84
5007.3 · Sewer Service-Belv Cap		920,645.65	920,456.99	900,456.97	529,079.68
5007.4 · Other User Fees		0.00	0.00	0.00	0.00
5007.5 · Sewer Service - Tiburon Cap		227,006.83	118,709.37	0.00	0.00
Total 5007 · Sewer Service Charge		5,036,527.59	4,918,787.54	4,937,804.98	4,775,351.67
5201 · Interest					
5201.1 · Interest County of Marin		-635.04	136.53	119.96	18.13
5201.2 · Interest LAIF		281,284.30	78,026.33	55,998.08	219,583.51
Total 5201 · Interest		280,649.26	78,162.86	56,118.04	219,601.64
5900.10 · Paradise Sewer Line Ext. Fees		13,364.00	13,805.63	0.00	14,491.00
5900.3 · Connection Fees					
5900.30 · Connection Permit Fees		6,350.00	21,727.00	9,355.62	17,334.00
5900.31 · Collection		126,377.81	113,562.86	209,453.45	191,649.20
5900.34 · Treatment		121,930.19	155,444.14	274,451.08	262,778.80
Total 5900.3 · Connection Fees		254,658.00	290,734.00	493,260.15	471,762.00
5900.4 · Inspection Permit Fees		16,174.00	24,870.50	11,850.00	11,597.00
5900.5 · SASM Expense Reimb.		65,504.74	52,736.33	78,033.03	93,040.70
5900.9 · Other Income		1,650.00	0.00	0.00	0.00
Total Income		6,887,069.93	6,682,800.99	7,065,990.98	6,933,819.87
Gross Profit		6,887,069.93	6,682,800.99	7,065,990.98	6,933,819.87

Expense		Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - May 23
6000 · Administrative Expenses					
	6001 · Advertising	422.85	690.00	2,049.81	455.00
	6002 · Outreach & Newsletter	0.00	0.00	0.00	20.00
	6008 · Audit & Accounting	27,848.17	28,350.03	29,153.45	35,192.80
	6017 · Consulting Fees	138,030.88	363,035.34	78,368.33	101,387.15
	6018 · Travel & Meetings				
	6018.1 · Meetings & Travel	5,988.32	10,869.19	11,548.24	16,340.75
	6018.2 · Standby Mileage Expense	7,785.45	8,956.38	8,042.96	2,828.38
	Total 6018 · Travel & Meetings	13,773.77	19,825.57	19,591.20	19,169.13
	6020 · Continuing Education	6,417.44	4,844.33	4,752.61	8,584.83
	6021 · County Fees	15,950.36	16,570.52	16,241.34	15,969.14
	6024 · Director Fees	7,300.00	6,800.00	7,100.00	3,200.00
	6025 · Dues & Subscriptions	20,333.64	22,899.39	15,062.94	33,419.83
	6026 · Elections	0.00	250.00	0.00	250.01
	6033 · Insurance				
	6033.1 · Insurance - SD5 Property	16,214.00	23,377.31	-12,374.00	45,558.14
	6033.2 · Insurance - SD5 Liability	27,154.50	43,337.00	98,409.21	39,171.00
	6033.3 · Insurance - SD5 Auto	1,227.00	3,730.00	7,567.96	4,298.00
	Total 6033 · Insurance	44,595.50	70,444.31	93,603.17	89,027.14
	6039 · Legal	33,527.90	32,843.50	43,806.65	22,497.99
	6047 · Office Supplies	4,043.84	9,933.87	12,439.28	4,763.88
	6056 · Postage	1,589.01	1,183.51	922.98	2,872.65
	6059 · Pollution Prevention/Public Edu	2,429.92	5,018.19	-4,701.33	4,261.44
	6065 · Miscellaneous Expense	31.34	0.00	500.00	0.00
	Total 6000 · Administrative Expenses	316,294.62	582,688.56	318,890.43	341,070.99

		Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - May 23
7000 · Ops & Maintenance Expenses					
7010 · Pumps & Lines Maintenance					
	7011 · Pumps & Lines Maintenance	206,314.25	90,898.24	183,941.03	49,307.35
	7013 · Emergency Line Repair	33,294.64	31,032.57	58,170.55	49,000.00
	Total 7010 · Pumps & Lines Maintenance	239,608.89	121,930.81	242,111.58	98,307.35
7020 · Main Plant Maintenance					
	7021 · Plant Maintenance Supplies	19,431.85	22,543.00	43,483.65	68,199.51
	7022 · Plant Maint. Parts & Service	129,771.23	117,066.46	290,448.72	458,234.21
	7023 · Janitorial Supplies & Service	5,882.20	7,271.27	7,472.07	10,389.71
	7024 · Main Plant Chemicals	94,229.90	87,773.60	155,210.94	79,144.72
	7025 · Lab Supplies & Chemicals	24,979.73	13,305.04	20,612.01	19,338.54
	7027 · Electrical & Instrument	5,876.28	4,068.06	35,219.31	8,897.51
	7028 · Grounds Maintenance	7,890.20	6,732.87	7,711.89	5,077.47
	7029 · Main Plant Sludge Disposal	33,493.32	39,493.99	41,011.70	27,638.69
	Total 7020 · Main Plant Maintenance	321,554.71	298,254.29	601,170.29	676,920.36
7040 · Paradise Cove Plant Maint					
	7041 · Paradise Parts & Service	8,994.83	15,719.61	5,064.04	22,975.42
	7042 · Paradise Supplies & Chemicals	4,385.28	8,667.94	9,511.32	1,090.25
	7043 · Paradise Sludge Disposal	9,845.00	2,645.00	4,110.22	4,358.12
	Total 7040 · Paradise Cove Plant Maint	23,225.11	27,032.55	18,685.58	28,423.79
7050 · Monitoring					
	7051 · Main Plant Lab Monitoring	45,510.27	48,524.85	54,264.53	44,480.20
	7052 · Paradise Cove Monitoring	14,983.40	13,634.15	13,196.20	9,441.68
	Total 7050 · Monitoring	60,493.67	62,159.00	67,460.73	53,921.88
7060 · Permits/Fees					
	7061 · Main Plant NPDES Renewal	7,760.50	3,817.00	852.50	5,443.25
	7062 · Permits/Fees - General	36,855.92	57,986.41	40,687.48	61,029.74
	7063 · Paradise Cove Permits/Fees	6,175.00	7,500.18	7,959.71	8,303.64
	7064 · Paradise Cove NPDES Renewal	0.00	7,233.55	0.00	0.00
	Total 7060 · Permits/Fees	50,791.42	76,537.14	49,499.69	74,776.63
7070 · Truck Maintenance					
	7071 · Fuel	14,932.08	9,577.13	16,430.73	19,667.96
	7072 · Maintenance	5,581.19	22,507.06	11,057.74	35,726.00
	Total 7070 · Truck Maintenance	20,513.27	32,084.19	27,488.47	55,393.96
	Total 7000 · Ops & Maintenance Expenses	716,187.07	617,997.98	1,006,416.34	987,743.97

8000 · Salaries and Benefits Expenses		Jul '19 - Jun 20	Jul '20 - Jun 21	Jul '21 - Jun 22	Jul '22 - May 23
8001 · Salaries		1,067,517.87	1,100,328.02	1,302,487.12	1,268,799.45
8003 · Overtime		135,674.44	116,736.06	228,381.00	208,449.83
8004 · Standby Pay		71,679.14	74,045.76	81,168.95	78,423.85
8005 · Employee Incentives		19,500.00	27,000.00	61,460.04	13,000.00
8006 · Vacation Buyout		27,281.72	31,307.66	43,667.05	55,937.64
8013 · Payroll Taxes		98,101.49	94,060.54	110,232.29	112,591.81
8015 · Payroll/Bank Fees		5,939.59	6,420.96	6,907.68	5,620.65
8016 · Car Allowance		6,000.00	6,000.01	6,000.00	6,000.00
8019 · PERS Retirement					
	8019.05 · PERS Retirement	153,127.59	180,910.32	130,812.61	153,937.30
	8019.06 · PERS Retirement - RBP	0.00	341.64	0.00	0.00
	8019.08 · PERS Retirement - CalPERS UAL	132,419.00	96,367.00	0.00	9,503.04
	Total 8019 · PERS Retirement	285,546.59	277,618.96	130,812.61	163,440.34
8020 · Employee Health					
	8020.05 · Employee Health	190,901.75	190,208.15	196,904.15	254,952.35
	8021 · Employee Health Deductions	-2,991.36	-2,594.80	-2,357.16	-3,948.28
	Total 8020 · Employee Health	187,910.39	187,613.35	194,546.99	251,004.07
8022 · Retiree Health					
	8022.05 · Retiree Health	95,745.21	57,662.98	111,790.82	88,052.93
	8022.10 · CERBT/OPEB Annual Arc Contribtn	70,200.00	72,400.00	268,400.00	0.00
	Total 8022 · Retiree Health	165,945.21	130,062.98	380,190.82	88,052.93
8023 · Workers Comp Insurance		30,735.94	39,318.00	63,959.30	27,636.99
	Total 8000 · Salaries and Benefits Expenses	2,101,832.38	2,090,512.30	2,609,813.85	2,278,957.56
8500 · Other Operating Expenses					
8510 · Data/Alarms/IT Supp & Licensing		83,779.99	101,162.02	87,004.50	123,233.44
8515 · Safety		23,472.06	30,100.76	40,523.36	93,433.78
8520 · Personal Protection/Safety Wear		8,216.49	6,793.26	7,856.42	13,424.73
8530 · Telephone					
	8531 · Main Plant Telephones	9,707.08	8,994.53	7,230.24	10,126.13
	8532 · Paradise Cove Telephones	3,814.21	4,204.41	5,531.12	2,879.24
	8533 · Pumps & Lines Telephones	5,830.34	6,003.37	6,732.62	2,588.59
	Total 8530 · Telephone	19,351.63	19,202.31	19,493.98	15,593.96
8540 · Utilities					
	8541 · Water	7,744.56	8,706.35	9,384.49	9,215.75
	8542 · Main Plant Utilities	179,270.96	191,597.92	190,523.29	156,744.78
	8543 · Paradise Cove Utilities	14,842.64	19,004.22	23,031.26	18,968.86
	8544 · Pump Station Utilities	35,727.84	45,939.21	45,277.28	49,880.63
	Total 8540 · Utilities	237,586.00	265,247.70	268,216.32	234,810.02
	Total 8500 · Other Operating Expenses	372,406.17	422,506.05	423,094.58	480,495.93
	Total Expense	3,506,720.24	3,713,704.89	4,358,215.20	4,088,268.45
	Net Ordinary Income	3,380,349.69	2,969,096.10	2,707,775.78	2,845,551.42

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

SD5 LAIF BALANCE HISTORY					
	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
LAIF					
Belvedere Ops	3,692,092.99	3,604,760.86	3,662,700.00	4,193,275.00	1,041,500.00
Belvedere Ops Reserve	284,923.00	400,923.05	516,925.00	356,250.00	516,925.00
Belvedere Capital & CIP Reserve	3,109,367.66	3,035,594.94	2,168,490.00	2,987,650.00	4,673,699.00
Belvedere PERS Retirement Trust	152,530.00	254,615.00	356,250.00	356,250.00	356,250.00
Belvedere Distaster Fund	356,250.00	356,250.00	356,250.00	356,250.00	356,250.00
Total Belvedere	7,595,163.65	7,652,143.85	7,060,615.00	8,249,675.00	6,944,624.00
Tiburon Operating	2,106,182.56	2,204,697.69	1,965,600.00	1,219,575.00	1,240,070.00
Tiburon Operating Reserve	414,430.00	548,730.00	683,930.00	683,930.00	483,930.00
Tiburon Capital & CIP Reserve	3,583,834.92	3,865,887.47	3,512,350.00	4,910,475.00	4,977,060.00
Tiburon PERS Retirement Trust	275,620.00	460,090.00	643,750.00	643,750.00	643,750.00
Tiburon Distaster Fund	643,750.00	643,750.00	643,750.00	643,750.00	643,750.00
Total Tiburon	7,023,817.48	7,723,155.16	7,449,380.00	8,101,480.00	7,988,560.00
Total Local Agency Investment Fund	14,618,981.13	15,375,299.01	14,509,995.00	16,351,155.00	14,933,184.00

