



TAMALPAIS COMMUNITY SERVICES DISTRICT

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TCSD BOARD OF DIRECTORS MEETING AGENDA

WEDNESDAY, August 14, 2024

REGULAR SESSION AT 7:00PM

TAM VALLEY COMMUNITY CENTER, 203 MARIN AVENUE, MILL VALLEY 94941

1. **CALL TO ORDER**

2. **ROLL CALL** President Steffen Bartschat

Directors: Vice President Matt McMahon, Jeff Brown, Jim Jacobs, Steve Levine

3. **APPROVE AGENDA**

4. **PUBLIC EXPRESSION**

Members of the public are invited to address the Board concerning topics which are not listed on the Agenda (If an item is agendaized, interested persons may address the Board during the Board's consideration of that item). Speakers should understand that except in very limited situations, State law precludes the Board from taking action on or engaging in extended deliberations concerning items of business which are not on the Agenda. Consequently, if further consideration is required, the Board may refer the matter to its staff or direct that the subject be added to an agenda for a future meeting. The Board reserves the right to limit the time devoted to this portion of the Agenda and to limit the duration of speakers' presentations.

5. **REGULAR BUSINESS: Board Actions**

- A. Receive monthly oral report from PARC (no written staff report)
- B. Receive monthly and quarterly financial reports
- C. Receive quarterly Treasurer's report
- D. Approve agreement with Croce, Sanguinetti, & Vander Veen for annual financial audit and other financial services in an amount not-to-exceed \$37,850
- E. Adopt resolution updating the District's Conflict of Interest Code to reflect new position titles and the creation of the Parks & Recreation Commission
- F. Review and continue emergency actions authorizing the General Manager to contract for emergency repair of sewer line damaged by falling trees (approx. location: 354 Pine Hill Road)

6. **REGULAR BUSINESS: Information Items**

- A. General Manager's report for July including tentative event schedule through December
- B. Receive Sewer treatment plant update reports: SASM and SMCSO
- C. Board member and/or Subcommittee report

7. **CONSENT CALENDAR**

All matters listed on the Consent Calendar are considered to be routine and will be enacted by a single action of the Board. There will be no separate discussion unless specific items are removed from the Consent Calendar during adoption of the Agenda for separate discussion and action.

- A. Approve minutes of July 10, 2024, joint meeting
- B. Approve minutes of July 10, 2024, regular meeting.
- C. Approve minutes of July 24, 2024, work session meeting.

8. FUTURE AGENDA ITEMS

- A. Review of meeting
- B. Board input for future Board Meetings
 - Agreement with CMG for the Community Center Masterplan (9/11/24 mtg)

ADJOURNMENT

NEXT REGULAR BOARD WORK SESSION

August 28, 2024

8:30am

305 Bell Lane (Corporation Yard)

NEXT REGULAR BOARD MEETING

September 11, 2024

7:00pm

Tam Valley Community Center



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
August 14, 2024

TO: BOARD OF DIRECTORS

FROM: SARAH MEHTAR, FINANCE AND PROGRAMS MANAGER

SUBJECT: RECEIVE MONTHLY AND QUARTERLY FINANCIAL REPORTS

RECOMMENDATION

Receive and file the July 2024 financial reports.

BACKGROUND

In the fall of 2021, the TCSD Financial Reporting Ad Hoc Committee provided additional recommendations regarding reports and the schedule to reflect industry standards and provide improved transparency into TCSDs finances. TCSD staff continues to provide all required financial reporting.

Schedule of Reports

Disbursements (checks & credit card register)	Monthly
Budget year-to-date report	Monthly
CIP project expenditure report	Quarterly
Measure A expenditure report	Quarterly
Treasurer's report	Quarterly
Audited financial statements	January
Proposed and adopted budgets	May and June
Multi-year financial plans	As needed
Mid-year budget report	Feb

Please note that Fiscal Year Quarters are as follows:

1 st Quarter (July-Sept)	Report in November
2 nd Quarter (Oct-Dec)	Report in February
3 rd Quarter (Jan-Mar)	Report in May
4 th Quarter (Apr-June)	Report in August

The staff quarterly reports lag the actual quarters because the Board meets the Second Wednesday of each month. As a result, often the data cannot be compiled and analyzed by the Board meeting after the quarter ends.

DISCUSSION

TCSD budgets are divided into the District's three main service areas: a) Wastewater, b) Solid Waste, and c) Parks and Recreation. Wastewater and Solid Waste are proprietary funds based on service fees, whereas the Parks and Recreation fund is a governmental fund supported primarily by ad valorem property tax revenues and Measure A parks funds generated by sales tax revenues. Expenses for each of the three funds are tracked separately.

As of July 31, 2024, TCSD had the following cash and investment balances:

Institution	Account	30-Jun-24	31-Jul-24
Wells Fargo	General Checking	\$ 117,241.49	\$ 202,262.63
Wells Fargo	General Savings	\$ 220,686.00	\$ 200,000.00
Wells Fargo	General Merchant Services	\$ 14,939.81	\$ 10,637.34
Wells Fargo	Stagecoach Sweep	\$ 9,709,380.85	\$ 9,116,080.03
State of CA - LAIF	General Account	\$ 2,963,250.89	\$ 2,996,685.26
Total Balances		\$ 13,025,499.04	\$ 12,525,665.26

MONTHLY REPORTS

The disbursement reports for July 2024 are attached to this report (Attachment A). The largest disbursement for the period was to SDRMA for the insurance premiums \$69,816.04 for worker's compensation and \$131,732.57 for property & liability.

The year-to-date annual budget report (Attachment B) is through the end of July 2024. The report gives the cumulative totals for the fiscal year with budget comparisons. YTD Parks and Recreation revenues are \$20,239.23, which is 2% of budget. YTD Wastewater revenues are \$18,524, which is less than 1% of budget. Finally, YTD Solid Waste revenues are YTD \$42,576, which is 1% of budget.

The County disburses property tax payments to public agencies in installments within a fiscal year. The District expects its first disbursement from the County of Marin in December and the second payment is expected in April.

QUARTERLY REPORTS

Attachment C reports that the District received Measure A disbursement of \$145,378.14 in FY23-24. Some of the major projects funded by Measure A funds last fiscal year were Community Center bathroom remodel (close to completion) and Community Center fence (Measure A funds were used for a small share of the total costs).

The Wastewater Services current Capital Improvement Projects (CIP) are being funded by the Certificates of Participation (COP) issued in October 2020. The total FY23-24 spending was \$1,655,386.89 towards various projects (see attachment D). Phase D is complete, while other projects are in the design and planning phase. Also, the new hydro-vactor truck was purchased using these funds.

FY2023-2024

The fiscal year 2023-2024 has been concluded. Attachment E provides a review of the fiscal operating budget. The table below compares the adopted budget and the yearend estimate (as of May 2024) to the actual yearend figures. The net operating revenues (surpluses) are transferred to capital funds for projects. Staff will provide more details at the meeting regarding the variances between yearend estimates and the actual yearend revenues and expenditures.

	Adopted Budget FY23-24	Estimated Year End	Actual Year End FY23-24
WASTEWATER			
Revenue	\$ 6,145,806	\$6,121,139	\$6,178,003
Expense	\$ 5,140,044	\$5,102,688	\$4,977,969

For Wastewater, actual expenditure was 2% lower than estimated year end, while revenues came in 1% higher than estimated year end.

	Adopted Budget FY23-24	Estimated Year End	Actual Year End FY23-24
SOLID WASTE			
Revenue	\$ 2,828,290	\$2,970,980	\$3,041,338
Expense	\$ 2,416,126	\$2,090,705	\$2,076,241

For Solid Waste, actual expenditure was 1% lower than estimated year end, while revenue came in 2% higher than estimated year end.

	Adopted Budget FY23-24	Estimated Year End	Actual Year End FY23-24
PARKS & RECREATION			
Revenue	\$ 1,239,585	\$1,299,136	\$1,331,255
Expense	\$ 1,155,132	\$1,131,982	\$1,141,048

For Parks & Recreation, actual expenditure was 2% higher than estimated year end, while revenue came in 2% higher than estimated year end.

FISCAL IMPACT

N/A

ATTACHMENTS

- A. Monthly Disbursement Reports
- B. FY24-25 Year-to-Date Annual Budget Reports
- C. FY23-24 Measure A Report
- D. FY23-24 Certificates of Participation (COP) Fund Spending Report
- E. FY2023-24 Actual Year End Budget Report



Tamalpais Community Services District
Disbursements from U.S. Bank Credit Card

Date	Name	Memo	Amount
07/16/2024	Access Trax	ADA Mats (1 of 2 bills)	\$ 1,798.04
07/22/2024	Access Trax	ADA Mats (2 of 2 bills)	\$ 910.53
07/01/2024	MMWD	3" Meter for Hydroflush Truck 4/26-6/25/24	\$ 791.32
07/10/2024	FasTrak	Bridge Toll Account Replenishment	\$ 510.00
07/01/2024	Microsoft	Software Licenses	\$ 362.50
07/03/2024	Transbay Lock Inc	Office Bathrooms Door Handle Replacement	\$ 338.68
07/09/2024	Transbay Lock Inc	Office Bathrooms Door Handle Replacement	\$ 338.67
07/17/2024	Grainger	Gloves and Dust Pans	\$ 313.88
07/03/2024	Comcast	Internet Jun 18- Jul 12, 2024 @ 305 Bell Ln.	\$ 274.68
07/06/2024	Verizon Wireless	Device & Data Plan	\$ 267.61
07/10/2024	Go To Communications, Inc.	(415)388-6393 Voice & Data Lines and Wireless Services	\$ 251.34
07/12/2024	Adobe	Adobe Software - For Superintendent	\$ 239.88
07/29/2024	California Water Environment Association	CWEA Association Membership - Alan Shear	\$ 239.00
07/11/2024	Lagunitas Brewing Company	Deposit on 3 Kegs	\$ 225.00
07/11/2024	Smart & Final	Creekside Food Supplies	\$ 208.09
07/10/2024	Pizza Hacker	Pizza for Joint Board & PARC Meeting	\$ 202.69
07/03/2024	Comcast	Internet Jun 13- Jul 12, 2024 @ 203 Marin Ave	\$ 159.84
07/23/2024	Amazon.com	Drinking Water Dispenser for Office	\$ 158.93
07/08/2024	QuickBooks Time, Inc.	Online Time Card Service- Jun 2024	\$ 132.00
07/10/2024	Verizon Wireless	Data Plan for Refuse Driver's iPads	\$ 126.36
07/03/2024	Terminix	Pest Control Servicing at Community Center & Main Office	\$ 114.00
07/22/2024	Tamalpais Paint & Color CM	Paint for Park Maint.	\$ 105.36
07/19/2024	Amazon.com	Recreation Events Supplies	\$ 96.16
07/21/2024	Amazon.com	Recreation Events Supplies	\$ 84.44
07/18/2024	Amazon.com	Recreation Events Supplies	\$ 80.45
07/19/2024	AT&T	Staff Cell Phone Plan	\$ 76.89
07/17/2024	O'Reilly Auto Parts	DEF Fluid	\$ 64.89
07/16/2024	Loss Prevention Group	Live Scan for New Driver	\$ 57.00
07/25/2024	Upside Mill Valley	Board Work Session Coffee & Pastry	\$ 55.94
07/17/2024	Marin Independent Journal/Circ.	Subscription	\$ 46.86
07/23/2024	More Flavor, Inc.	Jockey Box Parts	\$ 43.25
07/19/2024	Staples Business Credit	2025 Calendars for P&R	\$ 33.10
07/17/2024	Amazon.com	COVID tests	\$ 31.26
07/13/2024	Shutter Stock	Stock Images for P&R	\$ 29.00
07/16/2024	Chevron	Propane for Creekside Friday #4	\$ 18.90
07/01/2024	Chevron	Propane for Creekside Friday #3	16.21
07/16/2024	Transbay Lock Inc	Comm. Ctr. Lost Key Replacement	10.65



Tamalpais Community Services District
Disbursements from Wells Fargo Transaction Account

Date	Num	Name	Memo	Amount
07/01/2024	101071	Spec.Dist.Risk Mgmt. Auth. (SDRMA)	Property & Liability Insurance 2024-25	\$ 131,732.57
07/01/2024	101070	Spec.Dist.Risk Mgmt. Auth. (SDRMA)	Workers Compensation Insurance 2024-25	\$ 69,816.04
07/12/2024		QuickBooks Payroll Service	Created by Payroll Service on 07/11/2024	\$ 61,995.30
07/26/2024		QuickBooks Payroll Service	Created by Payroll Service on 07/25/2024	\$ 61,236.30
07/12/2024	101113	Clean Earth Environmental Solutions Inc.	HHW Day on 5/18 - Household Hazardous Waste Collection	\$ 31,961.52
07/24/2024	101150	Kaiser Foundation Health Pln	Aug 2024 Medical	\$ 20,865.57
07/12/2024	101136	Marin County Employees Retirement Sys.	PP14 2024 June 29 - Aug 12, 2024	\$ 15,688.17
07/26/2024	101163	Marin County Employees Retirement Sys.	PP15 2024 Jul 13 - Jul 26, 2024	\$ 13,114.57
07/10/2024	101110	Marin Resource Recovery Center	Green Waste, 102.58 Tons @ \$102.48/T, Jun 2024	\$ 10,512.56
07/25/2024	101165	U. S. Bank Corporate Payment System	Credit Card Purchases - Statement July 2024	\$ 7,457.88
07/12/2024	101116	Jorges Tree Services	Monthly Parks & Open Space Manit.- 3 days/week - Jun	\$ 7,173.00
07/24/2024	101156	Best Best & Kreiger (BBK)	Attorney Fees - Apr	\$ 6,515.00
07/24/2024	101146	Peak Productions Tents and Events	Oktoberfest Tent - Down Payment for 2024	\$ 6,305.30
07/12/2024	101119	Roy's Sewer Service, Inc.	Maint. Cleaning	\$ 5,900.00
07/24/2024	101151	Marin County Tax Collector	LAFCO Charges 2024-25	\$ 5,848.42
07/26/2024	101162	Marin County Employees Retirement Sys.	PEPRA PP15 2024 Jul 13 - Jul 26, 2024	\$ 5,335.06
07/12/2024	101135	Marin County Employees Retirement Sys.	PEPRA PP14 2024 June 29 - Aug 12, 2024	\$ 5,091.86
07/24/2024	44796	Delta Dental	Jun-Aug 2024 Employee Dental Coverage	\$ 4,825.98
07/17/2024	101141	Nute Engineering	Engineering Services - CIP Projects and General Svc.	\$ 4,670.00
07/10/2024	101109	Andrews, Bret & Kimberly	Recalculated Incremental Settlement for 2024-25 Claims for 737 Alta Vista Road & 424 Shoreline Hwy	\$ 4,395.68



Tamalpais Community Services District
Disbursements from Wells Fargo Transaction Account

Date	Num	Name	Memo	Amount
07/17/2024	101139	Calcon Systems, Inc.	Flamingo, Bunce and Bostian Pump Stations Maintenance Work Performed	\$ 3,710.51
07/24/2024	101154	Diesel Direct	54.5 gallons DEF Fluid; 720.3gal Diesel, for Above Ground Tank	\$ 3,393.16
07/15/2024	44794	Teamsters Anthem PPO	Medical Insurance Premium	\$ 3,317.62
07/19/2024	101143	Bay Cities Refuse Service, Inc.	Good Earth, Dumping Trash Compactor June 2024, 8 Trips, 10.86 tons	\$ 2,664.28
07/12/2024	101133	Employee Personal W/H	Employee Personal W/H	\$ 2,500.00
07/26/2024	101161	Employee Personal W/H	Employee Personal W/H	\$ 2,500.00
07/31/2024	101173	Pacific Window Cleaning & Janitorial, Inc	Cleaning Services July 2024	\$ 2,225.00
07/31/2024	101169	AT&T	Community Ctr Alarm Phone Lines and Office Data Lines, Wireless Services	\$ 1,603.90
07/17/2024	44817	BiRite	Food for CF # 2 & 3	\$ 1,540.03
07/24/2024	101155	Pacific Gas & Electric	Office, Shop, CC Gas & Electricity and Kay Park and Eastwood Bathroom Electricity	\$ 1,476.69
07/12/2024	101114	Datco Services Corp.	Contract Services (6 Drivers)	\$ 866.25
07/12/2024	101095	Fog City Swampers	CF3 July 12 Band	\$ 800.00
07/26/2024	101166	Juke Joint Band	CF4 Band- Juke Joint - July 26, 2024	\$ 800.00
07/08/2024	101108	Baywork Inc.	Sanitary Sewer Association, Annual Membership	\$ 765.00
07/22/2024	101144	Underground Service Alert	2024 Membership Fee \$300 plus Unique 2023 Billable Ticket Fee	\$ 732.04
07/25/2024	101164	Healon, Casey (v)	Reimbursement for Purchase at Rafael Lumber - Split Rail for Parks	\$ 673.69
07/31/2024	101174	Cintas	Carpets, Towels, Soap	\$ 631.13
07/31/2024	AutoPay	UBEO West LLC- RMC	Copier Lease 7/20- 8/19/24	\$ 573.31
07/31/2024	101170	Goodman Building Supply Co.	Replace wood of picnic table at Comm. Ctr. grass lot, sanding sheets, 94: Parts to Repair Air Leaks	\$ 518.60
07/31/2024	101171	ASCAP	Music License	\$ 441.00
07/12/2024	101117	Linde Gas & Equipment Inc.	Welding Machine Gas	\$ 422.26
07/12/2024	101112	Schuchman, Marian	Reimbursement for portion of water bill for irrigation of pathway between	\$ 420.00



