

**NOTICE AND AGENDA
Special Board Meeting
Sanitary District No. 5 of Marin County
Monday, April 18, 2022**

1:00 P.M. SPECIAL BOARD MEETING – BUDGET WORKSHOP

COVID-19 ADVISORY NOTICE

Consistent with Assembly Bill 361 revising Government Code section 54953, and Resolution No. 2021-07 of this Board enacted in accordance therewith, the Meeting will not be physically open to the public and all Board Members and Staff will be teleconferencing into the meeting.

How to Submit Public Comments:

Comments submitted prior to the commencement of the meeting will be presented to the Board and included in the public record for the meeting.

Public Comments are to be submitted via email to rdohrmann@sani5.org.

In addition, members of the public who are calling-in, will have the opportunity to provide public comments by following the steps below:

How to Participate in the Meeting:

Join Zoom Meeting by clicking on the following link:

<https://us02web.zoom.us/j/6230620778>

Meeting ID: 623 062 0778 or join by phone:

Call in number: (669) 900-9128 Participant Code: 623 062 0778

ROLL CALL

PUBLIC COMMENTS: The public is invited to address the Board on items that do not appear on the agenda and that 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. Motion to review and affirm Resolution No. 2021-08: A Resolution proclaiming the continuing need to meet by teleconference in accordance with Government Code Section 54953 – Action

2. BUDGET WORKSHOP

A. Review Fiscal Year 2022-2023 Preliminary Budget (Rubio)

- i. Operating budget review
- ii. Capital budget review
- iii. Capital Improvement Program

B. Review and discuss SD5 Strategic Plan. Provide updates to plan consistent with FY2022-2023 Budget Review (Rubio) – Action

- C. Review and consideration of Fiscal Year 2022-2023 Preliminary SD5 Reserve Policies for the Tiburon and Belvedere zones (Rubio) – Action
- 3. Consideration of approval of Fiscal Year 2022-2023 Preliminary Budget in preparation for Public Notice to be provided at the April 21, 2022 Regular Board Meeting for consideration of approval and adoption of the Fiscal Year 2022-2023 Final Budget (Rubio) – Action

ADJOURNMENT

The Board will be asked to adjourn the meeting to a Regular Board Meeting on April 21, 2022, at 5:00 P.M.

RESOLUTION 2021-08

SANITARY DISTRICT NO. 5 OF MARIN COUNTY

A RESOLUTION PROCLAIMING THE CONTINUING NEED TO MEET BY TELECONFERENCE IN ACCORDANCE WITH GOVERNMENT CODE SECTION 54953

WHEREAS, on January 30, 2020, the World Health Organization declared the COVID-19 outbreak a public health emergency of international concern; and

WHEREAS, on March 4, 2020, the Governor of the State of California declared a state of emergency in order to address the COVID-19 pandemic; and

WHEREAS, on March 3, 2020, Marin County declared a local emergency due to the COVID-19; and

WHEREAS, to allow local government bodies to safely conduct public meetings during the COVID-19 pandemic as well as to ensure public access to governmental meetings, the Governor of the State of California issued Executive Orders N-25-20 and N-29-20, which streamlined notice requirements for teleconference meetings under the Ralph M. Brown Act; and

WHEREAS, the Sanitary District No. 5 (“District”) has been conducting meetings of the District Board as well as its Committees pursuant to the provisions of these executive orders since their issuance; and

WHEREAS, the California State Legislature approved and the Governor signed AB 361 into law, which amended the Ralph M. Brown Act to allow local legislative bodies to continue meeting by teleconference during a gubernatorial proclaimed state of emergency if the local legislative body determines, by majority vote, that as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees (California Government Code section 54953(e)(1)(B)); and

WHEREAS, the State of Emergency remains in effect; and

WHEREAS, COVID-19 continues to threaten the health and lives of District residents; and

WHEREAS, there is scientific consensus that variants of COVID-19, such as the Delta variant, are highly transmissible in indoor settings; and

WHEREAS, in individuals that are vaccinated, breakthrough cases of COVID-19 are becoming increasingly common; and

WHEREAS, AB 361 requires the District to reconsider the circumstances of the emergency and review whether it continues to directly impact the ability of the members to meet safely in person;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Sanitary District No. 5 does hereby resolve, declare, determine, and order as follows:

SECTION 1. The above recitals are correct and are material to this Resolution and are incorporated into this Resolution as findings of the District Board.

SECTION 2. Pursuant to the requirements of Government Code Section 54953 (e)(3), the District Board makes the following findings:

- A) The District Board has considered the circumstances of the continuing state of emergency;
- B) The state of emergency continues to directly impact the ability of the members and the public to meet safely in person;
- C) Due to COVID-19, holding meetings in person will present imminent risks to the health and safety to attendees; and
- D) The District Board will continue to meet by teleconference in accordance with Government Code section 54953(e).

SECTION 3. The aforementioned findings apply to all Commissions, Committees, or advisory bodies of the District, which are classified as legislative bodies per Government Code Section 54952.

SECTION 4. The District Board will reconsider, not more than every 30 days, the circumstances of the emergency and review whether it continues to directly impact the ability of the members to meet safely in person.

SECTION 5. All portions of this resolution are severable. If an individual component of this resolution is adjudged by a court to be invalid and unenforceable, then the remaining portions will continue in effect.

* * * * *

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 21st day of October 2021, by the following vote:


AYES, and in favor thereof, Directors: *RICHARD SNYDER, JOHN CARAPIET, TOM MOODY, CATHERINE BENEDIKTSSON*

NOES, Directors: *NONE*

ABSENT, Directors: *OMAR AQUAS MONTEZ*

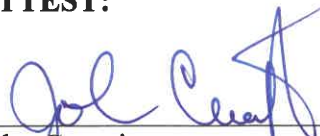
ABSTAIN, Directors: *NONE*

APPROVED:



Richard Snyder
President, Board of Directors

ATTEST:



John Carapiet
Vice President, Board of Directors

Sanitary District No. 5 of Marin County

Fiscal Year 2022-2023

Preliminary Budget

April 18, 2022

Prepared by:

John Carapiet, President

Omar Arias-Montez, Vice President

Tod Moody, 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 2022-2023

Income	2021-2022 Budget	2021-2022 Actuals *	2022-2023 Budget	% Diff.	Tib Zone	Belv Zone
Property Taxes	981,933	1,185,490	1,185,133	21%	1,185,133	0
Tib Sewer Service Charge Revenue	2,333,700	2,500,597	2,406,700	3%	2,406,700	0
Belv Sewer Service Charge Revenue	2,166,300	2,228,000	2,176,300	0%	0	2,176,300
Interest	100,000	50,000	100,000	0%	63,090	36,910
Treatment & Collection Fees	200,000	356,511	250,000	25%	148,625	101,375
Paradise Sewer Extension Fees	14,040	-	-	-100%	0	0
Other Income	100	-	100	0%	63	37
Connection & Inpsection Permit Fees	27,000	20,000	20,000	-26%	12,618	7,382
SASM Expense Reimbursement	100,000	100,000	100,000	0%	58,501	41,499
Total Budgeted Income	5,923,073	6,440,598	6,238,233	5%	3,874,730	2,363,503
Expense						
Operating Expenses	4,017,341	4,386,618	4,430,229 ***	10%	2,653,880	1,769,353
Capital Expenses	2,588,740	2,721,590	3,172,410	23%	2,354,840	1,364,480
Total Budgeted Expenses	6,606,081	7,108,208	7,602,639	15%	5,008,720	3,133,833
Net Ordinary Income	-683,008	-667,610	-1,364,406	100%	-1,133,990	-770,330

* Actual numbers are based on estimates, as of 4.17.2022

*** Operating Expenses does not include CalPERS Reserve Funding for FY22-23

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

Operating Budget

FY 2022- 2023

Operating Assumptions

Operating Revenue Assumptions:

- Paradise Cove flow represents 2.5% of total flow for District. This percentage reflects Paradise Cove's share of the District-wide revenues
- Tiburon Sewer Service (including Paradise Cove) Charge is \$1,034 per EDU (Equivalent Dwelling Unit)
- Belvedere Sewer Service Charge is \$1,985 per EDU. TBD% of this revenue is allocated for operational needs to meet reserve/fund policy requirements
- Interest revenue for LAIF (Local Agency Investment Fund) accounts is estimated at 0.35% for FY 2022-2023
- "Other Income" account reflects Outstanding A/R, Private Lateral SSO Reimbursements, CAL-Card incentive payments, and CSRMA PLP Dividends

Operating Expense Assumptions:

- "County fees" account reflects Property Tax Collection fees imposed by County (per SB2557) and annual LAFCO (Local Agency Formation Commission) fees
- Salary categories include 5.0% COLA increase
- PERS Classic Members' Employer Contribution Retirement rate is 14.03%, and Employer-paid Employee Contribution rate is 7.96% for FY 2022-2023
- SD5 PERS Classic Members/Employees are scheduled for TBD% reimbursement to the District for Employer-paid Employee Contribution rate
- Workers compensation premium based on TBD% composite rate, with an 0.88% experience modification factor
- Paradise Cove operating expense is 2.5% of operating expenses in applicable District-wide categories; this is based on Paradise Cove's average annual percentage of influent flow from the 2021 calendar year
- Belvedere operating expense is 41.5% of main plant-related categories, and 40.55% of expenses that pertain to all three zones; this is based on Belvedere's average annual percentage of influent flow from the 2021 calendar year
- CalPERS Reserve fully funded at TBD% of CalPERS Market Value Assets, as of 6.30.2022

Formulas for Determining Percentage Breakdowns (Operating & Capital)

Belvedere only = 100%

Tiburon only = 100%

Paradise Cove only = 100%

Shared Belvedere : Tiburon = 41.50% : 58.50%

Shared Tiburon : Paradise Cove = 95.73% : 4.27%

Shared Belvedere : Tiburon : Paradise Cove = 40.55% : 56.95% : 2.5%

	2021-2022 Operations Budget	2021-2022 Current 3/4 Thru FY	2022-2023 Operations Budget		Breakdown by Zone		
					Tib Ops	P.C. Ops	Belv Ops
Operating Income					⤴ Relevant Splits ⤵		
Tiburon Sewer Service Charge - Ops	2,283,000	2,461,897	2,368,000	3.7%	2,266,886	101,114	
Belvedere Sewer Service Charge - Ops	1,300,000	1,367,000	1,570,581	20.8%			1,570,581
Other User Fees	38,700	38,700	38,700	0.0%	38,700		
Interest Earnings	100,000	50,000	100,000	0.0%	56,950	2,500	40,550
Connection & Inspection Permit Fees	27,000	20,000	20,000	-25.9%	11,390	500	8,110
SASM Expense Reimbursement	100,000	100,000	100,000	0.0%	58,501		41,499
Other Income	100	0	100	0.0%	57	3	41
Total Income	3,848,800	4,037,597	4,197,380	9.1%	2,432,484	104,116	1,660,781

2021-2022 Operations Budget	2021-2022 Current 3/4 Thru FY	2022-2023 Operations Budget		Breakdown by Zone		
				Tib Ops	P.C. Ops	Belv Ops

Expense

Administrative Expenses

⤴ Relevant Splits ⤵

Advertising	1,000	1,000	1,000	0%	570	25	406	Legal Notices
Audit & Accounting	40,000	40,000	40,000	0.0%	22,780	1,000	16,220	COLA Increase (2.5%); Perotti & Carrade
Consulting Fees	100,000	16,800	100,000	0.0%	56,950	2,500	40,550	Nute (Cove Rd), HDR (Clixns + Solar), Cassie Prudell (Lab Ops), GovInvest (Pension/OPEB)
Travel & Meetings	15,000	16,800	17,000	11.8%	9,682	425	6,894	Staff training
Continuing Education	10,000	3,000	10,000	0.0%	5,695	250	4,055	CWEA, WEF, SRJC Classes, SSU online Classes
County Fees	0	16,590	16,590	100.0%	15,882	708	0	LAFCO, Tax Collection Fees
Directors Fees	9,000	9,000	9,000	0.0%	5,126	225	3,650	18 Mtgs/yr
Dues & Subscriptions	31,000	30,000	31,000	0.0%	17,655	775	12,571	Memberships: CWEA, SWRCB, CSDA, Chmb of Comm., The Ark, BNYMellon, DMV, CASA
Elections	0	0	9,000		5,126	225	3,650	
Insurance PLP General Liability	45,000	86,247	85,000	47.1%	48,408	2,125	34,468	
PLP (GL) Rating Ajustments								Rate Adjustments (+/-)
PLP (GL) Dividends								Dividends based on prior years' (1986-87 thru 2012-13) claim results - TBD ea/yr
Insurance APIP (Real) Property	25,000	25,000	25,000	0.0%	14,238	625	10,138	Property Appraisal will be in effect in FY20-21 + Increase due to conttd natural disasters
Insurance Damage - Auto	4,000	7,568	4,500	11.1%	2,563	113	1,825	Vactor added to policy
Legal	50,000	20,000	50,000	0.0%	28,475	1,250	20,275	BWS
Office Supplies	10,000	5,000	10,000	0.0%	5,695	250	4,055	Staples, CostCo, Office Max/Depot; Printers/copying supplies & maintenance
Postage	1,000	700	1,200	16.7%	683	30	487	Stamps + Retrun-Receipt postage re resident correspondence
Pollution Prevention	5,000	3,000	5,000	0.0%	2,848	125	2,028	3% of CMSA Public Outreach Program (events, booth rentals, pamphlets, ⤴
Miscellaneous Expense		0						⤴ swag, etc); East BayMUD/BACWA
Total Administrative	346,000	280,705	414,290	16.5%	242,372	10,651	161,267	

Ops & Maintenance Expenses

⤴ Relevant Splits ⤵

Pumps & Lines Maintenance								
Pumps & Lines Maintenance	75,000	160,000	100,000	25.0%	56,950	2,500	40,550	Roy's Annual Small Machine Cleaning
Emergency Line Repairs	50,000	35,000	50,000	0.0%	25,000		25,000	
Total Pumps & Lines Maintenance	125,000	195,000	150,000	16.7%	81,950	2,500	65,550	

	2021-2022 Operations Budget	2021-2022 Current 3/4 Thru FY	2022-2023 Operations Budget		Breakdown by Zone			
					Tib Ops	P.C. Ops	Belv Ops	
Main Plant Maintenance	⤴ Relevant Splits ⤵							
Plant Maintenance Supplies	25,000	30,000	27,000	7.4%	15,795		11,205	Goodman's, Jackson's, Grainger, Home Depot, etc.
Plant Maint. Parts & Service	130,000	235,000	150,000	13.3%	87,750		62,250	Burlingame Engineers, Ken Grady, Pape, TESCO, etc.
Janitorial Supplies & Service	9,000	6,000	9,000	0.0%	5,265		3,735	\$3k Increase
Main Plant Chemicals	111,000	131,000	120,000	7.5%	70,200		49,800	(10% Increase) Univar, Wintersun, etc.
Lab Supplies & Chemicals	20,000	16,000	21,000	4.8%	12,285		8,715	(QA/QC requirements) Ken Grady, ATI, USA BlueBook, etc.
Electrical & Instrument	15,000	22,500	15,000	0.0%	8,775		6,225	(PM-PLC/Backups) Maltby, Telstar, Grainger, etc.
Grounds Maintenance	5,000	600	5,000	0.0%	2,925		2,075	Goodman's, Martin Brothers, etc.
Main Plant Sludge Disposal	41,000	25,500	50,000	18.0%	29,250		20,750	Increase at Redwood Waste Management, Lystek, etc.
Main Plant Outfall	6,000	5,925	0					
Total Main Plant Maintenance	356,000	466,600	397,000	10.3%	232,245	0	164,755	
Paradise Cove Plant Maintenance	⤴ Relevant Splits ⤵							
Paradise Parts & Service	10,000	13,000	15,000	33.3%		15,000		TESCO, O'Reilly, Goodman's, etc.
Paradise Supplies & Chemicals	5,000	6,000	6,500	23.1%		6,500		Dublin/SR Services Distr.; ATP, Inc., Solenis, Univar, Wintersun
Paradise Sludge Disposal	3,000	3,000	3,000	0%		3,000		Full reduction due to Vactor Truck Purchase
Total Paradise Cove Plant Maintenance	18,000	22,000	24,500	26.5%	0	24,500	0	
Monitoring	⤴ Relevant Splits ⤵							
Main Plant Lab Monitoring	45,000	37,250	45,000	0.0%	26,325		18,675	Brelje & Race, Caltest, SASM - increased QA / QC testing
Paradise Cove Monitoring	15,000	11,500	11,500	-30.4%		11,500		Brelje & Race, Caltest, SASM
Main Plant Outfall: SASM		0			0		0	Total Amnt: \$23,000 with SASM (SD5 contributes \$6,500 only)
Total Monitoring	60,000	48,750	56,500	-6.2%	26,325	11,500	18,675	
Permits/Fees	⤴ Relevant Splits ⤵							
Main Plant NPDES Renewal	0	850	40,000		23,400		16,600	Current expenses due to delayed billing; Larry Walker, due 2023
Permits/Fees - General	50,000	20,000	50,000	0.0%	29,250		20,750	Includes Cove Rd., BAAQMD, SWRCB, RWQCB, Co. of Marin (Hazmat), CUPA, SFEI, BACWA
Paradise Cove Permits/Fees	9,000	5,000	9,000	0.0%		9,000		Includes Cove Rd., BAAQMD, SWRCB, RWQCB, Co. of Marin (Hazmat), CUPA, SFEI, BACWA
Paradise Cove NPDES Renewal	40,000	0						Larry Walker, Due in 2021; Every 5 years (next = 2026)
Total Permits/Fees	99,000	25,850	99,000	0.0%	52,650	9,000	37,350	