10.9 APPENDIX I: DEBT SERVICE SUMMARY – 2020-2031

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

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

Dated Date 03/26/2020

Delivery Date 03/26/2020

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

10.10 APPENDIX J: SD5 RESERVE POLICY- RESOLUTION NO 2023-XX

**SD5 RESERVE POLICY
RESOLUTION NO. 2023-0X
July 1, 2023**

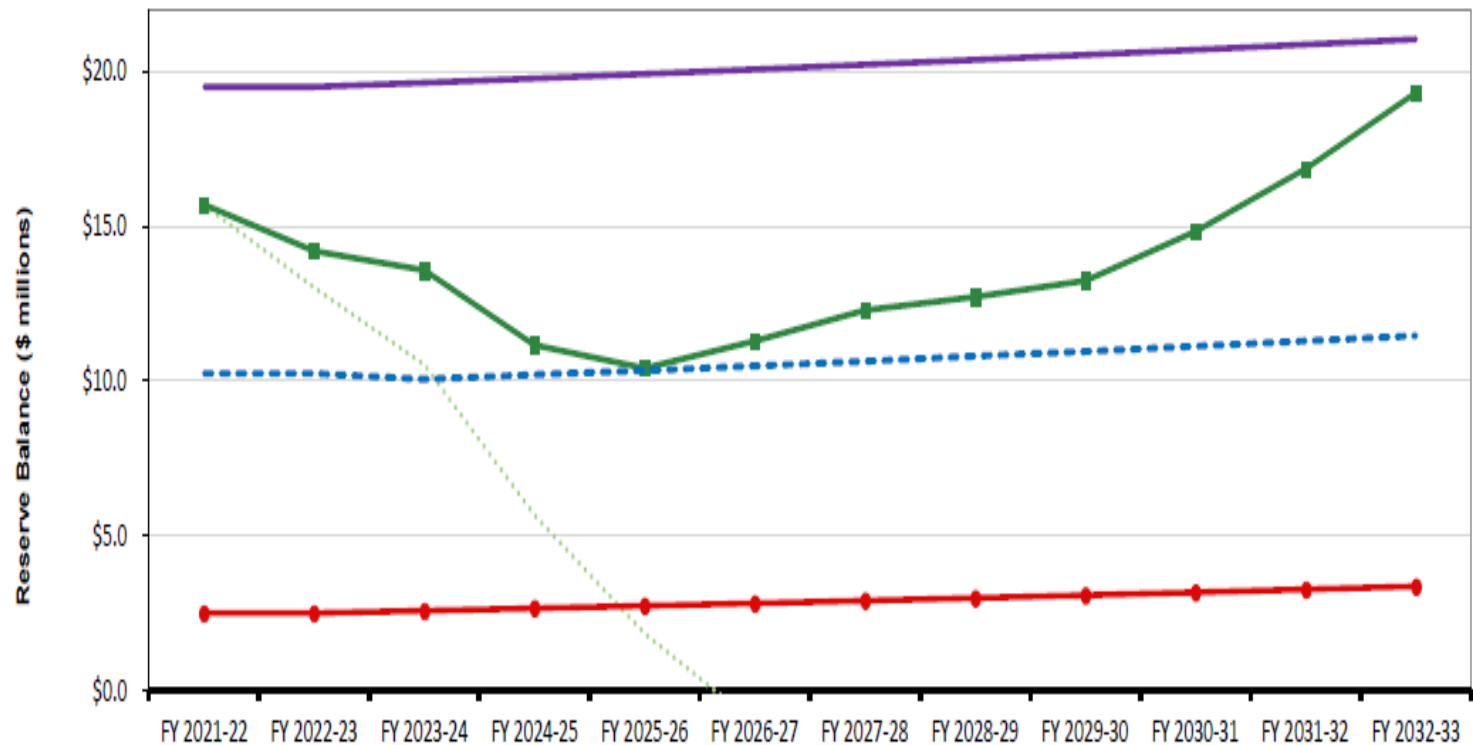
	OPERATING RESERVE*	CAPITAL IMPROVEMENTS RESERVE	CALPERS RETIREMENT RESERVE*	DISASTER RECOVERY RESERVE*
FUNDING ORDER	#1	#2	#3	#4
FUNDING PURPOSE	To provide sufficient working capital to cover annual operating expenses and cash flow needs, should typical operating funds not be available during the fiscal year	To provide adequate funding A) to support both treatment plants' operation and conveyance systems, B) to fund debt payments of financed capital projects, C) to finance capital projects as listed in the District's budgeted CIP Plan, and D) to reserve funds for future plant +/- or systemic sewer line renovations E) 2012 Main Plant Rehabilitation (MPR) Bond Service	To provide sufficient annual funding of CalPERS potential losses, as described in the CalPERS' Annual Actuarial Valuation Reports under the Miscellaneous Plan's Share of Pool's Investments, Assets & Non-Assets	To provide a level of emergency capital for disaster recovery efforts until long-term financing is established
CURRENT BALANCE	\$1,000,855* Current Operating Reserve Fund \$1,000,855* Current Operating Fund	\$9,650,760 (Current Capital & Capital Reserve Balance)	\$1,000,000*	\$1,000,000*
TARGET BALANCE	\$2,500,000***	\$15,000,000***	\$1,000,000*	\$1,000,000*
PROPOSED ANNUAL FUNDING	(FY22-23 Sewer Service Fees: 4,917,280) 5% of Sewer Service Charges ≈ \$245,865**	TBD per Annum	\$1,000,000*	\$1,000,000*
FUNDING PROCESS	≈5% of revenues received for sewer service charges (based on annual flow rates) is to be funded each Fiscal Year, until target balance is achieved; no add'l funding required thereafter. If reserve subsequently dips below target balance, funding is to be reinstated.	Based on Capital needs per annum. Sewer service charges, property taxes and other capital-related funds received to be assessed annually and funded as cashflow permits, based on annual projects; any remaining funds will be reserved for long-term capital needs. (see Funding Purpose above, Items C & D)	3.5% of SD5's Pooled Plan Share of CalPERS Market Value Asset is to be funded each Fiscal Year, until target balance is achieved; no add'l funding required thereafter. If reserve subsequently dips below target balance, funding is to be reinstated.	To be funded one time only, from current Capital Reserve Account. No additional funding required, once target balance is achieved. Finance Committee will evaluate the need to reinstate.
AUTHORITY REQUIRED FOR FUNDING & WITHDRAWALS	District Manager is authorized to make withdrawals as necessary, to cover operating shortfalls, upon review by the Finance Committee, as set forth in this Reserve policy. All other transfers to be presented for review by the Finance Committee and recommended prior to withdrawal. Board approval is required for atypical funding.	District Manager is authorized to make monthly withdrawals for debt payments and capital improvement projects underway, upon review by the Finance Committee, as set forth in this Reserve policy. All other transfers to be presented for review by the Finance Committee and recommended prior to withdrawal. Board approval is required for atypical funding.	District Manager is authorized to make withdrawals for payments to CalPERS for unfunded liabilities upon review by the Finance Committee, as set forth in this Reserve policy. All other transfers to be presented for review by the Finance Committee and recommended prior to withdrawal. Board approval is required for atypical funding.	All withdrawals and transfers to be presented for review by the Finance Committee and recommended to the Board for approval.

* Balances based on SD5 Balance Sheet, as of 2.28.2023

*** Target Balances @ Disaster Recovery & CalPERS Retirement Splits are based on SD5's Historical split: Belvedere @ 35.625% ; Tiburon @ 64.375%

10.11 APPENDIX I INCOME VS EXPENSE PROJECTION GRAPH WITH RATE INCREASE

	Budgeted		Projected									
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33
Increases (SD5 Combined)												
Annual revenue increase	0.0%	13.0%	10.0%	10.0%	10.0%	10.0%	10.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Cumulative increase	0.0%	13.0%	24.4%	36.8%	50.5%	65.5%	70.5%	75.6%	80.9%	86.3%	91.9%	
Non Ad-Valorem Rate	\$1,985	\$1,848	\$2,033	\$2,237	\$2,460	\$2,706	\$2,787	\$2,871	\$2,957	\$3,046	\$3,137	
Ad-Valorem Rate	\$1,034	\$1,358	\$1,534	\$1,728	\$1,942	\$2,179	\$2,250	\$2,324	\$2,400	\$2,479	\$2,560	



RESOLUTION NO. 2023-05

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

**A RESOLUTION APPROVING AND ADOPTING
FISCAL YEAR 2023-2024 FINANCIAL RESERVE/FUND POLICY**

WHEREAS, Sanitary District No. 5 of Marin County (“SD No. 5”) owns and operates sewer collection systems for the collection, treatment, and disposal of wastewater from the local service area which are highly capital intensive and expensive to operate and maintain; and

WHEREAS, the sewer collection systems operated by SD No. 5 serve two separate Treatment Plants, the Tiburon Main Plant, and the Paradise Cove Plant; and

WHEREAS, on December 1, 2003, SD No. 5 adopted Resolution No. 2003-18 which established financial reserve policies and amounts for various SD No. 5 funds, relating to its sewer collection system servicing the Tiburon/Paradise Cove Zone; and

WHEREAS, in accordance with the annexation terms and conditions adopted by SD No. 5, the Belvedere Zone is financially self-supporting, and all funds collected in the Belvedere Zone are used for the Belvedere Zone sewer collection system and the Belvedere Zone’s portion of shared operational costs and capital expenditures in the Main Treatment Facility; and

WHEREAS, the Belvedere Zone is funded by user fees that are generally set once per year, and thereafter available to SD No. 5 two times per year based upon the collection and distribution of the monies by SD No. 5’s agent, the County of Marin Tax Collector’s office; and

WHEREAS, the Tiburon/Paradise Cove Zone is funded substantially through the collection of property taxes and user fees that are generally set once per year, and thereafter available to SD No. 5 two times per year based upon the collection and distribution of the monies by SD No. 5’s agent, the County of Marin Tax Collector’s Office; and

WHEREAS, on July 2, 2007, SD No. 5 adopted Resolution No. 2007-08 which repealed Resolution No. 2003-18 and established updated financial reserve policies and amounts for both the Belvedere Zone, and the Tiburon/Paradise Cove Zone; and

WHEREAS, on January 25, 2011, SD No. 5 adopted Resolution No. 2011-02 which repealed Resolution No. 2007-08, and established further updated financial reserve/fund policies and target amounts for both the Belvedere Zone, and the Tiburon/Paradise Cove Zone; and

Resolution No. 2023-05

June 22, 2023

WHEREAS, on June 19, 2012, SD No. 5 adopted Resolution No. 2012-03, which repealed Resolution No. 2011-02 and establishes further updated financial reserve/fund policies and target amounts for both the Belvedere Zone, and the Tiburon/Paradise Cove Zone; and

WHEREAS, prudent financial management requires that local governments establish strong and well-considered and developed policies related to the collection and use of public funds for operations and maintenance and capital asset replacement; and

WHEREAS, SD No. 5's customers, the public, and other agencies receiving sewer collection services should be able to understand how and for what purposes SD No. 5 financial reserves in excess of annual operating requirements are maintained and managed; and

WHEREAS, SD No. 5 has substantial requirements to accumulate reserve funds for the renewal and replacement of infrastructure and facilities, including bond debt, to allow SD No. 5 to meet the treatment and disposal requirements placed upon it by the State and Federal government operating permits; and

WHEREAS, certain funding agreements previously entered into by SD No. 5 with the State Water Resources Control Board and the Environmental Protection Agency require SD No. 5 to properly fund and maintain those facilities funded through grant funding at levels appropriate for the replacement and renewal of the assets at the lowest life cycle costs; and

WHEREAS, varying requirements and conditions need to be applied to separate reserves/funds based upon their source and use of the funds; and

WHEREAS, it is prudent for the Board of Directors of Sanitary District No. 5 of Marin County, California ("the Board") to review and analyze necessary funds in order to be able to respond to changes and variations in cash flow at SD No. 5 based upon an assessment of the risks and possibilities of financial disasters resulting from actions outside of SD No. 5's control, such as acts of God, fires, unusual changes in the prices of commodities from suppliers, and man-made disasters that may affect the ability of SD No. 5 to adequately and quickly change the means available to supplement revenues of SD No. 5; and

WHEREAS, the Board believes that it is good public policy to identify a clear and well articulated rationale for the accumulation and management of SD No. 5's reserves/funds; and

WHEREAS, the Board desires to further update the District's financial reserve/fund policy and target amounts for the District by amending Exhibits A; and combining the historical zone reserves into one (1) District reserve policy as a result of establishing a single Sewer Service Base Rate for its customers.

NOW THEREFORE BE IT RESOLVED, by the Board of Directors of Sanitary District No. 5 of Marin County, California, that the following policy be utilized for the designation of restricted reserves/funds for operating needs and prudent financial management of the various operating funds of SD No. 5 with respect to the District as a whole:

1. All funds belonging to the District are hereby designated and restricted as follows:
 - a. Operating Reserve Fund
 - b. Capital Improvements Reserve Fund
 - c. Disaster Recovery Reserve Fund
 - d. CalPERS Retirement Reserve Fund

These restricted reserves/funds, and all restricted reserves/funds designated hereinafter, shall be established respectively as identified in updated **Exhibit A** (District Reserves), and hereby made a part of this Resolution.

2. All funds deposited in the Capital Improvement Reserve Fund for the District are hereby designated for the purpose of upgrading and/or replacement of sewage collection, treatment, and disposal facilities, which comprise the present or future sewerage facilities of SD No. 5.
3. All funds collected from connection fee revenue and deposited in the Capital Reserve Fund for the District are hereby restricted for the construction and acquisition of future improvements related to the expansion or enhancement of capacity or operating conditions at SD No. 5.
4. All designated reserves/funds established by this Resolution shall be identified, reviewed, and confirmed or modified each year as part of SD No. 5's annual budget process.
5. Funds to be used from the reserves shall only be available upon direction and authorization of the Board based upon a detailed report and evaluation of the use of the funds including a proposed method for the reestablishment of the affected reserve balance.