Tamalpais Community Services District
Disbursements from Wells Fargo Transaction Account

Date	Num	Name	Memo	Amount
07/17/2024	101140	Miller Starr Regalia	Greene Vs. Kenyon Litigation, Jun 2024	\$ 400.00
07/24/2024	101148	Johnson Controls Security Solutions	Jul-Sept 2024, Monitoring Alarm - 203 Marin Ave	\$ 399.12
07/24/2024	101153	AT&T	415-389-8722, Bunce Pump Stn 7/11-8/10	\$ 394.50
07/24/2024	101149	Johnson Controls Security Solutions	Jul-Sept 2024, Monitoring Alarm - 305 Bell Ln	\$ 352.67
07/12/2024	101118	North Bay Bottling	Drinking Water Jun'24	\$ 315.00
07/24/2024	101152	Wisner, Michael	Speaker Series: Beverage and Snacks purchased	\$ 288.62
07/19/2024	101142	AT&T (Internet)	Internet Svc. 3 months	\$ 272.85
07/12/2024	101134	Atco Pest Control	Pest Control for Eastwood Park	\$ 225.00
07/26/2024	101167	Friends of Tam Valley	Spaghetti Bingo Share	\$ 207.00
07/12/2024	101132	Schwartz, Jack (v)	Reimbursement Seniors' Lunches	\$ 167.18
07/10/2024	44778	VSP Vision Service Plan (CA)	Employee Vision Coverage July 2024	\$ 139.74
07/26/2024	101168	Schwartz, Jack (v)	Reimbursement Seniors' Lunches	\$ 111.96
07/10/2024	101111	Goodman Building Supply Co.	Trash Cans for parks BBQ's ash bucket; Eastwood Park Water Fountain and Sanitation Tools; 5: Tire repair	\$ 109.89
07/24/2024	101145	Pitney Bowes	Postage Meter Ink	82.15
07/31/2024	101172	Pacific Gas & Electric	Cabin Electricity & Gas 6/13-7/14/24	78.10
07/24/2024	101147	Helfman, Stan	Refund Usage Charge for FY20-21 and FY21-22	65.24
07/12/2024	101115	Jackson's Hardware	Pull Saw Maint.	42.50
07/17/2024	101137	Pacific Gas & Electric	Cabin Electricity & Gas 5/15-6/12/24	31.49
07/17/2024	101138	Best Best & Kreiger (BBK)	Attorney fees - Jun	29.50
07/15/2024	44795	Optum Financial (COBRA)	Jun- COBRA Administration for TCSD Staff	4.81



TAMALPAIS COMMUNITY SERVICES DISTRICT

ATTACHMENT B

Year-to-date Budget Report

	FY 2024-2025		
	July 24	Adopted	
	(8% of the year)	FY2024-25	% of Budget
WASTEWATER FUND			
Ordinary Revenue/Expense			
Revenue			
4101 · Sanitation Service Charges	\$ (4,460.92)	\$ 6,082,694	0%
4103 · Permits/Lateral Connection Fees	\$ 2,340.00	\$ 23,536	10%
4104 · Muir Woods Sanitation Svc. Chrg.	\$ -	\$ 77,527	0%
4420 · Interest Revenue	\$ 20,644.86	\$ 140,000	15%
Total Revenue	\$ 18,523.94	\$ 6,323,756	0%
Expense			
5010 · Salaries			
5011 · Wages and P.T.O	\$ 34,061.49	\$ 440,000	8%
5012 · Overtime / Standby Pay	\$ -	\$ 5,200	0%
5013 · Performance Recognition	\$ -	\$ 11,240	0%
5014 · Temporary Help	\$ -	\$ 4,000	0%
Total 5010 · Salaries	\$ 34,061.49	\$ 460,440	7%
5020 · Employee Benefits			
5021 · Health Insurance	\$ 7,530.71	\$ 80,800	9%
5022 · Retirement Contributions	\$ 6,424.53	\$ 86,000	7%
5023 · Social Security and Medicare	\$ 2,628.26	\$ 34,600	8%
5024 · Allowances	\$ 112.09	\$ 3,000	4%
5025 · Retiree Medical Insurance	\$ -	\$ 25,000	0%
5026 · Reserve-Retiree Medical Insu.	\$ -	\$ 40,000	0%
Total 5020 · Employee Benefits	\$ 16,695.59	\$ 269,400	6%
5110 · Wastewater Treatment Expense			
5111 · SMCSO Sewage Treatment O&M	\$ -	\$ 2,448,313	0%
5121 · SASM Sewage Treatment & Capital	\$ -	\$ 168,018	0%
5131 · Almonte and Homestead Svc Fees	\$ -	\$ 9,000	0%
Total 5110 · Wastewater Treatment Expense	\$ -	\$ 2,625,331	0%
5140 · Sewer System Maint. & Repair	\$ 2,950.00	\$ 200,000	1%
5330 · Tree and Landscaping	\$ -	\$ 10,000	0%
5400 · TCSD Board Fees	\$ 165.00	\$ 5,000	3%
5401 · Professional Services	\$ 424.83	\$ 57,000	1%
5420 · Training, Travel & Meetings	\$ 157.28	\$ 4,000	4%
5425 · Office and Technology	\$ 1,123.71	\$ 20,000	6%
5430 · Telephone and Alarms	\$ 1,932.08	\$ 15,750	12%
5431 · Public Communications	\$ -	\$ 7,000	0%
5432 · Insurance	\$ 65,164.50	\$ 59,000	110%
5437 · Miscellaneous	\$ -	\$ 1,000	0%
5438 · Fees and Permits	\$ 3,780.26	\$ 37,000	10%
5439 · Utilities	\$ 1,417.85	\$ 12,000	12%
5440 · Fuel Expense	\$ -	\$ 18,000	0%
5450 · Maintenance and Supply	\$ 883.73	\$ 57,000	2%
5470 · Yard & Bldg. Improvements	\$ -	\$ 10,000	0%
5483 · Debt Issuance Costs	\$ -	\$ 1,319,800	0%
Total Expense	\$ 128,756.32	\$ 5,187,721	2%



TAMALPAIS COMMUNITY SERVICES DISTRICT

ATTACHMENT B

Year-to-date Budget

FY 2024-2025

	July 24 (8% of year)	Adopted FY2024-25	% of Budget
SOLID WASTE FUND			
Ordinary Revenue/Expense			
Revenue			
4201 · Solid Waste Service Charges	\$ 27,657.06	\$ 2,893,889	1%
4202 · Other Solid Waste Services	\$ 468.00	\$ 6,524	7%
4410 · Donations/Fundraising/Grants	\$ -	\$ 5,150	0%
4420 · Interest Revenue	\$ 14,451.40	\$ 98,000	15%
Total Revenue	\$ 42,576.46	\$ 3,003,563	1%
Expense			
5010 · Salaries			
5011 · Wages and P.T.O	\$ 63,462.03	\$ 770,500	8%
5012 · Overtime Pay	\$ 826.00	\$ 60,000	1%
5013 · Performance Recognition	\$ -	\$ 19,600	0%
5014 · Temporary Help	\$ 3,821.60	\$ 6,000	64%
Total 5010 · Salaries	\$ 68,109.63	\$ 856,100	8%
5020 · Employee Benefits			
5021 · Health Insurance	\$ 12,764.20	\$ 193,000	7%
5022 · Retirement Contributions	\$ 15,928.61	\$ 193,000	8%
5023 · Social Security and Medicare	\$ 4,877.42	\$ 64,000	8%
5024 · Allowances	\$ 202.09	\$ 7,000	3%
5025 · Retiree Medical Insurance	\$ -	\$ 33,000	0%
5026 · Reserve-Retiree Medical Insu.	\$ -	\$ 45,000	0%
Total 5020 · Employee Benefits	\$ 33,772.32	\$ 535,000	6%
5210 · Solid Waste Disposal Expense			
5211 · Waste Disposal Fees	\$ 2,664.28	\$ 206,833	1%
5212 · Recycling Fees	\$ -	\$ 50,000	0%
5213 · Green Waste Disposal Fees	\$ 7,524.28	\$ 135,110	6%
5214 · Debris/HHW Day Expenses	\$ -	\$ 20,900	0%
5210 · Solid Waste Disposal Expense	\$ 10,188.56	\$ 412,843	2%
5400 · TCSD Board Fees	\$ 165.00	\$ 3,500	5%
5401 · Professional Services	\$ 9.83	\$ 57,000	0%
5420 · Training, Travel & Meetings	\$ -	\$ 2,000	0%
5425 · Office and Technology	\$ 1,058.09	\$ 21,771	5%
5430 · Telephone and Alarms	\$ 844.42	\$ 7,300	12%
5431 · Public Communications	\$ -	\$ 20,000	0%
5432 · Insurance	\$ 89,935.22	\$ 90,000	100%
5437 · Miscellaneous	\$ -	\$ 1,040	0%
5438 · Fees and Permits	\$ 2,101.19	\$ 43,300	5%
5439 · Utilities	\$ 147.75	\$ 3,600	4%
5440 · Fuel Expense	\$ 3,393.16	\$ 60,000	6%
5450 · Maintenance and Supply			
5451 · General Supplies	\$ 544.67	\$ 4,410	12%
5452 · Maint. & Supply Contract Svc	\$ 934.27	\$ 17,850	5%
5454 · Vehicle Repair & Maint.	\$ 85.44	\$ 201,872	0%
5456 · Bridge Tolls	\$ 510.00	\$ 4,326	12%
5457 · Solid Waste Carts & Bins	\$ -	\$ 36,000	0%
Total 5450 · Maintenance and Supply	\$ 2,074.38	\$ 264,458	1%
5470 · Yard & Bldg. Improvements	\$ -	\$ 10,000	0%
5471 · Minor Equipment	\$ -	\$ 4,600	0%
Vehicle Lease	\$ -	\$ 44,900	0%
Total Expense	\$ 211,799.55	\$ 2,437,412	9%



TAMALPAIS COMMUNITY SERVICES DISTRICT

ATTACHMENT B

Year-to-date Budget

FY 2024-2025

	July 24 (8% of year)	Adopted FY2024-25	% Budget
PARKS AND RECREATION FUND			
Ordinary Revenue/Expense			
Revenue			
4301 · Taxes	\$ 4,889.21	\$ 1,140,999	0%
4303 · Tia's After School Program Rev	\$ -	\$ 26,000	0%
4310 · Facilities Rental & Fees	\$ 2,499.56	\$ 28,840	9%
4320 · Park Rentals	\$ 507.00	\$ 2,134	24%
4330 · Class Fees	\$ 165.00	\$ 17,510	1%
4350 · TCSD Event Revenue	\$ 5,378.00	\$ 68,400	8%
4410 · Donations/Fundraising/Grants	\$ 257.00	\$ 1,000	26%
4420 · Interest Revenue	\$ 6,193.46	\$ 42,000	15%
4430 · Miscellaneous Revenue	\$ 350.00	\$ 2,000	18%
Total Revenue	\$ 20,239.23	\$ 1,328,883	2%
Expense			
5011 · Wages and P.T.O	\$ 33,572.56	\$ 442,000	8%
5012 · Overtime Pay	\$ 608.90	\$ 8,000	8%
5013 · Performance Recognition	\$ -	\$ 11,000	0%
5014 · Temporary Help	\$ 2,201.46	\$ 22,000	10%
Total 5010 · Salaries	\$ 36,382.92	\$ 483,000	8%
5020 · Employee Benefits			
5021 · Health Insurance	\$ 6,239.54	\$ 80,400	8%
5022 · Retirement Contributions	\$ 6,449.60	\$ 85,000	8%
5023 · Social Security and Medicare	\$ 2,890.55	\$ 35,300	8%
5024 · Other Employee Benefits	\$ 80.44	\$ 4,000	2%
5025 · Retiree Medical Insurance	\$ -	\$ 5,000	0%
5026 · Reserve-Retiree Medical Insu.	\$ -	\$ 10,000	0%
Total 5020 · Employee Benefits	\$ 15,660.13	\$ 219,700	7%
5300 · Events Expense	\$ 11,601.27	\$ 94,500	12%
5330 · Tree & Landscaping Services	\$ 2,028.00	\$ 30,000	7%
5331 · Landscaping Contract Svc	\$ 5,429.00	\$ 76,000	7%
5332 · McGlashan Trail Maintenance	\$ 361.00	\$ 5,000	7%
5333 Vegetation Management	\$ -	\$ 35,000	0%
5340 · Instructor Fees	\$ -	\$ 11,000	0%
5341 · Tia's Afterschool Program Exp	\$ -	\$ 11,434	0%
5400 · TCSD Board Fees	\$ 970.00	\$ 5,529	18%
5401 · Professional Services	\$ 209.84	\$ 39,740	1%
Community Center Masterplan- Design Charette	\$ -	\$ 40,000	0%
5420 · Training, Travel & Meetings	\$ 101.35	\$ 4,000	3%
5425 · Office and Technology	\$ 1,572.71	\$ 20,000	8%
5430 · Telephone and Alarms	\$ 1,347.26	\$ 19,000	7%
5431 · Public Communications	\$ -	\$ 4,000	0%
5432 · Insurance	\$ 46,448.89	\$ 40,000	116%
5437 · Miscellaneous	\$ -	\$ 1,000	0%
5438 · Fees and Permits	\$ 2,485.21	\$ 22,000	11%
5439 · Utilities	\$ 780.51	\$ 27,000	3%
5440 · Fuel Expense	\$ -	\$ 8,000	0%
5450 · Maintenance and Supply			
5451 · General Supplies	\$ 3,503.63	\$ 8,925	39%
5452 · Maint. & Supply Contract Svc	\$ 1,781.06	\$ 27,300	7%
5454 · Vehicle Repair & Maint.	\$ 84.76	\$ 1,000	8%
5458 · Cabin/Comm.Ctr. Maint. & Supply	\$ -	\$ 6,300	0%
5459 · Park Maint.	\$ -	\$ 20,000	0%
Total 5450 · Maintenance and Supply	\$ 5,369.45	\$ 63,525	8%
5470 · Yard & Bldg. Improvements	\$ -	\$ 5,000	0%
5471 · Minor Equipment	\$ -	\$ 9,000	0%
Total Expense	\$ 130,747.54	\$ 1,273,428	10%



Tamalpais Community Services District
MEASURE A FUNDS
Fiscal year 2023-2024

ATTACHMENT C

Jun 2024 **Budget**
(end of FY) **FY 23/24**

Sources of Funds

Estimated Balance from Prior Years	\$ 151,829.28	\$ 151,829.28
FY23/24 Disbursements	\$ 145,378.14	\$ 135,899.38
Total Funds	\$ 297,207.42	\$ 287,728.66

Planned Work

Community Center Stage Accessibility Improvements	\$ -	\$ 110,000.00
Community Center Bathroom Remodel	\$ 196,103.73	\$ 125,050.00
Community Center Fence	\$ 64,425.00	\$ 50,000.00
Cabin Improvements	\$ -	\$ 30,000.00
General Community Center Improvements	\$ 7,148.00	\$ 65,000.00
ADA Improvement Study	\$ -	\$ -
TVIC Improvements	\$ -	\$ 9,300.00
Total Expenses	\$ 267,676.73	\$ 389,350.00

Measure A Balance at Fiscal Year End	\$ 29,530.69	\$ (101,621.34)
---	---------------------	------------------------



TAMALPAIS COMMUNITY SERVICES DISTRICT
WASTEWATER DEPARTMENT
Certificates Of Participation (C.O.P.) Funds

ATTACHMENT D

Certificates Of Participation (C.O.P) Funds Balance Sheet

TCSD Accelerated CIP - Comparing Budgeted Plan to Progress Completed

	FY 20/21 Complete	FY 21/22 Complete	FY 22/23 Complete	FY 23/24 YTD	Total Spent
Phase A	\$ 48,577.63	\$ 327,135.50	-	\$ -	\$ 375,713.13
Phase B	\$ 491,589.93	\$ 978,666.01	-	\$ -	\$ 1,470,255.94
Phase C	-	\$ 839,264.39	\$ 1,802,079.82	\$ -	\$ 2,641,344.21
Phase D	-	-	\$ 8,478.00	\$ 1,163,525.33	\$ 1,172,003.33
Phase E	-	-	-	\$ 7,353.50	\$ 7,353.50
Bell Ln PS	-	\$ 91,474.65	\$ 149,574.00	\$ 18,257.00	\$ 259,305.65
Bell Ln. Force Main	-	\$ 10,617.50	\$ 44,845.70	\$ 67,536.00	\$ 122,999.20
Hydro-Vactor Truck	-			\$ 398,715.06	\$ 398,715.06
Total	\$ 540,167.56	\$ 2,247,158.05	\$ 2,004,977.52	\$ 1,655,386.89	\$ 6,447,690.02
				Forecast Available	\$ 6,280,617.05
				Total C.O.P Funds	\$ 12,728,307.07

* Engineers estimates and total budget have small differences, that will be resolved as project details are fleshed out.