	2021-2022 Operations Budget	2021-2022 Current 3/4 Thru FY	2022-20223 Operations Budget		Breakdown by Zone			
					Tib Ops	P.C. Ops	Belv Ops	
Truck Maintenance	⬇ Relevant Splits ⬇							
Fuel	10,000	10,000	15,000	33%	8,543	375	6,083	
Truck Maintenance	15,000	15,000	20,000	25%	11,390	500	8,110	Vactor usage + increase in fuel prices
Total Truck Maintenance	25,000		35,000	28.6%	19,933	875	14,193	
Total Ops & Maintenance Expenses	683,000	758,200	762,000	10.4%	413,103	48,375	300,523	
Salaries & Benefits	⬇ Relevant Splits ⬇							
Salaries	1,353,783	932,264	1,504,000	10%	856,528	37,600	609,872	Includes 5% COLA Increase, 3 new hires MOU
Overtime	100,000	177,750	125,000	20%	71,188	3,125	50,688	
Standby Pay	74,261	60,000	80,000	7%	45,560	2,000	32,440	2.5% COLA Increase, 2+ add'l EE's+ 1 add'l EE for S/B
Employee Incentives	70,000	50,000	70,000	0%	39,865	1,750	28,385	Up to \$5k for 11 EEs - \$50k Early Exit Incentive
Vacation Buyout	30,000	45,000	65,000	54%	37,018	1,625	26,358	80hrs cash out - MOU
Payroll Taxes	101,047	82,000	155,965	35%	88,822	3,899	63,244	SS, SUI, FUI & Medicare
Deffered Comp Martch	0		78,000	100%	44,421	1,950	31,629	
Payroll fees	6,250	5,500	7,000	11%				
Car Allowance	6,000	6,000	6,000	0%	3,417	150	2,433	
PERS Retirement	⬇ Relevant Splits ⬇							
PERS Monthly Contributions	304,705	92,000	262,992	-16%	149,774	6,575	106,643	2 New PEPRA Members
PERS Replacement Benefit Fund (RLL)	350	0	350	0%	199	9	142	May be an on-again/off-again occurrence (due to high retirement amount and IRS thresholds)
PERS UAL Payment	20,000	20,000	0		0	0	0	TBD
SD5 Retirement Trust	0	0	0		0	0	0	Achieved CalPERS Trust Funding @ \$1M (Legislative split: Belv @ 35.625%; Tib @ 64.375%)
Total PERS Retirement	325,055	112,000	263,342	-23.4%	149,973	6,584	106,785	
Employee Health, Dental, Vision, Life Ins., & LTDI	223,418	185,000	319,272	30%	181,825	7,982	129,465	
Retiree Health	77,127	710,000	91,592	16%	52,162	2,290	37,141	7 Retirees; Monthly CalPERS PEMCHA + MidAmerica Costs+ Admin Fees
CERBT/OPEB Current Employee Contribution	118,400	600,000	0		0	0	0	
Workers Comp Insurance	55,000	43,000	57,268	4%	32,614	1,432	23,222	High Ex-Mod factor due to incidents in FY20-21; general increase due to inflation
Total Salaries & Benefits	2,540,341	3,008,514	2,822,439	10.0%	1,603,392	70,386	1,141,660	

	2021-2022 Operations Budget	2021-2022 Current 3/4 Thru FY	2021-2022 Operations Budget		Breakdown by Zone			
					Tib Ops	P.C. Ops	Belv Ops	
Other Operating Expenses					⤴ Relevant Splits ⤵			
Data/Alarms/IT Support & Licensing	100,000	72,000	80,000	-25%	45,560	2,000	32,440	SCADA Hardware upgrades
Safety	40,000	36,000	45,000	11%	25,628	1,125	18,248	
Personal Protection Equipment/Uniforms	15,000	7,000	15,000	0%	8,543	375	6,083	
Telephone					⤴ Relevant Splits ⤵			
Main Plant Telephones	11,000	6,000	11,000	0%	6,435	0	4,565	
Paradise Cove Telephones	4,000	4,000	500	-700%	0	500	0	Telstar for Pump Station Communication upgrades
Pumps & Lines Telephones	7,000	6,000	7,000	0%	6,701	299	0	Telstar for Pump Station Communication upgrades
Total Telephone	22,000	16,000	18,500	-18.9%	13,136	799	4,565	
Utilities								
Water	8,000	6,200	8,000	0%	4,680		3,320	MMWD Increase
Main Plant Utilities	200,000	150,000	200,000	0%	117,000		83,000	PG&E Increase
Paradise Cove Utilities	18,000	17,000	20,000	10%		20,000		PG&E Increase
Pump Station Utilities	45,000	35,000	45,000	0%	25,628	1,125	18,248	PG&E Increase
Total Utilities	271,000	208,200	273,000	0.7%	147,308	21,125	104,568	
Total Other Operating Expenses	448,000	339,200	431,500	-3.8%	240,174	25,424	165,903	
Total Operating Expense	4,017,341	4,386,618.49	4,430,229	9.3%	2,499,040	154,840	1,769,353	

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

Capital Budget

FY 2022- 2023

Capital Assumptions

Capital Revenue Assumptions:

- Secured Property Tax (TEETER) is a general revenue of the District (Tiburon zone only) and is subject to CA State tax shifts
- Supplemental property tax applies (Tiburon zone only) as homes are re-valued and sold
- Excess ERAF (Educational Revenue Augmentation Fund) reimbursement is announced mid-year
- HOPTR = Home Owner Property Tax Relief
- Belvedere capital income is set at 60.6% of its sewer service charge revenue to meet reserve/fund policy requirements
- Paradise Drive Sewer Line Extension Fee income estimated: 1 homes @ \$TBD (TBD% CPI Increase) each

Capital Expense Assumptions:

- New capital projects are indicated in notes
- Supplemental property tax applies (Tiburon zone only) as homes are re-valued and sold
- Excess ERAF (Educational Revenue Augmentation Fund) reimbursement is announced mid-year
- HOPTR = Home Owner Property Tax Relief
- Belvedere capital income is set at TBD% of its sewer service charge revenue to meet reserve/fund policy requirements
- Paradise Drive Sewer Line Extension Fee income estimated: 1 home @ \$TBD (TBD% CPI Increase) each; Vogt Extended Sewer Line Fee estimate is \$3,423.26 (5.0% negotiated annual increase) each
- Belvedere capital expense is 41.5% of total main plant-related expenditures, based on Belvedere's average annual percentage of influent flow from the 2021 calendar year
- Tiburon capital expense is 58.5% of total main plant-related expenditures, based on Tiburon's average annual percentage of influent flow from the 2021 calendar year
- The remaining (bond payments only) Tiburon Main Plant Rehabilitation (MPR) was refinanced in FY19-20. The new "MPR Refi Loan" amount for Tiburon remains at the same expense ratio (64.78%) of the total project-related expenditures, based on the MPR Bond split
- The remaining (bond payments only) Belvedere Main Plant Rehabilitation (MPR) was refinanced in FY19-20. The new "MPR Refi Loan" amount for Belvedere remains at the same expense ratio (35.22%) of the total project-related expenditures, based on the MPR Bond split

	2021-2022 Capital Budget	2021-2022 Current 3/4 Thru FY	2022-2023 Capital Budget	Breakdown by Zone		
				Tib Cap	P.C. Cap	Belv. Cap
Capital Income						
Property Taxes				↕ Relevant Splits ↕		
Property Tax Current Secured - Capital	825,000	864,830	875,000	837,638	37,363	0
Prop Tax Current Unsecured	15,000	16,345	16,000	15,317	683	0
Supplemental Assessment Current	12,000	23,000	15,000	14,360	641	0
Supplemental Assessment Redm	0	350		0	0	0
Supplemental Unsecured	300	660	300	287	13	0
Prop Tax Prior Unsecured	500	955	500	914	21	0
Excess ERAF (Educational Revenue Augmentation Fund)	300,000	273,000	275,000	263,258	11,743	0
HOPTR	3,333	1,850	3,333	3,191	142	0
Other Tax (Unitary, RR, Misc.)	0	4,500		0	0	0
Total Property Taxes	981,933	1,185,490	1,185,133	1,134,528	50,605	0
Tiburon Sewer Service Charge - Capital	12,000	0	0	0	0	0
Belvedere Sewer Service Charge - Capital	866,300	861,000	605,719	0	0	605,719
Connection Fees						
Collection	100,000	167,493	125,000	71,188	3,125	50,688
Treatment	100,000	189,018	125,000	71,188	3,125	50,688
Total Connection Fees	200,000	356,511	250,000	142,375	6,250	101,375
Paradise Drive Sewer Line Extension Fees	14,040	0	0	0	0	0
Total Capital Income	1,092,340	1,217,511	855,719	1,276,903	56,855	707,094

Capital Expenditures

Main Plant Equip Capital Expense

- 9202.1 - M.P. Drainage - Infl. Sample Rm Drain+Secondary Drain
- 9202.2 - M.P. Drainage - Load-out & Filtering
- 9203.0 M.P. Flare Rehabilitation
- 9204.0 Boiler Replacement
- 9204.1 - M.P. Boiler - Exhaust Stainless Pipling Replacement
- 9205.0 - M.P. Influent Pump Replacement
- 9208.0 - M.P. Chemical Feed Tansfer Pump Replacement
- 9209.0 - M.P. Screw Press Poly Blend Redundancy
- 9211.0 M.P. Odor Control Upgrades
- 9212.0 - M.P. Headworks Grinder Replacement
- 9212.1 - Digester Rehab
- 92XX.X MP Switch Gear Upgrade/Improvements
- 9217.0 Maintenance Shop Replacement/Ops Control
- 9218.0 - M.P. Generator Control Panel
- 9219.0 - C12 Flash Mixer
- 9220.0 - Office, Bath & Breakroom Floor Replacement
- 9221.0 - Portable Fuel Storage Tank
- 9225.94 - Bis. Server Replacement + Upgrade
- 9225.95 - Dry weather Pri. Cover
- 9229.8 - Vehicle Replacement

Total Main Plant Equip Capital Expense

	2021-2022 Capital Budget	2021-2022 Estimated to Close	2022-2023 Capital Budget	Breakdown by Zone		
				Tib Cap	P.C. Cap	Belv. Cap
				↕ Relevant Splits ↕		
	75,000	75,000	0	0		0
	30,000	30,000	0	0		0
		30,000	0	0		0
			0	0		0
	30,000	38,000	0	0		0
	40,000	41,000	0	0		0
	20,000	35,000	0	0		0
	35,000		0	0		0
	0		0	0		0
	25,000	25,000	25,000	14,625		10,375
	10,000	10,000	600,000	351,000		249,000
	0		100,000	56,950		41,500
	0	2,000	0	0		0
		1,500	0	0		0
	15,000	15,000	0	0		0
			0	0		0
			0	0		0
			0	0		0
			100,000	56,950		41,500
			75,000	42,713	1,875	30,413
	280,000	302,500	900,000	522,240	1,880	372,790

	2020-2021 Capital Budget	2020-2021 Estimated to Close	2021-2022 Capital Budget	Breakdown by Zone		
				Tib Cap	P.C. Cap	Belv. Cap
				↕ Relevant Splits ↕		
Pumps & Lines Capital						
9227.8 - Rodder / Vactor Truck						
9301.0 - Tiburon Sewer Line Rehab	1,000,000	1,000,000	1,000,000	1,000,000		
9304.0 - Belvedere Sewer Line Rehab	100,000	100,000	100,000			100,000
9305.0 - Valve/Wet Well Lid Cover Replacement	0	7,500	0			
9305.1 - Belvedere Wet Well Rehabilitation (BPS#7)	75,000	75,000	0			
9305.2 - Tiburon Wet Wells Rehabilitation (TPS#4)	50,000	50,000	0			
9306.0 - PS Pump & Valve Replacement Program	50,000	40,000	40,000	20,000		20,000
9307.0 - PS Generator Replacement (BPS #1 + roof)	100,000	4,000	50,000			500,000
9309 - Cove Rd. BPS#1 - Generator Replacement		100,000		100,000		
9310.0 - Belvedere Pump Station Comm. Project		5,800				
9311.1 - Cove Rd. Force Main - Engineering			0			
9311.2 - Cove Rd. Force Main - Construction			0			
9312.0 - Force Main Rehab - Multiple Sites			0			
9313.0 - Man Hole Rehabilitation	75,000	75,000	75,000	50,000		25,000
9314.0 - 100kw Portable Emergency Generator			0			
9315.0 - Tiburon Pump Station Comm. Project		1,000				
Total Pumps & Lines Capital	1,450,000	1,458,300	1,265,000	1,170,000	0	645,000

	2021-2022 Capital Budget	75000 1000	2022-2023 Capital Budget		Breakdown by Zone		
					Tib Cap	P.C. Cap	Belv. Cap
Paradise Cove Capital					↕ Relevant Splits ↕		
9401.0 - P.C. Sewer Line Rehab			0				
94XX - P.C. Pump replacement			25,000			25,000	
9403.1 - P.C. Communications Upgrade - Cellular	20,000	36,000	0				
9406.0 - P.C. Grit Removal			50,000			50,000	
9415.0 - P.C. Paint at Treatment Plant			0				
Total Paradise Cove Capital	20,000	36,000	75,000		0	75,000	0
Undesignated Capital					↕ Relevant Splits ↕		
Undesignated Cap - Main Plant	25,000	25,000	25,000		14,625		10,375
Undesignated Cap - Paradise Cove Plant	10,000	10,000	10,000			10,000	
Undesignated Cap - P&L	50,000	137,000	137,000		68,500		68,500
Total Undesignated Capital	85,000	172,000	172,000		83,125	10,000	78,875
Debt Service					↕ Relevant Splits ↕		
Debt Service - MPR Bond Principal							
Debt Service - MPR Bond Interest	950		0		0		0
Debt Service - MPR Bond REFI Principal	595,000	595,000	610,000		395,158		214,842
Debt Service - MPR Bond REFI Interest	157,790	157,790	150,412		97,437		52,975
Total Debt Service	753,740	752,790	760,412		492,595	0	267,817
Total Capital Expenditures	2,588,740	2,721,590	3,172,410	18.4%	2,267,960	86,880	1,364,480