* * * * *

Resolution No. 2023-05
June 22, 2023

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly passed and adopted by the Board of Directors of Sanitary District No. 5 of Marin County, California, at a meeting thereof duly held on the 22nd day of June 2023, by the following vote:

AYES, and in favor thereof, Directors:

NOES, Directors:

ABSENT, Directors:

ABSTAIN, Directors:

Approved:

Attest:

Tod Moody
President, Board of Directors

John Carapiet
Secretary, Board of Directors

**SD5 RESERVE POLICY
RESOLUTION NO. 2023-05
July 1, 2023**

	OPERATING RESERVE*	CAPITAL IMPROVEMENTS RESERVE	CALPERS RETIREMENT RESERVE*	DISASTER RECOVERY RESERVE*
FUNDING ORDER	#1	#2	#3	#4
FUNDING PURPOSE	To provide sufficient working capital to cover annual operating expenses and cash flow needs, should typical operating funds not be available during the fiscal year	To provide adequate funding A) to support both treatment plants' operation and conveyance systems, B) to fund debt payments of financed capital projects, C) to finance capital projects as listed in the District's budgeted CIP Plan, and D) to reserve funds for future plant +/- or systemic sewer line renovations E) 2012 Main Plant Rehabilitation (MPR) Bond Service	To provide sufficient annual funding of CalPERS potential losses, as described in the CalPERS' Annual Actuarial Valuation Reports under the Miscellaneous Plan's Share of Pool's Investments, Assets & Non-Assets	To provide a level of emergency capital for disaster recovery efforts until long-term financing is established
CURRENT BALANCE	\$1,000,855* Current Operating Reserve Fund \$1,000,855* Current Operating Fund	\$9,650,760 (Current Capital & Capital Reserve Balance)	\$1,000,000*	\$1,000,000*
TARGET BALANCE	\$2,500,000***	\$15,000,000***	\$1,000,000*	\$1,000,000*
PROPOSED ANNUAL FUNDING	(FY22-23 Sewer Service Fees: 4,917,280) 5% of Sewer Service Charges ≈ \$245,865**	TBD per Annum	\$1,000,000*	\$1,000,000*
FUNDING PROCESS	≈5% of revenues received for sewer service charges (based on annual flow rates) is to be funded each Fiscal Year, until target balance is achieved; no add'l funding required thereafter. If reserve subsequently dips below target balance, funding is to be reinstated.	Based on Capital needs per annum. Sewer service charges, property taxes and other capital-related funds received to be assessed annually and funded as cashflow permits, based on annual projects; any remaining funds will be reserved for long-term capital needs. (see Funding Purpose above, Items C & D)	3.5% of SD5's Pooled Plan Share of CalPERS Market Value Asset is to be funded each Fiscal Year, until target balance is achieved; no add'l funding required thereafter. If reserve subsequently dips below target balance, funding is to be reinstated.	To be funded one time only, from current Capital Reserve Account. No additional funding required, once target balance is achieved. Finance Committee will evaluate the need to reinstate.
AUTHORITY REQUIRED FOR FUNDING & WITHDRAWALS	District Manager is authorized to make withdrawals as necessary, to cover operating shortfalls, upon review by the Finance Committee, as set forth in this Reserve policy. All other transfers to be presented for review by the Finance Committee and recommended prior to withdrawal. Board approval is required for atypical funding.	District Manager is authorized to make monthly withdrawals for debt payments and capital improvement projects underway, upon review by the Finance Committee, as set forth in this Reserve policy. All other transfers to be presented for review by the Finance Committee and recommended prior to withdrawal. Board approval is required for atypical funding.	District Manager is authorized to make withdrawals for payments to CalPERS for unfunded liabilities upon review by the Finance Committee, as set forth in this Reserve policy. All other transfers to be presented for review by the Finance Committee and recommended prior to withdrawal. Board approval is required for atypical funding.	All withdrawals and transfers to be presented for review by the Finance Committee and recommended to the Board for approval.

* Balances based on SD5 Balance Sheet, as of 2.28.2023

*** Target Balances @ Disaster Recovery & CalPERS Retirement



130 Kaden Dr.
Novato, Ca. 94947

Lic #1046257
Phone #(415)758-0396

Submitted to: Dan LaTorre

Proposal: RTU784

Email: dlatorre@sani5.org

Phone: 415-435-1501 ext 107

Site Address: 2001 Paradise Dr Tiburon ca 94920

Equipment Included:

- Carrier Gas Pack Package Unit w AC 60K BTU 3 ton / Model #48VLNK360603

Scope of work:

- Crane Services / Associated Costs
- Remove and Dispose of Carrier / Recycle
- Set Unit on Curb / Secure in Place
- Reconnect Existing Flex Connector / Supply Return
- Connect Provide Weather / Air Sealing
- Reconnect Gas / New Gas Flex & Drip Leg
- Reconnect Disconnect and Whip / Reconnect 220-Volts
- Reconnect Control Voltage at Unit Side / New Thermostat

Work Excluded, unless, specifically included in Scope of Work section:

- Anything not specifically included.
- Needed repairs found while performing proposed work
- Overtime or expediting
- Code Upgrades

Limited warranty:

- Any equipment is covered by standard manufacturer warranty
- All labor is covered by Tech Air for a period no greater than 1 years

All work and equipment in included section will be furnished at the cost of:

- \$14,462.53

Payment schedule:

- \$1,000.00 due at signing
- Remaining balance due Net 30 billable

Customer agrees to all terms, conditions, exclusions, and pricing stated by signing below

- Print _____ Sign _____ Date _____

STATUTORY NOTICES

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Contact CSLB for information about the licensed contractor you are considering, including information about disclosable complaints, disciplinary actions and civil judgments that are reported to CSLB.

Use only licensed contractors. If you file a complaint against a licensed contractor within the legal deadline (usually four years), CSLB has authority to investigate the complaint. If you use an unlicensed contractor, CSLB may not be able to help you resolve your complaint. Your only remedy may be in civil court, and you may be liable for damages arising out of any injuries to the unlicensed contractor or the unlicensed contractor's employees.

For more information:

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Call CSLB at 800-321-CSLB (2752)

Write CSLB at P.O. Box 26000, Sacramento, CA 95826.

MECHANICS LIEN WARNING

HOM IMPROVEMENT CONTRACT MECHANICS LIEN WARNING. Anyone who helps improve your property, but who is not paid, may record what is called a mechanics lien on your property. A mechanics lien is a claim, like a mortgage or home equity loan, made against your property and recorded with the county recorder.

Even if you pay your contractor in full, unpaid subcontractors, suppliers, and laborers who helped to improve your property may record mechanics liens and sue you in court to foreclose the lien. If a court finds the lien is valid, you could be forced to pay twice or have a court officer sell your home to pay the lien. Liens can also affect your credit.

To preserve their right to record a lien, each subcontractor and material supplier must provide you with a document called a 'Preliminary Notice.' This notice is not a lien. The purpose of the notice is to let you know that the person who sends you the notice has the right to record a lien on your property if he or she is not paid.

BE CAREFUL The Preliminary Notice can be sent up to 20 days after the subcontractor starts work or the supplier provides material. This can be a big problem if you pay your contractor before you have received the Preliminary Notices.

You will not get Preliminary Notices from your prime contractor or from laborers who work on your project. The law assumes that you already know they are improving your property.

PROTECT YOURSELF FROM LIENS. You can protect yourself from liens by getting a list from your contractor of all the subcontractors and material suppliers that work on your project. Find out from your contractor when these subcontractors started work and when these suppliers delivered goods or materials. Then wait 20 days, paying attention to the Preliminary Notices you receive.

PAY WITH JOINT CHECKS. One way to protect yourself is to pay with a joint check. When your contractor tells you it is time to pay for the work of a subcontractor or supplier who has provided you with a Preliminary Notice, write a joint check payable to both the contractor and the subcontractor or material supplier.

For other ways to prevent liens,
visit CSLB's Internet Web site at www.cslb.ca.gov or call CSLB at 800-321-CSLB (2752).

REMEMBER, IF YOU DO NOTHING, YOU RISK HAVING A LIEN PLACED ON YOUR PROPERTY.

**Allied Heating and
Air Conditioning, Inc.**
License 453261

12 De Luca Place
San Rafael, CA 94901
415 459-5232
415 459-0407



Date: 5-12-2023

TO: Sanitary District 5 | Dan Latorre
FROM: Allied Heating and Air Conditioning Co., Inc. | Chris Barger
RE: HVAC replacement

- Demo existing package unit and recover and reclaim all refrigerants and oils and properly dispose of unit per green building standards and EPA standards.
- Install Carrier 48VLNK360603 Carrier 3-ton gas electric low not 208v/1 phase.
- Rigg equipment in and out from upper roof
- Change out the electrical disconnect with new fused disconnect to provide fused protection at unit.
- Install Unit with factory economizer as required on a 3-ton system. The economizers will save 50% electrical savings in your area as the unit makes the intelligent decision whether to run fan only 100% outside air as 1st stage of cooling to operate for free cooling without the operation of mechanical compressors.
- Install new ss gas flex and safety shut off valve.
- Install new thermostat to the existing control wiring.
- Install new flex connectors with UV sheet metal covers to existing ducting.
- Seal all ducting.

Total Bid SCOPE PRICE \$18,877.

It is recommended to do a full unit coating of unit indoor and outdoor coils so the coils last longer in the marine salt environment. **Add \$700.**

Our exclusions are as follows: (unless included above)

- Demo limited to cut cap and drop
- Permit plan check fees
- Shear wall penetrations
- Premium time
- Bid specifically excludes and requirements due to COVID-19 unless specifically outlined in the bid documents. This includes but it not limited to: additional PPE, shift work, manpower limitations, increased schedule durations, material and equipment delays.
- Scanning and x-rays
- Electrical wiring and conduit (low and high voltage)
- Painting, Patching,
- Pipe insulation,
- Access panels
- Trenching, Saw cutting, Excavation, Back fill
- Concrete work
- Roofing and water proofing.
- All code up grades related to this work and the building
- Asbestos related work
- Protection and clean up
- Pipe labeling /tags
- Engineered drawing, shop drawing
- Bond

Allied Heating & Air Conditioning Co., Inc.

Chris Barger

Design Build Estimator/ Project Manager



Ongaro and Sons

Santa Rosa Office
 2995 Dutton Ave.
 Santa Rosa, CA 95407
 Sonoma County (707) 579-3511

San Anselmo Office
 11 Ross Ave.
 San Anselmo, CA 94960
 Marin County (415) 454-7400

Lic. # 215233

BILL TO

Sanitary District #5*
 P.O. Box 227
 Tiburon, CA 94920 USA

ESTIMATE 175316383	ESTIMATE DATE Apr 27, 2023
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Home Improvement Contract
 License #215233

JOB ADDRESS

Sanitary District #5*
 2001 Paradise Drive
 Tiburon, CA 94920 USA

Project: 175313240
Technician: Jason Hyde
Registration #: HIS 125627

DESCRIPTION OF THE PROJECT & DESCRIPTION OF THE SIGNIFICANT MATERIALS TO BE USED & EQUIPMENT TO BE INSTALLED

Carrier 3 Ton Gas Package Unit Replacement : Removal and disposal of existing Carrier 3 ton gas package unit

Installing a Carrier 3 ton gas package unit located on the rooftop to include, electrical disconnect, electrical whip and fuses.

Using existing 240 Volt electrical circuit

Includes a crane to remove and install the new unit

Project to be run by one of our Project Coordinators.

All equipment installation will be covered by our 5 year parts and 5 year labor warranty with a 20 year heat exchanger warranty.

Includes all taxes, permits, title 24, HERS testing, material, site visits to ensure permit completion and labor needed to complete the installation. Unless the customer changes scope of work to be performed or requested additional work to be completed.

Backed by Ongaro and Sons 100% customer satisfaction Guarantee with over 90+ years of exceptional service.

Please text or call Jason with any questions regarding the scope of work. 707-867-2165 or email: jasonh@ongaroandsons.com

TASK	DESCRIPTION	QTY
99000905	CRANE ENCROACHMENT PERMIT: Permit needed for when crane has to setup on public property.	1.00

Includes Flagger for Crane minimum charge.

22251-	*Title 24 & HERS Testing Requirements (Commercial): Title 24 & HERS Testing Requirements for commercial locations * If customer misses any scheduled testing appointment they will be financially responsible for any additional cost associated for the missed appointment. *Need 1 for each duct system on Mini-Split Systems*	1.00
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504394	"SPECIAL ORDER" GAS/ELECTRIC PACKAGE UNIT- COMMERCIAL: Carrier 3 Ton Gas Package Unit Installation. (48VLNK360603) Includes Permit, Outdoor package unit, Electrical Disconnect & Whip, Flex Connector, Crane, Thermostat, System Start Up, & Disposal. 20 Year Heat Exchanger Warranty, 5 Years Parts and 5 Years Labor Warranty.	1.00
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DESCRIPTION

HVAC Discount (10%) This gives a 10% discount on HVAC jobs.

POTENTIAL SAVINGS	\$958.63
SUB-TOTAL	\$17,255.30
TAX	\$0.00
CONTRACT PRICE	\$17,255.30

Thank You for Choosing Ongaro and Sons

CONTRACT PRICE: \$17,255.30
APPROXIMATE START DATE: 4/27/2023
APPROXIMATE COMPLETE DATE: 4/27/2023

ANY CHANGES IN THE SCOPE OF WORK OR EXTRA WORK MUST BE CONFIRMED IN WRITING BY BOTH THE CONTRACTOR AND HOMEOWNER IN ADVANCE OF THE WORK COMMENCING. EXTRA WORK OR A CHANGE ORDER IS NOT ENFORCEABLE AGAINST YOU UNLESS THE CHANGE ORDER ALSO IDENTIFIES ALL OF THE FOLLOWING IN WRITING PRIOR TO THE COMMENCEMENT OF ANY WORK COVERED BY THE NEW CHANGE ORDER: (I) THE SCOPE OF WORK ENCOMPASSED BY THE ORDER; (II) THE AMOUNT TO BE ADDED OR SUBTRACTED FROM THE CONTRACT; AND (III) THE EFFECT THE ORDER WILL MAKE IN THE PROGRESS PAYMENTS OR THE COMPLETION DATE. HOWEVER, FAILURE TO COMPLY WITH THE REQUIREMENTS OF THIS PARAGRAPH DOES NOT PRECLUDE THE RECOVERY OF COMPENSATION FOR WORK PERFORMED BASED UPON LEGAL OR EQUITABLE REMEDIES DESIGNED TO PREVENT UNJUST ENRICHMENT.

DOWNPAYMENT

THE DOWN PAYMENT MAY NOT EXCEED \$1,000 OR 10 PERCENT OF THE CONTRACT PRICE, WHICHEVER IS LESS.

THE SCHEDULE OF PROGRESS PAYMENTS MUST SPECIFICALLY DESCRIBE EACH PHASE OF WORK, INCLUDING THE TYPE AND AMOUNT OF WORK OR SERVICES SCHEDULED TO BE SUPPLIED IN EACH PHASE, ALONG WITH THE AMOUNT OF EACH PROPOSED PROGRESS PAYMENT. IT IS AGAINST THE LAW FOR A CONTRACTOR TO COLLECT PAYMENT FOR WORK NOT YET COMPLETED, OR FOR MATERIALS NOT YET DELIVERED. HOWEVER, A CONTRACTOR MAY REQUIRE A DOWN PAYMENT.

YOU, THE HOMEOWNER (BUYER) OR TENANT HAVE THE RIGHT TO REQUIRE THE CONTRACTOR TO FURNISH YOU WITH A PERFORMANCE AND PAYMENT BOND, HOWEVER THE CONTRACTOR CAN REQUIRE YOU TO PAY FOR THAT BOND.