TAMALPAIS COMMUNITY SERVICES DISTRICT
Actual Year End Budget Report
FY 2023-24

ATTACHMENT E

WASTEWATER

	A	B	C	D
	Adopted Budget 2023-24	Estimated Year End FY2023-24	Actual Year End 2023-24	Variance as % (Col. C - Col. B)
Ordinary Revenue/Expense				
Revenue				
4101 · Sanitation Service Charges	\$ 6,032,000	\$ 5,848,744	\$ 5,813,616	-1%
4103 · Permits/Lateral Connection Fees	\$ 31,200	\$ 22,850	\$ 78,994	246%
4104 · Muir Woods Sanitation Svc. Chrg.	\$ 55,906	\$ 74,545	\$ 74,545	0%
4420 · Interest Revenue	\$ 26,700	\$ 175,000	\$ 210,847	20%
Total Revenue	\$ 6,145,806	\$ 6,121,139	\$ 6,178,003	1%
Expense				
5010 · Salaries				
5011 · Wages and P.T.O	\$ 391,820	\$ 413,376	\$ 417,909	1%
5012 · Overtime Pay	\$ 4,543	\$ 7,921	\$ 5,806	-27%
5013 · Performance Recognition	\$ 7,816	\$ 8,613	\$ 8,613	0%
5014 · Temporary Help	\$ 8,295	\$ 3,952	\$ 2,832	-28%
Total 5010 · Salaries	\$ 412,474	\$ 433,862	\$ 435,161	0%
5020 · Employee Benefits				
5021 · Health Insurance	\$ 54,017	\$ 53,378	\$ 48,750	-9%
5022 · Retirement Contributions	\$ 73,315	\$ 82,062	\$ 84,013	2%
5023 · Social Security and Medicare	\$ 31,400	\$ 30,199	\$ 31,636	5%
5024 · Other Employee Benefit	\$ -	\$ 2,910	\$ 2,947	1%
5025 · Retiree Medical Insurance	\$ 22,822	\$ 21,909	\$ 23,016	5%
5026 · Reserve-Retiree Medical Insu.	\$ 24,860	\$ 25,000	\$ 24,000	-4%
Total 5020 · Employee Benefits	\$ 206,414	\$ 215,457	\$ 214,362	-1%
5110 · Wastewater Treatment Expense				
5111 · SMCSD Sewage Treatment O&M	\$ 2,439,558	\$ 2,388,001	\$ 2,388,001	0%
5121 · SASM Sewage Treatment & Capital	\$ 160,017	\$ 159,949	\$ 159,949	0%
5131 · Almonte and Homestead Svc Fees	\$ 9,000	\$ 9,000	\$ 8,339	-7%
Total 5110 · Wastewater Treatment Expense	\$ 2,608,575	\$ 2,556,950	\$ 2,556,289	0%
5140 · Sewer System Maint. & Repair	\$ 225,000	\$ 310,000	\$ 205,597	-34%
5330 · Tree & Landscaping	\$ 10,000	\$ -	\$ -	
5400 · TCSD Board Fees	\$ 5,000	\$ 4,280	\$ 4,394	3%
5401 · Professional Services	\$ 60,000	\$ 50,047	\$ 49,483	-1%
5420 · Staff Training & Travel Expense	\$ 7,381	\$ 1,000	\$ 1,019	2%
5425 · Office and Technology	\$ 19,200	\$ 18,472	\$ 16,505	-11%
5430 · Telephone and Alarms	\$ 15,000	\$ 15,000	\$ 18,455	23%
5431 · Public Communications	\$ 7,000	\$ 1,000	\$ 121	-88%
5432 · Insurance	\$ 55,000	\$ 57,533	\$ 52,254	-9%
5437 · Miscellaneous	\$ 1,000	\$ 1,000	\$ -	-100%
5438 · Fees and Permits	\$ 37,000	\$ 31,858	\$ 19,578	-39%
5439 · Utilities	\$ 9,000	\$ 11,272	\$ 12,610	12%
5440 · Fuel Expense	\$ 12,000	\$ 17,611	\$ 19,616	11%
5450 · Maintenance and Supply	\$ 100,000	\$ 51,247	\$ 46,586	-9%
5470 · Yard & Bldg. Improvements	\$ 10,000	\$ 1,000	\$ 843	-16%
5483 · Debt Issuance Costs	\$ 1,340,000	\$ 1,325,100	\$ 1,325,096	0%
Total Expense	\$ 5,140,044	\$ 5,102,688	\$ 4,977,969	-2%



TAMALPAIS COMMUNITY SERVICES DISTRICT
Actual Year End Budget Report
FY 2023-24

ATTACHMENT E

SOLID WASTE DEPT.

	A	B	C	D
	Adpoted Budget 2023-24	Estimated Year End 2023-24	Actual Year End 2023-24	Variance as % (Col. C - Col. B)
Ordinary Revenue/Expense				
Revenue				
4201 · Solid Waste Service Charges	\$ 2,797,000	\$ 2,837,146	\$ 2,873,408	1%
4202 · Other Solid Waste Services	\$ 7,600	\$ 6,334	\$ 8,000	26%
4410 · Donations/Fundraising/Grants	\$ 5,000	\$ 5,000	\$ 15,868	217%
4420 · Interest Revenue	\$ 18,690	\$ 122,500	\$ 144,063	18%
Total Revenue	\$ 2,828,290	\$ 2,970,980	\$ 3,041,338	2%
Expense				
5010 · Salaries				
5011 · Wages and P.T.O	\$ 699,737	\$ 669,021	\$ 666,648	0%
5012 · Overtime Pay	\$ 52,934	\$ 67,634	\$ 45,751	-32%
5013 · Performance Recognition	\$ 13,642	\$ 12,963	\$ 12,963	0%
5014 · Temporary Help	\$ 25,000	\$ 6,000	\$ 8,499	42%
Total 5010 · Salaries	\$ 791,313	\$ 755,619	\$ 733,861	-3%
5020 · Employee Benefits				
5021 · Health Insurance	\$ 141,000	\$ 136,136	\$ 140,681	3%
5022 · Retirement Contributions	\$ 181,132	\$ 186,952	\$ 185,571	-1%
5023 · Social Security and Medicare	\$ 58,930	\$ 54,883	\$ 54,380	-1%
5024 · Other Employee Benefits	\$ -	\$ 6,645	\$ 6,013	-10%
5025 · Retiree Medical Insurance	\$ 43,616	\$ 39,324	\$ 34,164	-13%
5026 · Reserve-Retiree Medical Insu.	\$ 27,940	\$ 30,000	\$ 27,000	-10%
Total 5020 · Employee Benefits	\$ 452,618	\$ 453,940	\$ 447,809	-1%
5210 · Solid Waste Disposal Expense				
5211 · Waste Disposal Fees	\$ 190,937	\$ 198,878	\$ 197,734	-1%
5212 · Recycling Fees	\$ 50,000	\$ 2,294	\$ 2,754	20%
5213 · Green Waste Disposal Fees	\$ 116,284	\$ 129,914	\$ 139,885	8%
5214 · Debris Day Expenses	\$ 21,679	\$ 18,000	\$ 36,983	105%
5210 · Solid Waste Disposal Expense	\$ 378,900	\$ 349,085	\$ 377,355	8%
5400 · TCSD Board Fees	\$ 3,500	\$ 2,280	\$ 2,994	31%
5401 · Professional Services	\$ 185,000	\$ 49,922	\$ 57,289	15%
5420 · Staff Training & Travel Expense	\$ 3,300	\$ 1,000	\$ 861	-14%
5425 · Office and Technology	\$ 20,000	\$ 20,735	\$ 18,944	-9%
5430 · Telephone and Alarms	\$ 7,300	\$ 5,693	\$ 8,472	49%
5431 · Public Communications	\$ 25,000	\$ -	\$ 186	
5432 · Insurance	\$ 79,000	\$ 87,000	\$ 87,700	1%
5437 · Miscellaneous	\$ 1,040	\$ 1,000	\$ -	-100%
5438 · Fees and Permits	\$ 43,300	\$ 43,049	\$ 36,810	-14%
5439 · Utilities	\$ 3,600	\$ 2,999	\$ 3,725	24%
5440 · Fuel Expense	\$ 91,500	\$ 50,000	\$ 53,508	7%
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 3,448	\$ 4,200	\$ 3,884	-8%
5452 · Maint. & Supply Contract Svc	\$ 14,801	\$ 17,000	\$ 15,465	-9%
5454 · Vehicle Repair & Maint.	\$ 210,000	\$ 192,259	\$ 154,311	-20%
5456 · Bridge Tolls	\$ 4,268	\$ 4,120	\$ 5,100	24%
5457 · Solid Waste Carts & Bins	\$ 38,737	\$ 5,000	\$ 21,513	330%
Total 5450 · Maintenance and Supply	\$ 271,254	\$ 222,579	\$ 200,272	-10%
5470 · Yard & Bldg. Improvements	\$ 10,000	\$ 1,000	\$ 1,649	65%
5471 · Minor Equipment	\$ 4,600	\$ -	\$ -	
Vehicle Lease	\$ 44,900	\$ 44,804	\$ 44,804	0%
Total Expense	\$ 2,416,126	\$ 2,090,705	\$ 2,076,241	-1%



TAMALPAIS COMMUNITY SERVICES DISTRICT
Actual Year End Budget Report
FY 2023-24

ATTACHMENT E

PARKS AND RECREATION

	A	B	C	D
	Adpoted Budget 2023-24	Estimated Year End 2023-24	Actual Year End 2023-24	Variance as % (Col. C - Col. B)
Ordinary Revenue/Expense				
Revenue				
4301 · Taxes	\$ 1,058,250	\$ 1,108,324	\$ 1,100,491	-1%
4303 · Tia's After School Program Rev	\$ 30,600	\$ 25,281	\$ 26,996	7%
4310 · Facilities Rental & Fees	\$ 28,350	\$ 28,000	\$ 33,101	18%
4320 · Park Rentals	\$ 2,730	\$ 2,072	\$ 3,088	49%
4330 · Class Fees	\$ 30,906	\$ 17,000	\$ 17,944	6%
4350 · TCSD Event Revenue	\$ 73,800	\$ 60,000	\$ 68,754	15%
4410 · Donations/Fundraising/Grants/Tips	\$ 4,899	\$ 5,000	\$ 6,023	20%
4420 · Interest Revenue	\$ 8,010	\$ 52,500	\$ 66,784	27%
4430 · Miscellaneous Revenue	\$ 2,040	\$ 959	\$ 8,073	742%
Total Revenue	\$ 1,239,585	\$ 1,299,136	\$ 1,331,255	2%
Expense				
5011 · Wages and P.T.O	\$ 423,104	\$ 423,019	\$ 426,535	1%
5012 · Overtime Pay	\$ 6,544	\$ 8,000	\$ 6,099	-24%
5013 · Performance Recognition	\$ 8,448	\$ 8,500	\$ 8,256	-3%
5014 · Temporary Help	\$ 38,064	\$ 20,000	\$ 17,858	-11%
Total 5010 · Salaries	\$ 476,160	\$ 459,519	\$ 458,749	0%
5020 · Employee Benefits				
5021 · Health Insurance	\$ 60,000	\$ 70,000	\$ 72,552	4%
5022 · Retirement Contributions	\$ 79,244	\$ 78,359	\$ 77,176	-2%
5023 · Social Security and Medicare	\$ 40,000	\$ 38,000	\$ 36,231	-5%
5024 · Other Employee Benefits	\$ -	\$ 3,786	\$ 2,731	-28%
5025 · Retiree Medical Insurance	\$ 4,360	\$ 3,536	\$ 3,995	13%
5026 · Reserve-Retiree Medical Insu.	\$ 9,350	\$ 10,000	\$ 9,000	-10%
Total 5020 · Employee Benefits	\$ 192,954	\$ 203,682	\$ 201,684	-1%
5300 · Events Expense	\$ 76,450	\$ 82,509	\$ 82,639	0%
5330 · Tree & Landscaping Services	\$ 30,000	\$ 18,320	\$ 31,532	72%
5331 · Landscaping Contract Svc	\$ 73,000	\$ 73,000	\$ 60,122	-18%
5332 · McGlashan Trail Maintenance	\$ 4,500	\$ 4,500	\$ 3,938	-12%
5333 · Vegetation Management	\$ 40,000	\$ 10,000	\$ 268	N/A
5340 · Instructor Fees	\$ 9,647	\$ 15,000	\$ 15,080	1%
5341 · Tia's Afterschool Program Exp	\$ 11,434	\$ 11,538	\$ 22,228	93%
5400 · TCSD Board Fees	\$ 5,529	\$ 4,040	\$ 3,412	-16%
5401 · Professional Services	\$ 35,000	\$ 32,671	\$ 55,529	70%
5420 · Staff Training & Travel Expense	\$ 6,000	\$ 2,121	\$ 1,372	-35%
5425 · Office and Technology	\$ 18,847	\$ 18,563	\$ 19,004	2%
5430 · Telephone and Alarms	\$ 14,542	\$ 18,096	\$ 21,046	16%
5431 · Public Communications	\$ 3,846	\$ 5,079	\$ 5,156	2%
5432 · Insurance	\$ 37,240	\$ 40,893	\$ 41,572	2%
5437 · Miscellaneous	\$ 473	\$ 400	\$ -	-100%
5438 · Fees and Permits	\$ 24,841	\$ 21,705	\$ 15,756	-27%
5439 · Utilities	\$ 19,995	\$ 25,346	\$ 23,440	-8%
5440 · Fuel Expense	\$ 4,458	\$ 8,000	\$ 8,496	6%
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 9,580	\$ 8,500	\$ 6,605	-22%
5452 · Maint. & Supply Contract Svc	\$ 23,966	\$ 26,000	\$ 25,057	-4%
5454 · Vehicle Repair & Maint.	\$ 3,854	\$ 1,000	\$ 1,134	13%
5458 · Cabin/Comm.Ctr. Maint. & Supply	\$ 8,655	\$ 6,000	\$ 6,210	4%
5459 · Park Maint.	\$ 10,729	\$ 32,000	\$ 27,600	-14%
Total 5450 · Maintenance and Supply	\$ 56,784	\$ 73,500	\$ 66,607	-9%
5470 · Yard & Bldg. Improvements	\$ 10,000	\$ 1,000	\$ 843	-16%
5471 · Minor Equipment	\$ 3,432	\$ 2,500	\$ 2,575	3%
Total Expense	\$ 1,155,132	\$ 1,131,982	\$ 1,141,048	1%



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
August 14, 2024

TO: BOARD OF DIRECTORS

FROM: GARRETT TOY, TREASURER
SARAH MEHTAR, FINANCE AND PROGRAMS MANAGER

SUBJECT: RECEIVE QUARTERLY TREASURER'S REPORT

RECOMMENDATION

Receive the Treasurer's report for the quarter ending June 30, 2024.

BACKGROUND

The California Government Code requires the Treasurer from all local agencies to file regular written reports to its legislative body on the status of their fund balances. Typically, agencies satisfy this requirement with a quarterly report on their investment portfolio. Ideally, the report should be submitted within 30 days following the end of the quarter covered by the report.

The TCSD report includes all investments managed by the District. Primarily cash is invested in an interest-bearing checking account with our primary banking institution, Wells Fargo. Additional cash is invested in the State Treasurer Local Agency Investment Fund (LAIF) to meet the liquidity needs of the District.

Resolution 2023-18 amended the policy of investment of District funds. Per which two-thirds of the investments were transferred from LAIF i.e., \$5,700,000, to Wells Fargo National Bank. The funds were then invested in the newly established Stagecoach Sweep Account in January 2024. Any new revenues received have also been invested in the Stagecoach Sweep Account.

DISCUSSION

As of June 30, 2024, TCSD had the following cash and investment balances:

Institution	Account	31-May-24	30-Jun-24
Wells Fargo	General Checking	\$ 515,688.48	\$ 117,241.49
Wells Fargo	General Savings	\$ 200,000.00	\$ 220,686.00
Wells Fargo	General Merchant Services	\$ 10,742.71	\$ 14,939.81
Wells Fargo	Stagecoach Sweep	\$ 10,317,829.85	\$ 9,709,380.85
State of CA - LAIF	General Account	\$ 2,963,250.89	\$ 2,963,250.89
Total Balances		\$ 14,007,511.93	\$ 13,025,499.04

The district received \$33,434.37 in interest earnings from LAIF for the quarter ending 06/30/24 (Apr-Jun). The State of California Local Agency Investment Fund (LAIF) earned 4.55% as the quarterly apportionment rate for the quarter ending June 30, 2024. The LAIF interest rate for June 2024 was 4.480% which is 0.148 percentage points higher from the prior month and 1.487 percentage points higher from June 2023.

