

**NOTICE AND AGENDA
Special Board Meeting
at Sanitary District No. 5 of Marin County
Thursday, March 9th, 2023**

5:00 P.M. SPECIAL BOARD MEETING

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

ROLL CALL:

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

DIRECTORS' COMMENTS AND/OR AGENDA REQUESTS:

NEW BUSINESS:

1. BUDGET WORKSHOP
 - A. Review Fiscal Year 2023-2024 Preliminary Budget (Rubio)
 - i. Operating budget review
 - ii. Capital budget review
 - iii. Capital Improvement Program
2. Review and discuss HF&H rate scenarios for District. 1 Zone vs Ad Valorem and Non Ad Valorem rates- (Rubio) - discussion only
3. Review and discuss SD5 Strategic Plan. Provide updates to plan consistent with FY2023-2024 Budget Review (Rubio) – Action
4. Review and consideration of Fiscal Year 2023-2024 Preliminary SD5 Reserve Policies for the Tiburon and Belvedere zones (Rubio) – Action
5. Consideration of approval of Fiscal Year 2023-2024 Preliminary Budget in preparation for Public Notice to be provided at the March 16, 2023 Regular Board Meeting for consideration of approval and adoption of the Fiscal Year 2023-2024 Final Budget (Rubio) – Action

ADJOURNMENT:

The Board will be asked to adjourn the meeting to a Regular Board Meeting on March 16th, 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

Sanitary District No. 5 of Marin County

Fiscal Year 2023-2024 Budget Workshop March, 2023

Prepared by:

Tod Moody, President
Omar Arias-Montez, Vice President
John Carapiet, Secretary
Catharine Benediktsson, Director
Richard Snyder, Director
Tony Rubio, District Manager
Robin Dohrmann, Office Manager

Sanitary District No. 5 of Marin County

Consolidated Budget FY 2023-2024

	2022-2023 Budget	2022-2023 Actuals *	2023-2024 Budget	% Diff.	Tib Zone	Belv Zone
Income						
Property Taxes	981,933		1,185,133	21%	1,185,133	0
Tib Sewer Service Charge Revenue	2,418,700		2,406,700	0%	2,406,700	0
Belv Sewer Service Charge Revenue	2,436,881		2,176,300	-11%	0	2,176,300
Interest	100,000		100,000	0%	63,090	36,910
Treatment & Collection Fees	200,000		250,000	25%	148,625	101,375
Paradise Sewer Extension Fees	14,040		14,040	0%	14,040	0
Other Income	100		100	0%	63	37
Connection & Inpsection Permit Fees	20,000		20,000	0%	12,618	7,382
SASM Expense Reimbursement	100,000		100,000	0%	63,711	36,289
Total Budgeted Income	6,271,654		6,252,273	0%	3,893,980	2,358,293
Expense						
Operating Expenses	5,056,811		5,107,414 ***	1%	3,285,290	1,767,953
Capital Expenses	1,307,790		4,370,410	234%	1,756,580	1,680,530
Total Budgeted Expenses	6,364,601		9,477,824	49%	5,041,870	3,448,483
Net Ordinary Income	-92,947		-3,225,551	3370%	-1,147,890	-1,090,190

* Actual numbers are based on estimates, as of 2.08.2023

*** Operating Expenses does not include CalPERS Reserve Funding for FY23-24

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

**Operating Budget
FY 2023 - 2024**

	2022-2023 Operations Budget	2022-2023 Estimated to Close	2023-2024 Operations Budget		Breakdown by Zone		
					Tib Ops	P.C. Ops	Belv Ops
Operating Income							
Tiburon Sewer Service Charge - Ops	2,368,000		2,368,000	0.0%	2,264,518	103,482	
Belvedere Sewer Service Charge - Ops	1,570,581		1,570,581	0.0%			1,570,581
Other User Fees	38,700		38,700	0.0%	38,700		
Interest Earnings	100,000		100,000	0.0%	61,910	2,830	35,260
Connection & Inspection Permit Fees	20,000		20,000	0.0%	12,382	566	7,052
SASM Expense Reimbursement	100,000		100,000	0.0%	63,711		36,289
Other Income	100		100	0.0%	62	3	35
Total Income	4,197,381		4,197,380	0.0%	2,441,283	106,880	1,649,217

	2022-2023 Operations Budget	2022-2023 Estimated to Close	2023-2024 Operations Budget		Breakdown by Zone		
					Tib Ops	P.C. Ops	Belv Ops

Expense							
Administrative Expenses							
Advertising	2,000		2,000	0.0%	1,238	57	705
Audit & Accounting	40,000		40,000	0.0%	24,764	1,132	14,104
Consulting Fees	100,000		100,000	0.0%	61,910	2,830	35,260
Travel & Meetings	25,000		23,000	-8.0%	14,239	651	8,110
Continuing Education	10,000		10,000	0.0%	6,191	283	3,526
County Fees	16,590		16,590	0.0%	15,865	725	0
Directors Fees	9,000		9,000	0.0%	5,572	255	3,173
Dues & Subscriptions	31,000		33,000	6.1%	20,430	934	11,636
Elections	9,000		0	0.0%	0	0	0
Insurance PLP General Liability	58,000		60,000	3.4%	37,146	1,698	21,156
PLP (GL) Rating Adjustments							
PLP (GL) Dividends							
Insurance APIP (Real) Property	45,000		100,000	55.0%	61,910	2,830	35,260
Insurance Damage - Auto	8,000		10,000	20.0%	6,191	283	3,526
Legal	50,000		50,000	0.0%	30,955	1,415	17,630
Office Supplies	10,000		11,000	9.1%	6,810	311	3,879
Postage	1,200		1,300	7.7%	805	37	458
Pollution Prevention	5,000		5,500	9.1%	3,405	156	1,939
Miscellaneous Expense	0		0				
Total Administrative	419,790		471,390	10.9%	297,432	13,596	160,362

Ops & Maintenance Expenses							
Pumps & Lines Maintenance							
Pumps & Lines Maintenance	200,000		200,000	0.0%	123,820	5,660	70,520
Emergency Line Repairs	100,000		100,000	0.0%	25,000		25,000
Total Pumps & Lines Maintenance	300,000		300,000	0.0%	148,820	5,660	95,520

	2022-2023 Operations Budget	2022-2023 Estimated to Close	2023-2024 Operations Budget		Breakdown by Zone		
					Tib Ops	P.C. Ops	Belv Ops
Main Plant Maintenance							
Plant Maintenance Supplies	80,000		80,000	0.0%	46,800		29,032
Plant Maint. Parts & Service	300,000		300,000	0.0%	191,130		108,870
Janitorial Supplies & Service	9,000		10,000	10.0%	6,371		3,629
Main Plant Chemicals	120,000		165,000	27.3%	105,122		59,879
Lab Supplies & Chemicals	21,000		25,000	16.0%	15,928		9,073
Electrical & Instrument	15,000		30,000	50.0%	19,113		10,887
Grounds Maintenance	5,000		8,000	37.5%	5,097		2,903
Main Plant Sludge Disposal	50,000		55,000	9.1%	35,041		19,960
Main Plant Outfall	0		0	0.0%			
Total Main Plant Maintenance	600,000		673,000	10.8%	424,600	0	244,232
Paradise Cove Plant Maintenance							
Paradise Parts & Service	20,000		20,000	0.0%		20,000	
Paradise Supplies & Chemicals	6,500		6,500	0.0%		6,500	
Paradise Sludge Disposal	6,000		3,000	-100.0%		3,000	
Total Paradise Cove Plant Maintenance	32,500		29,500	-10.2%	0	29,500	0
Monitoring							
Main Plant Lab Monitoring	45,000		50,000	10.0%	31,855		18,145
Paradise Cove Monitoring	12,500		10,000	-25.0%		10,000	
Dilution Study			0	#DIV/0!			
Main Plant Chronic Tox Screening	0		15,000	0.0%	9,557		5,444
Total Monitoring	57,500		75,000	23.3%	41,412	10,000	23,589