INFORMATION ABOUT THE CONTRACTORS STATE LICENSE BOARD (CSLB)

CSLB is the state consumer protection agency that licenses and regulates construction contractors. Contact CSLB for information about the licensed contractor you are considering, including information about disclosable complaints, disciplinary actions and civil judgments that are reported to CSLB. Use only licensed contractors. If you file a complaint against a licensed contractor within the legal deadline (usually four years), CSLB has authority to investigate the complaint. If you use an unlicensed contractor, CSLB may not be able to help you resolve your complaint. Your only remedy may be in civil court, and you may be liable for damages arising out of any injuries to the unlicensed contractor or the unlicensed contractor's employees.

For more information:

VISIT CSLB's website at www.cslb.ca.gov
CALL CSLB at 1-800-321-CSLB (2752)
WRITE CSLB at P.O. Box 26000, Sacramento, CA 95826

You are entitled to a completely filled in copy of this agreement, signed by both you and the contractor, before any work may be started.

CUSTOMER AUTHORIZATION

By signing, I acknowledge that the company has provided me an estimate for the services to be performed in the amount of
\$17,255.30

Sign here

Date

THREE DAY RIGHT TO CANCEL

Three-Day Right to Cancel

You, the buyer, have the right to cancel this contract within three business days. You may cancel by emailing, mailing, faxing, or delivering a written notice to the contractor at the contractor's place of business by midnight of the third business day after you received a signed and dated copy of the contract that includes this notice. Included your, name, your address, and the date you received the signed copy of the contract and this notice.

Five-Day Right to Cancel

If you, the buyer, are 65 years of age or older have the right to cancel this contract within five business days. You may cancel by emailing, mailing, faxing, or delivering a written notice to the contractor at the contractor's place of business by midnight of the third business day after you received a signed and dated copy of the contract that includes this notice. Included your, name, your address, and the date you received the signed copy of the contract and this notice.

If you cancel, the contractor must return to you anything you paid within 10 days of receiving the notice of cancellation. For your part, you must make available to the contractor at your residence, in substantially as good condition as you received them, goods delivered to you under this contract or sale. Or, you may if you wish, comply with the contractor's instructions on how to return the goods as the contractor's expense and risk. If you do make the goods available to the contractor and the contractor does not pick them up within 20 days of the date of your notice of cancellation, you may keep them without any further obligation. If you fail to make the goods available to the contractor, or if you agree to return the goods to the contractor and fail to do so, then you remain liable for performance of all obligation under the contract.

Ongaro & Sons Inc. carries Commercial General Liability Insurance. The insurance Company is Federated Mutual Insurance Company. You may call the insurance company at 888-333-4949. Ongaro & Sons Inc. carries workers' compensation insurance for all employees. The Insurance Company is CompWest Insurance Company. You may call the insurance company at 707-546-2300.

The cancellation form can be found in the Terms and Conditions section.

Sign here

Date

ADDITIONAL TERMS AND CONDITIONS

1. Owner's Responsibilities. The Owner is responsible to supply water, gas, sewer and electrical utilities unless otherwise agreed to in writing. Electricity and water to the site is necessary. Owner agrees to allow and provide Contractor and his equipment access to the property. The Owner is responsible for having sufficient funds to comply with this agreement. This is a cash transaction unless otherwise specified. The Owner is responsible to remove or protect any personal property and Contractor is not responsible for same or for any carpets, drapes, furniture, driveways, lawns, shrubs, etc. The Owner shall point out and warrant the property lines to Contractor and shall hold Contractor harmless for any disputes or errors in the property line or setback locations. All equipment installations are done with the assumption that the location has a sound electrical system. Contractor takes no responsibility for damage or nonoperation of equipment due to inadequate power supply, whether source is a temporary power supply or a regular service panel, and includes ground, polarity and capacity. Contractor is not responsible for owners' pets, closing gates or securing homes or job sites.

2. Delays. Contractor agrees to start and diligently pursue work through to completion, but shall not be responsible for delays for any of the following reasons: failure of the issuance of all necessary building permits within a reasonable length of time, funding of loans, disbursement of funds into control or escrow, acts of neglect or omission of Owner or Owner's employees or Owner's agent, acts of God, stormy or inclement weather, strikes, lockouts, boycotts or other labor union activities, extra work ordered by Owner, acts of public enemy, riots or civil commotion, inability to secure material through regular recognized channels, imposition of Government priority or allocation of materials, failure of Owner to make payments when due, or delays caused by inspection or changes ordered by the inspectors of authorized Governmental bodies, or for acts of independent Contractors, or other causes beyond Contractor's reasonable control.

3. Plans and Specifications. If plans and specifications are prepared for this job, they shall be attached to and become a part of the Agreement. Contractor will obtain and pay for all required building permits, but Owner will pay assessments and charges required by public bodies and utilities for financing or repaying the cost of sewers, storm drains, water service, other utilities, water hook-up charges and the like. The permit, which aforementioned is to be obtained by the contractor, only includes the scope of work as described in the contract; meaning this contract does not include any additional work required by the local jurisdiction to bring the home up to code, including but not limited to; smoke/co detectors, fixtures or appliances, existing structural violations or limitations, plumbing or HVAC system not related to the work described in the contract, or any open permit issues.

4. Subcontracts. The Contractor may subcontract portions of this work to properly licensed and qualified subcontractors.

5. Completion and Occupancy. Owner agrees to sign and record a notice of completion within five days after the project is complete and ready for occupancy. If the project passes final inspection by the public body but Owner fails to record Notice of Completion, then Owner hereby appoints Contractor as Owner's agent to sign and record a Notice of Completion on behalf of Owner. This agency is irrevocable and is an agency coupled with an interest.

In the event the Owner occupies the project or any part thereof before the Contractor has received all payment due under this contract, such occupancy shall constitute full and unqualified acceptance of all the Contractor's work by the Owner and the

Owner agrees that such occupancy shall be a waiver of any and all claims against the Contractor.

6. Insurance and Deposits. Owner will procure at his own expense and before the commencement of any work hereunder, fire insurance with course of construction, vandalism and malicious mischief clauses attached, such insurance to be a sum at least equal to the contract price with loss, if any, payable to any beneficiary under any deed of trust covering the project, such insurance to name the Contractor and his subcontractors as additional insured, and to protect Owner, Contractor and his subcontractors and construction lender as their interests may appear: should Owner fail to do so, Contractor may procure such insurance as agent for and at the expense of Owner, but is not required to do so. If the project is destroyed or damaged by disaster, accident or calamity, such as fire, storm, earthquake, flood, landslide, or by theft or vandalism, any work done by the Contractor rebuilding or restoring the project shall be paid by the Owner as extra work. Contractor shall carry Worker's Compensation Insurance for the protection of Contractor's employees during the progress of the work. Owner shall obtain and pay for insurance against injury to his own employees and persons under Owner's discretion and persons on the job site at Owner's invitation.

7. Right to Stop Work. Contractor shall have the right to stop work if any payment shall not be made, when due, to Contractor under this agreement; Contractor may keep the job idle until all payments due are received. Such failure to make payment, when due, is a material breach of this Agreement.

8. Clean Up. Contractor will remove from Owner's property debris and surplus material created by his operation and leave it in a neat and broom clean condition.

9. Limitations. No action of any character arising from or related to this contract, or the performance thereof, shall be commenced by either party against the other more than two years after completion or cessation of work under this contract.

10. Validity and Damages. In case one or more of the provisions of this Agreement or any application thereof shall be invalid, unenforceable or illegal, the validity, enforceability and legality of the remaining provisions and any other applications shall not in any way be impaired thereby. Any damages for which Contractor may be liable to Owner shall not, in any event, exceed the cash price of this contract.

11. Asbestos, Lead, Mold, and other Hazardous Materials. Owner hereby represents that Owner has no knowledge of the existence on or in any portion of the premises affected by the Project of any asbestos, lead paint, mold (including all types of microbial matter or microbiological contamination, mildew or fungus), or other hazardous materials. The parties acknowledge that the removal, disturbance, or transportation of asbestos, polychlorinated biphenyl (PCB), mold, lead paint, or other hazardous substances or materials, requires special procedures, precautions, and/or licenses. Therefore, if Contractor encounters such substances, Contractor shall immediately stop work and allow the Owner to obtain a duly qualified asbestos and/or hazardous material contractor to perform the work. The Contract Term setting forth the time for completion of the project may be delayed by the need for such remedial work. Owner agrees that Contractor shall not be responsible, and agrees to hold Contractor harmless and indemnify Contractor, for the existence of mold or microbial contamination in any area. Further, Owner is hereby informed, and hereby acknowledges, that most insurers expressly disclaim coverage for any actual or alleged damages arising from mold or microbial contamination.

12. Standards of Materials and Workmanship. Contractor shall use and install "standard grade" or "builder's grade" materials on the project unless otherwise stated in the Scope of Work, the plans, and/or specifications provided to Contractor prior to the execution of this Agreement. Unless expressly stated in the Scope of Work, Contractor shall have no liability or responsibility to restore or repair the whole or any part of the premises affected by the work of Contractor to be performed herein or by any subsequently agreed-upon change order, including as an illustration and not as a limitation, any landscaping, sprinkler system, flooring and carpet, wall coverings, paint, tile, or decorator items.

13. Interest: Overdue payments will bear interest at the rate of 1 1/2% per month (18% per annum).

14. Changes in the Work. Should the Owner, construction lender, or any public body or inspector direct any modification or addition to the work covered by this contract, the contract price shall be adjusted accordingly.

Modification or addition to the work shall be executed only when a Contract Change Order has been signed by both the Owner and the Contractor. The change in the Contract Price caused by such Contract Change Order shall be as agreed to in writing, or if the parties are not in agreement as to the change in Contract Price, the Contractor's actual cost of all labor, equipment, subcontracts and materials, plus a Contractor's fee of 30% shall be the change in Contract Price. The Contract Change Order may also increase the time within which the contract is to be completed.

Contractor shall promptly notify the Owner of (a) subsurface or latent physical conditions at the site differing materially from those indicated in the contract, or (b) unknown physical conditions differing materially from those ordinarily encountered and generally recognized as inherent in work of the character provided for in this contract. Any expense incurred due to such conditions shall be paid for by the Owner as added work.

Note about Extra Work and Change Orders: Extra work and Change Orders become part of the contract once the order is prepared in writing and signed by the parties prior to the commencement of any work covered by the new change order. The order must describe the scope of the extra work or change, the cost to be added or subtracted from the contract, and the effect the order will have on the schedule of progress payments.

You, the buyer, may not require a contractor to perform extra or change-order work without providing written authorization prior to the commencement of any work covered by the new change order. Extra work or a change order is not enforceable against a buyer unless the change order also identifies all of the following in writing prior to the commencement of any work covered by the new change order:

(i) The scope of work encompassed by the order; (ii) The amount to be added or subtracted from the contract; and (iii) The effect the order will make in the progress payments or the completion date. The contractor's failure to comply with the requirements of this paragraph does not preclude the recovery of compensation for work performed based upon legal or equitable remedies designed to prevent unjust enrichment.

Unseen Obstacles: Owner agrees to pay all additional costs resulting from structural or underground obstacles unknown to Contractor including but not limited to hard formations requiring the use of pneumatic hammers, pipes or conduits, masonry, removing, refilling or compaction of ground. In addition, the Contractor will not be responsible for damaging underground utility or electrical pipe if said piping is not specifically located

and marked. If hard rock is encountered while doing routine digging Contractor will stop digging, notify owner/tenant/agent, and only continue on the basis of time and material or agreed upon price in writing.

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Even if you pay your contractor in full, unpaid subcontractors, suppliers, and laborers who helped to improve your property may record mechanics liens and sue you in court to foreclose the lien. If a court finds the lien is valid, you could be forced to pay twice or have a court officer sell your home to pay the lien. Liens can also affect your credit.

To preserve their right to record a lien, each subcontractor and material supplier must provide you with a document called a 'Preliminary Notice.' This notice is not a lien. The purpose of the notice is to let you know that the person who sends you the notice has the right to record a lien on your property if he or she is not paid.

BE CAREFUL The Preliminary Notice can be sent up to 20 days after the subcontractor starts work or the supplier provides material. This can be a big problem if you pay your contractor before you have received the Preliminary Notices.

You will not get Preliminary Notices from your prime contractor or from laborers who work on your project. The law assumes that you already know they are improving your property.

PROTECT YOURSELF FROM LIENS. You can protect yourself from liens by getting a list from your contractor of all the subcontractors and material suppliers that work on your project. Find out from your contractor when these subcontractors started work and when these suppliers delivered goods or materials. Then wait 20 days, paying attention to the Preliminary Notices you receive.

PAY WITH JOINT CHECKS. One way to protect yourself is to pay with a joint check. When your contractor tells you it is time to pay for the work of a subcontractor or supplier who has provided you with a Preliminary Notice, write a joint check payable to both the contractor and the subcontractor or material supplier.

For other ways to prevent liens,
visit CSLB's Internet Web site at www.cslb.ca.gov
or call CSLB at 800-321-CSLB (2752).

REMEMBER, IF YOU DO NOTHING, YOU RISK HAVING A LIEN PLACED ON YOUR HOME.

This can mean that you may have to pay twice, or face the forced sale of your home to pay what you owe.

Notice of Cancellation

Date of transaction _____

You may cancel this transaction, without any penalty or obligation, within three business days from the above date.

If you cancel, any property traded in, any payments made by you under the contract or sale, and any negotiable instrument executed by you will be returned within 10 days following receipt by the seller of your cancellation notice, and any security interest arising out of the transaction will be canceled.

If you cancel, you must make available to the seller at your residence, in substantially as good condition as when received, any goods delivered to you under this contract or sale, or you may if you wish, comply with the instructions of the seller regarding the return shipment of the goods at the seller's expense and risk.

If you do make the goods available to the seller and the seller doesn't pick them up within 20 days of the date of your notice of cancellation, you may retain or dispose of the goods without any further obligation. If you fail to make the goods available to the seller or if you agree to return the goods to the seller and fail to do so, then you remain liable for performance of all obligations under the contract.