The total interest returns received from LAIF in the FY23-24 is \$249,959.65, the breakdown for which is provided below:

Quarter ending 03/31/24 = \$31,270.14

Quarter ending 12/31/23 = \$73,511.83

Quarter ending 09/30/23 = \$80,138.88

Quarter ending 06/30/23 = \$64,993.80

In the month of June, the 7-day simple yield was 5.18475% from the Wells Fargo Stagecoach Sweep Account. The district received \$38,522.04 in interest earnings for the month end of June. The total interest returns received from Wells Fargo Stagecoach Sweep account in the period of Jan – June 2024 is \$171,734.13.

ALLOCATION AND USE OF RESERVES

TCSD policy is to maintain an operating reserve equal to 8 months of the annual operating budget. At year end, any “net” revenues received above expenditures go first to maintain the 8 month operating reserve requirement. Once the operating reserve standard is met, any net revenues are contributed capital reserves. The capital reserves then transfer funds to other reserves such as the vehicle and facility funds. The attached pie chart “Year End Approx. Allocation of Cash and Investment” shows that approximately 46% and 47% of the total \$13,025,000 in cash & investments are for operating and capital (includes vehicle fund) reserves, respectively. The allocation is based on the estimated beginning fund balances for operating and capital reserves as shown in the adopted FY24-25 budget.

The adopted FY24-25 operating and capital improvement budget includes five year projections for the use of capital reserves for all three departments. Over the five year period, capital reserves annually transfer funds to the vehicle and facility funds as well as capital improvement projects. Other than the Certificates of Participation (COPs) revenue that Wastewater uses to finance major capital improvements, TCSD operates on a “pay-as-go” basis. In other words, TCSD plans to pay for most of its future capital project using its reserves or “cash savings” in-lieu of financing. The adopted Five Year Capital Improvement Program (CIP) lays out the schedule for capital improvements over the next five years. For example, over the next five years, Wastewater is projected to spend approximately \$7 million from its capital reserves on various capital improvements.

For your reference, attached are the Five Year Capital reserve projections from the adopted FY24-25 budget (pages 28-34).

FISCAL IMPACT

The adopted FY23-24 budget conservatively estimated total interest earned at \$53,400. The year end estimate (as of May 2024) was \$350,000. The year end estimate was based on the establishment of the Wells Fargo Stagecoach Sweep account and higher LAIF interest rates. However, the year-end estimate did not factor in the receipt of property tax revenue in April

2024. This revenue was added to the Wells Fargo Sweep Account, which resulted in the actual total interest revenue in FY2023-24 coming in even higher at \$421,693.78.

ATTACHMENTS

- A. LAIF Monthly Statement July 31, 2024
- B. LAIF Performance Report
- C. Wells Fargo Stagecoach Sweep Account Statement June 30, 2024
- D. Pie Chart Allocation of Cash and Investment
- E. Capital Reserve Projections

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
 P.O. Box 942809
 Sacramento, CA 94209-0001
 (916) 653-3001

August 01, 2024

LAIF Home
PMIA Average Monthly Yields

TAMALPAIS COMMUNITY SERVICES DISTRICT

GENERAL MANAGER
 305 BELL LANE
 MILL VALLEY, CA 94941

Tran Type Definitions

Account Number: [REDACTED]

July 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
7/15/2024	7/12/2024	QRD	1755379	N/A	SYSTEM	33,434.37

Account Summary

Total Deposit:	33,434.37	Beginning Balance:	2,963,250.89
Total Withdrawal:	0.00	Ending Balance:	2,996,685.26



PMIA/LAIF Performance Report as of 7/24/24



Quarterly Performance Quarter Ended 06/30/24

LAIF Apportionment Rate ⁽²⁾ :	4.55
LAIF Earnings Ratio ⁽²⁾ :	0.00012419067099490
LAIF Administrative Cost ^{(1)*} :	0.16
LAIF Fair Value Factor ⁽¹⁾ :	0.996316042
PMIA Daily ⁽¹⁾ :	4.52
PMIA Quarter to Date ⁽¹⁾ :	4.36
PMIA Average Life ⁽¹⁾ :	217

PMIA Average Monthly Effective Yields⁽¹⁾

June	4.480
May	4.332
April	4.272
March	4.232
February	4.122
January	4.012

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 6/30/24 \$178.0 billion

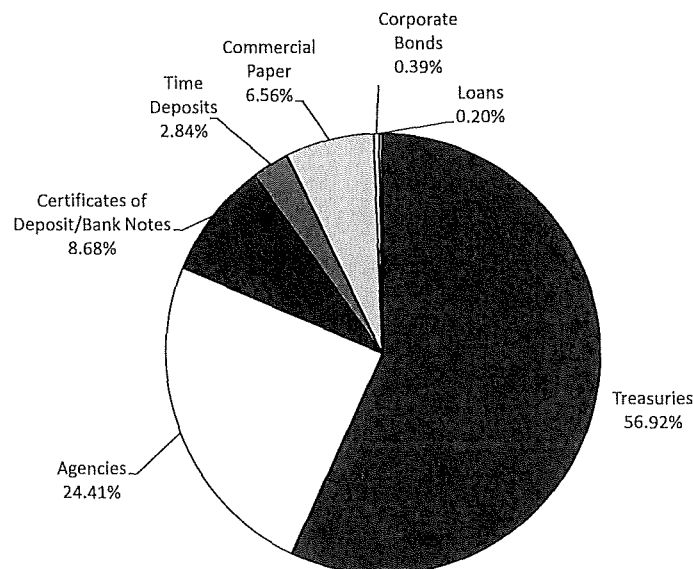


Chart does not include \$1,567,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

*The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller



STAGECOACH SWEEP

WELLS FARGO BANK, N.A.

Page 1 of 2

TAMALPAIS COMMUNITY SERVICES
DISTRICT
DEPOSITORY ACCOUNT
305 BELL LN
MILL VALLEY CA 94941 4037

Account Number DDA

THIS STATEMENT COVERS 06/01/2024 THROUGH 06/28/2024

FOR QUESTIONS, PLEASE CALL YOUR CUSTOMER SERVICE OFFICER OR CUSTOMER CARE FOR
BUSINESS (CC4B) SERVICE OFFICE AT 1 800 AT WELLS (1 800 289 3557).

ALLSPRING GOVERNMENT FUND INST CLS

FUND SUMMARY

Beginning Balance		10,317,829.85
Shares Purchased		438,111.00 +
Shares Redeemed		1,046,560.00
Ending Balance		9,709,380.85
Dividends Earned YTD	210,256.17	Prior Month Dividends Paid to Checking 43,379.85
Federal Withholding YTD	.00	Dividends Earned in Current Month 38,522.04
7 Day Simple Yield	5.18457 %	Funds Pending Investment 4,100.47
Federal Withholding	.00	

Transaction Detail

Date	Description	Amount
6 01 2024	Beginning Balance	10,317,829.85
6 03 2024	Sweep Funds Return To DDA	350,000.00
6 04 2024	Next Day Sweep Purchase	43,379.85
6 05 2024	Next Day Sweep Purchase	27.48
6 06 2024	Sweep Funds Return To DDA	350,000.00
6 12 2024	Next Day Sweep Purchase	283.39
6 13 2024	Next Day Sweep Purchase	57.85
6 14 2024	Sweep Funds Return To DDA	346,560.00
6 17 2024	Next Day Sweep Purchase	375,464.89
6 20 2024	Next Day Sweep Purchase	1,965.54
6 21 2024	Next Day Sweep Purchase	16,932.00
6 28 2024	Ending Balance	9,709,380.85

Daily Balance Information

Date	Investment Balance	Annualized Fund Yield	Daily Dividend Factor	Daily Accrual
06 01*	9,967,829.85	5.185 %	.000142081	1,416.24
06 02*	9,967,829.85	5.185 %	.000142081	1,416.24
06 03	9,967,829.85	5.174 %	.000141761	1,413.05
06 04	10,011,209.70	5.173 %	.000141751	1,419.10
06 05	10,011,237.18	5.172 %	.000141718	1,418.77
06 06	9,661,237.18	5.173 %	.000141746	1,369.44
06 07	9,661,237.18	5.177 %	.000141851	1,370.46
06 08*	9,661,237.18	5.177 %	.000141851	1,370.46
06 09*	9,661,237.18	5.177 %	.000141851	1,370.46
06 10	9,661,237.18	5.151 %	.000141143	1,363.62
06 11	9,661,237.18	5.171 %	.000141690	1,368.90
06 12	9,661,520.57	5.170 %	.000141659	1,368.64
06 13	9,661,578.42	5.161 %	.000141406	1,366.21
06 14	9,315,018.42	5.171 %	.000141687	1,319.82
06 15*	9,315,018.42	5.171 %	.000141687	1,319.82
06 16*	9,315,018.42	5.171 %	.000141687	1,319.82

Date	Investment Balance	Annualized Fund Yield	Daily Dividend Factor	Daily Accrual
06 18	9,690,483.31	5.180 %	.000141939	1,375.46
06 19*	9,690,483.31	5.180 %	.000141939	1,375.46
06 20	9,692,448.85	5.177 %	.000141853	1,374.90
06 21	9,709,380.85	5.174 %	.000141758	1,376.38
06 22*	9,709,380.85	5.174 %	.000141758	1,376.38
06 23*	9,709,380.85	5.174 %	.000141758	1,376.38
06 24	9,709,380.85	5.174 %	.000141770	1,376.50
06 25	9,709,380.85	5.184 %	.000142053	1,379.25
06 26	9,709,380.85	5.191 %	.000142232	1,380.98
06 27	9,709,380.85	5.190 %	.000142204	1,380.71
06 28	9,709,380.85	5.202 %	.000142526	1,383.84
			TOTAL MTD	38,522.06

* Indicates non business day

THANK YOU FOR BANKING WITH WELLS FARGO.

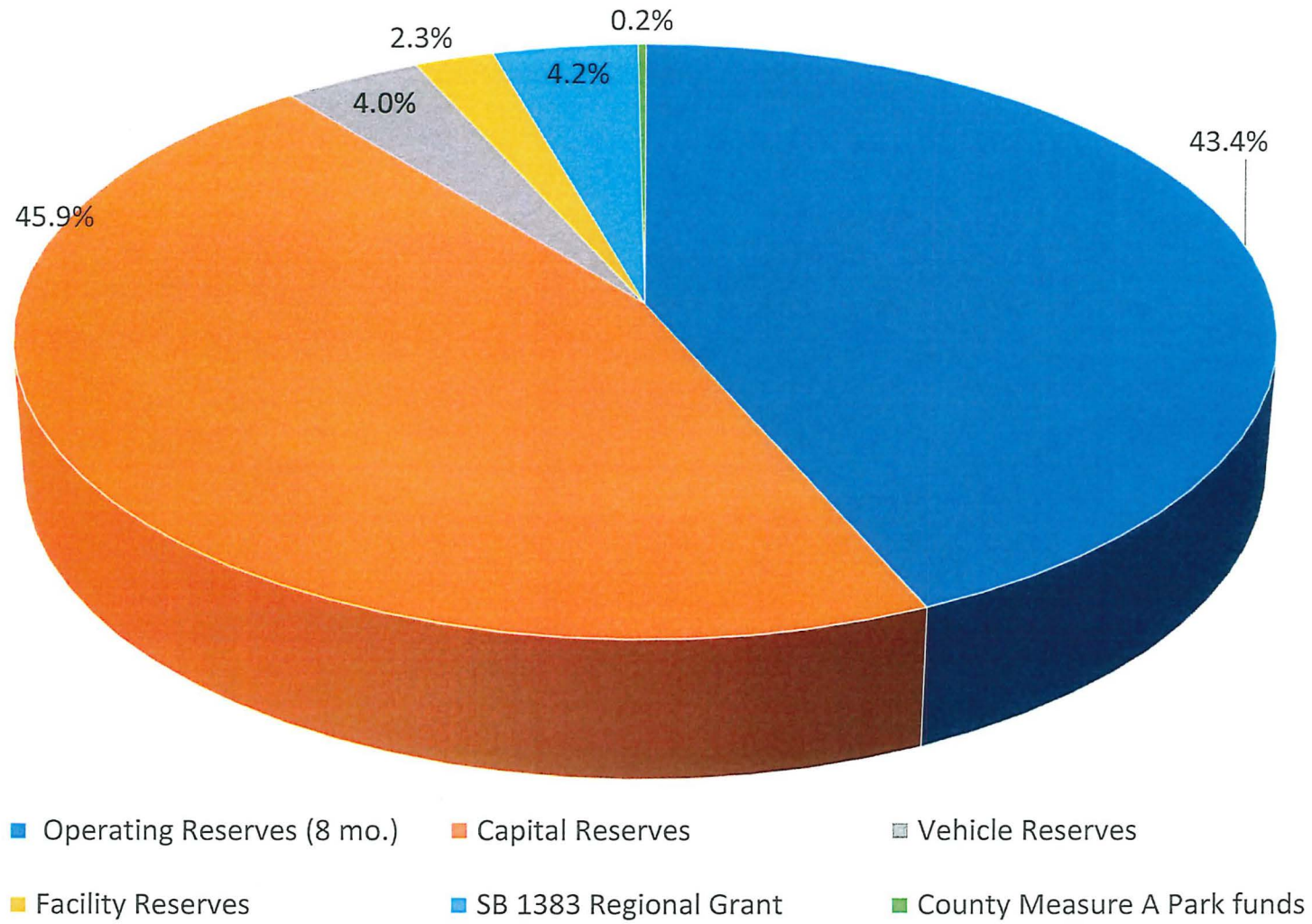
MONEY MARKET MUTUAL FUNDS (EACH, A "MMMF") ARE NOT FDIC INSURED, HAVE NO BANK GUARANTY AND MAY LOSE VALUE.

An Investment in a MMMF is not insured by the Federal Deposit Insurance Corporation or any other government agency. Although the MMMF's seek to preserve the value of customer's investment at \$1.00 per share, it is possible to lose money by investing in a MMMF.

Allspring Funds Management, LLC, a wholly owned subsidiary of Allspring Global Investments Holdings, LLC ("Allspring Global"), provides investment advisory and administrative services for the Allspring Funds. Other subsidiaries of Allspring Global provide sub advisory and other services for the funds. The funds are distributed by Allspring Funds Distributor, LLC, Member FINRA/SIPC, a subsidiary of Allspring Global.

This material must be accompanied or preceded by a current prospectus for name of the Fund(s) selected. Please read the prospectus carefully before investing.

YEAR END APPROX. ALLOCATION OF CASH AND INVESTMENTS



Capital Reserves

Capital Reserves are funds designated for capital improvement projects. The Capital Reserves receive, if available, annual contributions from the Departmental Operating Budgets for projects. As a matter of financial process, the Capital Reserves transfer funds to other designated reserves for projects. These designated funds are reserved for specific capital uses by department and transfers funds to the Capital Improvement Program (CIP) as needed to fund projects. For example, the Wastewater Capital Reserve transfers \$380,000 to the CIP for projects such as emergency repair projects.

The following are the Capital Reserves by department:

Wastewater

- Capital Reserve
- Vehicle Replacement Fund
- Facility Fund

Solid Waste

- Capital Reserve
- Vehicle Replacement Fund
- Facility Fund

Parks & Recreation (P&R)

- Capital Reserve
- Vehicle Replacement Fund
- Facility Fund
- Park Facilities Fund (e.g., Kay, Eastwood)
- Park Development Fund

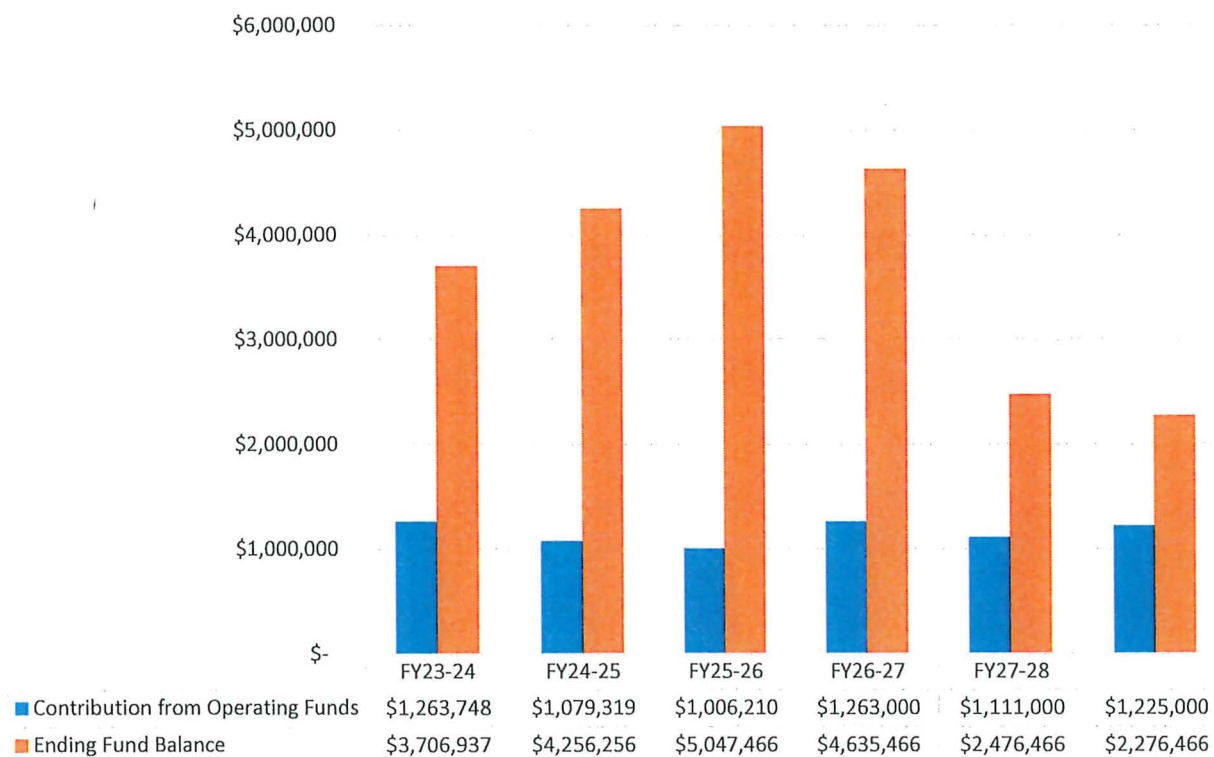
The Reserve Tables show:

- Beginning fund balance for Capital Reserves by Department
- Annual contributions (net surplus revenue) from Operating Funds by Department
- Transfers by department to other designated reserves such as the vehicle replacement and facilities funds
- Transfers to the Capital Improvement Program (CIP) budget
- Ending fund balance by Department which is reserved for new capital projects and/or for unforeseen or emergency capital expenses/projects.