	2022-2023 Operations Budget	2022-2023 Estimated to Close	2023-2024 Operations Budget		Breakdown by Zone		
					Tib Ops	P.C. Ops	Belv Ops
Permits/Fees							
Main Plant NPDES Renewal	40,000		0	100.0%	0		0
Permits/Fees - General	50,000		50,000	0.0%	31,855		18,145
Paradise Cove Permits/Fees	9,000		9,000	0.0%		9,000	
Paradise Cove NPDES Renewal	0		0	0.0%			
Total Permits/Fees	99,000		59,000	-67.8%	31,855	9,000	18,145
Truck Maintenance							
Fuel	15,000		20,000	25.0%	12,382	566	7,052
Truck Maintenance	30,000		30,000	0.0%	18,573	849	10,578
Total Truck Maintenance	45,000		50,000	10.0%	30,955	1,415	17,630
Total Ops & Maintenance Expenses	1,134,000		1,186,500	4.4%	677,642	55,575	399,115
Salaries & Benefits							
Salaries	1,504,000		1,598,548	5.9%	989,661	45,239	563,648
Overtime	200,000		100,000	-100.0%	61,910	2,830	35,260
Standby Pay	80,000		80,000	0.0%	49,528	2,264	28,208
Employee Incentives	60,000		60,000	0.0%	37,146	1,698	21,156
Vacation Buyout	65,000		80,000	18.8%	49,528	2,264	28,208
Payroll Taxes	162,665		110,000	-47.9%	68,101	3,113	38,786
Deffered Comp Match	65,000		65,000	0.0%	40,242	1,840	22,919
Payroll fees	6,250		7,000	10.7%	4,334	198	2,468
Car Allowance	6,000		6,000	0.0%	3,715	170	2,116
PERS Retirement							
PERS Monthly Contributions	262,992		272,332	3.4%	168,601	7,707	96,024
PERS Replacement Benefit Fund (RLL)	350		0	#DIV/0!	0	0	0
PERS UAL Payment	20,000		0	0.0%	0	0	0
SD5 Retirement Trust			0	0.0%	0	0	0
Total PERS Retirement	325,055		272,332	-19.4%	168,601	7,707	96,024
Employee Health, Dental, Vision, Life Ins., & LTDI	319,272		290,000	-10.1%	179,539	8,207	102,254
Retiree Health	91,592		80,144	-14.3%	49,617	2,268	28,259
CERBT/OPEB Current Employee Contributions	118,400		140,000	0.0%	86,674	3,962	49,364
Workers Comp Insurance	55,000		58,000	5.2%	35,908	1,641	20,451
Total Salaries & Benefits	3,016,521		2,947,024	-2.4%	1,824,503	83,401	1,039,121

	2022-2023 Operations Budget	2022-2023 Estimated to Close	2023-2024 Operations Budget		Breakdown by Zone		
					Tib Ops	P.C. Ops	Belv Ops
Other Operating Expenses							
Data/Alarms/IT Support & Licensing	100,000		100,000	0.0%	61,910	2,830	35,260
Safety	60,000		60,000	0.0%	37,146	1,698	21,156
Personal Protection Equipment/Uniforms	15,000		15,000	0.0%	9,287	425	5,289
Telephone							
Main Plant Telephones	11,000		11,000	0.0%	7,008	0	3,992
Paradise Cove Telephones	500		500	0.0%	0	500	0
Pumps & Lines Telephones	7,000		7,000	0.0%	6,694	306	0
Total Telephone	18,500		18,500	0.0%	13,702	806	3,992
Utilities							
Water	8,000		9,000	11.1%	5,734	0	3,266
Main Plant Utilities	220,000		230,000	4.3%	146,533	0	83,467
Paradise Cove Utilities	20,000		22,000	9.1%	0	22,000	0
Pump Station Utilities	45,000		48,000	6.3%	29,717	1,358	16,925
Total Utilities	293,000		309,000	5.2%	181,984	23,358	103,658
Total Other Operating Expenses	486,500		502,500	3.2%	304,028	29,117	169,355
Total Operating Expense	5,056,811		5,107,414	1.0%	3,103,600	181,690	1,767,953

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

**Capital Budget
FY 2023 - 2024**

2022-2023 Capital Budget	2022-2023 Estimated	2023-2024 Capital Budget		Breakdown by Zone		
				Tib Cap	P.C. Cap	Belv. Cap

Capital Income

				⤴ Relevant Splits ⤵		
Property Taxes						
Property Tax Current Secured - Capital	825,000		875,000 6.1%	837,638	37,363	0
Prop Tax Current Unsecured	15,000		16,000 6.7%	15,317	683	0
Supplemental Assessment Current	12,000		15,000 25.0%	14,360	641	0
Supplemental Assessment Redm	0		0 0.0%	0	0	0
Supplemental Unsecured	300		300 0.0%	287	13	0
Prop Tax Prior Unsecured	500		500 0.0%	913	21	0
Excess ERAF (Educational Revenue Augmentat	300,000		275,000 -8.3%	263,258	11,743	0
HOPTR	3,333		3,333 0.0%	3,191	142	0
Other Tax (Unitary, RR, Misc.)	0		0 0.0%	0	0	0
Total Property Taxes	981,933		1,185,133 20.7%	1,134,528	50,605	0
Tiburon Sewer Service Charge - Capital	12,000		0 0.0%	0	0	0
Belvedere Sewer Service Charge - Capital	866,300		605,719 -30.1%	0	0	605,719
Connection Fees						
Collection	100,000		125,000 25.0%	71,188	3,125	50,688
Treatment	100,000		125,000 25.0%	71,188	3,125	50,688
Total Connection Fees	200,000		250,000 25.0%	142,375	6,250	101,375
Paradise Drive Sewer Line Extension Fees	14,040		14,040 0.0%	0	14,040	0
Total Capital Income	2,074,273		2,054,892 -0.9%	1,276,903	70,895	707,094

2022-2023	2022-2023	2023-2024	Breakdown by Zone		
Capital Budget	Estimated Close	Capital Budget	Tib Cap	P.C. Cap	Belv. Cap

Capital Expenditures

Main Plant Equip Capital Expense

				Relevant Splits		
92xx - Secondary Clarifier Scum Removal Project	0	300,000		175,500	0	124,500
92xx - Maintenance Shop Rehab	0	100,000		56,950	0	40,550
92xx MP Roll Up Door Project	0	75,000		42,713	0	30,413
92XX Headworks Influent Screen Project	0	500,000		284,750	0	202,750
9204.1 - M.P. Corrosion Protection Project		150,000		87,750	0	60,825
9205.0 - M.P. Influent Pump Replacement		0		0	0	0
9208.0 - M.P. Chemical Feed Tansfer Pump Replacement		0		0	0	0
9209.0 - M.P. Screw Press Poly Blend Redundancy		0		0	0	0
9211.0 M.P. Odor Control Upgrades		0		0	0	0
9212.0 - M.P. Headworks Grinder Replacement		0		0	0	0
9212.1 - Digester Rehab		0		0	0	0
9212.2 - M.P. Switch Gear Upgrade/Improvements		0		0	0	0
9217.0 - Maintenance Shop Replacement/Ops Control		0		0	0	0
9218.0 - M.P. Generator Control Panel		0		0	0	0
92xx Digester Rehabilitation Project		600,000		341,700	0	243,300
9220.0 - Office, Bath & Breakroom Floor Replacement		0		0	0	0
9221.0 - Portable Fuel Storage Tank		0		0	0	0
9225.94 - Bis. Server Replacement + Upgrade		0		0	0	0
9225.95 - Dry weather Pri. Cover		0		0	0	0
9229.8 - Vehicle Replacement		0		-3	0	0
Total Main Plant Equip Capital Expense		1,725,000		989,360	0	702,340