To cancel this transaction, mail or deliver a signed and dated copy of this cancellation notice, or any other written notice, or send by emailing, mailing, faxing or hand delivery to Ongaro & Sons Inc. at 2995 Dutton Ave, Santa Rosa, CA 95407 no later than midnight three days from

I hereby cancel this transaction _____

Buyers Signature

Tony Rubio

From: GrandJury <GrandJury@marincounty.org>
Sent: Thursday, June 15, 2023 12:10 PM
To: Tony Rubio
Subject: Marin Civil Grand Jury Report Released Today



Marin County Civil Grand Jury
3501 Civic Center Drive, Room 275
San Rafael, CA 94903
Tel. 415-473-6132

June 15, 2023

District Manager Tony Rubio
Tiburon Sanitary District
2001 Paradise Drive
Tiburon, CA 94920

2022–2023 Marin County Civil Grand Jury Report:

Build More ADUs - An Rx for Increasing Marin’s Housing Supply

<https://www.marincounty.org/-/media/files/departments/gj/reports-responses/2022-23/build-more-adus--an-rx-for-increasing-marins-housing-supply.pdf?la=en>

Dear District Manager Rubio,

The above **final report** (accessible at the link above) is being released to the public today and your agency is listed as a required respondent to one or more recommendations.

Please have your agency respond in writing to the findings and recommendations sections of the report pursuant to Penal Code Sections 933 and 933.05. The Code requirements for responses may be found here:
<https://rebrand.ly/MarinGrandJuryPenalCodeSummaryPDF>.

The Penal Code specifies the deadline and the format for responses; the Grand Jury does not have the authority to waive those requirements. Responses that do not comply with the requirements will be returned for revision. Please complete and include a copy of this form with your response:
<https://rebrand.ly/2022MarinGrandJuryResponseFormPDF>.

The response is due within 90 days (September 15, 2023). Submit your response as *both* a hard copy and a PDF file to these two recipients:

The Honorable Judge James Chou
Marin County Superior Court
P.O. Box 4988
San Rafael, CA 94913-4988
Send PDF file to: departmentb@marin.courts.ca.gov

AND

Pat Shepherd, Foreperson
Marin County Civil Grand Jury

3501 Civic Center Drive, Room #275
San Rafael, CA 94903
Send PDF file to: grandjury@marincounty.org

Comments and responses from any governing body are subject to the notice, agenda, and open meeting requirements of the Brown Act, which requires that any action of a public entity governing board occur only at a noticed meeting for which an agenda has been provided. Responses to Grand Jury reports are public records. All responses, once filed and approved, can be accessed at the Marin County website:

<https://www.marincounty.org/depts/gj/reports-and-responses>

Should you have any questions or technical difficulties, please contact me at foreperson@marincivilgrandjury.org. Telephone inquiries can be made to Heather Callan (Aide to the Grand Jury) at (415) 473-6132.

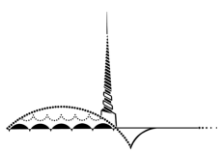
Sincerely,

Pat Shepherd

Pat Shepherd, Foreperson
2022–2023 Marin County Civil Grand Jury

cc: Tod Moody

Email Disclaimer: <https://www.marincounty.org/main/disclaimers>



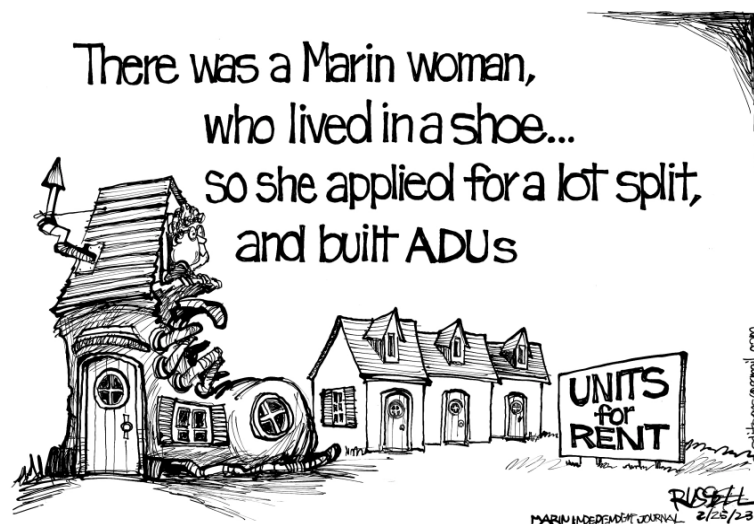
Build More ADUs - An Rx to Increase Marin's Housing Supply

June 15, 2023

SUMMARY

As a result of California's new state mandated Housing Element, Marin County and all its municipalities are obligated to build 14,210 new housing units by 2031.¹ Accessory Dwelling Units (ADUs) can help fill that need.

Marin County's housing production is not keeping pace with demand. The lack of housing supply to meet people's needs impacts affordability and causes average housing costs, particularly for renters in Marin, to rise significantly. As affordable housing becomes less accessible, people drive longer distances between homes they can afford and their workplace, or pack themselves into smaller shared spaces, both of which reduce quality of life and produce negative environmental impacts.



By permission of George Russell/Marin Independent Journal

* Note: The law does not require a lot split to build an ADU

One approach that could help achieve these housing goals is based upon a recognition that many property owners and residents reside on land on which they could build additional or secondary housing units. These second units, variously called granny flats, in-law units, garage houses, and under state law "Accessory Dwelling Units" (ADUs) and "Junior Accessory Dwelling Units" (JADUs) have become an increasingly popular form of housing. Unfortunately, they have not always been treated as "legal" under local law. Now, California law has effectively legalized

¹ 4,171 (very low income <50 percent AMI (Area Median Income), 2,400 (low income <80 percent AMI), 2,182 5,652 Total: 14,405. https://abag.ca.gov/sites/default/files/documents/2022-04/Final_RHNA_Methodology_Report_2023-2031_March2022_Update.pdf (accessed March 6, 2023); www.hcd.ca.gov/policy-and-research/accessory-dwelling-units/ Several Marin jurisdictions' Housing Elements make similar arguments; Ross, Appendix C-15.

their construction and occupancy.² Because building these units (a) does not require purchasing additional land, (b) can be added to existing structures and (c) can have fewer construction requirements than traditional single family houses on a square foot basis, they may be built less expensively. California's new law recognizes that ADUs can help fulfill the state's housing mandate, and can do so affordably and with a lesser impact on land use and the environment.³ Contrary to the sentiment expressed in the introductory cartoon, neither the "Marin woman who lived in a shoe" nor anyone else has to "apply for a lot split" before building an ADU.

Allowing ADUs in single-family and multifamily residential zones provides additional rental housing stock which are an essential component of the housing supply in California.⁴ Every Marin jurisdiction has increased ADU production, but there are a number of improvements that can be made to accelerate this process. This report highlights best practices in Marin and other Bay Area communities and suggests ways to facilitate development of ADUs and Junior Accessory Dwelling Units (collectively herein "ADUs").

ADU development has grown throughout the county since 2019.⁵ Marin County's local governments' recently enacted Housing Elements assume that 9.5 percent of their required housing units could be fulfilled with ADUs.⁶ One planning model shows a potential of 9,500 units, which is 66 percent of the requirement.⁷ For example, in Vancouver, Canada, 35 percent of single family houses have ADUs.⁸

² <https://www.hcd.ca.gov/policy-and-research/accessory-dwelling-units> (accessed March 6, 2023)

³ Calif. Gov. Code 65852.2 (m). A local agency may count an accessory dwelling unit for purposes of identifying adequate sites for housing, as specified in subdivision (a) of Section 65583.1, subject to authorization by the department and compliance with this division.

⁴ SB 1069 (2016). M. Nolan Gray, "The Housing Revolution is Coming," *The Atlantic*, October 5, 2022

⁵ Cities and County Housing Element Submissions 2022. Marin County, 2023-2031 Regional Housing Needs Assessment Appeal Request, July 9, 2021 notes the County's goal of increasing the supply of Accessory Dwelling Units along the City Centered Corridor.

⁶ Marin County's share of the region's housing allocation is 3.265 percent while Sonoma County's share is 3.3 percent. <https://abag.ca.gov/our-work/housing/rhna-regional-housing-needs-allocation> (Accessed March 6, 2023).

⁷ <https://ternercenter.berkeley.edu/wp-content/uploads/2021/07/SB-9-Brief-July-2021-Final.pdf> (accessed March 6, 2023). This approach uses an algorithm based on mapping the community.

⁸ <https://www.sightline.org/2016/02/17/why-vancouver-trounces-the-rest-of-cascadia-in-building-adus/> (Accessed March 6, 2023).

Table 1
Marin County and Cities
Housing Regional Housing Needs Allocation (RHNA) Requirements and
Projected ADUs by 2031

Communities	RHNA	ADU History					ADU Goal	% of RHNA	
		2018	2019	2020	2021	2022			'23-'31
Belvedere	160		4				0	0.00	
Corte Madera	725	7	4	20	21		100	13.79	
Fairfax	490	14	16	11	12		86	17.55	
Larkspur	979		6	6	6		48	4.90	
Mill Valley	865	0	16	16	29	1	160	18.50	
Novato	2,090	6	10	16	27		118	5.65	
Ross	111	0	0	1	3	10	80	72.07	
San Anselmo	833	6	9	22	24		160	19.21	
San Rafael	3,220	78						200	6.21
Sausalito	724		10	10	12	15	64	8.84	
Tiburon	639	4	5	5	11		72	11.27	
Unincorporated Marin	3,569		37	32	35		280	7.85	
Total Units	14,405						1,368	9.50	

Source: 2022 Housing Elements submitted by County and municipalities; Sausalito: Housing Element HBR-120, Table 56 HBR-95 calculations. Accessed December 2022.

Many community planning professionals have argued these additional second units could benefit property owners as an additional source of income, assistance for older residents who could “retire in place” or a place for caregivers, as well as a home for family members. Community rewards might include housing for the local workforce, integrating energy-efficient housing, and reduced overcrowding.⁹

BACKGROUND

What is an ADU?

An ADU is an accessory dwelling of a primary residence and has complete independent living facilities for one or more persons. There are different types of ADUs:

- Detached: The unit is separated from the primary structure.
- Attached: The unit is attached to the primary structure.
- Converted Existing Space: A space (e.g., primary bedroom, attached garage, storage area or similar use, or an accessory structure) on the lot of the primary residence that is converted into an independent living unit.

⁹ <https://www.hcd.ca.gov/policy-and-research/accessory-dwelling-units> (Accessed March 9, 2023). Several Marin jurisdictions’ Housing Elements make similar arguments; Ross, Appendix C-15.

- Junior Accessory Dwelling Unit (JADU): A specific type of conversion of existing space that is contained entirely within an existing or proposed single-family residence.¹⁰

ADUs are not new. In previous eras they were given a variety of names, e.g., in-law units, backyard cottages, or granny units. They are quite common throughout the United States and California. In California, which has passed a series of laws enabling the use of ADUs, permits rose to nearly 20,000 in 2021 from about 1,200 in 2016.¹¹

The addition of ADUs to neighborhoods may promote what Jane Jacobs, in her book *The Death and Life of Great American Cities*, called "social capital," "mixed primary uses," and "eyes on the street."¹² This "gentle density" permits a range of casual public interactions which promote safety, contact, and the assimilation of children.

Planning, financing, and building an ADU is straightforward. It requires suitable land, a means to finance the project, and the ability to find a qualified building contractor. Fortunately, there are a number of public and private organizations that can help. For example, the CASITA Coalition provides individual homeowners guides and directions for how to work with public agencies, identify financing options, and even provides examples of building plans.¹³

ADUs Can Be Affordable to Build

Because of their small footprint, ADUs are significantly less expensive to build than new detached single-family homes. They also offer benefits that address common development barriers, such as land use and environmental sustainability. Because ADUs must be built on lots with existing or proposed housing, they do not require paying for new land or other costly infrastructure often required to build a new single-family home. It's a way to add capacity within the existing footprint, a strategy planners sometimes call "gentle density."¹⁴ ADUs do not require much government investment in infrastructure, and they reduce energy consumption and costs.

JADUs are contained inside existing or proposed single-family homes, and thus require relatively modest renovations and can be more affordable to complete. ADUs are often built with cost-effective one- or two-story wood frames, which are also less expensive than other construction types. Additionally, prefabricated ADUs (e.g., manufactured housing and factory-built housing) can be directly purchased and can further reduce construction time and cost. ADUs can provide as much living space as apartments and condominiums, and work well for couples, small families, friends, young people, and seniors.

ADUs Can Be Affordable for Renters

A regional survey of ADU affordability was conducted by the Association of Bay Area Governments (ABAG) to support the 6th Cycle Housing Elements.¹⁵ This survey examined rental costs by region, including Marin, Napa, and Sonoma Counties in the North Bay Region. The survey concluded that when accounting for ADUs rented at market rates, and ADUs rented at discounted rates to families and friends, 29 percent are affordable to very low income

¹⁰ <https://adumarin.org/thinking> (Accessed March 6, 2023).

¹¹ <https://www.nytimes.com/2023/01/29/health/elderly-housing-adu.html> (Accessed Mar. 6, 2023). See Appendix B.

¹² Jane Jacobs, *The Death and Life of Great American Cities* (Random House 1961).

¹³ <https://www.casitacoalition.org/adu-blog-info-for-homeowners/> (Accessed March 6, 2023).

¹⁴ <https://www.nytimes.com/2023/01/29/health/elderly-housing-adu.html> (Accessed March 6, 2023).

¹⁵ <https://abag.ca.gov/our-work/housing/rhna-regional-housing-needs-allocation> (Accessed March 6, 2023).

households, 44 percent to low income households, 26 percent to moderate income households, and 7 percent to above moderate income households. Sausalito undertook a similar survey.¹⁶

Based on the responses from the two surveys, it appears that: 16.2 percent of ADUs are projected to be affordable to very low income households, 32.4 percent to low income households, 32.4 percent to moderate income households, and 18.9 percent to above moderate income households.

Appearance

ADUs come in a variety of flavors. Here is a small sample from Marin.¹⁷



Construction costs

As with any construction, the cost varies considerably based on, among other things, the terrain and the finishes. Construction costs per square foot for ADUs are generally in line with the cost of building any single family dwelling.¹⁸ The four ADUs built in Marin shown above ranged from \$60 to \$521 per square foot (2019 costs). However, because of their size, ADUs may be

¹⁶ <https://housingelementsmarin.org/city-of-sausalito> (Accessed March 5, 2023).