The creation of designated capital reserves, transfers to CIP projects, and 5-Yr CIP were all new budget features in FY23-24. The Proposed FY24-25 CIP budget continues to make significant transfers to fund projects. The Vehicle Replacement funds, Facility funds, and Park Facility fund for all departments are shown together on one page. Please note only the Vehicle Replacement Fund shows actual expenditures in the fund. The other funds such as the Facility Fund show “expenses” as transfers to the CIP. The Solid Waste Vehicle Fund reflects the payment of the 2 satellite refuse trucks approved by the Board in FY23-24, but will be paid for in FY24-25. In FY24-25, we are budgeting to purchase a new EV forklift to replace the current folk lift which is over 20 years old.

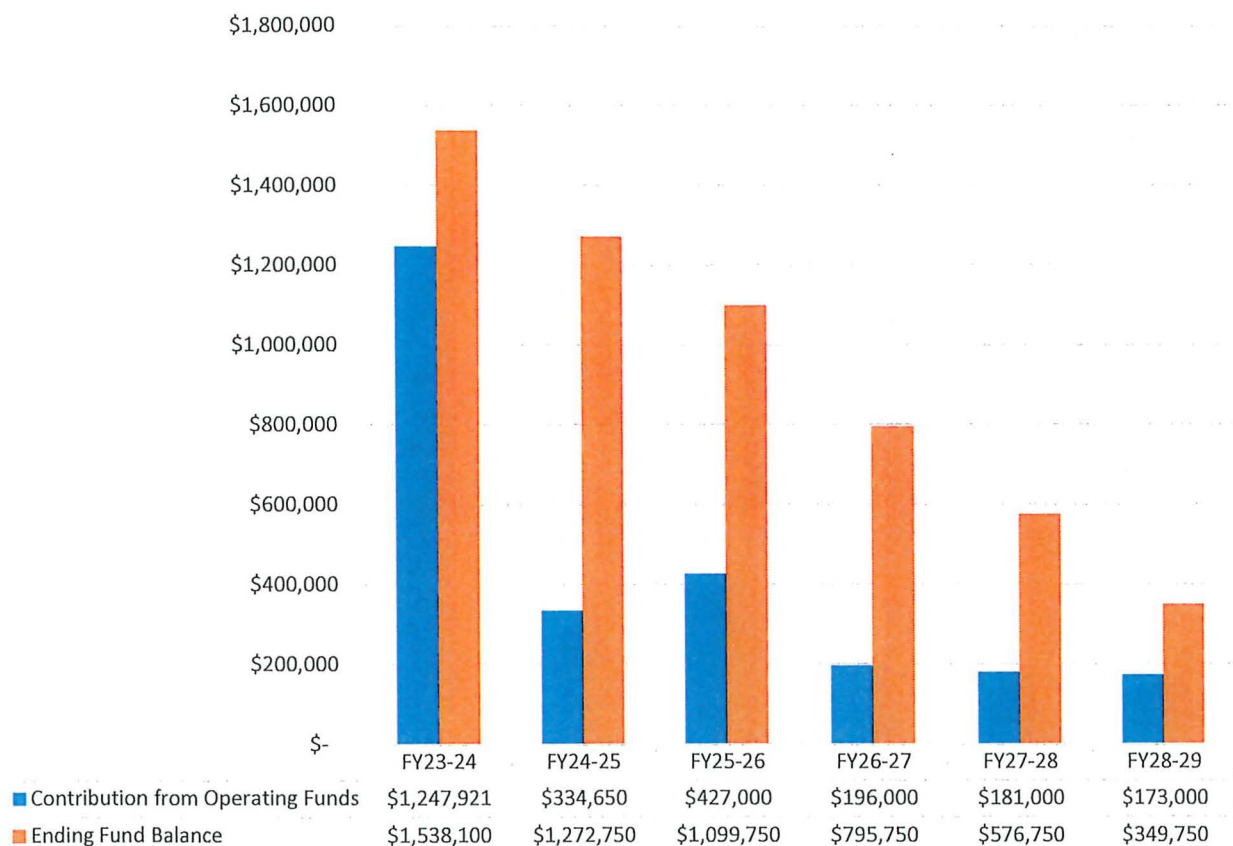
WASTEWATER CAPITAL RESERVE	Adopted	Est. Yr End	Proposed	Forecast			
	FY23-24	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Beginning Fund Balance	\$ 2,653,189	\$ 2,653,189	\$ 3,706,937	\$ 4,256,256	\$ 5,047,466	\$ 4,635,466	\$ 2,476,466
Contribution from Operating Funds	\$ 1,160,688	\$ 1,263,748	\$ 1,079,319	\$ 1,006,210	\$ 1,263,000	\$ 1,111,000	\$ 1,225,000
Transfer to Vehicle*	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Transfer to Facilities	\$ 160,000	\$ 160,000	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -
Transfer to Capital Projects (CIP)	\$ 1,300,000	\$ -	\$ 380,000	\$ 115,000	\$ 1,675,000	\$ 3,270,000	\$ 1,425,000
Ending Fund Balance	\$ 2,303,877	\$ 3,706,937	\$ 4,256,256	\$ 5,047,466	\$ 4,635,466	\$ 2,476,466	\$ 2,276,466

Wastewater Capital Reserves 5-Yr Forecast



SOLID WASTE CAPITAL RESERVE	Adopted	Est. Yr. End	Proposed	Forecast			
	FY23-24	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Beginning Fund Balance*	\$ 390,179	\$ 390,179	\$ 1,538,100	\$ 1,272,750	\$ 1,099,750	\$ 795,750	\$ 576,750
Contribution from Operating Funds	\$ 307,182	\$ 1,247,921	\$ 334,650	\$ 427,000	\$ 196,000	\$ 181,000	\$ 173,000
Transfer to Vehicle	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Transfer to Facilities	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 100,000	\$ -	\$ -
Ending Fund Balance	\$ 597,361	\$ 1,538,100	\$ 1,272,750	\$ 1,099,750	\$ 795,750	\$ 576,750	\$ 349,750

Solid Waste Capital Reserves 5-Yr Forecast



PARKS & RECREATION CAPITAL RESERVE	Adopted	Est. Yr. End	Proposed	Forecast			
	FY23-24	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Beginning Fund Balance	\$ 523,788	\$ 523,788	\$ 329,732	\$ 194,732	\$ 119,892	\$ 102,306	\$ 51,725
Contribution from Operating Funds	\$ 10,252	\$ 215,944	\$ -	\$ 160	\$ 57,414	\$ 24,419	\$ 7,402
Transfer to Vehicle	\$ 60,000	\$ 60,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Transfers to Park Facilities	\$ 100,000	\$ 100,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfer to Park Development (combine reserve in park facilities)	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Facilities	\$ 250,000	\$ 250,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Ending Fund Balance	\$ 99,040	\$ 329,732	\$ 194,732	\$ 119,892	\$ 102,306	\$ 51,725	\$ 34,127

Parks & Recreation Capital Reserves 5-Yr Forecast



VEHICLE REPLACEMENT FUND

last rev. 5-21-24

Purpose of the fund is for the purchase of vehicles.

Waste Water	Adopted FY23-24	Yr End FY23-24	Proposed FY24-25	FY25-26	Forecast		2028-29
		\$ -			FY26-27	FY27-28	
Beginning Fund Balance	\$ -	\$ -	\$ 50,000	\$ 95,000	\$ 145,000	\$ 45,000	\$ 45,000
Expenditures							
Heavy/Medium Duty Pick-up		\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
EV Forklift	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ -	\$ 5,000	\$ -	\$ 100,000	\$ -	\$ -
Transfers in from Capital Reserves	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 50,000	\$ 95,000	\$ 145,000	\$ 45,000	\$ 45,000	\$ 45,000

SOLID WASTE	Adopted FY23-24	Yr End FY23-24	Proposed FY24-25	FY25-26	Forecast		2028-29
					FY26-27	FY27-28	
Beginning Fund Balance	\$ 400,000	\$ 400,000	\$ 400,000	\$ 335,000	\$ 735,000	\$ 435,000	\$ 835,000
Expenditures							
2 Refuse satellite truck	\$ -	\$ -	\$ 455,000	\$ -	\$ -	\$ -	\$ 500,000
Large Refuse Truck	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -
EV Forklift	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 465,000	\$ -	\$ 700,000	\$ -	\$ 500,000
Transfers in from Capital Reserves	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Ending Fund Balance	\$ 400,000	\$ 400,000	\$ 335,000	\$ 735,000	\$ 435,000	\$ 835,000	\$ 735,000

Parks & Recreation	Adopted FY23-24	Yr End FY23-24	Adopted FY24-25	FY25-26	Forecast		2028-29
					FY26-27	FY27-28	
Beginning Fund Balance	\$ -	\$ -	\$ 60,000	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Expenditures							
Medium Duty Pick-up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Light Duty Pick-up	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -
EV Forklift	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 60,000	\$ -	\$ 61,500	\$ -	\$ -	\$ -	\$ -
Transfers in from Capital Reserves	\$ 60,000	\$ 60,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 60,000	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500

FACILITY FUND

last revised 5-21-24

Purpose of the fund is to finance TCSD facility improvements not including parks.

	Adopted FY23-24	Yr End FY23-24	Proposed FY24-25	FY25-26	Forecast		
WASTEWATER	FY23-24	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Revenue							
Beginning Fund Balance	\$ -	\$ 2,500	\$ 43,391	\$ 45,391	\$ 60,391	\$ 60,391	\$ 60,391
Transfers in from Capital	\$ 160,000	\$ 160,000	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -
Expenses							
Transfer Out to CIP	\$ 157,500	\$ 119,109	\$ 98,000	\$ 35,000	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,500	\$ 43,391	\$ 45,391	\$ 60,391	\$ 60,391	\$ 60,391	\$ 60,391

	Adopted FY23-24	Yr End FY23-24	Proposed FY24-25	FY25-26	Forecast		
SOLID WASTE	FY23-24	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Revenue							
Beginning Fund Balance	\$ 300,000	\$ 232,500	\$ 71,922	\$ 168,922	\$ 328,922	\$ 428,922	\$ 228,922
Transfers in from Capital	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 100,000	\$ -	\$ -
Expenses							
Transfer Out to CIP	\$ 232,500	\$ 260,578	\$ 103,000	\$ 40,000	\$ -	\$ 200,000	\$ 200,000
Ending Fund Balance	\$ 167,500	\$ 71,922	\$ 168,922	\$ 328,922	\$ 428,922	\$ 228,922	\$ 28,922

	Adopted FY23-24	Yr End FY23-24	Proposed FY24-25	FY25-26	Forecast		
PARKS & RECREATION	FY23-24	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Revenue							
Beginning Fund Balance	\$ -	\$ -	\$ 175,918	\$ 236,918	\$ 186,918	\$ 111,918	\$ 61,918
Transfers in from Capital	\$ 250,000	\$ 250,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Expenses							
Transfer Out to CIP	\$ 130,000	\$ 74,082	\$ 39,000	\$ 100,000	\$ 125,000	\$ 100,000	\$ -
Ending Fund Balance	\$ 120,000	\$ 175,918	\$ 236,918	\$ 186,918	\$ 111,918	\$ 61,918	\$ 61,918

Note: For Parks & Recreation facilities are defined to include the Cabin, Community Center, Office, and Corp. Yard but not the parks.

PARKS AND RECREATION CAPITAL FUNDS

last revised 5-21-24

Purpose of the fund is to finance improvements in the parks.

Park Facilities (i.e., Kay Park, Eastwood)	Adopted	Est. Yr End	Proposed	Forecast			
	FY23-24	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Revenue							
Beginning Fund Balance*	\$ -	\$ -	\$ 100,000	\$ 125,000	\$ 150,000	\$ 145,000	\$ 75,000
Transfers in from Capital Reserves	\$ 100,000	\$ 100,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Expenses							
Transfer Out to CIP	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 95,000</u>	<u>\$ 45,000</u>
Ending Fund Balance	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 125,000</u>	<u>\$ 150,000</u>	<u>\$ 145,000</u>	<u>\$ 75,000</u>	<u>\$ 55,000</u>

*Note: does not include Measure A Park Funds allocated to park facilities FY23-24



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
August 14, 2024

TO: BOARD OF DIRECTORS

FROM: SARAH MEHTAR, FINANCE AND PROGRAMS MANAGER

SUBJECT: APPROVE AGREEMENT WITH CROCE, SANGUINETTI, & VANDER VEEN FOR ANNUAL FINANCIAL AUDIT AND OTHER FINANCIAL SERVICES IN AN AMOUNT NOT-TO-EXCEED \$37,850

RECOMMENDATION

Authorize the General Manager to enter into an agreement with Croce, Sanguinetti, & Vander Veen for annual financial audit and other financial services in an amount not-to-exceed \$37,850.

DISCUSSION

TCSD, like all public agencies, is required to have an independent audit of its financial statements annually, and like all special districts, TCSD is required to file a special districts financial transactions report with the State Controller.

Each Year, TCSD financial staff works with a qualified auditor to review TCSD's financial documents and produce audited financial statements as required by the State of California, and in compliance with generally accepted accounting practices in the United States. TCSD's current auditor, Croce, Sanguinetti, & Vander Veen Inc. (CSV) has an excellent working knowledge of TCSD's financial statements, and the financial statements of Sausalito Marin City Sanitary District (SMCSD) based on having previously audited both districts.

The proposed \$37,850 amount includes \$36,750 for annual financial audit services and \$1,100 for the financial transactions report required by the State of California for each special district. No additional consulting services are needed this year. Last year, TCSD paid CSV approximately \$35,375 for TCSD's annual audit and financial transactions report. Pauline Saguinetti will continue to be the CSV audit partner. This is her fourth year as the partner in charge, which complies with the requirement to change audit partners after six continuous years.

FISCAL IMPACT

Up to \$37,850 to CSV for annual audit and related services. The FY24-25 operating budget has sufficient funds for the audit and related services.

ATTACHMENTS

- A. Croce, Sanguinetti, & Vander Veen Inc. 2024 proposal for annual audit services
- B. Croce, Sanguinetti, & Vander Veen Inc. 2024 proposal for special districts financial transactions report



CROCE, SANGUINETTI, & VANDER VEEN

CERTIFIED PUBLIC ACCOUNTANTS

July 31, 2024

Board of Directors and Ms. Sarah Mehtar, Finance Manager
Tamalpais Community Services District
305 Bell Lane
Mill Valley, California 94941

We are pleased to confirm our understanding of the services we are to provide the **Tamalpais Community Services District** for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the **Tamalpais Community Services District** as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement **Tamalpais Community Services District's** basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to **Tamalpais Community Services District's** RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us the sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary Comparison Schedule - Major Special Revenue Fund.
3. Schedule of the District's Proportionate Share of the Net Pension Liability.
4. Schedule of Contributions - Pension Plan.
5. Schedule of Changes in the Total OPEB Liability and Related Ratios.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted

in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the **Tamalpais Community Services District** and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of cash and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of **Tamalpais Community Services District's** compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also prepare standard, adjusting, or correcting journal entries and assist in preparing the financial statements of **Tamalpais Community Services District** in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the Special Districts Financial Transactions Report of **Tamalpais Community Services District**. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; additional information that we may request for the purpose of the audit; and unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the

government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to publishing the financial statements on your website, you understand that websites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Engagement Administration, Fees, and Other

Pauline Sanguinetti is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

It is our policy to keep records related to this engagement for seven years. However, Croce, Sanguinetti, & Vander Veen, Inc. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Croce, Sanguinetti, & Vander Veen, Inc. shall be free to destroy our records related to this engagement.

We expect our fees for the audit services set forth in this letter for the fiscal year ended June 30, 2024 not to exceed \$36,750. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to perform the additional services. Our standard hourly rates range from \$230/hour for management to \$370/hour for partners.