	2022-2023	2022-2023	2023-2024	Breakdown by Zone		
	Capital Budget	Estimated	Capital Budget	Tib Cap	P.C. Cap	Belv. Cap
Pumps & Lines Capital				↻ Relevant Splits ↻		
9227.8 - Rodder / Vactor Truck	0		0	0.0%	0	0
9301.0 - Tiburon Sewer Line Rehab	0		500,000	0.0%	0	0
9304.0 - Belvedere Sewer Line Rehab	0		0	0.0%	0	0
9305.0 - Valve/Wet Well Lid Cover Replacement	0		0	0.0%	0	0
9305.1 - Belvedere Wet Well Rehabilitation (BPS	75,000		0	0.0%	0	0
9305.2 - Tiburon Wet Wells Rehabilitation (TPS#	50,000		300,000	0.0%	0	0
9306.0 - PS Pump & Valve Replacement Program	50,000		100,000	100.0%	50,000	50,000
9307.0 - PS Generator Replacement (BPS #1 + r	100,000		0	0.0%	0	0
9309 - Cove Rd. BPS#1 - Rehab Project	0		600,000	100.0%	0	600,000
9310.0 - Belvedere Pump Station Comm. Project	0		0	0.0%	0	0
9311.1 - Cove Rd. Force Main - Engineering	0		0	0.0%	0	0
9311.2 - Cove Rd. Force Main - Construction	0		0	0.0%	0	0
9312.0 - Force Main Rehab - Multiple Sites	0		0	0.0%	0	0
9313.0 - Man Hole Rehabilitation	75,000		75,000	0.0%	50,000	25,000
9314.0 - 100kw Portable Emergency Generator	0		0	0.0%	0	0
9315.0 - Tiburon Pump Station Comm. Project	0		0	0.0%	0	0
Total Pumps & Lines Capital	350,000		1,575,000	350.0%	100,000	675,000

	2022-2023	2022-2023	2023-2024		Breakdown by Zone		
	Capital Budget	Estimated	Capital Budget		Tib Cap	P.C. Cap	Belv. Cap
Paradise Cove Capital					⤵ Relevant Splits ⤵		
9401.0 - P.C. Sewer Line Rehab	0		100,000	0.0%	0	0	0
9403.1 - P.C. Communications Upgrade - Cellula	20,000		0	0.0%	0	0	0
9406.0 - P.C. Access Road Improvements	0		100,000	0.0%	0	100,000	0
9407.1 - P.C. Pump Replacement	0		25,000	0.0%	0	25,000	0
9415.0 - P.C. Paint at Treatment Plant	0		0	0.0%	0	0	0
Total Paradise Cove Capital	20,000		225,000	0.0%	0	125,000	0
Undesignated Capital					⤵ Relevant Splits ⤵		
Undesignated Cap - Main Plant	25,000		25,000	0.0%	14,625	0	10,375
Undesignated Cap - Paradise Cove Plant	10,000		10,000	0.0%	0	10,000	0
Undesignated Cap - P&L	50,000		50,000	0.0%	25,000	0	25,000
Total Undesignated Capital	85,000		85,000	0.0%	39,625	10,000	35,375
Debt Service					⤵ Relevant Splits ⤵		
Debt Service - MPR Bond Principal							
Debt Service - MPR Bond Interest							
Debt Service - MPR Bond REFI Principal	595,000		610,000	2.5%	395,158		214,842
Debt Service - MPR Bond REFI Interest	157,790		150,412	-4.7%	97,437		52,975
Total Debt Service	752,790		760,412	1.0%	492,595		267,817
Total Capital Expenditures	1,307,790		4,370,410	70.1%	1,621,580	135,000	1,680,530

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

**Capital Improvement Program
FY2023-2024 – FY2032-2033**

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								250,000			250,000
Landscaping Improvements Project		50,000									50,000
Odor Control System Rehabilitation							650,000				650,000
Headworks Valve and Check Valve Replacement	10,000										10,000
HVAC Replacement Project				200,000							200,000
CI2 Flash Mixer			35,000			35,000				35,000	105,000
MPR Bond Refi	752,848	752,534	751,848	750,793	749,360	752,496	750,198	752,466			6,012,543
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	1,185,000	850,000	835,000	525,000	350,000	385,000	775,000	400,000	250,000	335,000	5,890,000

MAIN PLANT CAPITAL IMPROVEMENT PROJECTS

Main Plant Project Name	DESCRIPTION
Odor Control Upgrade	This Project will evaluate current odor control system and vulnerabilities and also provide for options to replace, add to or enhance the current system.
Dry Weather Influent Pump	These funds will be used to purchase one new dry weather influent pump. These were not part of the MPR project.
Wet Weather Influent Pump	These funds will be used to purchase one new Wet Weather Influent Pump. These were not part of the MPR project.
Headworks Influent Screen Projcet	These funds will be used to replace 3 grinders with an influent screen to capture and remove rags and other inert matter.
Truck Purchase	These funds will be used to replace trucks at the end of their usefull lifes from the current fleet of district vehicles.
Emergency Outfall Rehabilitation	This project will consist of rehabilitating the abandoned effluent outfall pipe in order to have it available for use during emergency situations. Emergency Preparedness
Waste Gas Burner Rehabilitation	This project will evaluate current waste gas burner system and will be enhanced or replaced, dependent on evaluation report.
Aeration Basin Diffuser Upgrade	This project consists of replacing the current diffusers in the off line aeration basin with new style diaphragm type diffusers like the online aeration basin this did not get upgraded during the MPR project
Underground Pipe & Valve Rehabilitation	These funds will be used for the replacement of non-working valves and rusted-out pipes in the shipping/receiving area, as well as next to the secondary clarifiers, as identified during the MPR Project.
Secondary Clarifier Scum Collector Project	This project consists of replacing the current scum collector troughs and and helical skimmers with new stainless steel skimmer from polychem/brentwood it also converts the 3 shaft system sludge collector mechanisms to 4 shaft to better assist with skimming and the mitigation of mosquito formation on surface of tank.
Maint Shop Rehabilitation Project	This project will consist of replacing a 35+ y.o. corrugated metal roof and siding on the maintenance shop, not rehabbed during the MPR Project. Also will involve replacing roll up doors installing LED lighting and proper equipment storage racks and hazardous waste storage cabinets
Sludge Box replacement	Replacement of Biosolids container, used for hauling bio-solids to Redwood landfill.
Corrosion Protection Project	This project consists of protecting plant assests and general buildings and grounds with the proper coatings/paint for corrosive environments
MP Roll up doors improvement project	This project consists of installing new powered roll up doors in the chemical room, replacing the roll up doors on the dewatering storage building and replacing the front entrance to headworks roll up doors with new power operated units- Engineering controls to minimize injuries
MP Occupancy Improvements Project	This project consists of creating appropriate restroom and locker room space along with office space for continuous occupancy for staff and laboratory improvements for continued effective and efficient process control and compliance with NPDES permit.
Emergency Generator Replacement	This project will consist of replacing the Main Plant Emergency Generator. These were not part of the MPR project. Generator is currently serviceable but planning and budgeting needs to be in line for 2024/25.
Outfall Difuser Upgrades	Current condition of outfall is serviceable. Outfall is inspected every 5 years and must budget a reasonable amount for repairs or upgrades, as determined by future reports.
Undesignated Capital Projects	These funds will be used for unforeseen projects, which may come up after the MPR project is complete.
MPR Bond	Main Plant Rehabilitation Completed in 2014 - Bond Payments to show true annual CIP projections.