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

Capital Improvement Program

FY 2022/2023 – FY2031/2032

MAIN PLANT CAPITAL IMPROVEMENT PROGRAM

M.P. Project Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	TOTAL
Screw Press 3W Filtering Unit											0
Dry Weather Influent Pump							50,000				50,000
Wet Weather Influent Pump					75,000						75,000
M.P. Boiler Replacement						50,000					50,000
Headworks Grinder Replacement	25,000			25,000			25,000				75,000
MP Electric Roll Up Door Install		55,000									55,000
Chemical Feed Transfer Pump						20,000					20,000
(Utility) Truck Purchase	75,000		40,000								115,000
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			500,000	500,000							1,000,000
Headworks Grinder Retrofit-Channel Monster		50,000									50,000
Digester Roof Recoating and Cleaning	600,000							250,000			850,000
Dry Weather Primary Tank Cover Replacement	100,000										100,000
Odor Control System Rehabilitation									650,000		650,000
Headworks Valve and Check Valve Replacement		75,000									75,000
MP Switch Gear Improvements	100,000										100,000
CI2 Flash Mixer			20,000			20,000				15,000	55,000
MPR Bond Refi	762,512	753,898	753,584	752,898	751,843	750,410	753,546	751,248	753,516		6,783,455
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
Treatment Plant Total	925,000	405,000	585,000	550,000	400,000	115,000	350,000	275,000	675,000	40,000	4,320,000

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 Grinder Replacement	These funds will be used to replace grinders that have a usefule life of 5-10 years. Grinders were not replaced during MPR Project only the cutting cartridges were replaced.
Truck Purchase	These funds will be used to replace the Utility truck from the current fleet of 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	Tiger mag flow meters with Krohne flow meters. These were not part of the MPR project. 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.
Maint Shop/Replacement/Ops Control Room	This project will consist of replacing a 35+ y.o. corrugated metal maintenance shop, not rehabbed during the MPR Project. Consideration will be given to making the building 2 stories for a a new operator/maintenance control room.
Sludge Box Replacement	Replacement of Biosolids container, used for hauling bio-solids to Redwood landfill.
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

<i>Tiburon Project Description</i>	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	TOTAL
Sewer Line Rehabilitation Program	1,000,000		500,000		500,000		500,000		500,000		3,000,000
Pump and Valve Replacement Program	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Force Main Rehabilitation TPS #2- 357lf-6"		200,000									200,000
Force Main Rehabilitation TPS #3- 379lf-6"			200,000								200,000
Force Main Rehabilitation TPS #5-1303lf 8"					750,000						750,000
Force Main Rehabilitation TPS #7-903lf-6"								300,000			300,000
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									75,000		75,000
TPS #3 Wet Well Rehabilitation							75,000				75,000
TPS #8: Wet Well Rehabilitation										75,000	75,000
TPS #6 Wet Well Rehabilitation				75,000							75,000
TPS #7 Wet Well rehabilitation						75,000					75,000
TPS #9 Wet Well Rehabilitation		250,000									250,000
Portable Pump Replacement			50,000								50,000
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>	1,100,000	550,000	850,000	175,000	1,350,000	175,000	675,000	400,000	675,000	175,000	6,125,000

TIBURON ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

<i>Tiburon Zone Pumps & Line Project Name</i>	DESCRIPTION
Sewer Line Rehabilitation Program	These fund will be used for the ongoing Board approved 10 year sewer rehabilitation program. 10,137 lf of pipe remain to be rehabbed/replaced from the Harris Report.
Pump Station Pump and Valve Replacement Program	The District has 24 pump stations with 2-3 pumps in each station. The life expectancy for these pumps are 7-10 years. Therefore the District has a program to replace pumps over a period of time instead of replacing them all at once.
Pump Station Generator Replacement	The District has standby generators located at many of the Pump Stations. Some generators were installed between 1980 - 1983. These generators (in most cases) are located along the waterfront. The salt air has wreaked havoc on some of these generators; All have been replaced as of 7/1/2018
Pump Station Control Panel - Upgrade	These funds will be used for replacement of control panels at the District Pump Stations. The control panels are of various ages, of which most are extremely old/obsolete. / With the exception of stations #6 & #7, which are furthest away from marine conditions, all SD5 tiburon control panels have been replaced as of 7/1/2018
Man Hole Rehabilitation	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 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 (which are 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., Peninsula, 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

<i>Belvedere Project Description</i>	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	TOTAL
Sewer Line Rehabilitation Program	100,000	500,000		500,000		500,000		500,000		500,000	2,600,000
Pump and Valve Replacement Program	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
BPS #1 Control Panel Replacement	0										0
BPS #1 Emergency Generator& Roof Replacmnt	500,000										500,000
BPS #2 Force Main&Wet Well Rehabilitation				200,000							200,000
BPS #3 Force Main& Wet Well Rehabilitation Proj			750,000								750,000
BPS #7: Wet Well Rehabilitation	0										0
BPS#5,#8,#12 Wet Well Rehabilitation Project						200,000					200,000
BPS #9,#10,#11 Wet Well Rehabilitation					200,000						200,000
BPS #13 Force Main Rehabilitation Project										200,000	200,000
BPS #14 Force Main Rehabilitation Project								200,000			200,000
Power Feed Improvement Project (BPS#9,#10,#11)									300,000		300,000
San Rafael Ave Diverter Line Install							100,000				100,000
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>	675,000	575,000	825,000	775,000	275,000	775,000	175,000	775,000	375,000	775,000	6,000,000

BELVEDERE ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

<i>Belvedere Zone Pumps & Line Project Name</i>	<i>DESCRIPTION</i>
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 & #7
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 preparedness
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>	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	TOTAL
Paradise Sewer Line Rehab Project				500,000							500,000
Grit Removal Project	50,000										50,000
Plant Grating Replacement- Fiberglass							25,000				25,000
Building Rehabilitation		100,000									100,000
Blower Replacement			20,000					20,000			40,000
UV Disinfection				60,000							60,000
Pump Replacement Program	25,000					25,000				25,000	75,000
Paint Treatment Plant									150,000		150,000
Undesignated Capital Projects	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
<i>Paradise Cove Total</i>	85,000	110,000	30,000	570,000	10,000	35,000	35,000	30,000	160,000	35,000	1,100,000

PARADISE COVE ZONE PUMPS & LINES CAPITAL IMPROVEMENT PROJECTS

<i>Paradise Cove Project Name</i>	<i>DESCRIPTION</i>
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.
Undesignated Capital Projects	These funds will be used for unforeseen projects.

IMPROVEMENT PROGRAM

Project Descriptions	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	TOTAL
Main Plant	925,000	405,000	585,000	550,000	400,000	115,000	350,000	275,000	675,000	40,000	4,320,000
Tiburon Pumps & Lines	1,100,000	550,000	850,000	175,000	1,350,000	175,000	675,000	400,000	675,000	175,000	6,125,000
Belvedere Pumps & Lines	675,000	575,000	825,000	775,000	275,000	775,000	175,000	775,000	375,000	775,000	6,000,000
Paradise Cove	85,000	110,000	30,000	570,000	10,000	35,000	35,000	30,000	160,000	35,000	1,100,000
MPR Debt Service + 2020 Refi	762,512	753,898	753,584	752,898	751,843	750,410	753,546	751,248	753,516	0	6,783,455
TOTAL	3,547,512	2,393,898	3,043,584	2,822,898	2,786,843	1,850,410	1,988,546	2,231,248	2,638,516	1,025,000	24,328,455