¹⁷ Upper left photo, <https://adumarin.org/spotlights/neighbor-spotlight-brenda-and-donal-in-corte-madera> ; Upper Right photo, <https://adumarin.org/spotlights/neighbor-spotlight-cheryl-and-kathy-in-marin>; Lower Left photo, <https://adumarin.org/spotlights/neighbor-spotlight-jane-and-doug-in-mill-valley>, Lower Right photo, <https://adumarin.org/spotlights/neighbor-spotlight-julie-and-tim-in-san-anselmo>, (all Accessed March 31, 2023)

¹⁸ The median cost to build an ADU in California is about \$150,000 according to a 2021 (using 2019 data) survey according to calculations by Turner Center staff, page 3. See more: <https://www.aducalifornia.org/wp-content/uploads/2021/04/Implementing-the-Backyard-Revolution.pdf> (Accessed March 6, 2023).

more amenable to prefab construction and thus less expensive. You can even buy kits from such retailers as Home Depot, Amazon or others.¹⁹

Constructing an ADU will increase the value of the property. Generally, the subsequent improvement will be incorporated in the property's tax bill.²⁰ The property as a whole is not reassessed, but the county will issue a supplemental tax bill reflecting the increased value of the property from construction of the ADU.²¹

Some jurisdictions outside of California waive property tax increases under certain conditions. For example, in Oregon a special state act granted homeowners in Salem the option of exempting the value of an accessory dwelling unit (ADU) on their property from their property taxes so long as they are renting the ADU, including utilities, for a monthly amount affordable for those at or below 70 percent of the area median income.²²

Financing

Generally, property owners finance the construction of ADUs using conventional means, e.g., from their savings, equity loans, or by refinancing existing mortgages. Recently, some private lenders have introduced products to meet the growing ADU building demand.

To build upon the early success of ADU legislation, more financial tools are needed to facilitate greater ADU development amongst low to moderate income homeowners who do not have access to cash savings and cannot leverage home equity.²³

ADU financing may present some challenges for those without conventional means. Lending institutions may offer financing options. One institution that the Grand Jury is aware of is Redwood Credit Union (RCU). Among other things, RCU can take into account the future rental value of the ADU in order to determine the borrower's qualifications. RCU can also take over the fund management of the project, if requested.²⁴

In other communities local governments have initiated low-interest loan and grant programs, often with specific conditions designed to keep rents affordable.²⁵ Marin County has \$5 million available county-wide for various affordable housing projects.²⁶ However, claimants for these funds are non-profit developers and other government agencies. Unlike many other communities in California, Marin County and its municipalities have not created financing programs to assist individuals in building affordable housing. However, Marin County does have a program

¹⁹ <https://www.homedepot.com/p/The-Wave-Comfort-ADU-1-Bedroom-410-87-sq-ft-Tiny-Home-Steel-Frame-Building-Kit-Cabin-Guest-House-TWVP1B410/321417498> (Accessed March 6, 2023).

²⁰ <https://www.boe.ca.gov/proptaxes/newconstructionproperty.htm> (Accessed March 6, 2023).

²¹ <https://www.sccoplanning.com/ADU/FAQ.aspx> (Accessed March 6, 2023).

²² <https://www.salemma.gov/adu> (Accessed March 6, 2023).

²³ <https://ternercenter.berkeley.edu/> (Accessed March 6, 2023).

²⁴ <https://www.redwoodcu.org/loans/home/mortgage/construction-loans/> (Accessed March 6, 2023).

²⁵ See <https://www.sccoplanning.com/Portals/2/County/adu/ADU%20Loan%20Program%20Summary%202021.pdf> (Accessed March 6, 2023).

²⁶ The available funding includes roughly \$2.3 million in County Affordable Housing Funds (including a one-for-one match from the State Permanent Housing Allocation), \$2.4 million in new HOME-ARP funds through the U.S. Department of Housing and Urban Development (HUD), and \$600,000 in Community Development Block Grant funds specific to housing projects, also allocated by HUD.

restricted to residences in unincorporated areas so as to lower or mitigate permitting fees for private property owners desiring to build an ADU.²⁷

The California Housing Finance Agency (HFA) has an ADU Grant program for homeowners with low or moderate income.²⁸ It provides up to \$40,000 towards pre-development and non-recurring closing costs associated with the construction of an ADU. Predevelopment costs include site preparation, architectural designs, permits, soil tests, impact fees, property survey, and energy reports. Few, if any, of Marin County's or cities' websites prominently refer to this program.

The California Department of Housing and Community Development had these comments for Marin County by letter dated October 17, 2022:

- Develop a plan that incentivizes and promotes the creation of accessory dwelling units that can be offered at affordable rent... (Gov. Code, § 65583, subd. (c)(7).)
- Review the production of ADUs once in the planning period. A review of production should also: (1) assess affordability, (2) conduct a review more than once in the plan period (e.g., 3-4 times), and (3) commit to a menu of alternative actions that includes rezoning, if necessary, by a specific date (e.g., within six months of review).

APPROACH

The Grand Jury reviewed a broad range of relevant public information related to the planning, permitting, financing and building of ADUs. It did not obtain fee information from every municipality and special district. Additionally, appropriate information from County staff, and several knowledgeable people in the field of community planning and development of ADUs in other Bay Area counties was secured. The Grand Jury received documentation that was relevant in informing these decision makers and guiding their actions.

Many reports, written materials, and internet resources were studied, including but not limited to:

- Recently submitted housing elements by Marin County, Cities, and Towns
- California State ADU and relevant housing laws
- ADU Affordability Best Practices Guidelines
- California HFA ADU Grant Program.
- California Department of Housing and Community Development
- Marin County Community Development
- Understanding the Market: ADUs in Napa and Sonoma County report
- ADU Marin website
- Napa-Sonoma ADU website.

²⁷ <https://www.helloadu.org/marin-adu-services> (Accessed March 6, 2023).

²⁸ <https://www.calhfa.ca.gov/adu/> (Accessed March 6, 2023).

DISCUSSION

ADUs will allow for increased housing utilizing existing space from single family homes, which is the bulk of Marin's housing stock. According to the latest US Census, 62% of all Marin residences are considered detached residences, i.e., an equivalency to single family homes. Many of these detached residences could accommodate a second unit. As Table 2 shows, there are many lots that could *theoretically* have capacity for an ADU or JADU.

Table 2:

Estimating How Many Residences in Marin Are Detached

	Total Residences	Estimated Number of Detached Residences	Calculated Percentage
Belvedere	1,054	931	88.3%
Corte Madera	4,104	2,782	67.8%
Fairfax	3,676	2,447	66.6%
Larkspur	6,652	2,418	36.4%
Mill Valley	6,375	4,550	71.3%
Novato	21,490	12,413	58.2%
Ross	947	900	95.0%
San Anselmo	5,265	3,978	75.6%
San Rafael	24,678	11,496	46.6%
Sausalito	4,332	1,813	41.9%
Tiburon	3,853	2,535	65.8%
Unincorporated	23,188	18,253	78.7%
Total for County	111,570	69,866	62.6%

Source: United States Census, 2020.

ADUs come in all shapes. However, sizes are limited by local regulation. In general, the minimum size is 150 square feet, and the maximum is 1,200 square feet. There are certain financial incentives for ADUs of less than 750 square feet.²⁹ By way of comparison, in 1950 the average American single family home size was 983 square feet.³⁰

Marin jurisdictions, as shown in Table 1 above, have identified the potential of building at least 1,385 ADUs. The table illustrates the jurisdictions' projections (based upon historical trends and their own plans) vary considerably due to multiple factors: typography, willingness to encourage these developments, and the simple matter of available space. Marin communities could increase the actual number of ADUs which can be built.³¹

Marin County has made some efforts to encourage ADUs. It recently created a new ADU Technical Assistance program for homeowners to help make the process less overwhelming. The program provides free feasibility and project management support for qualified homeowners

²⁹ Calif. Gov. Code 65852.2 (f) (3)

³⁰ <https://www.investopedia.com/articles/pf/07/mcmansion.asp> (Accessed March 6, 2023).

³¹ Several California governments have adopted various incentive programs which have already increased the number of ADUs beyond projections. For example, the city of San Diego more than doubled the number of ADUs since 2021. <https://turnercenter.berkeley.edu/research-and-policy/san-diego-adu-bonus-program/> (Accessed March 6, 2023).

who live in the unincorporated areas of the County provided by HelloADU and paid for by the County.³² Marin County's "Make Room for Marin" website provides property owners with a step-by-step overview of the processes associated with ADU development.³³ However, the County and its towns and cities could do a more to encourage and facilitate the building of ADUs. There are often unnecessary delays in issuing building permits. San Jose, for example, offers same day permits in some instances.³⁴

As part of a state grant program, a partnership was established between ten cities and towns and the County called "ADUMarin." This partnership aims to promote the development of ADUs. It includes a variety of information sources on the County website, <https://adumarin.org>, providing interactive workbooks and webinars to assist interested property owners through all aspects of the ADU process.

Napa Sonoma ADU, in comparison, has at least one full time employee and is supported by grants from the Napa Valley Community Foundation and Sonoma County Community Foundation. It provides significantly more comprehensive services and support. Among other things, it offers an ADU calculator, local ADU rules, an address lookup tool, an ADU workbook, stories and floor plans, webinars, vendor registry, a newsletter, and social media.³⁵ Additionally, for a fee, it has an ADU feasibility consult, and permit-ready ADU plans.

On May 25, 2021, the Marin County Board of Supervisors approved an extension to the Accessory Dwelling Unit Fee Waiver Program, which offers property owners in the unincorporated areas of the county (which is approximately 27 percent of the population) fee waivers for the development of ADUs.³⁶ Under the program, in exchange for a property owner's agreement to rent their unit at affordable rates, county permit fees for ADUs may be waived up to the following:

- \$10,000 for ADUs that are rented at rates at or below 80 percent the Area Median Income
- \$5,000 for ADUs that are rented at rates between 81-120 percent of the Area Median income
- \$2,500 for ADUs that are rented at market-rate

The fees waived may include Community Development Agency fees such as planning, building and safety, environmental health services, and Department of Public Works fees such as traffic mitigation.

Impact Fees – Exceptionally Confusing in Spite of State Law

A significant number of Marin homeowners interested in building ADUs on their property are dissuaded from doing so due to prohibitively high impact and mitigation (a.k.a. connection or capacity) fees. One ADU professional characterized these fees as "piracy."

³² <https://www.helloadu.org/free-marin-county-services> (Accessed March 6, 2023).

³³ <https://www.marincounty.org/depts/cd/divisions/housing/make-room-for-marin> (Accessed March 9, 2023).

³⁴ <https://www.sanjoseca.gov/business/development-services-permit-center/accessory-dwelling-units-adus/preapproved-adus> (Accessed April 28, 2023).

³⁵ <https://napasonomaadu.org/> (Accessed March 6, 2023).

³⁶ <https://www.marincounty.org/-/media/files/departments/cd/housing/affordable-housing/adu-affordability/adupacketvfinal> (Accessed March 6, 2023).

SB 13 created a tiered fee structure that charges ADUs based on their size. This fee structure takes into consideration the impact of an ADU on a neighborhood's infrastructure and services, which is different from the impact created by single-family homes or multifamily buildings.³⁷ For example, an ADU of less than 750 square feet is likely to have only one bedroom and unlikely to have school age children living there. This would minimize the impact on schools, water, and sewers, among other services.

Local governments and Special Districts (listed in Appendix A) can charge a variety of fees for a development. These fees, commonly known as impact or mitigation fees, go toward infrastructure development (such as adding lanes or roads or supporting additional traffic) or other public benefits (such as new parks, schools, or affordable housing). In the wake of the passage of Proposition 13 in 1978 and the loss of significant property tax revenue, local governments and school districts have also turned to development fees as a means to generate revenue. Given that California cities have tightly restricted funding sources, fees are one of the few ways cities can pay for the indirect costs of growth.³⁸

State law governs the imposition of impact fees on ADUs.³⁹ Nonetheless, the agencies that might charge impact or mitigation fees have interpreted that state law differently. For example, the new construction of a detached 700 square foot ADU would incur no connection fee from Marin Water (formerly MMWD) but would cost \$8,675 in NMWD.⁴⁰ This discrepancy may be a result of different interpretations of how North Marin Water District interprets the applicable code to exempt ADUs from connection charges. North Marin Water District reads the code as exempting only ADUs created within an existing structure. In some instances, school impact fees provide another example. State law states that such fees are waived for ADUs smaller than 750 square feet, but many cities waive fees only for ADUs smaller than 500 square feet.⁴¹

Different agencies and municipalities throughout the county charge different fees. For example, Tiburon requires new and separate utility connections directly between the ADU and the utility. Consistent with Government Code section 66013, the service may be subject to a connection fee or capacity charge that is proportionate to the burden of the proposed ADU.⁴² In Napa and Sonoma counties, capacity charges for ADUs are waived if the unit is under 499 square feet, and then based upon a square footage charge for larger units.⁴³ In contrast, those fees in Marin have reportedly been as much as \$41,000.⁴⁴

These wide variations aside, it is uniformly challenging for a proponent of an ADU in Marin to get an accurate estimate for impact and connection fees simply by inspecting a town, city, or special district's website or even talking directly with staff of the planning and building

³⁷ <https://openstates.org/ca/bills/20192020/SB13/> (Accessed March 6, 2023).

³⁸ (Chapter 653, Statutes of 2019); <https://openstates.org/ca/bills/20192020/SB13/> (Accessed March 6, 2023).

³⁹ Calif. Gov. Code 65852.2 (f). See Appendix B for the complete text.

⁴⁰ Northern Marin Water District website.

⁴¹ See e.g. <https://www.tamdistrict.org/cms/lib/CA01000875/Centricity/Domain/1547/Nicasio%20-%20Residential.pdf>; <https://www.cityofbelvedere.org/DocumentCenter/View/79/School-Facilities-Fee?bidId=> (Accessed April 28, 2023).