TIBURON CAPITAL IMPROVEMENT PROGRAM

Tiburon 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	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	325,000	4,825,000
CCTV and I&I linvestigation Project	150,000									150,000	300,000
Pump and Valve Replacement Program	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Force Main Rehabilitation TPS #2- 357lf-6"											0
Force Main Rehabilitation TPS#4- 3"	50,000										50,000
Force Main Rehabilitation TPS #3- 379lf-6"											0
Force Main Rehabilitation TPS #5-1303lf 8"											0
Force main Rehabilitation TPS #6					75,000						75,000
Force Main Rehabilitation TPS#9		50,000									50,000
Force Main Rehabilitation TPS #7-903lf-6"											0
Man Hole Rehabilitation	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
TPS #2 Wet Well Rehabilitation											0
TPS #3 Wet Well Rehabilitation											0
TPS#4 Wet Well Rehabilitation	300,000										300,000
TPS #8: Wet Well Rehabilitation											0
TPS #6 Wet Well Rehabilitation					400,000						400,000
TPS #7 Wet Well rehabilitation											0
TPS #9 Wet Well Rehabilitation		350,000									350,000
Portable Pump Replacement			50,000							50,000	100,000
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>Tiburon Total</i>	1,125,000	1,025,000	675,000	625,000	1,100,000	625,000	625,000	625,000	625,000	650,000	7,700,000

TIBURON ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

Tiburon 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. 10,137 lf of pipe remain to be rehabbed/replaced from the Harris report
Pump Station Pump and Valve Replacement Program	The District has 24 pump stations with 2-3 pumps in each station. The life expectancy for these pumps are 7-10 years. Therefore the District has a program to replace pumps over a period of time instead of replacing them all at once.
Pump Station Generator Replacement	The District has standby generators located at many of the Pump Stations. Some generators were installed between 1980 - 1983. These generators (in most cases) are located along the waterfront. The salt air has wreaked havoc on some of these generators; All have been replaced as of 7/1/2018
Pump Station Control Panel - Upgrade	These funds will be used for replacement of control panels at the District Pump Stations. The control panels are of various ages, of which most are obsolete 2 Control Panels remain to be replaced
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.
CCTV Sewer System New PACP Data	This project will consist of retelevising the entire collection system in order to provide updated information regarding the condition of the system and to assist in establishing a new CIP project regarding sewer line rehabilitation
Station No.5 Replacement	<p>This is a phased project of upgrading the main pump station in the Tiburon Zone:</p> <p><i>Phase I</i> has been completed, which replaced the motor control center/electrical controls and the installation of a diesel powered standby emergency generator.</p> <p><i>Phase II</i> has also been completed, which converted the dry-pit configuration into a wet-pit configuration, thus eliminating the need for dry-pit centrifugal pumps (now obsolete). The old pumps were replaced with 2 new submersible flygt pumps for standarization with District requirements. This also eliminated a confined space entry situation.</p> <p><i>Phase III</i> consists of rehabilitating the force main servicing this site. It is the last phase of this project anticipated around 2024</p>
Flow Meter Installation Project	This project will consist of installing flow meters at certain corresponding pump stations to record flows from each site. This will assist with flow monitoring and assist in the District's continued effort to reduce I&I.
Vactor Truck Purchase	This purchase will allow the District to clean sewer lines more frequently at typical "hot spot" areas (e.g., downtown area, Pt. Tiburon, Tiburon Blvd., Penninsula, San Rafael Ave., etc.). SD5 will also to perform more frequent cleaning at the Main Plant grit chamber, headworks and split box, as well as pump and transport solids from Paradise Cove back to the Main Plant. Recycle Water will be used for sewer cleaning activities
Force Main Rehabilitation Project	This project will consist of rehabilitating several force mains in the Tiburon Zone. Station #2, #3, #6 & #7
Pump Station Communications Project	Phase I completed. Master radio at the Main Plant has been upgraded, as well as the radio at Station #5. As new control panels come on-line in the Tiburon Zone, funds will be needed to bring the remaining 8 sites into the Main Plant communication network.
Undesignated Capital Projects	These funds are for unforeseen problems within the collection system.

BELVEDERE CAPITAL IMPROVEMENT PROGRAM

Belvedere 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	250,000	250,000	250,000	250,000	250,000	200,000	200,000	200,000	200,000	200,000	2,250,000
Pump and Valve Replacement Program	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
BPS #1 Electrical Improvement Project	600,000	600,000									1,200,000
CCTV and I&I Inspection Project	100,000									100,000	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
Man Hole Rehabilitation	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
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>Belvedere Total</i>	1,075,000	1,370,000	350,000	350,000	350,000	800,000	810,000	300,000	300,000	400,000	6,105,000

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. 7,644 lf of pipe remain to be rehabbed/replaced from the Harris Reports.
Pump Station Rehabilitation Program	The District has 24 pump stations with 2-3 pumps in each station. The life expectancy for these pumps are 7-10 years. Therefore, the District has a program to replace pumps over a period of time instead of replacing them all at once.
Pump Station Control Panel Replacement	Within the Belvedere Zone, there are many pump stations with single-phase power with capacitors installed in the panel to generate three-phase power. The District is replacing the generators to new standardized control panels. To date - station #15, 14,13,12,5 & 3 control panels have been replaced. Need to purchase panels for #2
Pump Station Generator Replacement	Standby generators at the Belvedere pump stations were installed in the early 1980. Station #3 Generator recently replaced need to replace station #1 & #2 Generators
Pump Station Comm. Upgrade Project	These funds will be used to provide alarming and communication back to the Main Plant SCADA system, The new communication equipment will be standardized
Cove Rd. Force Main Replacement	These fund will be used to replace 2107 lf of 10' force main. The force main has blown out on two occasions prior to 2005. According to previous Staff, it was difficult to find good pipe material to connect to, when making the repair. Recently the forcemain was compromised as a result of a 3rd party. Same issue was encountered when repairing. The current pipe size also lacks capacity during major wet weather events.
Lagoon Rd. Power Feed Improvement Project	Lagoon Rd. has 3 pump stations which pump sewage to one another. These station have no back-up power. These funds would be available to purchase a generator and install power conduits to connect all three stations in order to provide immediate back up power to these sites and it also reduce staff overtime. Emergency prepartedness
Flow Meter Installation Project	This project will consist of installing flow meters at certain corresponding pump stations to record flows from each site. This will assist with flow monitoring and assist District's continued effort to reduce I&I.
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.
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.
CCTV Sewer System	This project will consist of retelivziing the belvedere collection system in order to get an updated condition of the sewer system and to assist in establishing an updated CIP program for sewer rehabilitation projects.
Undesignated Capital Projects	These monies are for unforeseen problems within the collection system.

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	100,000	100,000	100,000	100,000	100,000						500,000
Grit Removal Project							50,000				50,000
Plant Grating Replacement- Fiberglass					25,000						25,000
Building Rehabilitation			250,000								250,000
Blower Replacement		20,000					20,000				40,000
P Cove Access Improvements	250,000										250,000
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>	375,000	195,000	375,000	125,000	150,000	75,000	95,000	175,000	25,000	75,000	1,665,000

PARADISE COVE ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

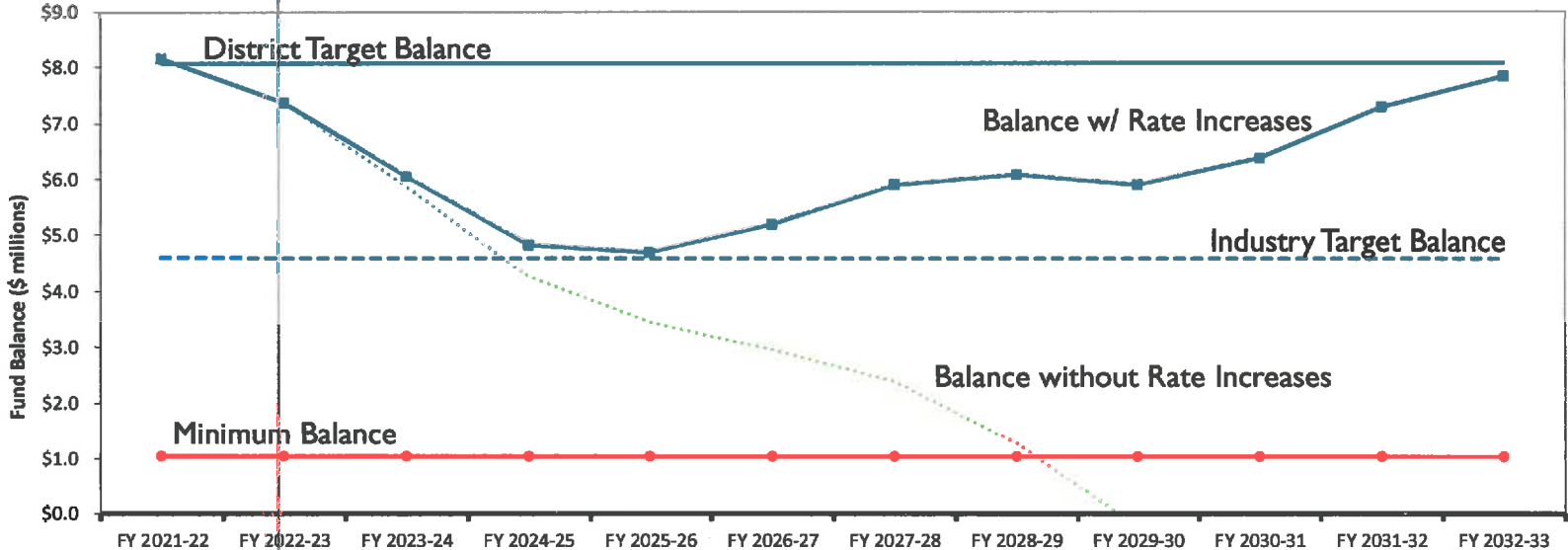
Paradise Cove Project Name	DESCRIPTION
Influent Pump Replacement Program	Currently there are 6 grinder-style pumps in service at ParadiseCove. Each has a usefule life of 7-10 years. This program is established to replace pumps as needed; not all at once.
Package Plant Coating	Due to its close proximty to the bay, the metal package-plants require marine coatings every 7-10 years.
Influent Well Access Cover Replacement	This project consists of replacing the current access covers with fixed, mounted, flush-to-the-ground, traffic-rated, as there is limited space at the Paradise Cove Plant.
Blower Replacement	The current blowers were installed as part of the 2009 start-up of the upgraded plant. They have a useful life of 7-15 years. SD5 must begin to replace them soon.
Plant Grating Replacement	This project will consist of replacing the current grating with non-rusting fiberglass grating.
Grit Removal Project	This project will consist of evaluating the Paradise Cove Plant for possible grit removal systems in order to prolong the life of the pumps.
UV Disinfection	Possible installation of UV disinfection, which would eliminate the transportation of chemicals to the Paradise Cove plant. Will need a feasibility study. Language included in current permit for future installation date, if feasible.
Plant Access Improvements	This project consists of paving the access road to the plant for bettwe access and quicker road clearing during mud slides- only access point to facility critical.
Undesignated Capital Projects	These funds will be used for unforeseen projects.