In the event that the District requires a single audit due to the expenditure of federal funds, we will perform such an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance. Services rendered in order to meet the aforementioned requirements will be billed to you separately.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against **Tamalpais Community Services District** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Tamalpais Community Services District** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.) and to indemnify us for any attorney's fees to represent Croce, Sanguinetti, & Vander Veen, Inc.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Reporting

We will issue a written report upon completion of our audit of **Tamalpais Community Services District's** financial statements. Our report will be addressed to those charged with governance of **Tamalpais Community Services District**. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion

on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If, during our audit, we become aware that **Tamalpais Community Services District** is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to **Tamalpais Community Services District** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

Croce, Sanguinetti, & Vander Veen, Inc.

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of **Tamalpais Community Services District**.

Management signature: _____

Title: _____

Date: _____

Director signature: _____

Title: _____

Date: _____



July 31, 2024

Board of Directors and Ms. Sarah Mehtar, Finance Manager
Tamalpais Community Services District
305 Bell Lane
Mill Valley, California 94941

We are pleased to confirm our acceptance and understanding of the services we are to provide for **Tamalpais Community Services District** for the year ended June 30, 2024.

You have requested that we prepare the Special Districts Financial Transactions Report of **Tamalpais Community Services District** for the year ended June 30, 2024.

Our Responsibilities

The objective of our engagement is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California, which differ from accounting principles generally accepted in the United States of America. We will conduct our engagement in accordance with Statement on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the Special Districts Financial Transactions Report.

Our engagement cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the Special Districts Financial Transactions Report in accordance with the requirements of the Controller of the State of California. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your Special Districts Financial Transactions Report in accordance with SSARS:

- a. The prevention and detection of fraud.
- b. To ensure that the entity complies with the laws and regulations applicable to its activities.

- c. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare the Special Districts Financial Transactions Report.
- d. To provide us with:
 - i. Documentation, and other related information that is relevant to the preparation and presentation of the Special Districts Financial Transactions Report,
 - ii. Additional information that may be requested for the purpose of the preparation of the Special Districts Financial Transactions Report; and
 - iii. Unrestricted access to persons within **Tamalpais Community Services District** of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the Special Districts Financial Transactions Report was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, conclusion, nor provide any assurance on them.

Other Relevant Information

Pauline Sanguinetti is responsible for supervising the engagement.

We expect our fees for the services set forth in this letter for the fiscal year ended June 30, 2024 not to exceed \$1,100. Our invoices for the services outlined in this letter are payable on presentation. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is our policy to keep records related to this engagement for seven years. However, Croce, Sanguinetti, & Vander Veen, Inc. does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies. By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Croce, Sanguinetti, & Vander Veen, Inc. shall be free to destroy our records related to this engagement.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.) by third parties arise against **Tamalpais Community Services District** or its officers subsequent to this engagement, which results in the subpoena of documents from Croce, Sanguinetti, & Vander Veen, Inc. and/or requires additional assistance from us to provide information, depositions, or testimony, **Tamalpais Community Services District** hereby agrees to compensate Croce, Sanguinetti, & Vander Veen, Inc. (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.) and to indemnify us for any attorney's fees to represent Croce, Sanguinetti, & Vander Veen, Inc.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association or other organization under its applicable rules for professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to **Tamalpais Community Services District** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and return it to us. A copy of this engagement letter is enclosed for your files.

Very truly yours,

Croce, Sanguinetti, & Vander Veen, Inc.

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of **Tamalpais Community Services District**.

Management signature: _____

Title: _____

Date: _____

Director signature: _____

Title: _____

Date: _____



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
August 14, 2024

TO: BOARD OF DIRECTORS

FROM: GARRETT TOY, GENERAL MANAGER

SUBJECT: ADOPT RESOLUTION UPDATING THE DISTRICT'S CONFLICT OF INTEREST CODE TO REFLECT NEW POSITION TITLES AND THE CREATION OF THE PARKS & RECREATION COMMISSION

RECOMMENDATION

Adopt Resolution 2024-19 updating the District's Conflict of Interest Code.

BACKGROUND

The Political Reform Act of 1974 (the "Act") requires every state and local government agency to adopt a Conflict-of-Interest Code, which compels most state and local public officials and employees to disclose certain personal financial holdings so as to prevent public decision makers from participating in government decisions in which they have a personal financial stake.

Designated officials and employees are required to file "Statements of Economic Interests" (i.e. "Form 700"), which is a public document intended to alert public officials, employees and members of the public to the types of financial interests that may create conflicts of interest. The Act requires agencies to amend their Conflict-of-Interest Codes when a revision is necessary to address changed circumstances, such as the creation of new positions and changes in the duties assigned to existing positions.

DISCUSSION

The District's last update to the Conflict of Interest Code was in 2022. In 2022, the District adopted Resolution No. 2022-04 which amended Resolution 2012-05 and adopted and incorporated by reference the provisions of Section 18730 of Title 2 of the California Code of Regulations and any amendments to it duly adopted by the Fair Political Practices Commission and, along with Appendix A designating positions and Appendix B establishing disclosure categories, shall constitute the Conflict of Interest Code of the District.

As you may recall, the State Political Reform Act requires every local government agency to review its Conflict of Interest Code every two years. The Marin County Board of Supervisors (County), as the Code reviewing body for the District, is charged with the responsibility of approving any changes to TCSD's Conflict of Interest Code.

In the attached 2024 Biennial Letter, the County requests TCSD to submit to the County Board of Supervisors the 2024 Local Agency Biennial Notice indicating whether an amendment to our Conflict of Interest Code is necessary or no revisions are needed.

Staff has determined it is necessary to amend the current list of designated positions. The updates are needed to reflect the change in titles for the Events and Communication Coordinator and Operations Superintendent. We also added members of the Parks & Recreation Commission because they do make budgetary/expenditure recommendations to the Board. The resolution also substitutes the General Manager for the Board President to determine if a consultant is required to meet the disclosure requirements.

All the above revisions are reflected in "Appendix A" to the resolution. There are no revisions to Appendix B "Disclosure Categories."

FISCAL IMPACT

None

ATTACHMENTS

- A. Resolution
- B. Marin County Biennial Letter and Notice



TAMALPAIS COMMUNITY SERVICES DISTRICT

305 Bell Lane, Mill Valley, CA 94941 ♦ 415.388.6393 ♦ Fax: 415.388.4168

info@tamcsd.org ♦ www.tamcsd.org

RESOLUTION NO. 2024-19

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAMALPAIS COMMUNITY SERVICES DISTRICT UPDATING THE CONFLICT OF INTEREST CODE PURSUANT TO THE POLITICAL REFORM ACT OF 1974.

WHEREAS, the Political Reform Act of 1974, Government Code Sections 81000, *et seq.*, requires every state and local government agency to adopt a Conflict of Interest Code applicable to employees or consultants holding designated positions and public officials within the jurisdiction of the local agency; and

WHEREAS, the Fair Political Practices Commission has adopted a regulation; Title 2, Division 6 of the California Code of Regulations, Section 18730; which contains the terms of a standard model Conflict of Interest Code, which may be amended by the Fair Political Practices Commission after public notice and hearings to conform to the amendments to the Political Reform Act, which can be incorporated by reference by local agencies as their own Conflict of Interest Code; and

WHEREAS, the Tamalpais Community Services District ("District") adopted Resolution 2002-07 which adopted a Conflict of Interest Code; and

WHEREAS, the District repealed Resolution 2002-07 and adopted Resolution 2008-07 adopting the Conflict of Interest Code which was subsequently amended by Resolution 2012-05; and

WHEREAS, in 2022, the District adopted Resolution No. 2022-04 which amended Resolution 2012-05 and adopted and incorporated by reference the provisions of Section 18730 of Title 2 of the California Code of Regulations and any amendments to it duly adopted by the Fair Political Practices Commission and, along with Appendix A designating positions and Appendix B establishing disclosure categories, shall constitute the Conflict of Interest Code of the District; and

WHEREAS, the Act requires most state and local public officials and employees to disclose certain personal financial holdings so as to prevent public decision makers from participating in government decisions in which they have a personal, financial stake; and

WHEREAS, the Act requires that each state and local government agency designate the employee positions within that agency “which involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest” of the employee. (California Government Code, Section 87302(a).); and

WHEREAS, Appendix A of Resolution No. 2022-04 amended the listed designated employees subject to the Conflict of Interest code (listed as “designated filers”) and Appendix B of Resolution No. 2022-04 (attached as Exhibit “B” for reference) identified the specific financial interests that would be reportable; and

WHEREAS, the Act requires agencies to amend their Conflict of Interest Codes when a revision is necessary to address changed circumstances, such as the creation of new positions and changes in the duties assigned to existing positions; and

WHEREAS, the Act also requires the submission of a revised Conflict of Interest Code for approval by the code-reviewing body (County of Marin) and requires biennial code review and notification to said body, even if no changes are necessary, pursuant to Government Code Section 87306.5; and

WHEREAS, it is currently necessary to amend the current list of designated positions of the District’s Code to reflect new titles for existing positions and the creation of the Parks and Recreation Commission.

NOW, THEREFORE, BE IT RESOLVED, THAT:

1) Appendix A of the District’s Conflict of Interest Code, as adopted by Resolution 2022-04, is hereby amended and replaced in its entirety by the attached “Exhibit A: Appendix A” and incorporated into the District’s Conflict of Interest by reference.

2) The General Manager is authorized to do everything necessary and appropriate to comply with Marin County’s Biennial Notice requirements.

/

/

/

/

/

PASSED AND ADOPTED this ____ day of _____ , 2024 by the following
vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

President

ATTEST:

Secretary

APPENDIX A

<u>Designated Positions</u>	<u>Disclosure Category</u>
Members of the Board	1
General Manager	1
Assistant General Manager	1
Programs and Finance Manager	1
Events and Communications Coordinator	1
Operations Superintendent	1
Members of the Parks and Recreation Commission	1
Consultant*	1

*Consultants for the purposes of the Conflict of Interest Code are defined as individuals that provide, under contract, information or advice to the District that may entail participation in the making of decisions, recommendations or counsel to District, and which may foreseeably have a material effect on any financial interest of the consultant. Consultants, as defined above, shall be included on the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following:

The General Manager or his/her designee may determine in writing that a particular consultant, although in a "designated position" is hired to perform a range of duties that is limited in scope and thus not required to fully comply with the disclosure requirements described in this code. Such written determination shall include a description of the consultant's duties and based upon that description, a statement of the extent of the disclosure requirements. The General Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

APPENDIX B

Disclosure Categories

Individuals holding designated positions must report their interests according to the following corresponding disclosure category(ies) to which their position has been assigned.

Disclosure Category 1

Interests in real property located within the District or within two miles of the boundaries of the District or within two miles of any land owned or used by the District; and investments and business positions in business entities, and income, including loans, gifts, and travel payments.

Disclosure Category 2

Interest in real property located within the District or within two miles of the boundaries of the District or within two miles of any land owned or used by the District.

Disclosure Category 3

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources that provide services, supplies, materials, machinery, or equipment of the type utilized by the District.

Disclosure Category 4

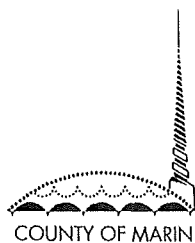
Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources that provide services, supplies, materials, machinery, or equipment of the type utilized by the department or division to which the designated employee is assigned duties.

Disclosure Category 5

Investments and business positions in business entities, and income, including loans, gift, and travel payments, from sources that filed a claim against the District during the previous two years, or have a claim pending.

Disclosure Category 6

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources that are of the type to request an entitlement to use District property or facilities.



BOARD OF SUPERVISORS

PRESIDENT
Dennis Rodoni
4TH DISTRICT

VICE PRESIDENT
Mary Sackell
1ST DISTRICT

2ND VICE PRESIDENT
Eric Lucan
5TH DISTRICT

Katie Rice
2ND DISTRICT

Stephanie Moulton-Peters
3RD DISTRICT

Derek Johnson
COUNTY EXECUTIVE
CLERK OF THE BOARD

Carla Kacmar
ASSISTANT CLERK OF THE BOARD

Marin County Civic Center
3501 Civic Center Drive
Suite 329
San Rafael, CA 94903
415 473 7331 T
415 473 3645 F
415 473 6172 TTY
MarinCounty.gov/board

Date: June 11, 2024

To: All Special Districts, Boards, Commissions and School Districts for which the Marin County Board of Supervisors is the Code Reviewing Body

From: Office of the Clerk of the Marin County Board of Supervisors

Re: REMINDER: 2024 Biennial Notice – Conflict of Interest Code

As you may recall, the State Political Reform Act requires all public agencies to adopt a Conflict of Interest Code. The Code designates positions required to file Statement of Economic Interests (Form 700) and assigns disclosure categories specifying the types of interests to be reported. Every local government agency is required to review its Conflict of Interest Code every two years. The County Board of Supervisors, as the Code reviewing body for your agency, is charged with the responsibility of approving any changes to your Conflict of Interest Code.

No later than **October 1, 2024**, your agency must submit to the County Board of Supervisors the 2024 Local Agency Biennial Notice indicating whether an amendment to your Conflict of Interest Code is necessary. Even if your Code needs no changes, State law requires that you submit the enclosed notice stating that no changes to your Code are necessary.

If you need any assistance with reviewing your Code or completing the Notice, please call the Fair Political Practices Commission (FPPC) toll-free at 1-866-275-3772. (Forms and other information may be obtained from www.fppc.ca.gov including the links below.)

Thank you in advance for your immediate attention to this matter.

Kindest regards,

/S/ Marie Banas

Marie Banas
Deputy Clerk of the Board

Biennial Notice
Local Biennial Notice Instructions

2024 Local Agency Biennial Notice

Name of Agency: Tamalpais Community Services District
 Mailing Address: 305 Bell Lane, Mill Valley, CA 94941
 Contact Person: Garrett Toy Phone No. 415-388-6393
 Email: gtoy@tamcsd.org Alternate Email: info@tamcsd.org

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (check one BOX):

☐ An amendment is required. The following amendments are necessary:

(Check all that apply.)

- ☒ Include new positions
- ☐ Revise disclosure categories
- ☒ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☒ Other (describe) ADDED MEMBERS OF NEW PARKS & RECREATION COMMISSION

☐ The code is currently under review by the code reviewing body.

☐ No amendment is required. (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

Signature of Chief Executive Officer

Date

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2024**, or by the date specified by your agency, if earlier, to:

(PLACE RETURN ADDRESS OF CODE REVIEWING BODY HERE)

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
August 14, 2024

TO: BOARD OF DIRECTORS

FROM: GARRETT TOY, GENERAL MANAGER

SUBJECT: REVIEW AND CONTINUE EMERGENCY ACTIONS AUTHORIZING THE GENERAL MANAGER TO CONTRACT FOR EMERGENCY REPAIR OF SEWER LINE DAMAGED BY FALLING TREES (APPROX. LOCATION: 354 PINE HILL ROAD)

RECOMMENDATION

Continue emergency actions and authority to repair the damaged sewer line located at 354 Pine Hill Rd (approx. location).

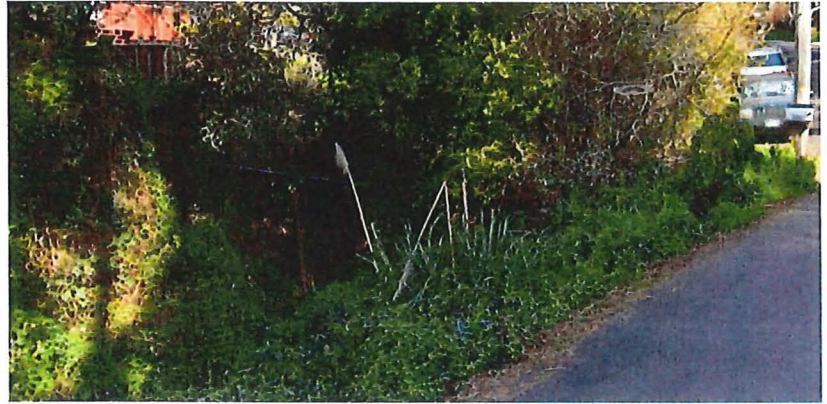
DISCUSSION

At its April 10, 2024, the Board adopted a resolution declaring an emergency pursuant to TCSD purchasing policies and Public Contract Code §20806 for emergency repairs to sewer main at approximately 1235 Lattie Lane and 354 Pine Hill Road. The declaration of an emergency authorizes the General Manager to contract for emergency repairs without giving notice to bid contracts. However, the Board is required to review the action at each subsequent regular meeting to determine if the emergency action should continue or be terminated.

Staff reported at the Board's June 12, 2024 meeting that the Lattie Lane sewer line no longer requires emergency action. We are monitoring the pipeline to ensure that the pipe remains stable. We have been reporting at each regular Board meeting that the Pine Hill Rd. location does require the continuation of emergency action and authority.

Pine Hill Rd.

On April 2nd, staff discovered trees had fallen on the sewer main line at approximately 354 Pine Hill Rd. (see pictures below) The Pine Hill Rd. sewer line spans a drainage channel. The trees have been removed along with vegetation that had grown over/on top of the pipe. The engineer believes this situation is much more precarious than Lattie Lane because of its current condition. The inspection revealed that: a) the pipe currently spans the full 60+ feet without any mid-pipe support which far exceeds what a crossing of this type should span. The pipe is over 25 years old and most likely the bank erosion over that time has increased the span width, b) the protective coating material on the bottom of the pipe has eroded and the pipe displays significant signs of corrosion, and c) the existing upstream manhole has a significant crack in the bottom due to pipe stress and is tilting. Again, bank erosion over time has exposed the manhole. The repair work will be complicated because there are three existing utility pipes (e.g., gas, water) immediately next to and under the sewer pipe.



The Pine Hill repair will also be very difficult and complex due to the steepness of the topography. Nute Engineering has prepared the topographical survey needed for developing a plan for repair. Nute Engineering continues to reach out to contactors to discuss their availability and interest in this project. The pipeline's condition requires the continuation of this emergency action and authority.

FISCAL IMPACT

The adopted FY24-25 CIP budget has a new on-going project called "Sewer Pipeline Emergency Repair Project." The emergency repair for Pine Hill is included in this budget. The preliminary estimate is \$200,000 for construction.



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
Board Meeting
August 14, 2024

TO: BOARD OF DIRECTORS

FROM: GARRETT TOY, GENERAL MANAGER

SUBJECT: GENERAL MANAGER'S REPORT FOR JULY INCLUDING TENTATIVE EVENT SCHEDULE THROUGH DECEMBER

RECOMMENDATION

Receive and discuss the July 2024 General Manager's report.

DISCUSSION

Wastewater Statistics and Work

- June flow through Bell Lane Pump Station: 7,444,900 gallons
- June flow through Bob Bunce Pump Station: 117,635 gallons
- Rain: 0 total inches
- Sewer Spill(s): 0
- Lateral Inspections 2024 ytd: 77 (incl. 19 CIP CCTVs in Phase D)

Solid Waste Statistics and Work

- The new solid waste driver starts work in August.
- Staff held the "kick-off" meeting for the SB1383 Regional Grant with the other six special districts.

SOLID WASTE CALLS FOR SERVICE 2024

TYPE OF SERVICE	Month						
	Jan	Feb	March	April	May	June	July
Missed pick-up	42	27	22	21	26	30	27
New Service request	8	2	4	7	4	11	10
Replacement carts	7	8	8	10	10	18	8
Dumpsters	1	2	4	11	7	4	3
Extra trash pick-up	10	9	6	4	14	11	5
Late put out	3	2	1	-	1	3	4
Other	<u>1</u>	<u>1</u>	<u>4</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	72	51	49	54	63	78	58

YTD Total

425

Avg/mo.

61

Parks & Recreation

- July 12th and 26th were Creekside Friday events. We'll have the all the expense and revenue data compiled for the September Board meeting.
- July 24 was the second event of the Speaker Series at the Community Center.
- PARC met on July 19th. The next PARC meeting was August 8th.
- The vacant PARC commissioner position has been posted on the website and noticed in the newsletter. Applications are due August 30th.
- A new irrigation controller was installed in Kay Park as well as a new entry fence at the Ross Drive entrance.
- Staff did start making repairs to picnic tables. As a pilot program, we are replacing the dilapidated wood on the existing metal frames of picnic tables with new sealed, redwood planks. See examples of before and after photos.



- Attached is the revised schedule of events for 2024 prepared at the request of PARC.

Administration

- Staff signed a CSDA (California Special District Association) letter supporting federal legislation to recognize special districts as local government agencies for the purpose of applying for Federal grants.
- Attached is the follow-up email from Marin County Flood Control District staff responding to questions raised during the Flood Zone 3 update presentation at the July 10th Board meeting.

ATTACHMENT

- A. Event Schedule
- B. Email from County Flood Control District w/letter

ATTACHMENT A

TENTATIVE SCHEDULE OF EVENTS

2024

(Last Revised 8/01/24)

DATE	EVENT
Every Wednesday 11am – 1pm	Senior Bingo (CC)
First Tuesday of the month (March - May)	Trivia Night at Tam Junktion (discontinued due to lack of attendance and competition)
January 20, 2024 6:30pm-9:30pm	Crab Feed (CC)
February 2&3 6:30pm dinner; 7:30 show	Murder Mystery (CC)
February 9&10 6:30pm dinner; 7:30 show	Murder Mystery (CC)
March 22 6:00pm	Spaghetti Bingo (CC)
March 23 10am – 11:30am	Garden Talk at the Cabin
April 20 all day	Earth Day Event (CC)
May 4 8am -1pm	Debris day, shred day, e-waste (Corp Yard-CC)
May 18 9am – 1pm	Hazardous Waste Day (Corp Yard-CC)
May 22 6:00pm	Spaghetti Bingo
June 9 4pm – 6pm	Speaker Series #1 (CC)
June 15 10am – 11:30am	Garden Talk at the Cabin
July 24 7pm – 9pm	Speaker Series #2 (CC)
June 14, 28 July 12, 26 Aug 9 5:30pm - 8pm	Creekside Fridays (CC)
August 23 5pm – 7pm Sept 6	Creekside Unplugged at the Cabin
September 21 3pm- 8pm	Oktoberfest
September 28 10am – 11:30am	Garden Talk at the Cabin
October 5 8am-1pm	Debris day, shred day (Corp Yard-CC)

October 18	6pm	Spaghetti Bingo (CC)
October TBD	4pm – 6pm	Volunteer Appreciation (Cabin)
October 22-30	entries due 10/21	Spooky Cruise (Tam Valley)
December 7	7pm-9pm	Jolly Jingles (CC)
December 14	9am and 10:30am	Breakfast with Santa (CC)
December TBD		Map of lights of Tam Valley

Emailed received on 7/24/24

=====

Hi Garrett,

This email is to follow up on items brought up at the 7/10/24 Tamalpais CSD meeting, where I presented a Flood Zone 3 update. Below are the issues that were brought up followed by the District's response.

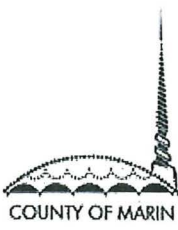
1. Debris issues at Crest Marin Pump Station
 - The intake at Crest Marin Pump Station is maintained for debris clogging in the following ways:
 - Winter Preparedness – every summer District Staff walk Crest Marin Creek to determine if there is any debris that could clog flow or illegal dumping. The Conservation Corps North Bay addresses these issues before the rainy season starts.
 - Before, during, and/or after major storms the Conservation Corps North Bay visits hundreds of "Storm Patrol Sites" around the County, including the trash rack at the end of Crest Marin Creek. Provided the situation is safe, they remove any debris that accumulates on the trash rack.
 - There is an additional trash rack at the entry to the pump station across Flamingo Road. This trash rack is checked multiple times during storms by the County Facilities maintenance staff. They clean it if there is debris accumulated.
 - We will work with maintenance staff to increase the frequency that the trash rack at the end of Crest Marin Creek is checked in on to the extent possible, however resources can be spread very thin during storms.
2. Consider duckbills or flap valves for tidal storm drain outfalls. Not all have this.
 - Stormdrain outfalls in Kay Park to tidal creeks typically need to have flap gates or some other type of valve to minimize tidal flooding. These flap gates are inspected annually in September. They all had tide gates going into last winter. If any have fallen off or need to be fixed, we will replace it. It can sometimes *appear* from the landside that pipelines don't have tide gates for one of two reasons:
 - 1) they may get something stuck in them or otherwise have an issue that causes them not to close all the way,
 - 2) or the water level at the outfall may be too high for stormwater to drain so it accumulates in the pipe. Differential settlement along the pipeline may also cause stormwater to accumulate in portions of pipes.
3. Marin Avenue experiences flooding from Bay. Marin Avenue sandbags should be made permanent. Include in Crest Marin PS RFP?
 - As part of the Crest Marin Pump Station design, the District will consider a permanent floodwall to replace the temporary sandbags at the inlet of the Marin Ave culvert on Nyhan Creek. Consideration will be made for proper conveyance of street runoff, as we do not want a permanent floodwall/curb to act as a barrier and exacerbate flooding during storms.
4. Concerned about placing powerpole on CSD parking entrance due to aesthetics. Better across the street. Suggest looking at powerpole location as part of Crest Marin PS Rehab design contract and include in RFP.
 - The District has thoroughly evaluated placing the PG&E tower on the flood district property at Crest Marin Pump Station. It has been determined that this is not feasible,

per evaluations performed over the last 2 years. A summary of this evaluation is attached.

5. Enterprise bridge has sediment buildup.
 - Sediment was removed from this segment of channel as recently as 2022, and 2019 prior to that. The tributary watershed naturally produces sediment and so the channel requires periodic maintenance. This work is regulated by environmental protection agencies which limit the District to working in 6,000 linear feet of creek (of 40 miles of creek) Countywide. Nyhan Creek is evaluated every April to determine if it is a high priority for sediment removal each summer given the limited amount of work allowed each year. Typically, it rises to the highest priority every three years, so tentatively 2025.
6. Send Manzanita study
 - This study has been provided via email.

Best Regards,

Judd Goodman | Marin County Flood Control & Water Conservation District | (415) 473-6680



DEPARTMENT OF PUBLIC WORKS

Quality, Excellence, Innovation

Rosemarie R. Gaglione
DIRECTOR

May 30, 2024

Administration
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Brandon Liddell, Principal Land Planner
Pacific Gas & Electric Company
300 Lakeside Dr, Oakland, CA 94612

SUBJECT: PG&E IAS 13/94 Project- Request for MCFC&WCD input on permanent structure location

Dear Mr. Liddell,

On May 20, 2024 you requested a letter from the Marin County Flood Control & Water Conservation District (MCFC&WCD) explaining why a permanent transmission tower is infeasible where the current temporary pole is located (pictured below) due to future plans for this area.

Accounting

Administrative Services

Airport

Building Maintenance

Capital Projects

Certified Unified Program
Agency (CUPA)

Communications
Maintenance

Disability Access

Engineering & Survey

Fleet Operations

Flood Control &
Water Resources

Land Development

Procurement

Real Estate

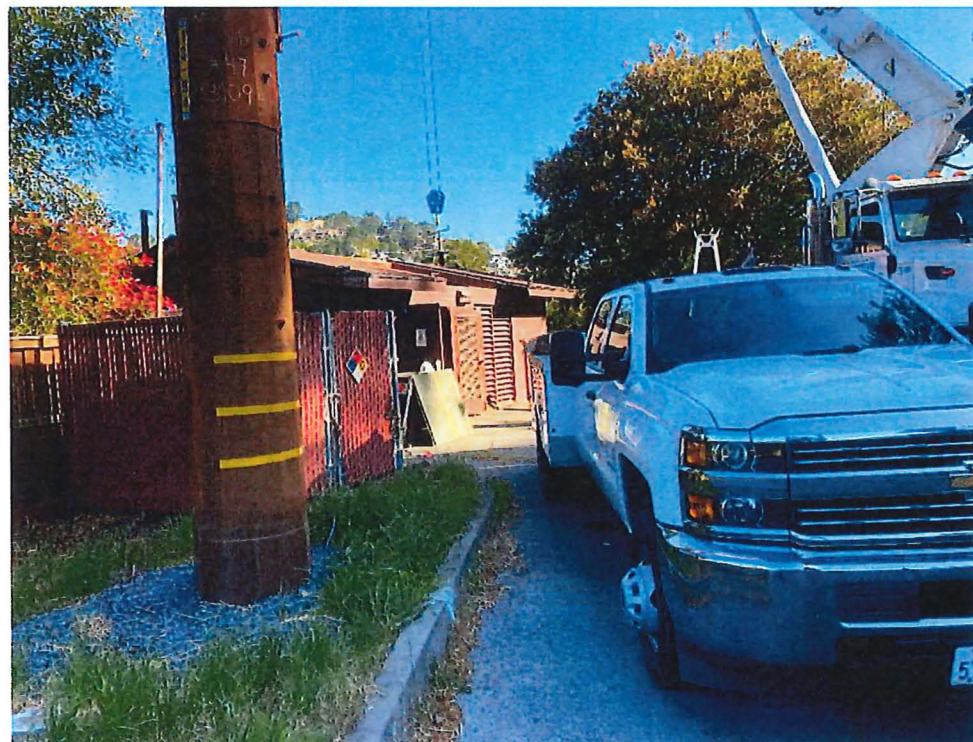
Reprographic Services

Road Maintenance

Stormwater Program

Transportation &
Traffic Operations

Waste Management



It's important to understand that MCFC&WCD owns this site for operation of a stormwater pump station which is the only way to drain Crest Marin Creek out of the community and prevent what would otherwise be regular flooding. This station was built in 1978 and is at the end of its expected 30-50-year useful life. As a result, parts fail frequently, and replacements are increasingly difficult to find. In 2023 a condition assessment for this pump station was completed and the Flood Zone 3 Advisory Board decided to proceed with design of a pump station rehabilitation and upgrade project to be constructed in the next few years.

This rehabilitation and upgrade project is recommended to include, among many other things, a large generator to power the whole station should the power go out as frequently happens in major storms. This generator will substantially increase the footprint of the station on this already constrained site. As shown in the photo provided, approximately annually, a crane has to come to the site to remove the roof temporarily and pull out a pump for servicing. There would not be room for the vehicles needed for this maintenance, and a generator, and a transmission tower with a 12-foot-wide foundation.

Additionally, the necessary foundation for a permanent pole, which includes 65-foot-deep piles, would affect underground utilities in the immediate vicinity, such as storm drains. It could also cause a dangerous situation with construction equipment with large turning radii coming through such a narrow area, as well as potential for arc flash due to steel pipes and reinforcement needed for the pump station rehabilitation and upgrade project.

We understand this transmission tower is critically important to the local community as well as much of Southern Marin and want to ensure the permanent tower is located as safely as possible.

Respectfully submitted,

Hannah Lee

Hannah F. Lee, PE, Senior Civil Engineer
Marin County Flood Control & Water Conservation District

Date: July 18, 2024

To: Steffen and Garrett,

RE: July 18, 2024 SASM Meeting

I attended the SASM Meeting on July 18, 2024, at the SASM conference room.

ATTENDANCE

SASM Commissioners were present: Lew Kiou, president of the SASM board (Almonte Sanitary District), Jim Jacobs (Tamalpais Community Services District), Stephen Burke, (City of Mill Valley), Todd Gates (Alto Sanitary District), and Al Leibof (Homestead Valley Sanitary District) attended the meeting. Peter McIntosh (Richardson Bay Sanitary District) was absent. A quorum was present.

SASM Staff: Mark Grushayev, Director of the Wastewater Treatment Plant was present. Brian Exberger, SASM Chief Treatment Plant Operator, Andrew Poster, P.E., City Engineer and Director of Public Works and Todd Cusimano, City Manager for the City of Mill Valley were not present.

Bonner Buehler, Manager for Homestead Valley, was in the audience for the public meeting, starting at 6 pm.

CLOSED SESSION

Prior to the regular public meeting, the SASM commissioners met with counsel via a Zoom call regarding ongoing litigation. We listened to the updates. There is nothing to report.

BUSINESS SESSION

The minutes and manager notes were reviewed and approved. 

The case of the missing trash can: Lew Kiou noted that the trash can on Hawk Hill Park was missing and asked me if TCSD knew anything about it. I said Garret or Alan would get back to him on the missing can.

NEXT SASM MEETING

The next SASM meeting is August 15, 2024, at 6:00 pm in the SASM conference room at the SASM plant. I will not be able to attend the meeting. Please find another TCSD board member to attend the meeting, if possible.

Sincerely,

Jim Jacobs
TCSD Representative

SMCSD Board of Directors Meeting August 6, 2024

I attended the SMCSD Board of Directors Meeting on August 6, 2024 at noon.

The Board:

1. Conducted a closed session with labor negotiators re: operating engineers union local 3.
2. Adopted resolution approving base salary schedules for Unrepresented Employees effective July 1. COLA increase of 3.3%.
3. Authorized purchase of new electric Ford F150 for \$75,000. Meets new Advanced Clean Fleet regulations.

GM Report:

1. No high flows, overflows or blending events.
2. Installed new ATS at Princess Pump Station.
3. Completed maintenance on sedimentation tanks.
4. Completed annual diesel fuel testing,
5. Projects:
 - a. Beach Force Main bid. TCSD flow meter included in this bid. Timing up to approvals by City of Sausalito.
 - b. Primary digester heating system: to be replaced entirely.

Steve Levine
8/6/24



TAMALPAIS COMMUNITY SERVICES DISTRICT

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SPECIAL JOINT MEETING WITH TCSD BOARD OF DIRECTORS AND THE PARKS & RECREATION COMMISSION (PARC)

MINUTES

WEDNESDAY, JULY 10, 2024, AT 6:00 P.M.

1. CALL TO ORDER

The Tamalpais Community Services District Board of Directors and the Parks & Recreation Commission (PARC) Joint Meeting was called to order by President Bartschat at 6:05 pm on Wednesday, July 10, 2024.

2. ROLL CALL

President Steffen Bartschat

Vice president Matt McMahon, Directors Jeff Brown, Jim Jacobs, Steve Levine

PARC Commissioners: Vice Chair Pam Keon, Michael Bogart, Valarie Jordan, Erin

Rosenblatt (Absent), Michael Wisner (Absent)

Staff Present: General Manager (GM), Garrett Toy; Assistant General Manager (AGM), Alan Shear; TCSD Clerk, Natalie Callahan

3. APPROVE AGENDA

MOTION TO APPROVE AGENDA

M/S: S. LEVINE/ J. JACOBS AYES: 5 (S. BARTSCHAT, M. McMAHON, J. BROWN, J. JACOBS, S. LEVINE, P. KEON, M. BOGART, V. JORDAN)

NAYS: 0 ABSENT: 2 (E. ROSENBLATT, M. WISNER)

4. REGULAR BUSINESS: Board Actions

A. The Board held a joint meeting with the Parks & Recreation Commission (PARC) to discuss mission, goals & priorities, workplans, parks and facilities, policies/regulations, projects, programs/events/activities, and other issues of mutual interest.

The Board shared their observations of PARC's work to date, and affirmed PARC's current

direction. The Board is very pleased with PARC's progress and results.

The Board sees PARC's role to work self-sufficiently and functions as an initiator rather than simply responding to the Board. The Board would like to see PARC focus on the parks allowing the Board to focus on sanitation and refuse responsibilities. The Board appreciates PARC's willingness to develop and present new ideas, and sees PARC as one of several conduits of communication with the community.

The Board appreciated PARC's desire for more frequent communication between the two bodies, and recommended that PARC make a monthly in-person report to the Board. There appeared to be agreement that calendaring an annual joint session would be valuable, and that additional, joint special meetings can be arranged should the need arise.

The Board was enthusiastic about the potential for PARC to develop recommendations for programs as well as hybrid program/operational items such as a Firewise demonstration garden, a gray-water system demonstration, and other uses of the TCSD "campus" for sustainability demonstrations.

There was a discussion of the master planning process of the Tam Valley Community Center. The Board would like PARC to be involved with the Community Center master planning process to provide ideas and shared vision.

The Board talked about the predictability of the Commission's meeting schedule is important. Meeting should take place on the same day of the month and not be dependent on the availability of all five Commissioners.

Public comments:

- Tam Valley resident had a question about the survey and methodology, and how to get the results.
- There were also comments about sustainability-oriented opportunities as part of master planning, as well as the importance of engaging all stakeholders at the beginning of the master planning process and not later down the road.

5. ADJOURNMENT

THE MEETING WAS ADJOURNED AT 6:57 PM

Approved by Board on: _____



TAMALPAIS COMMUNITY SERVICES DISTRICT

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TCSO BOARD OF DIRECTORS REGULAR MEETING

MINUTES

WEDNESDAY, JULY 10, 2024, AT 7:00 P.M.

1. CALL TO ORDER

The Tamalpais Community Services District Board of Directors meeting was called to order by President Bartschat at 7:05 pm on Wednesday, July 10, 2024.

2. ROLL CALL

President Steffen Bartschat

Vice president Matt McMahon, Directors Jeff Brown, Jim Jacobs, Steve Levine

Staff Present: General Manager (GM), Garrett Toy; Assistant General Manager (AGM), Alan Shear; TCSO Clerk, Natalie Callahan

Others present: Judd Goodman, PE Senior Civil Engineer, Marin County Flood Control; Jennifer Imbimbo, District Aide to Marin County Supervisor.

3. APPROVE AGENDA

MOTION TO APPROVE AGENDA

M/S: S. LEVINE/J. BROWN AYES: 5 (S. BARTSCHAT, M. McMAHON, J. BROWN, J. JACOBS, S. LEVINE)

NAYS: 0 ABSENT: 0

4. PUBLIC EXPRESSION

President Bartschat invited public expression on non-agenda items, in response to which there was the following:

Tam Valley resident expressed his positive thoughts on continuing to allow dogs at Eastwood Park.

5. REGULAR BUSINESS: Board Actions

A. Judd Goodman, Senior Civil Engineer with Marin County Flood Control, gave a presentation on upcoming projects and maintenance activities affecting Tam Valley (Zone 3).

Mr. Goodman shared with the Board the Flood Control District Mission:

- Reduce flood risk to life and property
- Enhance creeks, wetlands and bays
- Plan, design, construct, operate, and maintain the district's flood infrastructure
- Work with citizen groups and other County teams, municipalities, and local/regional agencies

Mr. Goodman also shared how residents can help:

- Inspect and clear your driveway culvert and drainage
- Reduce debris that reaches the street
- Place green waste in the compost

Mr. Goodman went over the three different project types below:

Maintenance:

- Pump Station Maintenance: Regular maintenance for all pump stations occurs annually.
- Major maintenance on 6-year interval: Crest Maring Pump Station and Seminary Dr Pump Station
- Creek and Levee Maintenance: vegetation, levees, tide gates, Coyote Creek inspection, sediment removal

Capital Improvement Plan (Zone 3):

- Crest Marin Pump Station Rehabilitation: Design & Permitting will start in late 2024 and construction will be in 2027. The estimated cost is \$4.6 million
- Cardinal Levee Seepage Mitigation: Replacing 1,100 ft of levee on Coyote Creek mainly due to seepage issues due to rodents. Design and Permitting will be late 2024 and construction in 2026. The estimated cost is \$3.3 Million.
- Coyote Creek to Bothin Marsh Dredge: Limited creek dredging to increase freeboard, raise marsh for sea level rise. On hold pending funding.

Studies and Master Plans:

- Tamalpais Valley Interior Drainage Study: Reduce risk in low lying neighborhoods, improve delivery of runoff to 3 pump stations, evaluate pump station sizing and operations. Schedule – summer 2024. Cost – Flood control staff time.

Mr. Goodman also discussed climate change and sea level rise.

Mr. Goodman discussed the power pole at Crest Marin Pump Station. He shared with the

Board the following:

- Current temporary pole is infeasible
- Large generator will increase footprint
- No room for service truck
- Permanent pole would interfere with utilities
- Seeking safe permanent tower location with PG&E

The Board asked Flood Control District to please research more options to accommodate the power pole at Crest Marin Pump Station.

There was no public comment.

- B. Discussed / consider additional contingency reserve of \$15,000 for the Corporation Yard Shop Improvements (restroom & shower improvements) Project.

Assistant GM Shear gave a brief update on the project. He shared with the Board that during demolition of the previous shower and bathroom to build the kitchenette, it was discovered the rear wall had significant termite and water damage requiring removal and replacement of the entire wall. The cost of this change order has caused the project to exceed (by approx. \$2,000) the previous contingency reserve of \$20,000. Staff believes it would be prudent to increase the contingency for other unforeseen field conditions. Asst. GM Shear indicated that a change order is forthcoming to level the uneven flooring in the kitchenette area. There is another pending project cost to replace rotted wood beams under the eaves. Staff believes that this additional \$15,000 will be more than sufficient to cover these costs.

Asst. GM Shear stated he expects the contractor to complete the remodel project by the end of July 2024.

The Board discussed and asked questions of staff.

Public comment: A Tam Valley resident commented on his concern with the cost to remove and replace the damaged exterior wall.

MOTION TO ADOPT RESOLUTION APPROVING AN ADDITIONAL CONTINGENCY RESERVE OF \$15,000 FOR THE CORPORATION YARD SHOP IMPROVEMENTS (RESTROOM & SHOWER IMPROVEMENTS) PROJECT.

M/S: J. JACOBS / J. BROWN AYES: 5 (S. BARTSCHAT, M. McMAHON, J. BROWN, J. JACOBS, S. LEVINE) NAYS: 0 ABSENT: 0

- C. Discussed / consider a new TCSD instructor cost sharing policy of 70/30 for TCSD facilities and 75/25 for tennis & pickleball lessons.

GM Toy shared with the Board that the current TCSD instructor revenue sharing policy is 65/35. Pickleball of Marin has recently undergone some operational changes and one of their previous instructors would like to contract directly with the District. She has indicated that the current 65/35 split would be difficult for her to make any profit. She has requested an 80/20 split. The staff contacted other communities in Marin to find out what their cost-sharing policy was. Their findings were the average instructor split is 70/30. Staff believes a 70/30 split is reasonable and it would apply to all instructors and programs at the TCSD buildings such as the Cabin and Community Center. However, staff recommended a 75/25 split for tennis and pickleball lessons.

GM Toy shared the 10% difference (between 35% and 25%) ranges from \$1,435-\$2,450/yr. He shared that while it is significant in terms of lesson revenue; it is possible that the reduced rate could encourage more compliance with lessons on the courts which would offset a portion of the revenue.

The Board discussed and asked questions of the staff.
There was no public comment.

MOTION TO APPROVE A NEW TCSD COST SHARING POLICY OF 70/30 FOR TCSD FACILITIES AND 75/25 FOR TENNIS & PICKLEBALL LESSONS.

M/S: S. LEVINE / J. BROWN AYES: 5 (S. BARTSCHAT, M. McMAHON, J. BROWN, J. JACOBS, S. LEVINE) NAYS: 0 ABSENT: 0

D. Received /discussed status update on adopted TCSD goals/priorities for 2024.

GM Toy gave the Board an updated report on the ten adopted TCSD goals for 2024 (see below).

1. Community Survey: Survey was completed in April 2024. The survey went well, and the Board indicated no follow-up actions were needed.
2. Develop masterplan for the Tam Valley Community Center: Staff is speaking with a local landscape architect to obtain his input on the process. Staff anticipates having a recommended process for Board approval by August 2024.
3. Evaluate the feasibility of acquiring the Cabin property from the County of Marin: Staff is in discussion with Marin County Parks. Staff has requested a proposal from an architect to prepare a conceptual design and cost estimate for improvements needed to make the Cabin accessible. The cost estimate is needed for the County and TCSD to better understand the total cost of rehabilitation.

4. Adopt Emergency Operations Plan: Staff have reached out to other agencies for copies of their plans. Staff anticipate having a draft plan for the Board to review by the end of the year.
5. Provide clear mission/priorities to the Parks & Recreation Commission (PARC):
The Board and Parks & Recreation Commission had a joint special meeting on July 10, 2024 (prior to this meeting) to discuss goals and priorities and working relationships between the two bodies. Goal is completed.
6. Explore feasibility of solar panels for the TCSD corporation yard:
Staff met with American Solar Corporation, referred by Nute engineering to discuss the feasibility of solar panels. The firm is analyzing TCSD's energy usage to develop a proposal.
7. Develop measures of success (performance) for wastewater projects:
Nute Engineering is in the process of researching and compiling data. Nute Engineering said they should have preliminary measures for the Board to review in September.
8. Explore opportunities for shared services with other special districts:
CalRecycle recently approved the \$535,781 SB 1383 local assistance regional grant. TCSD applied for and received the grant on behalf of seven special districts. Staff will continue to explore the shared services concept.
9. Enhance communication efforts with the goal of expanding the database of contacts and potential use of creative incentives for people to sign-up for the e-newsletter: Staff added QR codes for newsletter sign-ups to the postcards for events and added QR codes on the tables at Creekside Fridays. The staff is in the process of developing a contest for new sign-ups to the newsletter and plan on including QR codes for educational materials for SB 1383.
10. Develop creative/innovative outreach programs to educate the community regarding TCSD refuse programs and other sustainability efforts: Staff has invited other agencies such as SMFD to have booths at Creekside. The staff is in the process of exploring additional options.

The Board agreed that the staff is doing good work and is on track with their goals. There was no public comment.

- E. Discussed / consider upcoming regular board meetings and work sessions schedule and discussed future work session topics.

The Board and staff decided on the following work session topics:

- 7/24/24 meeting topic wastewater operations and projects
- 8/28/24 meeting topic solid waste operations and projects
- 9/25/24 meeting topic measure of success with Pippin Cavagnaro

- 10/23/24 meeting topic Community Center

The Board shared who will not be at the following meetings:

7/24/24 Regular Work Session (Steffen- absent)

8/14/24 Regular Board meeting (Jim and Jeff – absent)

8/28/24 Regular Work Session (Jeff – absent and Jim – maybe)

9/11/24 Regular Board meeting (Steffen – absent)

9/25/24 Regular Work Session (Steve – absent)

There was no public comment.

- F. Voted for one candidate for the California Special District (CSDA) Board of Directors for Seat A- Bay Area Network for the term 2023-2025.

The two candidates are Renee Fernandez-Lipp, Director, Contra Costa Resource Conservation District and Kathryn Slater-Carter, Director, San Mateo County Harbor District. The Board discussed the two candidates and voted for Renee Fernandez-Lipp.

MOTION TO NOMINATE RENEE FERNANDEZ-LIPP FOR THE CALIFORNIA SPECIAL DISTRICTS ASSOCIATION (CSDA) BOARD OF DIRECTORS FOR SEAT A-BAY AREA NETWORK FOR THE TERM 2023-2025.

M/S: S. BARTSCHAT / J. BROWN AYES: 5 (S. BARTSCHAT, M. McMAHON, J. BROWN, J. JACOBS, S. LEVINE) NAYS: 0 ABSENT: 0

6. REGULAR BUSINESS: Information Items

A. General Manager Report

GM Toy reported on the following:

- Hydro flush truck sold for \$4,600. TCSD netted \$3,340.
- The staff and Board discussed ideas for an ad-hoc subcommittee to explore ideas for the Community Center masterplan, cabin improvements and parks. The Board would like two board members and one PARC Commissioner to be on the subcommittee. Matt McMahon and Jim Jacobs volunteered to be on the subcommittee. The board would like to discuss the ideas at the February Board retreat.
- Lagunitas donated 3 kegs for Creekside Friday.

The Board discussed new ideas for food at Creekside Fridays.

There was no public comment.

B. Received sewer treatment plant update reports: SASM and SMCSO

SASM's June meeting was cancelled.

SMCSO changed their July 2 meeting to July 9. Director Levine was not able to attend

the July 9 meeting.

There was no public comment.

C. Board member and/or Subcommittee report

No Board member or Subcommittee report,

There was no public comment.

7A. MOTION TO PULL MONTHLY FINANCIAL REPORTS FROM THE CONSENT CALENDAR.

M/S: S. LEVINE/ M. MCMAHON AYES: 5 (S. BARTSCHAT, M. MCMAHON, J. BROWN, J. JACOBS, S. LEVINE) NAYS: 0 ABSENT: 0

The Board asked questions of staff regarding the financial reports.

7. CONSENT CALENDAR

B. Continue emergency actions authorizing the General Manager to contract for emergency repair of sewer line damaged by falling trees (approx. location: 354 Pine Hill Rd)

C. Approve minutes of June 12, 2024, regular meeting

D. Approve minutes of June 26, 2024, work session meeting in Kay Park

E. Approve minutes of June 26, 2024, work session meeting in Eastwood Park

MOTION TO APPROVE THE CONSENT CALENDAR

M/S: J. BROWN / J. JACOBS AYES: 5 (S. BARTSCHAT, M. MCMAHON, J. BROWN, J. JACOBS, S. LEVINE) NAYS: 0 ABSENT: 0

8. FUTURE AGENDA ITEMS

A. Review of meeting

- The Board would like to leave the financial reports out of the consent calendar.
- One Board member questioned if the public that attended the joint meeting got what they were looking for.

9. ADJOURNMENT

MOTION TO ADJOURN

THE MEETING WAS ADJOURNED AT 8:57 PM

Approved by Board on: _____



TAMALPAIS COMMUNITY SERVICES DISTRICT

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TCSD BOARD OF DIRECTORS WORK SESSION MEETING

MINUTES

WEDNESDAY, JULY 24, 2024, AT 8:30 A.M.

1. CALL TO ORDER

The Tamalpais Community Services District Board of Directors meeting was called to order by Vice President McMahon at 8:32 am on Wednesday, July 24, 2024.

2. ROLL CALL

President Steffen Bartschat (absent)

Vice president Matt McMahon, Directors Jeff Brown, Jim Jacobs, Steve Levine

Staff Present: General Manager (GM), Garrett Toy; Assistant General Manager (AGM), Alan Shear; Wastewater & Facilities Superintendent, Mike Quecke; TCSD Clerk, Natalie Callahan

Others present: Pippin Cavagnaro,

3. APPROVE AGENDA

MOTION TO APPROVE AGENDA

M/S: J. JACOBS / S. LEVINE AYES: 4 (M. McMAHON, J. BROWN, J. JACOBS, S. LEVINE) NAYS: 0 ABSENT: 1 (S. BARTSCHAT)

4. PUBLIC EXPRESSION

Vice President McMahon invited public expression on non-agenda items.

Commissioner Jacobs read a text from a Tam Valley resident expressing a strong interest in having bocce ball courts at the Community Center.

5. REGULAR BUSINESS: Board Actions

A. The Board discussed wastewater administration, operations, maintenance, equipment/vehicles, budget, capital Improvement projects, policies, and/or other related

issues. Pippin Cavagnaro, TCSD engineer from Nute Engineering, discussed current and future capital improvement projects, answered questions, and toured the corporation yard facilities with the Board and staff.

6. FUTURE AGENDA ITEMS

A. Review of meeting

7. ADJOURNMENT

MOTION TO ADJOURN

THE MEETING WAS ADJOURNED AT 9:30 AM

Approved by Board on: _____