Sanitary District No. 5 of Marin County

Five-Year History: Detailed Comparison

FY 2017/2018 – FY2021/2022

	Actuals FY17-18		Actuals FY18-19		Actuals FY19-20		Actuals FY20-21		ESTIMATED Actuals FY21-22		Budget Estimates FY22-23
Ordinary Income/Expense											
Income											
5000 · Property Taxes											
5001.2 · Prop Tax Current Secured - Cap	747,671.64		802,789.43		825,273.51		869,067.25		864,830.00		875,000.00
5002 · Prop Tax Current Unsecured	13,400.78		14,602.17		15,490.09		16,276.23		16,345.00		16,000.00
5003 · Prop Tax Prior Unsecured	790.81		577.23		623.98		493.50		955.00		500.00
5006 · Suppl Unsecured	914.69		153.53		1,329.82		911.31		660.00		300.00
5041 · Suppl Assessment - Current	18,450.91		17,833.96		17,938.81		17,427.22		23,000.00		15,000.00
5043 · Suppl Assessment - Redemption	0.00		576.94		351.60		86.54		350.00		
5046 · Excess ERAF	322,493.70		368,831.93		347,087.15		388,631.21		273,000.00		275,000.00
5280 · HOPTR	3,773.58		3,748.37		3,727.82		3,689.47		1,850.00		3,333.00
5483 · Other Tax (Unitary, RR, Misc.)	5,970.54		6,809.63		8,369.56		7,121.40		4,500.00		4,000.00
Total 5000 · Property Taxes	1,113,114.03	6.22%	1,215,923.19	9.24%	1,220,192.34	0.35%	1,303,704.00	6.84%	1,185,490.00	-9.07%	\$1,189,133.00
5007 · Sewer Service Charge											
5007.1 · Sewer Service - Tiburon Ops	1,782,023.48		2,013,740.22		2,457,932.86		2,458,697.32		2,461,897.32		2,368,000.00
5007.5 · Sewer Service - Tiburon Cap	945,393.11		461,737.65		223,392.96		115,887.52		0.00		0.00
5007.2 · Sewer Service-Belv Ops	1,102,361.07		1,359,848.48		1,392,534.36		1,388,618.01		1,367,000.00		1,570,581.00
5007.3 · Sewer Service-Belv Cap	1,258,777.49		960,118.22		920,645.65		913,865.48		861,000.00		605,719.00
5007.4 · Other User Fees	24,826.00		228,464.88		42,021.76		41,711.56		38,700.00		38,700.00
Total 5007 · Sewer Service Charge	5,113,381.15		5,023,909.45		5,036,527.59		4,918,780.00		4,728,597.32		4,583,000.00
5201 · Interest											
5201.1 · Interest County of Marin	323.86		1,778.65		0.00		136.53		0.00		
5201.2 · Interest LAIF	156,338.13		303,511.86		280,649.26		78,026.33		50,000.00		100,000.00
Total 5201 · Interest	156,661.99		305,290.51		280,649.26		78,163.00		50,000.00		100,000.00
5900.3 · Connection Fees											
5900.30 · Connection Permit Fees	9,500.00		5,250.00		16,752.00		21,727.00		10,000.00		10,000.00
5900.31 · Collection	248,652.00		196,705.00		179,736.81		113,562.86		167,492.75		125,000.00
5900.34 · Treatment	257,826.00		320,389.00		212,785.19		155,444.14		189,018.00		125,000.00
Total 5900.3 · Connection Fees	515,978.00		522,344.00		409,274.00		290,734.00		366,510.75		260,000.00
5900.4 · Inspection Permit Fees	16,700.00		22,990.00		16,174.00		24,870.50		10,000.00		10,000.00
5900.5 · SASM Expense Reimb.	83,300.61		85,202.00		65,504.74		52,736.33		100,000.00		100,000.00
5900.9 · Other Income	0.00		0.00		100.00		0.00		100.00		100.00
5900.10 · Paradise Sewer Line Ext. Fees	0.00		0.00		13,364.00		13,806.00		0.00		0.00
Total Ops & Capital Income	6,999,136.00	6.45%	7,175,659.00	2.52%	7,041,786.00	-1.87%	6,682,794.00	-5.10%	6,440,698.00	-3.62%	\$6,242,233.00

Expense	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Budget FY21-22	Estimate FY22-23
6000 · Administrative Expenses						
6001 · Advertising	171.24	1,428.77	422.85	690.00	1,000.00	1,000.00
6008 · Audit & Accounting	25,666.11	25,052.03	27,848.17	28,350.03	40,000.00	40,000.00
6017 · Consulting Fees	130,145.58	101,260.61	138,030.88	363,035.34	16,800.00	100,000.00
6018 · Travel & Meetings						
6018 ·1 Travel & Meetings - Other	6,905.03	6,133.68	5,988.32	10,869.19	10,000.00	7,000.00
6018.2 · Standby Mileage Expense Reimb	6,377.62	7,765.05	7,785.45	9,115.08	6,800.00	10,000.00
Total 6018 · Travel & Meetings	13,282.65	13,898.73	13,805.99	19,984.27	16,800.00	17,000.00
6020 · Continuing Education	5,282.98	4,772.91	6,417.44	4,844.33	3,000.00	10,000.00
6021 · County Fees	16,702.69	17,230.26	15,950.36	16,570.52	16,590.00	16,590.00
6024 · Director Fees	6,500.00	5,700.00	7,300.00	6,800.00	9,000.00	9,000.00
6025 · Dues & Subscriptions	10,521.21	10,611.10	20,333.64	22,899.39	30,000.00	31,000.00
6026 · Elections	0.00	2,199.28	0.00	250.00	0.00	9,000.00
6033 ·2 PLP General Liability	11,453.45	29,353.50	37,774.84	45,535.00	86,246.71	85,000.00
PLP (GL) Rating Ajustments	-4,240.00	-4,235.00	-771.00	8,204.00	0.00	
PLP (GL) Dividends	-8,962.00	-8,567.00	-9,818.00	-10,401.00	0.00	
6033 ·1 Alliant Public Entity Phys Damage (Rea	10,745.00	12,984.00	16,214.00	23,377.31	25,000.00	25,000.00
6033 ·3 (APD) Physical Property - Auto	1,231.00	1,342.00	1,227.00	3,730.00	7,567.96	4,500.00
6039 · Legal	54,668.73	40,527.88	33,527.90	32,843.50	20,000.00	50,000.00
6047 · Office Supplies	10,667.61	3,596.03	4,043.84	9,933.87	5,000.00	10,000.00
6056 · Postage	386.56	646.67	1,589.01	1,183.51	700.00	1,200.00
6059 · Pollution Prevention/Public Edu	2,346.80	4,141.94	2,429.92	5,018.19	3,000.00	5,000.00
6065 · Miscellaneous Expense	0.00	151.00		0.00	0.00	0.00
Total 6000 · Administrative Expenses	286,570.00	262,095.00	316,327.00	582,848.00	280,705.10	414,290.00
7000 · Ops & Maintenance Expenses						
7010 · Pumps & Lines Maintenance						
7011 · Pumps & Lines Maintenance	184,139.63	167,193.31	206,314.25	90,898.24	160,000.00	100,000.00
7013 · Emergency Line Cleaning/Repair	84,393.61	46,160.51	33,294.64	31,032.57	35,000.00	50,000.00
7015 · Inflow & Infiltration Study	0.00	0.00	0.00	0.00	0.00	0.00
Total 7010 · Pumps & Lines Maintenance	268,533.00	213,354.00	239,609.00	121,931.00	195,000.00	150,000.00
7020 · Main Plant Maintenance						
7021 · Plant Maintenance Supplies	9,408.58	7,971.94	19,431.85	22,543.00	30,000.00	27,000.00
7022 · Plant Maint. Parts & Service	58,224.01	47,313.85	129,771.23	117,066.46	235,000.00	150,000.00
7023 · Janitorial Supplies & Service	4,218.03	7,440.41	5,882.20	7,271.27	6,000.00	9,000.00
7024 · Main Plant Chemicals	102,771.14	97,497.63	94,229.90	87,773.60	131,000.00	120,000.00
7025 · Lab Supplies & Chemicals	56,438.21	18,902.70	62,744.99	13,305.04	16,000.00	21,000.00
7027 · Electrical & Instrument	1,373.17	4,620.27	5,876.28	4,068.06	22,500.00	15,000.00
7028 · Grounds Maintenance	2,162.32	3,037.58	7,890.20	6,732.87	600.00	5,000.00
7029 · Main Plant Sludge Disposal	26,949.06	22,334.68	33,493.32	39,493.99	25,500.00	50,000.00
7030 · Main Plant Outfall	0.00	0.00	0.00	0.00	5,925.00	
Total 7020 · Main Plant Maintenance	261,545.00	209,119.00	359,320.00	298,254.00	472,525.00	397,000.00