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	1,185,000	850,000	835,000	525,000	350,000	385,000	775,000	400,000	250,000	335,000	5,890,000
Tiburon Pumps & Lines	1,125,000	1,025,000	675,000	625,000	1,100,000	625,000	625,000	625,000	625,000	650,000	7,700,000
Belvedere Pumps & Lines	1,075,000	1,370,000	350,000	350,000	350,000	800,000	810,000	300,000	300,000	400,000	6,105,000
Paradise Cove	375,000	195,000	375,000	125,000	150,000	75,000	95,000	175,000	25,000	75,000	1,665,000
MPR Debt Service + 2020 Refi	752,848	752,534	751,848	750,793	749,360	752,496	750,198	752,466	0	0	6,012,543
TOTAL	4,512,848	4,192,534	2,986,848	2,375,793	2,699,360	2,637,496	3,055,198	2,252,466	1,200,000	1,460,000	27,372,543

PROPOSED REVENUE INCREASES – BELVEDERE, PARADISE COVE

	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
Belvedere/Paradise Cove												
Annual revenue increase	0.0%	0.0%	9.8%	9.0%	9.0%	9.0%	9.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cumulative increase		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Annual sewer service charge per EDU	\$0.00	\$0.00	\$2,071.81	\$2,258.27	\$2,461.51	\$2,683.05	\$2,924.52	\$2,924.52	\$2,924.52	\$2,924.52	\$2,924.52	\$2,924.52



- Minimum Balance = \$1.0 million (District policy for Operations)
- Industry Target = \$4.6 million (2 x Avg Annual CIP + Ops + Disaster Recovery + Retirement)
- District Target = \$8.0 million (Ops + CIP + Disaster Recovery + Retirement)

COST OF SERVICE ALLOCATIONS - ALTERNATIVE

FY 2023-24 Revenue Requirement	FY 2023-24	Tiburon	Belvedere/ Paradise Cove
O&M, Labor, Admin Expenses	\$4,943,682	\$3,026,165	\$1,917,517
Debt Service	752,848	487,695	265,153
Capital Improvements	\$2,235,723	\$1,116,188	\$1,119,535
(Non-Op Rev/Transfers	(2,346,936)	(1,768,225)	(578,712)
Net Revenue Requirement	\$5,585,317	\$2,861,824	\$2,723,493
		51.2%	48.8%



Service Zone	Current Revenue	COS	\$ Change	% Change
Tiburon	\$2,551,064	\$2,861,824	\$310,760	12.2%
Belvedere/Paradise Cove	\$2,479,838	\$2,723,493	\$243,655	9.8%



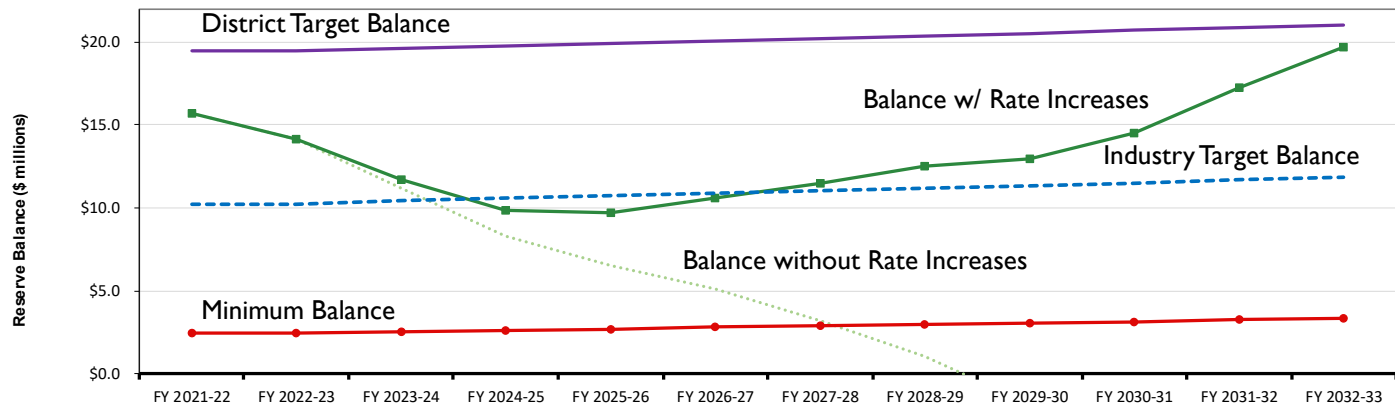
Service Zone	COS	Billed Sanitary Units	Annual Sewer Service Charge/EDU
Tiburon	\$2,861,824	2,471.18	\$1,158.08
Paradise Cove/Belvedere	\$2,723,493	1,314.55	\$2,071.81

REVENUE INCREASES & PROPOSED RATES

Sewer Service Charges by District Zone	Adopted	Adopted	Projected				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1 Tlburon		0.0%	12.0%	12.0%	12.0%	12.0%	12.0%
2 <i>Cumulative increase</i>		<i>0.0%</i>	<i>12.0%</i>	<i>25.4%</i>	<i>40.5%</i>	<i>57.4%</i>	<i>76.2%</i>
3 Annual increase	\$0	\$0	\$132	\$147	\$164	\$182	\$203
4 Annual sewer service charge per EDU	\$1,034	\$1,034	\$1,158	\$1,297	\$1,453	\$1,627	\$1,822
5 Property tax payment per EDU	\$458	\$458	\$467	\$474	\$482	\$490	\$498
6 Combined payment per EDU	\$1,492	\$1,492	\$1,625	\$1,771	\$1,935	\$2,117	\$2,321
7 Belvedere/Paradise Cove		0.0%	9.8%	9.0%	9.0%	9.0%	9.0%
8 <i>Cumulative increase</i>		<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
9 Annual increase	\$0	\$0	varies	\$186	\$203	\$222	\$241
10 Annual sewer service charge per EDU	varies	varies	\$2,072	\$2,258	\$2,462	\$2,683	\$2,925
11 Property tax payment per EDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Combined payment per EDU	\$0	\$0	\$2,072	\$2,258	\$2,462	\$2,683	\$2,925