⁴² <http://www.townoftiburon.org/DocumentCenter/View/3266/594ADU-21622?bidId=> (Accessed March 6, 2023).

⁴³ <https://www.napasan.com/151/Capacity-Charges> (Accessed March 6, 2023).

⁴⁴ Grand Jury interview.

departments. In Belvedere, fees for a 700 square foot attached ADU total \$19,530.⁴⁵ Illustrating the consequence and complexity in understanding permit and fee requirements imposed by *almost every* government agency in Marin, we examined the rules imposed by the City of Novato and connected agencies. We assumed permitting and building two comparable ADUs costing \$350/sq. ft.: one at 700 sq. ft. and the other at 800 sq. ft. Applying the information set forth in Novato's Housing Element Update, reviewing the city and special districts' fee schedules and direct conversation with staff members, it is clear individuals face a daunting task in determining the process and the potential of substantial fees. Here, an ADU larger than 750 sq. feet costs well over \$34,000 in fees. Even when a smaller 700 sq. ft. ADU is proposed, fees exceed \$18,000. If Marin County and municipalities genuinely believe, as they have stated in multiple forums, that their housing needs can be met by encouraging the building of ADUs, they should re-examine the various impact fees that they have imposed.

⁴⁵ https://www.cityofbelvedere.org/DocumentCenter/View/8495/6th-Cycle-Housing-Element-Update_Public-Draft-Reduced-compressed (Accessed May 9, 2023).

Table 3
Estimated Novato ADU Permit and Development Fees

	Fee	700 sq. ft. Estimated \$	800 sq. ft. Estimated \$
City of Novato			
ADU Planning Permit	\$820.00	exempt	\$820.00
Building Permit	sliding scale	\$2,156.60	\$2,558.40
subtotal		\$2,156.60	\$3,378.40
Novato City Public Facilities Fees			
Recreational,Cultural Facilities	\$4,725.23	exempt	\$4,725.23
Civic Facilities	\$847.29	exempt	\$847.29
General Government Systems	\$367.54	exempt	\$367.54
Open Space	\$1,022.02	exempt	\$1,022.02
Drainage	\$580.68	exempt	\$580.68
subtotal		\$0.00	\$7542.76
Novato City Traffic Impact Fees			
Streets & Intersections	\$2,601	exempt	\$2,601.00
Transit Facilities	\$89.84	exempt	\$89.84
Corporation Yard	\$56.07	exempt	\$56.07
subtotal		\$0.00	\$2,746.91
Outside Agency Impact Fees			
Novato Unified School District	\$4.08 /sq. ft.	exempt	\$3,264.00
Novato Sanitary District*	\$12,000/dwelling unit	\$7,617.50	\$8,700.00
Novato Fire District	\$.0622/sq. ft.	exempt	exempt
North Marin Water District*	\$7,640/ADU plus	\$8,675.00	\$8,675.00
subtotal		\$16,292.50	\$20,639.00
Subtotal Fees (estimated)			
City		\$2,156.60	\$13,668.07
Outside Agencies		\$16,292.50	\$20,639.00
TOTAL FEES (estimated)			
		\$18,449.10	\$34,307.07

Source: City of Novato Housing Element Update, November 2022, C34-C36, Novato Sanitary District: Pro-rata of 1,200 sq. ft, North Marin Water District, Facility Reserve Charge Study, Final Report, November 15, 2022, Grand Jury interviews. The estimated amounts were calculated March 17, 2023.

Legalizing Marin's Existing Non-Conforming Second Units

According to a 2016 report by McKinsey and Company entitled “A Tool Kit to Close California’s Housing Gap: 3.5 Million Homes by 2025,”⁴⁶ one way to encourage homeowners to add ADUs is to create an amnesty path for ADUs that are not properly permitted.⁴⁷ Some jurisdictions have been at the forefront of encouraging ADUs. Part of their success has been the legalization of existing non-conforming units through amnesty programs. It is estimated that 40 percent to 70 percent of all construction throughout Marin is done without permits.⁴⁸ This number includes all forms of construction, from adding a new water heater to building an in-law unit.

For example, Fairfax has an amnesty program in which all penalties are waived and all ADUs (legalizing illegal existing ones or permitting new ones) housing the elderly get 50 percent off the permit fees normally charged.⁴⁹ San Mateo County had a limited-term ADU Amnesty program (beginning in October/November 2018), which allowed property owners to bring an unpermitted unit into compliance. It featured a low-cost initial inspection as well as detailed guidance on any required improvements necessary to meet the current building code. All fines for unpermitted construction were waived, and planning and building permit fees were either waived or significantly reduced during the initial pilot phase. Code enforcement actions were also suspended, allowing potential applicants the opportunity to explore the program without risk of penalty.⁵⁰

ADUs can help address housing needs of Marin's aging population

Marin County’s Age Forward Plan (2020) suggests that ADUs could help older adults.⁵¹ The share of older adults in Marin will continue to increase and is projected to reach 35 percent of the county’s population by 2025 and 38 percent by 2030.⁵² The Age Forward plan offered three action items in this regard:

- Community: Explore opportunities to build ADUs on properties; advocate for measures to expand ADU programs throughout the county.
- County Leadership: Foster increase of ADUs, encourage greater awareness of and research for ADU programs and opportunities for residents, explore permit fee waivers and fee reductions, including fee adjustments to incentivize affordable rental units

⁴⁶ See

<https://www.mckinsey.com/~/media/mckinsey/featured%20insights/urbanization/closing%20californias%20housing%20gap/closing-californias-housing-gap-full-report.pdf>, (Accessed March 6, 2023).

⁴⁷ <https://ternercenter.berkeley.edu/blog/san-diego-adu-bonus-program/> (Accessed March 6, 2023).

⁴⁸ Marin Builders Exchange survey. <https://www.marinbuilders.com/permit-simplicity-and-customer-satisfaction> (accessed March 6, 2023).

⁴⁹ <https://www.townoffairfax.org/opportunities-for-adu-jadu-permitting-and-construction/> (Accessed March 6, 2023).

⁵⁰ <https://www.smcgov.org/planning/accessory-dwelling-unit-amnesty-health-safety-certification-program> (Accessed March 6, 2023).

⁵¹ “Age Forward, a framework for an Age-Friendly County of Marin,” January 2020 https://www.marinhhs.org/sites/default/files/files/servicepages/2022_06/cc_af_com_plan_final_ada.pdf (Accessed March 15, 2023)

⁵² California Department of Finance. (2019). Population projections for California. Retrieved from <https://dof.ca.gov/Forecasting/Demographics/Projections/> (Accessed March 6, 2023).

- County Departments: Promote ADU programs and facilitate advocacy for greater flexibility, work together to advocate for solutions (Aging & Adult Services, Community Development Agency).⁵³

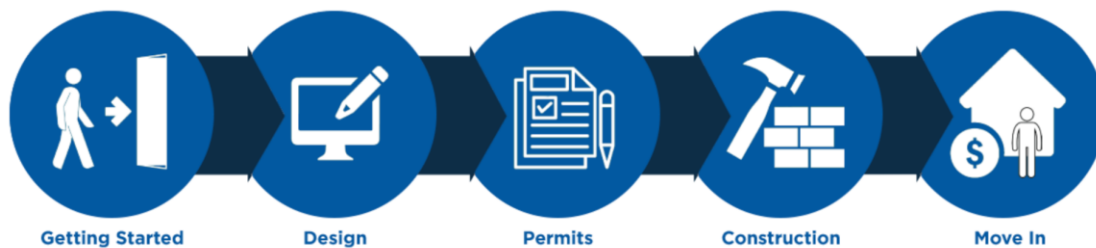
Confusion Reigns

Much of the public is confused about what the requirements are for an ADU.⁵⁴ The Grand Jury's research has found that some jurisdictions in Marin have not updated their planning and building policies to conform with current California ADU laws. Some people do not know whether an ADU requires a lot split, must be rented, what size refrigerator or sink is required, or what the sewer fees would be. Potential ADU owners (not just those with limited incomes) would benefit from a central "one stop shop" for this information. The County and local municipalities would be better served if this "one stop shop" is identified by each municipality to be the authoritative source for all local information. Ideally it would become linked with Napa Sonoma ADU. At the very least, the ADU Marin effort should become more closely aligned with the Napa Sonoma ADU programs. In addition, each municipality should clearly point to such a source of assistance on its website. For example, Fairfax has a model amnesty program, but there is no obvious link to it from the building department website. In addition to the Napa and Sonoma counties efforts, we reviewed the successful San Mateo "Second Unit Resource Center," which has demonstrated that a one stop shop open to all has value:



Getting Started

Are you interested in building a second unit? Here's information on how to get it one.



Source: <https://secondunitcentersmc.org/how/>

⁵³ "Age Forward, a framework for an Age-Friendly County of Marin," January 2020 https://www.marinhhs.org/sites/default/files/files/servicepages/2022_06/cc_af_com_plan_final_ada.pdf (Accessed March 15, 2023)

⁵⁴ See e.g. https://nextdoor.com/p/y-BghLzP7XWt?view=detail&init_source=search&query=adu (Accessed March 6, 2023).

If Marin is serious about helping individuals build ADUs, our review of current and planned efforts initiated by Marin's cities and municipalities leads us to three obvious conclusions:

- Currently, required information is not easily obtained either from officials or contained on agencies' websites.
- Fee information from Marin's water, fire, sanitary, and school districts is not easy to understand and follow.
- Marin's mandated housing goals can be met when every public agency in the county aligns its policies toward these objectives. Cooperation should be the mantra. It benefits everyone.

FINDINGS

- F1. More housing in Marin is needed and ADUs are one solution.
- F2. Many homeowners lack information and knowledge about ADU development, and Marin's jurisdictions are not always helpful to homeowners seeking information about ADU development.
- F3. It is often difficult, if not impossible, for a Marin homeowner to determine the planning, building, connection, capacity and impact fees associated with developing an ADU in a particular jurisdiction.
- F4. Many Bay Area cities and counties, for example Napa and Sonoma, have implemented comprehensive websites and related support to help homeowners create ADUs.
- F5. ADUs may be rented affordably and provide additional benefits for older adults and their caregivers.
- F6. Most Marin jurisdictions could provide better resources offering or identifying financing incentives for ADU development.
- F7. Impact, connection, and capacity fees vary considerably throughout the County and such fees can be a disincentive to homeowners considering ADU development.
- F8. Not every jurisdiction in Marin has updated its planning and building policies to conform with current California ADU laws.
- F9. Granting amnesty, following safety inspection, to existing non-conforming second units could help Marin meet its housing obligations.
- F10. ADU Marin and HelloADU are a good start. However, compared to several other Bay Area cities and counties, for example Napa and Sonoma, they could be substantially enhanced and expanded.

RECOMMENDATIONS

- R1. On or before December 31, 2023, the Marin County Board of Supervisors should direct the Community Development Agency's Development Priority Setting Committee to:
- 1) Identify available funding/financing information for residents who need help with the cost of building an ADU,
 - 2) Transmit the collected information to all the jurisdictions represented on the Committee.
 - 3) Start a continuous monitoring program to update the information sources as they become available.
- R2. By December 1, 2023, begin investigation to consider an amnesty program to legalize existing unpermitted second units. Add a marketing communications plan so that citizens can be made aware of it.
- R3. By December 1, 2023, begin the process of merging and/or collaborating with Napa/Sonoma ADU, and hiring a full-time Marin ADU Program Coordinator. The program coordinator should work with all jurisdictions on the development of ADUs and identify impact and connection fees within each jurisdiction.
- R4. By December 1, 2023, begin a feasibility assessment of waiving or significantly lowering impact and connection fees for units smaller than 750 square feet.
- R5. By December 1, 2023, begin creating plans to accelerate the permit approval process for ADU applications to within 30 days, or less, of submission. Implement such plans no later than July 1, 2024.
- R6. By December 1, 2023, begin feasibility assessments of new incentives for ADU development, such as pre-approved plans, technical assistance, property tax relief, development fee waivers, and forgivable loans; implement at least one such incentive no later than July 1, 2024.

REQUIRED RESPONSES

Pursuant to Penal Code section 933.05, the Grand Jury requires responses from the following governing bodies:

- School Districts
 - Bolinas-Stinson School District Board of Trustees (F7, R4)
 - Kentfield School District Board of Trustees (F7, R4)
 - Laguna Joint School District Board of Directors (F7, R4)
 - Lagunitas School District Board of Trustees (F7, R4)
 - Larkspur-Corte Madera School District Board of Trustees (F7, R4)
 - Marin County Office of Education (F7, R4)
 - Mill Valley School District Board of Trustees (F7, R4)
 - Miller Creek Elementary School District Board of Trustees (F7, R4)
 - Nicasio School District Board of Trustee (F7, R4)
 - Novato Unified School District Board of Trustees (F7, R4)
 - Reed Union School District Board of Trustees (F7, R4)
 - Ross School District Board of Trustees (F7, R4)
 - Ross Valley School District Board of Trustees (F7, R4)
 - San Rafael City Schools Board of Education (F7, R4)
 - Sausalito/Marin City School District Board of Trustees (F7, R4)
 - Shoreline Unified School District Board of Trustees (F7, R4)
 - Tamalpais Union High School District Board of Trustees (F7, R4)

- Municipalities
 - City of Belvedere (F1-F13, R1-R6)
 - City of Larkspur (F1-F13, R1-R6)
 - City of Mill Valley (F1-F13, R1-R6)
 - City of Novato (F1-F13, R1-R6)
 - City of San Rafael (F1-F13, R1-R6)
 - City of Sausalito (F1-F13, R1-R6)
 - Marin County Board of Supervisors (F1-F13, R1-R6)
 - Town of Corte Madera (F1-F13, R1-R6)
 - Town of Fairfax (F1-F13, R1-R6)
 - Town of Ross (F1-F13, R1-R6)
 - Town of San Anselmo (F1-F13, R1-R6)
 - Town of Tiburon (F1-F13, R1-R6)

- Water Districts
 - Bolinas Community Public Utility District (F7, R4)
 - Marin Municipal Water District (F7, R4)
 - North Marin Water District (F7, R4)
 - Stinson Beach County Water District (F7, R4)

- Fire Protection Districts
 - Bolinas Fire Protection District (F7, R4)
 - Central Marin Fire Department (F7, R4)
 - Inverness Public Utility District (F7, R4)
 - Kentfield Fire Protection District (F7, R4)
 - Marin County Fire Department (F7, R4)
 - Marinwood Community Services District (F7, R4)
 - Novato Fire Protection District (F7, R4)
 - Ross Valley Fire Department (F7, R4)
 - Southern Marin Fire Protection District (F7, R4)
 - Stinson Beach Fire Protection District (F7, R4)
 - Tiburon Fire Protection District (F7, R4)

- Sanitary Districts
 - Almonte Sanitary District (F7, R4)
 - Alto Sanitary District (F7, R4)
 - Central Marin Sanitation Agency (F7, R4)
 - Corte Madera Sanitary District No. 2 (F7, R4)
 - Homestead Valley Sanitary District (F7, R4)
 - Las Gallinas Valley Sanitary District (F7, R4)
 - Novato Sanitary District (F7, R4)
 - Richardson Bay Sanitary District (F7, R4)
 - Ross Valley Sanitary District (F7, R4)
 - San Rafael Sanitation District (F7, R4)
 - Sausalito Marin City Sanitary District (F7, R4)
 - Sewerage Agency of Southern Marin (F7, R4)
 - Tiburon Sanitary District 5 (F7, R4)

The governing bodies indicated above should be aware that the comment or response of the governing body must be conducted in accordance with Penal Code section 933 (c) and subject to the notice, agenda and open meeting requirements of the Brown Act.