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Budget FY21-22	Estimate FY 22-23
7040 · Paradise Cove Plant Maint						
7041 · Paradise Parts & Service	6,468.21	3,072.15	8,994.83	15,719.61	13,000.00	15,000.00
7042 · Paradise Supplies & Chemicals	3,464.33	2,837.11	4,385.28	8,667.94	6,000.00	6,500.00
7043 · Paradise Sludge Disposal	5,520.35	8,320.56	9,845.00	2,645.00	3,000.00	3,000.00
7044 · P.C. Plant Outfall Pipeline				7,250.00	0.00	
Total 7040 · Paradise Cove Plant Maint	15,453.00	14,230.00	23,225.00	34,283.00	22,000.00	24,500.00
7050 · Monitoring						
7051 · Main Plant Lab Monitoring	39,245.25	49,644.92	45,510.27	48,524.85	37,250.00	45,000.00
7052 · Paradise Cove Monitoring	9,755.86	17,617.00	14,983.40	13,634.15	11,500.00	15,000.00
7053 · Chronic Toxicity Program Eval	1,845.00	1,845.00	1,917.50	3,379.50	2,500.00	0.00
7065 · Dilution Study		0.00	18,917.31	0.00	0.00	0.00
Total 7050 · Monitoring	50,846.00	69,107.00	81,328.00	65,539.00	51,250.00	60,000.00
7060 · Permits/Fees						
7061 · Main Plant NPDES Renewal	21,628.75	4,320.50	7,295.00	3,817.00	850.00	40,000.00
7062 · Permits/Fees - General	31,705.63	38,165.51	40,740.40	57,986.41	20,000.00	50,000.00
7063 · Paradise Cove Permits/Fees	5,913.63	5,672.48	6,175.00	7,500.18	5,000.00	9,000.00
7064 · Paradise Cove NPDES Renewal	0.00	0.00	0.00	7,233.55	0.00	0.00
Total 7060 · Permits/Fees	59,248.00	48,158.00	54,210.00	76,537.00	25,850.00	99,000.00
7070 · Truck Maintenance						
7071 · Fuel	6,947.07	6,599.36	14,932.08	9,577.13	10,000.00	15,000.00
7072 · Truck Maintenance	9,344.39	6,675.22	5,581.19	22,507.06	15,000.00	18,000.00
Total 7070 · Truck Maintenance	16,291.00	13,275.00	20,513.00	32,084.00	25,000.00	33,000.00
Total 7000 · Ops & Maintenance Expenses	671,916.00	567,243.00	778,205.00	628,628.00	791,630.00	763,500.00
8000 · Salaries and Benefits Expenses						
8001 · Salaries	969,329.98	918,999.39	1,067,517.87	1,100,328.02	932,263.82	1,503,999.59
8003 · Overtime	77,636.89	145,295.17	135,674.44	116,736.06	177,750.00	125,000.00
8004 · Standby Pay	66,746.35	70,268.42	71,679.14	74,045.76	60,000.00	80,000.00
8005 · Employee Incentives	0.00	5,000.00	19,500.00	27,000.00	50,000.00	70,000.00
8006 · Vacation Buyout	20,199.25	41,125.19	27,281.72	31,307.66	45,000.00	65,000.00
8013 · Payroll Taxes	90,835.07	87,995.01	98,101.49	94,060.54	82,000.00	155,965.00
Deffered Comp Mtch						78,000.00
8015 · Payroll/Bank Fees	7,990.68	3,178.18	5,939.59	6,420.96	5,500.00	7,000.00
8016 · Car Allowance	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
8019 · PERS Retirement						
PERS Monthly Contributions	157,286.99	156,446.70	153,127.59	180,910.32	92,000.00	262,992.00
PERS Replacement Benefit Fund (RLL)	20,370.72	4,279.08	0.00	341.64	0.00	350.00
PERS Side Fund/UAL Payment	740,733.00	0.00	132,419.00	96,367.00	20,000.00	0.00
PERS UAL (SD5) Trust Fund	93,955.00	294,400.00	286,554.77	285,295.00	0.00	0.00
Total 8019 · PERS Retirement	1,012,346.00	455,126.00	572,101.00	562,914.00	112,000.00	263,342.00
8020 · Employee Health						
8020.05 · Employee Health	165,321.18	177,013.30	190,901.75	190,208.15	185,000.00	322,541.00
8021 · Employee Health Deductions	-9,380.02	-4,490.17	-2,991.36	-4,748.05	-2,500.00	-2,500.00
Total 8020 · Employee Health	155,941.00	172,523.00	187,910.00	185,460.00	182,500.00	319,272.00

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Budget FY21-22	Estimates FY22-23
8022 · Retiree Health	53,670.16	54,508.84	95,745.21	57,662.98	110,000.00	91,592.00
CERBT/OPEB Retiree Annual Arc Contributi	65,700.00	66,644.28	70,200.00	72,400.00	600,000.00	0.00
Total 8022 · Retiree Health	119,370.00	121,153.00	165,945.00	130,063.00	710,000.00	91,592.00
8023 · Workers Comp Insurance	18,905.00	19,055.00	30,735.94	39,318.00	45,000.00	57,258.00
W.C. Rating Adjustments	-6,551.00	880.00		1,694.00	0.00	
W.C. Dividend +/-or Rebate	-2,322.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00
Total 8023 · Workers Comp Insurance	10,032.00	17,935.00	28,736.00	39,012.00	43,000.00	55,258.00
Total 8000 · Salaries and Benefits Expenses	2,664,670.00	2,044,598.00	2,386,386.00	2,373,348.00	2,406,014.00	2,820,429.00
8500 · Other Operating Expenses						
8510 · Data/Alarms/IT Supp & Licensing	75,105.92	92,264.32	83,779.99	101,162.02	72,000.00	80,000.00
8515 · Safety	11,283.79	7,595.41	23,472.06	30,100.76	36,000.00	45,000.00
8520 · Personal Protection/Safety Wear	8,539.90	15,922.60	8,216.49	6,793.26	7,000.00	15,000.00
8530 · Telephone						
8531 · Main Plant Telephones	8,004.61	8,161.57	9,707.08	8,994.53	6,000.00	11,000.00
8532 · Paradise Cove Telephones	3,663.92	4,064.58	3,814.21	4,204.41	4,000.00	500.00
8533 · Pumps & Lines Telephones	6,533.07	6,216.14	5,830.34	6,003.37	6,000.00	7,000.00
Total 8530 · Telephone	18,202.00	18,442.00	19,352.00	19,202.00	16,000.00	0.00
8540 · Utilities						
8541 · Water	3,699.49	4,971.70	7,744.56	8,706.35	6,200.00	8,000.00
8542 · Main Plant Utilities	168,332.98	174,652.34	179,270.96	191,597.92	150,000.00	200,000.00
8543 · Paradise Cove Utilities	14,027.27	13,935.20	14,842.64	19,004.22	17,000.00	20,000.00
8544 · Pump Station Utilities	33,210.82	35,171.49	35,727.84	45,939.21	35,000.00	45,000.00
Total 8540 · Utilities	219,271.00	228,731.00	237,586.00	265,248.00	208,200.00	0.00
Total 8500 · Other Operating Expenses	332,403.00	362,955.00	372,407.00	422,506.00	339,200.00	0.00
Total OPERATING Expenses	3,955,893.00	3,237,225.00	3,853,659.00	4,007,664.00	3,817,883.00	4,430,053.00

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Budget FY21-22	FY FY22-23
9100 · Capital Expenditures						
9200 · Main Plant Equipment Capital						
9201 · LED Lighting Upgrade	25,066.15	25,571.38				
9203 · Slurry Seal & Parking Plan	0.00	0.00				
9202.1 · M.P. Drainage Sample Rm Drain+2nd Drain Replacement					75,000.00	
9202.2 · M.P. Drainage Load-out + Filtering					30,000.00	
9203 · M.P. Flare Rehabilitation				10,596.00	30,000.00	
9204 · M.P. Boiler (Exhaust) Replacement	62,855.00	5,550.75			38,000.00	
9205 · Influent Sumps/RAS Cover Rplcmt						
9206 · Infl Dry Weather Pump Rplcmt					41,000.00	
9207 · Infl Wet Weather Pump Rplcmt						
9208 · M.P. Chemical Feed Pump Replacement					35,000.00	
9209 · Screw Press Blend Redundancy		15,733.84		16,914.54		
9210 · Sludge Box Replacement	15,442.00					
9211 · Odor Control Upgrades						
9212 · M.P. Headworks Grinder Replacement		18,829.83	19,588.07	23,486.90	25,000.00	25,000.00
9212.1 · Digester Rehab					10,000.00	600,000.00
9213 · Flare Rehabilitation						
9214 · Underground Pipe & Valve Replacement			12,307.96			
9215 · M.P. Restroom Remodels (2)						
9217 · M.P. Ops Control				20,892.15	2,000.00	
9218 · M.P. Generator Control Panel					1,500.00	
9219 · M.P. Cl2 Flash Mixer				12,160.81	15,000.00	
92XX · M.P. Switch Gear Improvements						100,000.00
9221 · M.P. Dry Weather Primary Cover Replacement						100,000.00
9225.94 · Server Upgrade + Replacement				5,323.75		
9225.95 · SCADA Upgrade				18,850.00		
9229.8 · Vehicle Replacement				3,000.00		75,000.00
Total 9200 · Main Plant Equipment Capital	103,363.00	65,686.00	31,896.00	108,224.00	302,500.00	825,000.00

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Budget FY21-22	Estimate FY22-23
9300 · Pumps & Lines Capital						
9301 · Tiburon Sewer Line Rehab Prog	440,376.23	439,893.30	723,554.74	1,285.94	1,000,000.00	1,000,000.00
9302 · Pump Station Control Panel Upgr	85,524.81	60,247.88	37,178.11			
9303 · Lateral Camera		13,750.48		362.71		
9304 · Belvedere Sewer Line Rehab Prog	195,439.87	344,441.80	891,836.07		100,000.00	100,000.00
9305 · Valve/Wet Well Lid Cover Replac					7,500.00	
9305.1 · Wet Well Rehabilitation - Belvedere					75,000.00	
9305.2 · Wet Well Rehabilitation - Tiburon					50,000.00	
9306 · PS Pump & Valve Replacement	48,660.54		52,247.95	22,591.76	40,000.00	50,000.00
9307 · PS Generator Replacement	60,284.50		16,123.19	5,914.96	4,000.00	
9308 · Station #5 Rebuild/4 Pumps/Gen						
9308.1 · Mar West PS#5, Phase I-Design						
9308 · Station #5 Rebuild/4 Pumps/Gen - Other						
9308.11 · Mar West PS#5, Phase I-Constr						
9308.2 · Mar West PS#5, Phase II-Con	790,046.72					
Total 9308 · Station #5 Rebuild	790,046.72	0.00	0.00			
9309 · Cove Rd. BPS #1 Generator Replacement				0.00	100,000.00	500,000.00
9310 · Belv Pump Station Comm. Project		46,640.69		1,552.85	5,800.00	
9311.1 · Cove Rd Force Main Rplcmnt - Engineering		19,260.00	14,250.00	5,656.80		
9311.2 · Cove Rd Force Main Rplcmnt - Constr., Ph I				2,262,482.35		
9312 · Force Main Rehab - Multiple Sites				0.00		
9313 · Man Hole Rehabilitation			17,811.00	47,816.31	75,000.00	75,000.00
9314 · Portable Emergency Generators	34,462.47		997.14	95,587.89		
9227.8 · Vactor Truck	21,785.00		310,144.91	318,036.34		
9315 · TPS Comm/Radio Upgrade Project	0.00	41,747.19		0.00	1,000.00	
Total 9300 · Pumps & Lines Capital	1,676,580.00	965,981.00	2,064,143.00	2,761,288.00	1,458,300.00	1,725,000.00
9400 · Paradise Cove Capital						
9401 · P.C. Sewer Line Rehab Prog						
94XX · P.C. Pump replacement				19,501.62		25,000.00
9403.1 · P.C. Communication Upgrade - Cellular					36,000.00	
94XX · P.C. Grit Removal Project			8,141.00			50,000.00
9405 · P.C. Generator Replacement	899.22					
· P.C. Painting at Plant			52,058.23	52,759.00		
9406 · P.C. Plant Grating Rplcmnt - Fiberglass						
9410 · P.C. U.V. Disinfection						
Total 9400 · Paradise Cove Capital	899.00	0.00	60,199.00	72,261.00	36,000.00	75,000.00
9500 · Undesignated Capital						
9510 · Undesignated Cap - M.P.	33,817.00		14,684.13		25,000.00	25,000.00
9520 · Undesignated Cap - P.C. Plant				26,546.75	10,000.00	10,000.00
9530 · Undesignated Cap - P&L		32,479.97			137,000.00	50,000.00
Total 9500 · Undesignated Capital	33,817.00	32,480.00	14,684.00	26,547.00	172,000.00	85,000.00
Total 9100 · Capital Expenditures	1,814,659.00	1,064,147.00	2,170,922.00	2,968,320.00	1,968,800.00	2,710,000.00

	Actuals FY17-18	Actuals FY18-19	Actuals FY19-20	Actuals FY20-21	Budget FY21-22	Estimate FY22-23
9700 · Debt Service						
9720 · Belvedere Loan						
9723 · Belvedere WestAm Loan Prin						
Total 9720 · Belvedere Loan						
9730 · Debt Service - MPR Project						
9731 · Debt Service MPR Bond Principal	450,000.00	460,000.00	470,000.00			
9732 · Debt Service MPR Bond Interest	374,067.94	356,348.79	167,675.00			
9734 · Debt Service MPR REFI Principal				660,000.00	595,000.00	610,000.00
9735 · Debt Service MPR REFI Interest				184,979.26	157,790.00	150,412.00
Total 9730 · Debt Service - MPR Project	824,068.00	817,399.00	637,675.00	846,029.00	753,840.00	761,462.00
Total 9700 · Debt Service	824,068.00	817,399.00	637,675.00	846,029.00	753,840.00	761,462.00
Total CAPITAL Expense	2,638,727.00	1,881,546.00	2,808,597.00	3,814,349.00	2,722,640.00	3,471,462.00
Total Ops & Capital Expense	6,594,620.00	5,118,771.00	6,662,256.00	7,822,013.00	6,540,523.00	7,901,515.00
Total Ops & Capital Net Income	404,516.00	2,056,888.00	379,530.00	-1,139,219.00	-99,825.00	-1,659,282.00

**SANITARY DISTRICT NO. 5
OF MARIN COUNTY**

STRATEGIC PLAN

JUNE 30, 2022



BOARD OF DIRECTORS:

John Carapiet, President

Omar Arias, Vice President

Tod Moody, 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

- 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

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
- 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 and create 2nd floor for an overall operations/maintenance building.
- 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.)

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 (2021-2022)
- 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 PEPPRA and keeping pensions costs down

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
- 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

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. 2022-xx
May XX, 2022**

Item C

	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	\$1,200,855* Current Operating Reserve Fund \$5,628,300* Current Operating Fund	\$5,680,840 (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	5% of Sewer Service Charges (FY19/20 Total SS Ops Revenue = \$3,900,00) 5% of Sewer Service Charges ≈ \$195,000**	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 3.31.2022

*** 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. 2022-XX
May XX, 2022**

	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: \$3,662,700*	Belvedere: \$2,168,490* 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	(FY19-20: \$1,400,000*) 5% of Sewer Service Charges 5% of Sewer Service Charges ≈ \$70,000*	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 3.31.2022

*** 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. 2022-XX
May XX, 2022**

	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	\$683,930* Current Operating Tiburon Reserve Fund Working Tiburon Ops Fund: \$1,965,600*	Tiburon: \$3,512,350* 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	(FY19-20: \$2,500,000*) 5% of Sewer Service Charges 5% of Sewer Service Charges ≈\$125,000**	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 3.31.2022

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