PROPOSED REVENUE INCREASES – I ZONE

	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%	10.0%	10.0%	9.0%	9.0%	9.0%	9.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Cumulative increase	0.0%	10.0%	21.0%	31.9%	43.8%	56.7%	61.4%	66.2%	71.2%	76.4%	81.7%	
Annual sewer service charge per EDU	varies	\$1,464	\$1,611	\$1,756	\$1,914	\$2,086	\$2,149	\$2,213	\$2,279	\$2,348	\$2,418	



- Minimum Balance = \$2.5 million (District policy for Operations)
- Industry Target = \$10.2 million (2 x Avg Annual CIP + Ops + Disaster Recovery + Retirement)
- District Target = \$19.5 million (Ops + CIP + Disaster Recovery + Retirement)
- Target balances include 3% annual inflation for Ops, Retirement, Disaster Recovery beginning FY 2023-24

FY 2023-24 RATES CALCULATION

Total Revenue Requirement	\$8,603,613
(Less) Miscellaneous Fee Revenues ¹	(158,800)
Net Revenue Requirement	8,444,813
(Less) Reserves to address shortfall after rate increase	(2,901,904)
Revised Net Revenue Requirement	\$5,542,909
Units of Service (EDUs)	3,785.23
FY 2023-24 Charge per EDU	\$1,464
(Less) Ad-Valorem Revenue per EDU	(\$466)
FY 2023-24 Charge per EDU adjusted for Ad-Valorem	\$999

¹Includes revenue from other user fees, inspection fees, SASM expense reimbursement, and other income.

REVENUE INCREASES & PROPOSED RATES

Sewer Service Charges by District Zone	Projected				
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1 Non Ad-Valorem Parcel	10.0%	10.0%	9.0%	9.0%	9.0%
<i>2 cumulative increase</i>	<i>10.0%</i>	<i>21.0%</i>	<i>31.9%</i>	<i>43.8%</i>	<i>56.7%</i>
<i>3 Annual increase</i>	<i>varies</i>	<i>\$146</i>	<i>\$145</i>	<i>\$158</i>	<i>\$172</i>
4 Annual sewer service charge per EDU	\$1,464	\$1,611	\$1,756	\$1,914	\$2,086
5 Ad-Valorem Parcel	10.0%	10.0%	9.0%	9.0%	9.0%
<i>6 cumulative increase</i>	<i>10.0%</i>	<i>21.0%</i>	<i>31.9%</i>	<i>43.8%</i>	<i>56.7%</i>
<i>7 Annual increase</i>	<i>varies</i>	<i>\$146</i>	<i>\$145</i>	<i>\$158</i>	<i>\$172</i>
8 Calculated sewer service charge per EDU	\$1,464	\$1,611	\$1,756	\$1,914	\$2,086
<i>9 (Less) ad valorem credit per EDU</i>	<i>(\$466)</i>	<i>(\$474)</i>	<i>(\$481)</i>	<i>(\$489)</i>	<i>(\$498)</i>
10 Annual sewer service charge per EDU	\$999	\$1,137	\$1,274	\$1,424	\$1,588

Current Tiburon rate (\$/EDU) = \$1,034

Current Paradise Cove rate (\$/EDU)= \$1,034

Current Belvedere rate (\$/EDU)= \$1,985

SANITARY DISTRICT NO. 5
OF MARIN COUNTY

STRATEGIC PLAN

JULY 1, 2023



BOARD OF DIRECTORS:

Tod Moody, President

Omar Arias, Vice President

John Carapiet, Secretary

Catherine Benediktsson, Director

Richard Snyder, Director

DISTRICT MANAGER:

Tony Rubio

Sanitary District No.5 of Marin County

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1. Introduction, History and Overview

Sanitary District No.5 of Marin County was formed in 1922 primarily as a refuse district. In the 1960's a primary treatment plant was constructed at its current location at 2001 Paradise Drive. In the 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. During that period state and federal grant funding was available for those upgrades which the District took advantage of. Also during the 1980's upgrade the Main Plant treatment facility was designed with a new commonly shared out fall into the SF Bay. The District shares an outfall with SASM (Sewerage Agency of Southern Marin) The District is also responsible for dechlorinating SASM's effluent prior to discharge into the receiving waters of the state of California. In the mid 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. The District was able to get about 30+ years out of both plants before they were due for major upgrades and were upgraded to improve efficiencies and reliability.

In 2005 the City of Belvedere sewage collection system was annexed to the District. When this task was completed, a new sewer rate had to be established for the City of Belvedere residents, as it was treated as a separate zone per the annexation agreement with Belvedere. In that annexation agreement, the City of Belvedere negotiated keeping the sewer service revenue portion of the property tax, thus the higher rates in the City of Belvedere currently. As of 2021 the Belvedere zone sewer service fee charge is \$1985 per EDU compared to \$1034 per EDU in the Tiburon zone. Prior to annexation into Sanitary District No.5 of Marin County, an investigation of the entire sewer collection was performed by Harris & Associates to assist the District in determining the condition of the collection system and the required repairs that would be needed in the future. A similar study was also performed for the collection system owned by the District for the Tiburon zone. Those studies assisted in determining the rates that are in place today.

In 2009, the smaller Paradise Cove plant was upgraded and enlarged to accommodate a growing population on the eastern Tiburon peninsula. Treatment plant capacity went from 20,000 gallons per day up to 40,000 gallons per day, with a peak flow max of 100,000 gallons per day. In conjunction with the treatment plant upgrades, the Seafirth Estates subdivision constructed 2 pump stations to serve the residents in that area, in order for them (Seafirth Estates) to cease operation of the Seafirth Estates RBC (Rotating Biological Contactor) plant that had reached its useful life. Both pump stations were turned over to the District for ownership and operation after a year of successful operation. In 2018 the District worked with San Francisco State Romberg Center in successfully negotiating an outside sewer service agreement which allowed the university to decommission several septic tanks serving the property and allowed for the construction of a new pump station that the university owns and operates to pump into the Districts publicly available sewer system located on Paradise Drive (Vogt Extension Line). SFSU Romberg began service on January 1, 2019.

In 2014 the District invested \$12 million dollars to upgrade and enhance the Main Treatment plant, which serves the City of Belvedere and the residents eastward of Gilmartin Drive in the Town of Tiburon. The electrical system of the plant was upgraded with a more reliable up-to-date system, major treatment plant equipment was replaced with newer, more energy-efficient equipment, and additional wet weather storage was configured into the project using the existing facilities.

In 2017 the District completed a 2-year phased project at the Mar West Pump Station in Tiburon worth 1.5 million dollars. The work involved converting an older dry pit pump station to a wet pet submersible style pump station. It also involved the installation of Diesel standby generator and all new electrical control panels and meters. This pump station is the largest pump station in the Tiburon service area.

In 2021 the District completed a 2.2 Million Dollar force main installation project in which it installed a new sewer force main serving the city of Belvedere starting at the Cove Road Pump Station #1 moving towards Beach road then down Juanita Ln to its terminus point on Tiburon Blvd near the round-about. Part of this

project included a bypass line serving Tiburon Pump station #6 located on the corner of Tiburon Blvd and Beach Road.

The District has a total of 24 pump stations in its service area and 153,120 lateral feet (29 miles) of gravity sewer lines that range in size from 6'' to 24'' and a total of 26,400 lateral feet (5 miles) of pressure force main. The District is governed by a 5-member Board of Directors, while the day- to-day management is the responsibility of the District Manager, and his or her staff of 9 employees. Many Districts have different priorities, goals and challenges that face them day-to-day and in the future. That is why this District seeks to layout its priorities, address its concerns and prioritize its future challenges with the creation of this strategic plan. This planning would also assist future Board Members and District Managers with staying on-course in providing the best, safest, and most reliable collection conveyance and treatment of sewage for the Tiburon/Belvedere peninsula residents. The strategic plan shall reflect the direction, insight, and expertise of the Board Members and its District Staff and shall provide for the overall strategic direction of the District.



1920's era –Tiburon Peninsula- Location of future Waste Water Treatment Plant



1960's era- Tiburon Peninsula – Wastewater Treatment Plant in service- Primary Treatment only



1980's era- Tiburon Peninsula- Secondary Treatment additions to Wastewater Treatment Plant



2014 – Tiburon Peninsula –Main Plant Rehabilitation at Wastewater Treatment Plant



1980's era Unincorporated East Tiburon -Paradise Cove Wastewater Treatment Plant



2010 Unincorporated East Tiburon- Upgraded Paradise Cove Wastewater Treatment Plant

2. Mission Statement and Values

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.

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

3. Accomplishments

SD5 Accomplishments

A generalized list of recent accomplishments:

Main Treatment Plant:

- Invested \$12 Million dollars and rehabilitated the Main Treatment Plant: this was a 2-year project, which improved treatment plant efficiencies and reliability
- Updated the Sewer Use Ordinance to include sewer lateral inspection and repair mechanism to reduce I&I from the collection system
- Began pump station controls replacement program: 20 of 22 pump stations now have new standardized control panels –Panels have been raised per Baywave sea level report study
- 26,300 Linear feet of pipe have been replaced/rehabilitated since 2006
- Completed the Point Tiburon Sewer Line acquisition (a 30+yr dispute/unresolved item)
- Completed the Mar West Phase 1 and Phase 2 Pump Station Upgrade - \$1.5 Million Invested to this site.
- Completed a LED lighting upgrade as part of our continued efforts to conserve energy & keep costs down
- Completed Bio-Solids Management Plan and negotiated disposal contract with Lystek Intl.
- Completed Cove Road Force Main Project- Installation of 2100 LF of 14” HDPE Pressure Force Main.
- Completed Collection System Master Plan
- Completed Alternative Energy Options Study

Paradise Cove Plant:

- Acceptance of the Seafirth Estates subdivision pump stations: allowed for the decommissioning of Seafirth Estates’ Rotating Biological Contactor (RBC) treatment plant
- Acceptance of the Paradise Drive Sewer Line Extension (PDSLE) Line Sewer line: allowed sewer service connections for 52 homes allowing people to decommission septic systems in the unincorporated area of Tiburon an connecting to the public sewer
- Acceptance of Vogt sewer line extension at Paradise Cove which will allow for an additional 12 connections and the connection of the Romberg Tiburon Center
- Established an Outside Sewer Service Agreement with SFSU Romberg Center for Sewer Service
- Paradise Cove Treatment Plant upgrade and installation of new discharge pipe and diffuser: treatment plant capacity doubled and treatment efficiency improvement
- Completed another successful NPDES renewal 2021-2016 Order No R2-2021-0017

Finance & HR:

- Major work on the District’s Finances and Capital Improvement Program in FY2009/2010: this led to difficult decisions to increase sewer rates for the prolonged safety and compliance of both treatment plants and its collection system. Prior to 2005, the sewer rates had not been raised in 20+ years
- Made the difficult decisions to cut benefits for new hires, in part of the 2012 Employee Negotiations: this established a lower tier for transferring Classic Members as a result of higher CalPERS pension obligations
- Began funding a California Employee Retirement Benefit Trust (CERBT) for Other Post-Employment Benefits (OPEB) in 2011

Finance & HR (cont'd):

- Paid off CalPERS side fund and SD5's unfunded accrued liability, through 2018
- Updated the SD5 Connection Fee Schedule
- Created a District wide succession plan
- Created new Financial Policy & Procedure Manual
- Updated the SD5 Reserve Policy and created a new CalPERS Reserve Trust in order to fund future CalPERS' inability to obtain target returns in their investment strategies
- Refinanced the 2012 MPR Revenue Bonds
- Completed Staffing Evaluation Study
- Negotiated updated Memorandum of understanding

4. Current Conditions, Future Challenges & Opportunities

Current Conditions:

The District overall income is around \$6 million dollars. Total operations and maintenance costs, which includes salary, is averaging around \$3 million dollars (not including CalPERS unfunded liabilities) with about 3% inflation each year. Currently, Capital Expenditures run anywhere between \$1.5 - \$2.5 million dollars yearly including debt service. The Districts net operating/capital income varies between \$500k-\$1 million dollars each year. That is the current overall trend of the District finances as of 2022. Please note that both treatment plants recently were improved so the need for costly capital expenditures at both of these facilities will mostly likely not occur for another 2-7 years.

The current National Pollutant Discharge Elimination System (NPDES) permits, for both facilities, have been in compliance year-in and year-out with our current standard of treatment and configuration of both facilities. Labor, Electricity, and Chemicals are the costliest items for operating and maintaining both facilities. The District has done everything possible to reduce those costs, such as installing automated Supervisory Control and Data Acquisition (SCADA) software for improved reliability and to keep labor costs down, installing new energy-efficient equipment (blowers) & completing a LED lighting upgrade throughout the plant to reduce PG&E costs; and performing annual competitive bidding on chemical purchasing contracts to ensure we get the lowest price from the most competitive suppliers.

In 2013, CalPERS enacted new retirement formulas for new-hire employees into the CalPERS' retirement system (Public Employees' Pension Reform Act - PEPRA), which keeps our employee overhead costs down. Currently the District has 5 employees under the Classic Member formula of 2.7% @ 55 formula, and 4 employees under the PEPRA formula of 2.0% @ 62. The District has paid its CalPERS pension liabilities up through fiscal year 2019. The Districts OPEB Other Post-Employment Benefits (retiree health) is around 63% funded as of 2021. The District currently has 6 retirees receiving OPEB. The Board of Directors receive compensation of \$100 for attendance at each Board Meeting; no other benefits are granted to the Board of Directors.

Capital Improvement wise, the Districts main function is to provide high quality collection, conveyance, treatment and disposal of the wastewater in this service area. A main priority currently for the District is the rehabilitation of the districts collection system – an ongoing 10 year Capital Improvement Program (CIP) is in place to replace/rehabilitate the collection system based on video reports conducted in 2006 and 2011. The District recently completed a Collection System Master Plan to further assist and guide the District along in prioritizing the Capital Projects forecasted for the next 15 years. Also, the District is currently under way with a project standardizing the control panels at the 24 pump stations, servicing the

areas and raising them per the Marin BayWAVE Marin Bay Waterfront Adaptation Vulnerability Evaluation

The District when feasible participates in regional programs/partnerships for the benefit of rate payers and the overall enhancement of services in Marin. Some examples include, mutual aid services agreements which allows the District to call on other sewer agencies that participate in the group for assistance with equipment/staffing in times of need, the Marin County Public Education Group, which collaborates with other agencies in the Districts efforts to inform the rate payers and the general public about pollution prevention, and monthly general manager meetings with the managers of the 5 other Treatment plant agencies in Marin to share ideas and assist one another on critical issues facing the agency or the wastewater community.

Future Challenges and Opportunities:

The District has several challenges in the near and far future. Some of those items include:

Wastewater Treatment System:

- Possible Nutrient limits in National Pollutant Discharge Elimination System (NPDES) permits - requiring expensive upgrades to facilities
- Possible Toxicity Limits in NPDES permit- requiring expensive upgrades to facilities
- More stringent requirements from the Bay Area Air Quality Management District (BAAQMD) -New Sources-Emergency Generators and Portable Pumps must comply with new standards
- Increased electrical costs due to provider raising rates
- Increasing chemical costs- prices have doubled since 2015 until 2023
- Treatment Plant Upgrades in 2040
- Opportunities to enhance collaboration with neighboring agencies on larger items like laboratory service and safety training services

Customer Service:

- Improved web site for ease of customer use
- Development of quarterly newsletter -increased awareness of district activities and accomplishments for customers- for website
- Additional Ark Newspaper Articles

HR and Employee Development:

- Encourage staff to cross train in Operations and Maintenance

Renewable Energies and Continued Energy Reduction:

- Investigate all possible paths to energy savings
- Investigate pumping plan development for pumping during off hours and or reducing the start & stops

Organization, Budget and Finance:

- Sewer Rate Sustainability
- CalPERS Pension Sustainability
- Other Post Employee Benefits (OPEB) Sustainability

- Complete scanning project
- Clean up and organize current District administrative database

Organization, Budget and Finance (Cont'd):

- Create standards and file storage location, and file storage paths for staff to save work that all staff need access to
- Connection Fee Rates
- Contracted Services
- Sewer Rate Study- Last sewer rate survey completed in 2010

Facilities and Operations:

- Rebuild the maintenance shop.
- Review of Emergency Planning/Preparedness: Boat access to treatment plant sites, and bypass pumping review
- Planning for future Treatment Plant Rehabilitation or Relocation Options
- Office Upgrades – Limited Space

5. SD5 Goals

The SD5 Strategic Plan is organized according to 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***

The Goal areas represent Board members overall top priorities. Within each Goal area, Board Members identified their top priorities and programs which are summarized on the following pages.

Goal One: Protecting Public Health and Employee Safety

The Districts main purpose for existing is for the sole purpose of protecting public health through safe and efficient collection, conveyance, treatment, and disposal of wastewater generated in the Districts service area, and to ensure a safe working environment for all staff.

The SD5 Board established the following key objectives:

- Maintain Adequate Staffing and Training of Staff
- Strive to eliminate all SSO's
- Compliance with National Pollutant Discharge Elimination System (NPDES) and Bay Area Air Quality Management Board (BAAQMD) permit requirements
- Maintain Robust Safety Program
- Proactive with our Maintenance Activities

Goal Two: Infrastructure Reliability

In order to protect public health, the Districts infrastructure reliability goes a long way in achieving that primary purpose. Good, sound planning and management of the District's facilities must be in order, while preventive maintenance must also be a top priority.

The SD5 Board established the following key objectives:

- Maintain and evaluate the on-going 10-year Capital Improvement Plan annually
- Maintain a comprehensive CMMS system for tracking and forecasting of future Capital work and to maintain current equipment in service
- Clean 25% of SD5's sewer line each year- Entire system should be cleaned every 4 years
- Develop Emergency Plan for abandoned emergency outfall line at the Main Plant
- Review Emergency Plan for plant-access during non-access situations (road closures, etc.)
- **Develop a staff occupancy plan for near future funding and completion.**

Goal Three: Fiscal Accountability

To maintain a well-operating and functional District, we must be conscious of its financial obligations, by budgeting accurately and managing the operations of the District fittingly in order to maintain financial stability.

The SD5 Board established the following key objectives:

- Ensure sewer rates are adequate for operation of the District
- Review CalPERS unfunded liabilities annually
- 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
- Evaluate & Apply for Grant Funding when applicable
- Review MOU obligations regarding Classic and PEPRA and keeping pensions costs down
- Providing high-quality service to our constituents and keeping costs down to the greatest extent possible

Goal Four: Operational Capability

Evaluation of operational strategies to ensure satisfactory collection, conveyance and treatment for possible reductions in operational costs.

The SD5 Board established the following key objectives:

- National Pollutant Discharge Elimination System (NPDES) , Occupational Safety and Health Administration (OSHA), and Bay Area Air Quality Management District (BAAQMD) Compliance
- Reduce Inflow and Infiltration (I&I)
- Reclaim Water Program Review for use in sewer cleaning activities
- Maintain good partnership with Sanitary Agency of Southern Marin SASM
- Continue Collaboration, with MASS Group Marin Association of Sanitary Sewers group
- Evaluate Grit Removal System at Paradise Cove Plant

Goal Five: Employee Development

A well trained and hard-working staff leads to operational success, and a safe and fun work environment. In order to maintain that type of culture and work space, employee development plays a key role.

The SD5 Board established the following key objectives:

- Maintain Adequate Staffing levels
- Continue Cross training activities
- Review Staff - Bi-annual Performance Evaluations
- Continue incentivizing staff to achieve highest level of certifications (CWEA & SWRCB)
- Continue staff development through training, mentoring, conference and workshop attendance.
- Support staff volunteering with CWEA local and state sections.
- Maintain and update succession plan as necessary

Goal Six: Resource Recovery and Energy Reduction

With the operation of two wastewater treatment plants, the District collects, treats, and disposes tons of organic matter each year. That organic matter, which is eliminated during the treatment process, requires a lot of energy to remove it. It also generates energy in the form of methane gas, during the treatment process, which is currently used for heating purposes. Other forms of re-use exist and should be explored. The disposal of bio-solids is becoming increasingly difficult with new regulations and the restrictions of landfills. A comprehensive plan for disposal should be a key objective.

The SD5 Board established the following key objectives:

- Develop Energy Saving Master Plan
- Seek Economical Go Green options/projects
- Continue working with local agencies to seek additional Bio-Solids disposal opportunities

6. Strategic Plan Review and Monitoring

Board members and staff agree that the strategic plan should be reviewed annually, in conjunction with the budget, making review process. Annual reports shall be prepared by SD5 staff for presentation to the Board Members in order to explore top priorities in more depth, as needed or requested by the Board.

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

Item #4

	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 \$4,635,220* Current Operating Fund	\$7,898,125 (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%

**EXHIBIT A: BELVEDERE
SD5 RESERVE POLICY
RESOLUTION NO. 2023-0X
July 1, 2023**

Item #4(a)

	OPERATING RESERVE*	CAPITAL IMPROVEMENTS RESERVE	CALPERS RETIREMENT RESERVE*	DISASTER RECOVERY RESERVE*
	#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	\$516,925* Current Operating Belvedere Reserve Fund Working Belvedere Ops Fund: \$3,395,150*	Belvedere: \$2,976,850* Current Capital & Capital Reserve Balance	\$356,250*	\$356,250*
TARGET BALANCE	Belvedere: \$890,625***	Belvedere: \$5,343,750***	Belvedere: \$356,250***	Belvedere: \$356,250***
PROPOSED ANNUAL FUNDING	(FY22-23 Sewer Fees: \$2,334,250*) 5% of Sewer Service Charges 5% of Sewer Service Charges ≈ \$116,715*	TBD per Annum	N/A	N/A
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 semi-annually and apportioned as needed, 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 Plan's Share of the CalPERS Pool's 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. If reserve subsequently dips below target balance, funding to be reinstated.
AUTHORITY REQUIRED FOR FUNDING & WITHDRAWALS	District Manager is authorized to make withdrawals as necessary, to cover operating shortfalls, as set forth and approved in this Reserve Policy. All other transfers to be presented for review by the Finance Committee, recommended to and approved by the Board prior to withdrawal.	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, recommended to and approved by the Board prior to withdrawal.	District Manager is authorized to make withdrawals for payments to CalPERS for unfunded liabilities. All other transfers to be presented for review by the Finance Committee, recommended to and approved by the Board prior to withdrawal.	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%

**EXHIBIT B: TIBURON/PARADISE COVE
SD5 RESERVE POLICY
RESOLUTION NO. 2023-0X
July 1, 2023**

Item #4(b)

	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 (MPR), 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	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	\$483,930* Current Operating Tiburon Reserve Fund Working Tiburon Ops Fund: \$1,240,070*	Tiburon: \$4,977,060 Current Capital & Capital Reserve Balance	\$643,750*	\$643,750*
TARGET BALANCE	Tiburon: \$1,609,375***	Tiburon: \$9,656,250***	Tiburon: \$643,750***	Tiburon: \$643,750***
PROPOSED ANNUAL FUNDING	(FY22-23 Sewer Fees: \$2,583,030*) 5% of Sewer Service Charges 5% of Sewer Service Charges ≈\$129,150**	TBD per Annum	N/A	N/A
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 semi-annually and apportioned as needed, 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 Plan's Share of the CalPERS Pool's 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. If reserve subsequently dips below target balance, funding is to be reinstated.
AUTHORITY REQUIRED FOR FUNDING & WITHDRAWALS	District Manager is authorized to make withdrawals as necessary, to cover operating shortfalls, as set forth and approved in this Reserve Policy. All other transfers to be presented for review by the Finance Committee, recommended to and approved by the Board prior to withdrawal.	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, recommended to and approved by the Board prior to withdrawal.	District Manager is authorized to make withdrawals for payments to CalPERS for unfunded liabilities. All other transfers to be presented for review by the Finance Committee, recommended to and approved by the Board prior to withdrawal.	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%