Note: At the time this report was prepared information was available at the websites listed.
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Reports issued by the Civil Grand Jury do not identify individuals interviewed. Penal Code Section 929 requires that reports of the Grand Jury <u>not</u> contain the name of any person or facts leading to the identity of any person who provides information to the Civil Grand Jury. The California State Legislature has stated that it intends the provisions of Penal Code Section 929 prohibiting disclosure of witness identities to encourage full candor in testimony in Grand Jury investigations by protecting the privacy and confidentiality of those who participate in any Civil Grand Jury investigation.
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APPENDIX A

Impact, connection, and capacity fees vary considerably within these districts throughout Marin County.

<u>School Districts</u>	<u>Water Districts</u>	<u>Fire Protection Districts</u>	<u>Sanitary Districts</u>
Bolinas-Stinson	Bolinas Community Public Utility	Bolinas	Almonte
Kentfield	Marin Municipal	Central Marin	Alto
Laguna	North Marin	Inverness Public Utility	Central Marin
Lagunitas	Stinson Beach County	Kentfield	Corte Madera
Larkspur-Corte Madera		Marin County	Homestead Valley
Marin County Office of Education		Marinwood Community Services	Las Gallinas
Mill Valley		Novato	Novato
Miller Creek		Ross Valley	Richardson Bay
Nicasio		Southern Marin	Ross Valley
Novato Unified		Stinson Beach	San Rafael
Reed Union		Tiburon	Sausalito/Marin City
Ross			Southern Marin
Ross Valley			Tiburon
San Rafael City			
Sausalito/Marin City			
Shoreline Unified			
Tamalpais Union			

APPENDIX B

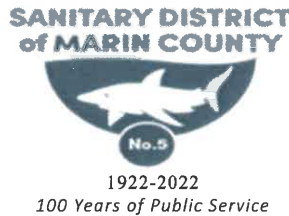
For reference only: These are the primary laws affecting ADU development:

- AB 68/AB 881 - Requires local agencies to approve or deny an ADU project more quickly and prohibits local agencies from adopting ADU ordinances that impose minimum lot size requirements, set certain maximum dimensions, or require replacement off-street parking in certain situations. Also allows for an ADU as well as a “junior” ADUs where certain access, setback and other criteria are met.
- SB 13 - Provides, until January 1, 2025, that cities may not condition approval of ADU building permit applications on the applicant being the “owner-applicant” of either the primary dwelling or the ADU, and prohibits impact fees on ADUs under 750 square feet.
- AB 587 - Provides that local agencies may now allow ADUs to be sold or conveyed separately from a primary residence if certain conditions are met. This law is expected to increase the ability of affordable housing organizations to sell deed-restricted ADUs to eligible low-income homeowners.
- AB 670 - Prevents homeowners' associations from barring ADUs. AB 670 makes unlawful any HOA condition that "prohibits or unreasonably restricts" the construction of ADUs on single-family residential lots.
- AB 671 - Requires local governments to include in their General Plan housing elements plans to incentivize and promote the creation of affordable ADUs. The law also requires HCD (Housing and Community Development) to develop, by December 31, 2020, a list of state grants and financial incentives for ADU development.
- New California legislation went into effect on January 1st, 2023, that allows 2-story ADUs in some instances, provides more flexibility in where ADUs can be located on a property, and makes obtaining an ADU permit a more transparent and streamlined process.

ARTICLE 2. Adoption of Regulations [65850 - 65863.13] (*Article 2 added by Stats. 1965, Ch. 1880.*)

65852.2. https://california.public.law/codes/ca_gov%27t_code_section_65852.2
(*Amended (as amended by Stats. 2021, Ch. 343, Sec. 1) by Stats. 2022, Ch. 664, Sec. 2.5. (SB 897) Effective January 1, 2023.*)

Management
Tony Rubio District Manager
Robin Dohrmann Office Manger
2001 Paradise Drive
Tiburon CA 9420
415-435-1501 Tel
415-435-0221 fax
www.sani5.org



Board of Directors
Tod Moody President
Omar Arias Montez Vice President
John Carapiet Secretary
Catherine Benediktsson Director
Richard Snyder Director

Item #14

May 10, 2023

The Honorable Jarod Huffman
U.S. House of Representatives
Washington, D.C. 20515

Dear Representative Huffman:

On behalf of Sanitary District No.5 of Marin County we write to express our support for the *Wastewater Infrastructure Pollution Prevention and Environmental Safety (WIPPES) Act* (H.R. 2964). Sanitary District No. 5 of Marin County provides collection and treatment of wastewater to parts of the Tiburon Peninsula and the City of Belvedere. The District serves over 3,500 households and has been servicing the area since 1922. This bipartisan legislation takes a straightforward and reasonable approach to addressing the pervasive pollution problem stemming from the improper disposal of non-flushable wipes in the nation's wastewater systems, and compliments California's existing "Do Not Flush" label law, commonly referred to as AB 818. We urge you to co-sponsor the WIPPES Act and for Congress to act expeditiously to pass the legislation.

The WIPPES Act's labeling requirements mirrors AB 818's requirements by establishing the same clear and conspicuous standards for "Do Not Flush" language and symbol, scope of covered products, and includes the negotiated penalty structure California's clean water sector secured with the wipes industry should a manufacturer violate the label requirements. Further, this legislation enjoys the support from the wipes industry and the national clean water sector, and environmental advocates who believe the legislation will advance our mutually shared interest to protect public infrastructure and the environment by promoting responsible disposal habits.

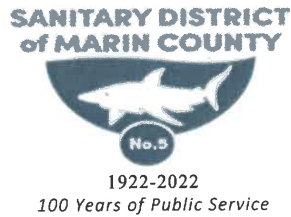
Thank you for your leadership to address and develop common-sense and bipartisan solutions to the unique problems related to the flushing of non-flushable wipes. Again, we urge you to co-sponsor H.R. 2964. If Sanitary District No.5 of Marin County can be a resource for you, please do not hesitate to contact Tony Rubio at trubio@sani5.org and 415-435-1501.

Sincerely,



Tony Rubio
District Manager

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Board of Directors
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Omar Arias Montez Vice President
John Carapiet Secretary
Catherine Benediktsson Director
Richard Snyder Director

Item #15

May 10, 2023

The Honorable Dianne Feinstein
U.S. Senate
Washington, D.C. 20510

Dear Senator Feinstein:

On behalf of Sanitary District No.5 of Marin County, we write to express our support for the *Wastewater Infrastructure Pollution Prevention and Environmental Safety (WIPPES) Act* (S. 1350). Sanitary District No. 5 of Marin County provides collection and treatment of wastewater to parts of the Tiburon Peninsula and the City of Belvedere. The District serves over 3,500 households and has been servicing the area since 1922. This bipartisan legislation takes a straightforward and reasonable approach to addressing the pervasive pollution problem stemming from the improper disposal of non-flushable wipes in the nation's wastewater systems, and compliments California's existing "Do Not Flush" label law, commonly referred to as AB 818. We urge you to co-sponsor the WIPPES Act and for Congress to act expeditiously to pass the legislation.

The WIPPES Act's labeling requirements mirrors AB 818's requirements by establishing the same clear and conspicuous standards for "Do Not Flush" language and symbol, scope of covered products, and includes the negotiated penalty structure California's clean water sector secured with the wipes industry should a manufacturer violate the label requirements. Further, this legislation enjoys the support from the wipes industry and the national clean water sector, and environmental advocates who believe the legislation will advance our mutually shared interest to protect public infrastructure and the environment by promoting responsible disposal habits.

Thank you for your leadership to address and develop common-sense and bipartisan solutions to the unique problems related to the flushing of non-flushable wipes. If Sanitary District No.5 of Marin County can be a resource for you, please do not hesitate to contact Tony Rubio at trubio@sani5.org and 415-435-1501.

Sincerely,

Tony Rubio
District Manager

Toilets Are **Not** Trashcans!

Protect Public Utility Pipes, Pumps, Plants, & Personnel from Wipes

THE PROBLEM

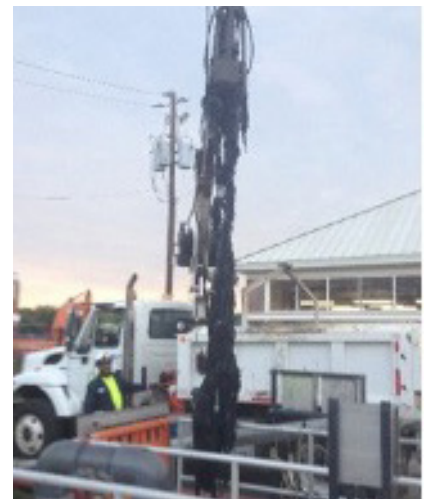
Consumers frequently use the wastewater system as a means of disposal, flushing wet wipes like diaper wipes, cosmetic wipes, and surface cleaning and disinfectant wipes, even when they are not intended to be flushed. This can cause problems for wastewater utilities by clogging pumps, blocking screens and accumulating in other treatment equipment.

THE CAUSE

Inconsistent or non-existent "Do Not Flush" labeling on product packaging to inform consumers of proper disposal methods.

COSTS TO THE CLEAN WATER SECTOR AND PUBLIC

The impacts of the flushing of nonflushable wipes are a national problem. In NACWA's 2020 Cost of Wipes Report, the flushing of wipes resulted in an additional \$441 million of operating costs each year for U.S. clean water utilities.

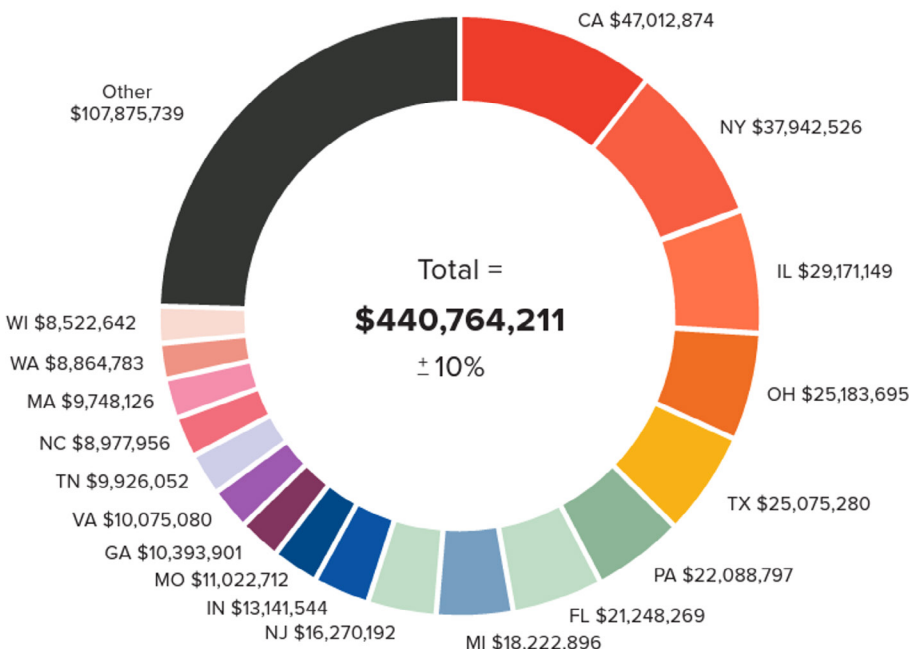


DC Water spent \$100,000 repairing the Upper Anacostia Pumping Station after it was clogged with wipes.



Utility workers are also placed at risk of physical injury and illness from removing sewage-soaked wipes from equipment.

COST OF WIPES BY STATE (2019)





“DO NOT FLUSH” LABEL

IMPACTS TO WIPES MANUFACTURERS

The lack of federal labeling standards means that wipes manufacturers are required to produce different label notices based on the patchwork of state laws. Five states currently have their own “Do Not Flush” requirements, with more states considering similar bills.

THE SOLUTION

WIPES Act (S. 1350/HR 2964) establishes a national labeling requirement for a clear and conspicuous “Do Not Flush” label on packaging of nonflushable wipes, with both a “Do Not Flush” symbol and phrase at set font size, color, and display panel percentage. This provides both a commonsense source control measure and manufacturing certainty for these products.

WHAT IS COVERED

Wipes that are not intended by the manufacturer to be flushable, which are mostly made with plastic materials, should be clearly and conspicuously labeled as “Do Not Flush.”



BROAD SECTOR SOLUTION SUPPORT

The WIPES Act labeling requirements is supported by the wipes industry sector, clean water sector, and environmental advocates, including the following organizations:

