



# TAMALPAIS COMMUNITY SERVICES DISTRICT

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## TCSD BOARD OF DIRECTORS MEETING AGENDA WEDNESDAY, FEBRUARY 8, 2023 REGULAR SESSION AT 7:00PM TAM VALLEY COMMUNITY CENTER, 203 MARIN AVENUE, MILL VALLEY

### 1. CALL TO ORDER

### 2. ROLL CALL President Steffen Bartschat

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

### 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 FY21-22 financial audit
- B. Receive mid-year budget report
- C. Receive monthly financial reports
- D. Approval to proceed with Proposition 218 process for solid waste service rates over the next five years
- E. Discuss/consider options for remodeling the Tam Community Center bathrooms
- F. Discuss/consider design options for the TCSD fence replacement project
- G. Discuss/consider adoption of vehicle replacement policy

### 6. REGULAR BUSINESS: Information Items

- A. General Manager report including upcoming retreat
- B. Review schedule for future work sessions, special meetings, and events
- C. Receive Sewer treatment plant update reports: SASM and SMCSO
- D. Board member Committee/Subcommittee reports

### 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 January 25, 2023 work session

**8. FUTURE AGENDA ITEMS**

A. Review of meeting

B. Board input for future Board Meeting Agendas

**9. ADJOURNMENT**

**NEXT REGULAR BOARD MEETING**  
**BOARD ANNUAL RETREAT**  
**February 11, 2023**  
**9:00am to 1:00pm Fernwood Cemetery**

**BOARD WORK SESSION**  
**February 22, 2023**  
**Canceled**

**FEBRUARY 8, 2023**

**ITEM 5A**

**RECEIVE FY21-22 FINANCIAL AUDIT**

**TO: BOARD OF DIRECTORS**

**FROM: GARRETT TOY, GENERAL MANAGER**  
**SARAH MEHTAR, FINANCE AND PROGRAMS MANAGER**

**SUBJECT: RECEIVE FY2021-2022 FINANCIAL AUDIT**

**Recommendation**

Receive the annual independent auditors' financial report for Fiscal Year (FY) 2021/22.

**Discussion**

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. For the last two years, Mark Croce was the audit partner in charge of the TCSD audit. This year Pauline Saguinetti was the CSV audit partner in charge. Pauline Sanguinetti was the managing partner of TCSD's audits for the previous six years prior to Mr. Croce.

Overall, the audit did not have any findings and TCSD was able to increase its fund balances and net positions in the three funds: Sanitation (Waste Water), Refuse (Solid Waste), and Parks and Recreation. The auditor will attend the meeting to make a brief presentation and to answer any questions.

**Impact on TCSD Resources**

In October 2022, the Board approved an agreement with CSV for \$33,650 which includes \$32,750 for the annual financial audit services and \$900 for the financial transactions report required by the State of California for each special district.

**Attachments**

- A. TCSD Financial Statements and Independent Auditor's Report
- B. Communication with Those Charged with Governance Letter
- C. Management Advisory Letter

**TAMALPAIS COMMUNITY SERVICES  
DISTRICT**

FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT

**JUNE 30, 2022**



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**CROCE, SANGUINETTI, & VANDER VEEN**

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**CERTIFIED PUBLIC ACCOUNTANTS**



## CONTENTS

<b>Independent Auditor's Report</b>	1
<b>Management's Discussion and Analysis</b>	4
<b>Basic Financial Statements</b>	
Government-Wide Financial Statements	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements	
Governmental Funds	
Balance Sheet	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balances	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	18
Proprietary Funds	
Statement of Net Position (Deficit)	19
Statement of Revenues, Expenses and Changes in Fund Net Position (Deficit)	20
Statement of Cash Flows	21
Notes to Basic Financial Statements	22
<b>Required Supplementary Information</b>	
Schedule of the District's Proportionate Share of the Net Pension Liability	57
Schedule of Contributions - Pension Plan	58
Schedule of Changes in the Net OPEB Liability and Related Ratios	59
Budgetary Comparison Schedule - Major Special Revenue Fund	60
Notes to Required Supplemental Information	61
<b>Other Independent Auditors' Report</b>	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	62



**CROCE, SANGUINETTI, & VANDER VEEN**

CERTIFIED PUBLIC ACCOUNTANTS

## **Independent Auditor's Report**

To the Board of Directors  
**Tamalpais Community Services District**  
Mill Valley, California

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Tamalpais Community Services District** (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Tamalpais Community Services District** as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of **Tamalpais Community Services District**, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Tamalpais Community Services District's** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **Tamalpais Community Services District's** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about **Tamalpais Community Services District's** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Croce, Sanguinetti, & Vander Veen, Inc.*

CROCE, SANGUINETTI, & VANDER VEEN, INC.  
Certified Public Accountants  
Stockton, California  
January 24, 2023

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## TAMALPAIS COMMUNITY SERVICES DISTRICT

### Management's Discussion and Analysis

June 30, 2022

This narrative overview and analysis of the Tamalpais Community Services District's (District) financial activities for the fiscal year ended June 30, 2022 has been provided by the management of the District. The management's discussion and analysis is intended to serve as an introduction to the District's financial statements which follow this section and is recommended to be reviewed in conjunction with them.

#### Financial Highlights

- The District's net position increased by \$3,586,753 over the prior year, including a \$587,313 increase in net position of governmental activities and a \$2,999,440 increase in net position of business-type activities. The District's net position is now \$10,013,811.
- Total assets of the District were \$28,360,003 with capital assets at \$8,617,904 net of accumulated depreciation. Current and other assets were \$19,742,099.
- Total liabilities were \$20,217,660 consisting of long-term liabilities of \$19,116,122 and other current liabilities at \$1,101,538.
- Assets of the District exceeded liabilities at the close of the most recent fiscal year by \$10,013,811 (net position). Of this amount, \$17,229,306 (unrestricted net position) is available to meet the District's ongoing obligations, and (\$7,215,495) is net investment in capital assets.
- On the current financial resources basis, the District's governmental fund revenues exceeded expenditures by \$468,672. The proprietary fund revenues exceeded expenditures by \$2,999,440.
- At year-end, there was \$1,292,543 in cash and investments to fund future governmental activities, and \$18,078,187 in cash and investments to fund future business-type activities.



# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Management's Discussion and Analysis

June 30, 2022

### Overview of the Financial Statements

The District's financial statements are comprised of three components: government-wide financial statements, fund financial statements and notes to financial statements including required supplemental information.

Government-wide and fund financial statements present the results of operations for different functions of the District as follows:

1. **Government-Wide financial statements** provide both long-term and short-term information about the District's overall financial position in a manner similar to private-sector business.

The **Statement of Net Position** displays all of the District's assets and liabilities, with the difference between the two reported as net position. The **Statement of Activities** provides all current year revenues and expenses on an accrual basis of accounting regardless of when cash is received or paid. These two government-wide statements report the District's net position and how they have changed during the fiscal year. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or weakening.

The government-wide financial statements separately present the District's functions as follows:

- **Governmental activities** include services financed mainly through property taxes. The District's parks and recreation and Measure A services comprise its governmental activities.
  - **Business-type activities** include services financed, in whole or in part, by fees paid by those who directly benefit from the service. The District's business-type activities include wastewater collection and treatment and garbage collection and disposal.
2. **Fund financial statements** focus on the individual functions of the District, and report the District's operations in more detail than the government-wide statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used by state and local governments to control their resources that are legally restricted or otherwise earmarked for special purposes. The District reports its fund financial statements in the following two categories:

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on 1) short-term inflows and outflows of expendable

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**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Management's Discussion and Analysis**

June 30, 2022

**Overview of the Financial Statements (Continued)**

resources, and 2) the resources remaining at the end of the fiscal year that are available for future use. Because the focus of governmental funds is narrower than the government-wide financial statements, a reconciliation that explains the relationship (or differences) between them is presented following each of the governmental fund statements.

- **Proprietary funds** are used to report the same functions presented as business-type activities in the government-wide financial statements in more detail.

**Notes to the financial statements** provide additional information that is essential to a full understanding of the data provided in the financial statements.

**Financial Analysis of the Government-Wide Financial Statements**

A review of net position over time may serve as a useful indicator of the District's financial position. Net position represents the difference between the District's assets, deferred outflows, liabilities, and deferred inflows. As of June 30, 2022, the District's net position was \$10,013,811, an increase of \$3,586,753 from the prior year. The following table outlines the District's net position by function for the current and prior fiscal years.

Tamalpais Community Services District Net Position (Deficit)  
(rounded to nearest dollar)  
As of June 30, 2022 and 2021

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>		<u>Variance</u>
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	
<b><u>Assets</u></b>							
Current and other assets	\$ 1,298,121	\$ 881,383	\$ 18,443,978	\$ 18,898,291	\$ 19,742,099	\$ 19,779,674	\$ (37,575)
Capital assets, net	1,576,328	1,609,128	7,041,576	5,109,428	8,617,904	6,718,556	1,899,348
Total assets	<u>2,874,449</u>	<u>2,490,511</u>	<u>25,485,554</u>	<u>24,007,719</u>	<u>28,360,003</u>	<u>26,498,230</u>	<u>1,861,773</u>
Deferred outflows of resources	<u>374,205</u>	<u>314,744</u>	<u>3,792,126</u>	<u>3,674,594</u>	<u>4,166,331</u>	<u>3,989,338</u>	<u>176,993</u>
<b><u>Liabilities</u></b>							
Current liabilities	6,442	17,448	1,095,096	1,284,465	1,101,538	1,301,913	(200,375)
Non-current liabilities	<u>612,105</u>	<u>765,298</u>	<u>18,504,017</u>	<u>19,776,453</u>	<u>19,116,122</u>	<u>20,541,751</u>	<u>(1,425,629)</u>
Total liabilities	<u>618,547</u>	<u>782,746</u>	<u>19,599,113</u>	<u>21,060,918</u>	<u>20,217,660</u>	<u>21,843,664</u>	<u>(1,626,004)</u>
Deferred Inflows of resources	<u>690,520</u>	<u>670,235</u>	<u>1,604,343</u>	<u>1,546,611</u>	<u>2,294,863</u>	<u>2,216,846</u>	<u>78,017</u>
<b><u>Net Position (Deficit)</u></b>							
Net investment in capital assets	1,576,328	1,609,128	(8,791,823)	(11,202,186)	(7,215,495)	(9,593,058)	2,377,563
Unrestricted	<u>363,259</u>	<u>(256,854)</u>	<u>16,866,047</u>	<u>16,276,970</u>	<u>17,229,306</u>	<u>16,020,116</u>	<u>1,209,190</u>
Total net position (deficit)	<u>\$ 1,939,587</u>	<u>\$ 1,352,274</u>	<u>\$ 8,074,224</u>	<u>\$ 5,074,784</u>	<u>\$ 10,013,811</u>	<u>\$ 6,427,058</u>	<u>\$ 3,586,753</u>

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Management's Discussion and Analysis**

June 30, 2022

**Financial Analysis of the Government-Wide Financial Statements (Continued)**

By far, the largest portion of the District's net position, less any related outstanding debt used to acquire those assets, reflects its investment in capital assets (e.g., land, buildings and improvements, equipment, etc.). The District uses its capital assets to provide the services it is responsible for and those assets don't represent future expendable resources. The remaining balance of unrestricted net position may be used to meet the District's ongoing obligations.

The following table displays the change in the District's net position for the year ended June 30, 2022.

Tamalpais Community Services District Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>Revenues</b>						
Program revenues						
Charges for services	\$ 92,975	\$ 39,780	\$ 8,497,410	\$ 8,131,525	\$ 8,590,385	\$ 8,171,305
Operating grants and contributions	206,750	5,955	26,754	5,000	233,504	10,955
Capital grants and contributions	-	-	-	-	-	-
General revenues						
Property taxes	1,118,811	1,079,804	-	-	1,118,811	1,079,804
Investment earnings	1,468	3,847	45,080	50,241	46,548	54,088
Miscellaneous	5,618	6,623	769	1,038	6,387	7,661
Total revenues	<u>1,425,622</u>	<u>1,136,009</u>	<u>8,570,013</u>	<u>8,187,804</u>	<u>9,995,635</u>	<u>9,323,813</u>
<b>Expenses</b>						
Parks and recreation	783,933	766,040	-	-	783,933	766,040
Measure A	54,376	100,488	-	-	54,376	100,488
Sanitation	-	-	4,232,359	4,406,038	4,232,359	4,406,038
Refuse	-	-	1,338,214	1,617,092	1,338,214	1,617,092
Total expenses	<u>838,309</u>	<u>866,528</u>	<u>5,570,573</u>	<u>6,023,130</u>	<u>6,408,882</u>	<u>6,889,658</u>
<b>Transfers</b>	-	-	-	-	-	-
<b>Change in net position</b>	587,313	269,481	2,999,440	2,164,674	3,586,753	2,434,155
<b>Net position, beginning of year</b>	<u>1,352,274</u>	<u>1,082,793</u>	<u>5,074,784</u>	<u>2,910,110</u>	<u>6,427,058</u>	<u>3,992,903</u>
<b>Net position, end of year</b>	<u>\$ 1,939,587</u>	<u>\$ 1,352,274</u>	<u>\$ 8,074,224</u>	<u>\$ 5,074,784</u>	<u>\$ 10,013,811</u>	<u>\$ 6,427,058</u>

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TAMALPAIS COMMUNITY SERVICES DISTRICT

Management’s Discussion and Analysis

June 30, 2022

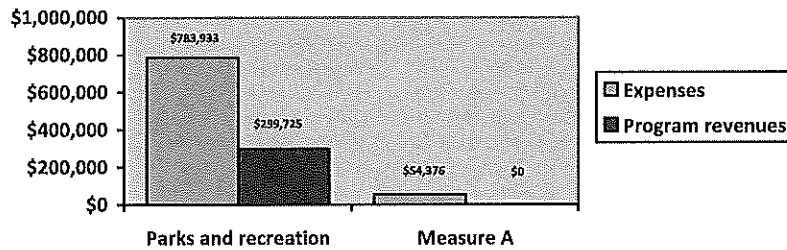
Financial Analysis of the Government-Wide Financial Statements (Continued)

The \$3,856,753 increase in total net position is attributed to each function for both governmental and business-type activities as follows:

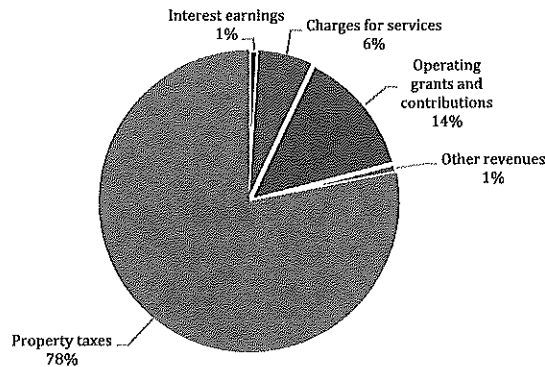
Governmental Activities

- Charges for services increased by \$53,195 due to an increase in event revenue caused by less COVID-19 mandates to cease events held.
- Operating grants and contributions increased by \$200,795 due to an increase in COVID-19 relief funds received.
- Parks and recreation expenses increased by \$17,893 as a result of an increase in events held due to less COVID-19 mandates and an increase in salaries and wages due to an increase in staffing.
- Measure A expenses decreased by \$46,112 as a result of a decrease in expenses incurred relative to consultants who performed a financial study in the prior year.

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities



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TAMALPAIS COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis

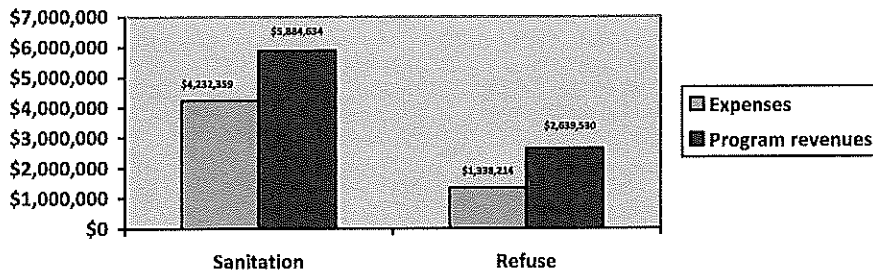
June 30, 2022

Financial Analysis of the Government-Wide Financial Statements (Continued)

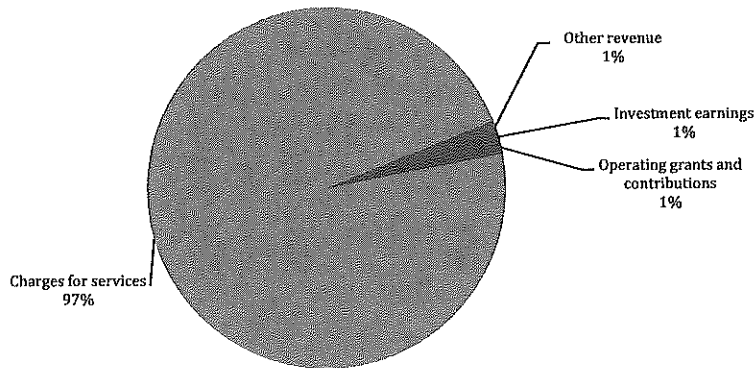
Business-type Activities

- Charges for services increased \$365,885 due to an increase in sewer and refuse service charge rates.
- Expenses decreased \$452,557, the largest components of this decrease are: debt issuance costs, employee benefits, and repairs and maintenance.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Management's Discussion and Analysis

June 30, 2022

### Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### *Governmental Funds*

The focus of the District's governmental funds is to provide short-term inflows and outflows and balances of current expendable resources. In particular, the *unassigned fund balance* presented in the balance sheet may serve as a useful measure of the District's resources available for spending at the end of its fiscal year.

As of the end of the current fiscal year, the District's combined governmental fund revenues exceeded expenditures by \$468,672 primarily due to increased property tax revenues and operating grants. This resulted in a \$468,672 increase in the combined ending fund balance of the District's governmental funds. The fund balance of the parks and recreation fund increased by \$450,978 and the fund balance of the Measure A fund increased by \$17,694. At year-end, the combined fund balance of governmental funds was \$1,291,679, consisting of \$230,000 assigned for capital outlay, and \$1,061,679 was unassigned.

#### *Proprietary Funds*

The District's proprietary fund statements provide the same type of information, in more detail, on the business-type activities presented in the government-wide financial statements.

The net position of the proprietary funds increased by \$2,999,440 from \$5,074,784 to \$8,074,224. The net position included \$16,866,047 in unrestricted net position which has increased by \$589,077 or 4% from the previous year. The increase in unrestricted net position is due primarily to increased sewer and refuse rates received during the current year and not spent as of the end of the year. Changes in total net position from last year are as follows: Sanitation increase of \$1,692,950 and refuse increase of \$1,306,490.

### Budgetary Highlights

The District adopts annual operating budgets for both the governmental and the proprietary funds, and this report includes the results of governmental fund operations on a budgetary comparison basis. The District Board also adopts budget amendments during the course of the fiscal year to adjust for unforeseen circumstances and changes in priorities.

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**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Management’s Discussion and Analysis**

June 30, 2022

**Budgetary Highlights (Continued)**

***Parks and Recreation Fund***

The parks and recreation fund reflects a net favorable budget variance of \$402,895 when comparing actual amounts to the final budget for the fiscal year. The actual revenues were more than the budgeted amount by \$304,872 and actual expenditures came under the budget by \$98,023.

**Capital Asset and Debt Administration**

***Capital Assets***

At the end of fiscal year 2022, the District’s investment in capital assets amounted to \$8,617,904 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, construction in progress, vehicles, park facilities and sanitation and refuse systems.

The District’s total investment in capital assets before depreciation increased by \$2,235,309 from \$15,366,458 to \$17,601,767. Significant additions of capital assets included:

- Vehicles (\$57,252)
- Building and improvements (\$9,200)
- Equipment (\$36,744)
- Construction in progress (\$2,243,548)

The following table displays the changes in District’s capital assets, net of accumulated depreciation.

**Tamalpais Community Services District’s Capital Assets  
(net of depreciation, in rounded dollars)**

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 416,500	\$ 416,500	\$ 29,853	\$ 29,853	\$ 446,353	\$ 446,353
Buildings and improvements	1,973,387	1,964,187	707,261	707,261	2,680,648	2,671,448
Collection system	-	-	5,793,884	5,793,884	5,793,884	5,793,884
Pumping stations	-	-	2,798,622	2,798,622	2,798,622	2,798,622
Equipment	90,198	84,666	582,700	662,923	672,898	747,589
Leasehold improvements	840,170	840,170	-	-	840,170	840,170
Vehicles	90,788	33,536	1,492,756	1,492,756	1,583,544	1,526,292
Construction in progress	-	-	2,785,648	542,100	2,785,648	542,100
Total	3,411,043	3,339,059	14,190,724	12,027,399	17,601,767	15,366,458
Less accumulated depreciation	(1,834,715)	(1,729,931)	(7,149,148)	(6,917,971)	(8,983,863)	(8,647,902)
Net capital assets	\$ 1,576,328	\$ 1,609,128	\$ 7,041,576	\$ 5,109,428	\$ 8,617,904	\$ 6,718,556

Additional information on the District’s capital assets can be found in Note C of the “Notes to Financial Statements” section.

# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Management's Discussion and Analysis

June 30, 2022

### *Long-term Debt*

During fiscal year 2022, all debt service was paid when and as required. Additional information about long-term debt can be found in Note D of this report.

### *Long-term Liabilities*

As a result of implementing GASB Statement No. 75, the District has accrued a liability of \$1,402,011 for post-employment benefits other than pensions at the end of the fiscal year.

As a result of implementing GASB Statement No. 68 and 71, the District has recorded a net pension asset of (\$132,519) for retirement benefits to current and former employees at the end of the fiscal year.

During fiscal year 2021, the District received 2020 wastewater revenue certificates of participation bonds to finance certain wastewater betterment and improvement projects.

### **Economic Factors and Next Year's Budgets and Rates**

For the 2022 fiscal year, parks and recreation fund revenue projections have been conservative and comparable to prior years.

On March 14, 2018, the District's Board adopted a Sewer Capital Improvement Program for FY 2018/19 through FY 2034/35. Also, on March 14, 2018, the District's Board approved resolution 2018-03 Reserve Policy for sanitation and refuse, based on recently adopted financial plans for the sanitation and refuse funds, and OPEB annual estimated expense.

### **Contacting the District's Financial Management**

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's financial accountability and compliance with applicable laws for all those with an interest in the District's finances. Questions concerning any of the information provided in this report, or requests for additional financial information can be addressed to Tamalpais Community Services District, Attention: General Manager, 305 Bell Lane, Mill Valley, California 94941.

## **BASIC FINANCIAL STATEMENTS**

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Statement of Net Position**

June 30, 2022

	<u>Governmental activities</u>	<u>Business-Type activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and investments	\$ 1,292,543	\$ 7,758,608	\$ 9,051,151
Cash and investments - restricted	-	10,319,579	10,319,579
Accounts receivable	5,578	101,144	106,722
Prepaid expenses	-	2,223	2,223
Net pension asset	-	262,424	262,424
Capital assets, net of accumulated depreciation	<u>1,576,328</u>	<u>7,041,576</u>	<u>8,617,904</u>
Total assets	<u>2,874,449</u>	<u>25,485,554</u>	<u>28,360,003</u>
<b>Deferred outflows of resources</b>			
Pension related	312,740	654,616	967,356
OPEB related	61,465	197,703	259,168
Bond related	<u>-</u>	<u>2,939,807</u>	<u>2,939,807</u>
Total deferred outflows of resources	<u>374,205</u>	<u>3,792,126</u>	<u>4,166,331</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	6,442	30,587	37,029
Interest payable	-	311,800	311,800
Bond payable - current	-	715,000	715,000
Current portion of long-term debt	-	37,709	37,709
<b>Noncurrent liabilities</b>			
Compensated absences	18,417	66,891	85,308
Long-term debt	-	205,690	205,690
Bond payable	-	14,875,000	14,875,000
Unamortized bond premium	-	2,418,208	2,418,208
Net OPEB liability	463,783	938,228	1,402,011
Net pension liability	<u>129,905</u>	<u>-</u>	<u>129,905</u>
Total liabilities	<u>618,547</u>	<u>19,599,113</u>	<u>20,217,660</u>
<b>Deferred inflows of resources</b>			
Pension related	320,754	771,381	1,092,135
OPEB related	<u>369,766</u>	<u>832,962</u>	<u>1,202,728</u>
Total deferred inflows of resources	<u>690,520</u>	<u>1,604,343</u>	<u>2,294,863</u>
<b>Net Position</b>			
Net investment in capital assets	1,576,328	(8,791,823)	(7,215,495)
Unrestricted	<u>363,259</u>	<u>16,866,047</u>	<u>17,229,306</u>
Total net position	<u>\$ 1,939,587</u>	<u>\$ 8,074,224</u>	<u>\$ 10,013,811</u>

The accompanying notes are an integral part of this financial statement.

## STATEMENT OF ACTIVITIES

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Statement of Activities**

For the year ended June 30, 2022

	<u>Expenses</u>	<u>Program revenues</u>		
		<u>Charges for services</u>	<u>Operating grants and contributions</u>	<u>Capital grants and contributions</u>
<b>Governmental activities</b>				
Parks and recreation	\$ 783,933	\$ 92,975	\$ 206,750	\$ -
Measure A	<u>54,376</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>838,309</u>	<u>92,975</u>	<u>206,750</u>	<u>-</u>
<b>Business-type activities</b>				
Sanitation	4,232,359	5,884,634	-	-
Refuse	<u>1,338,214</u>	<u>2,612,776</u>	<u>26,754</u>	<u>-</u>
Total business-type activities	<u>5,570,573</u>	<u>8,497,410</u>	<u>26,754</u>	<u>-</u>
<b>Total government</b>	<u>\$ 6,408,882</u>	<u>\$ 8,590,385</u>	<u>\$ 233,504</u>	<u>\$ -</u>

**General revenues**

Taxes

Property taxes

Homeowners' property tax relief

Investment income

Miscellaneous

Total general revenues

**Changes in net position**

Net position, beginning of year

Net position, end of year



Net (expenses) revenues and changes in net position

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<u>Governmental</u> <u>activities</u>	<u>Business-type</u> <u>activities</u>	<u>Totals</u>
\$ (484,208)	\$ -	\$ (484,208)
<u>(54,376)</u>	<u>-</u>	<u>(54,376)</u>
<u>(538,584)</u>	<u>-</u>	<u>(538,584)</u>
-	1,652,275	1,652,275
<u>-</u>	<u>1,301,316</u>	<u>1,301,316</u>
<u>-</u>	<u>2,953,591</u>	<u>2,953,591</u>
<u>(538,584)</u>	<u>2,953,591</u>	<u>2,415,007</u>
1,116,160	-	1,116,160
2,651	-	2,651
1,468	45,080	46,548
<u>5,618</u>	<u>769</u>	<u>6,387</u>
<u>1,125,897</u>	<u>45,849</u>	<u>1,171,746</u>
587,313	2,999,440	3,586,753
<u>1,352,274</u>	<u>5,074,784</u>	<u>6,427,058</u>
<u>\$ 1,939,587</u>	<u>\$ 8,074,224</u>	<u>\$ 10,013,811</u>

The accompanying notes are an integral part of this financial statement.

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Balance Sheet  
Governmental Funds**

June 30, 2022

	<u>Parks and Recreation Fund</u>	<u>Nonmajor Measure A Fund</u>	<u>Total Governmental Funds</u>
<b>Assets</b>			
Cash and investments	\$ 1,091,881	\$ 200,662	\$ 1,292,543
Accounts receivable	<u>5,578</u>	<u>-</u>	<u>5,578</u>
Total assets	<u>\$ 1,097,459</u>	<u>\$ 200,662</u>	<u>\$ 1,298,121</u>
<b>Liabilities and Fund Balances</b>			
Liabilities			
Accounts payable	\$ <u>6,442</u>	\$ <u>-</u>	\$ <u>6,442</u>
Total liabilities	<u>6,442</u>	<u>-</u>	<u>6,442</u>
Fund balances			
Assigned to:			
Capital outlay	230,000	-	230,000
Unassigned	<u>861,017</u>	<u>200,662</u>	<u>1,061,679</u>
Total fund balances	<u>1,091,017</u>	<u>200,662</u>	<u>1,291,679</u>
Total liabilities and fund balances	<u>\$ 1,097,459</u>	<u>\$ 200,662</u>	<u>\$ 1,298,121</u>

The accompanying notes are an integral part of this financial statement.

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement  
of Net Position**

June 30, 2022

**Total fund balances - governmental funds** \$ 1,291,679

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, not reported in the funds. 1,576,328

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.

Compensated absences	(18,417)
Net OPEB liability	(463,783)
Net pension liability	(129,905)

Deferred inflows and outflows of resources related to pensions and other post-employment benefits (OPEB) have not been included in the governmental funds balance sheet.

Deferred outflows related to pension	312,740
Deferred inflows related to pension	(320,754)
Deferred outflows related to OPEB	61,465
Deferred inflows related to OPEB	<u>(369,766)</u>

**Net position of governmental activities** \$ 1,939,587

The accompanying notes are an integral part of this financial statement.

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds**

For the year ended June 30, 2022

	<u>Parks and Recreation Fund</u>	<u>Nonmajor Measure A Fund</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Tax revenues	\$ 1,031,027	\$ 128,713	\$ 1,159,740
Contributions	206,750	-	206,750
Charges for services	55,779	-	55,779
Rental income	24,316	-	24,316
Other	5,617	-	5,617
Investment income	<u>1,468</u>	<u>-</u>	<u>1,468</u>
Total revenues	<u>1,324,957</u>	<u>128,713</u>	<u>1,453,670</u>
<b>Expenditures</b>			
Parks and recreation	873,979	-	873,979
Measure A	<u>-</u>	<u>111,019</u>	<u>111,019</u>
Total expenditures	<u>873,979</u>	<u>111,019</u>	<u>984,998</u>
<b>Net change in fund balances</b>	450,978	17,694	468,672
<b>Fund balances, beginning of year</b>	<u>640,039</u>	<u>182,968</u>	<u>823,007</u>
<b>Fund balances, end of year</b>	<u>\$ 1,091,017</u>	<u>\$ 200,662</u>	<u>\$ 1,291,679</u>

The accompanying notes are an integral part of this financial statement.

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Governmental Funds  
to the Statement of Activities**

For the year ended June 30, 2022

<b>Net change in fund balances - governmental funds</b>	<b>\$ 468,672</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(40,929)
Depreciation expense related to capital assets is recognized in the statement of activities, but is not reported in the funds.	(104,784)
Changes in compensated absences are recorded as an expense in the statement of activities, but are not reported in the funds.	(790)
Changes in net OPEB liability and deferred inflows and outflows associated with net OPEB liability are recorded as an expense in the statement of activities, but are not reported in the funds.	37,043
Governmental funds report capital outlays as expenditures while governmental activities record depreciation expense to allocate those expenditures over the life of the assets.	71,984
Changes in net pension liability and deferred inflows and outflows associated with pensions are recognized in the statement of activities, but are not reported in the funds.	<u>156,117</u>
<b>Change in net position of governmental activities</b>	<b><u>\$ 587,313</u></b>

The accompanying notes are an integral part of this financial statement.

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Statement of Net Position (Deficit)  
Proprietary Funds**

June 30, 2022

**Assets and Deferred Outflows of Resources**

	<u>Sanitation Enterprise Fund</u>	<u>Refuse Enterprise Fund</u>	<u>Total</u>
<b>Current assets</b>			
Cash and investments	\$ 5,669,906	\$ 2,088,702	\$ 7,758,608
Cash and investments - restricted	10,319,579	-	10,319,579
Accounts receivable	62,279	38,865	101,144
Prepaid expenses	<u>-</u>	<u>2,223</u>	<u>2,223</u>
Total current assets	<u>16,051,764</u>	<u>2,129,790</u>	<u>18,181,554</u>
<b>Noncurrent assets</b>			
Net pension asset	68,919	193,505	262,424
Capital assets, net of accumulated depreciation	<u>6,783,646</u>	<u>257,930</u>	<u>7,041,576</u>
Total noncurrent assets	<u>6,852,565</u>	<u>451,435</u>	<u>7,304,000</u>
<b>Deferred outflows of resources</b>			
Pension related	214,730	439,886	654,616
OPEB related	68,662	129,041	197,703
Bond related	<u>2,939,807</u>	<u>-</u>	<u>2,939,807</u>
Total deferred outflows of resources	<u>3,223,199</u>	<u>568,927</u>	<u>3,792,126</u>
Total assets and deferred outflows of resources	<u>\$ 26,127,528</u>	<u>\$ 3,150,152</u>	<u>\$ 29,277,680</u>



**Liabilities, Deferred Inflows of Resources and Net Position (Deficit)**

	<u>Sanitation</u> <u>Enterprise Fund</u>	<u>Refuse</u> <u>Enterprise Fund</u>	<u>Total</u>
<b>Current liabilities</b>			
Accounts payable	\$ 660	\$ 29,927	\$ 30,587
Interest payable	311,800	-	311,800
Current portion of long-term debt	-	37,709	37,709
Bond payable - current	<u>715,000</u>	<u>-</u>	<u>715,000</u>
Total current liabilities	<u>1,027,460</u>	<u>67,636</u>	<u>1,095,096</u>
<b>Noncurrent liabilities</b>			
Compensated absences	20,867	46,024	66,891
Noncurrent portion of long-term debt	-	205,690	205,690
Bond payable	14,875,000	-	14,875,000
Unamortized bond premium	2,418,208	-	2,418,208
Net OPEB liability	<u>187,849</u>	<u>750,379</u>	<u>938,228</u>
Total noncurrent liabilities	<u>17,501,924</u>	<u>1,002,093</u>	<u>18,504,017</u>
<b>Deferred inflows of resources</b>			
Pension related	260,457	510,924	771,381
OPEB related	<u>284,814</u>	<u>548,148</u>	<u>832,962</u>
Total deferred inflows of resources	<u>545,271</u>	<u>1,059,072</u>	<u>1,604,343</u>
<b>Net position (deficit)</b>			
Net investment in capital assets	(8,806,354)	14,531	(8,791,823)
Unrestricted	<u>15,859,227</u>	<u>1,006,820</u>	<u>16,866,047</u>
Total net position (deficit)	<u>7,052,873</u>	<u>1,021,351</u>	<u>8,074,224</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 26,127,528</u>	<u>\$ 3,150,152</u>	<u>\$ 29,277,680</u>

The accompanying notes are an integral part of this financial statement.

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Statement of Revenues, Expenses and Changes in Fund Net Position (Deficit)  
Proprietary Funds**

For the year ended June 30, 2022

	Sanitation Enterprise <u>Fund</u>	Refuse Enterprise <u>Fund</u>	<u>Total</u>
<b>Operating revenues</b>			
Charges for services	\$ 5,814,477	\$ 2,612,776	\$ 8,427,253
Other	70,157	769	70,926
Contributions	<u>-</u>	<u>26,754</u>	<u>26,754</u>
Total operating revenues	<u>5,884,634</u>	<u>2,640,299</u>	<u>8,524,933</u>
<b>Operating expenses</b>			
Contract services	2,650,561	293,323	2,943,884
Salaries and wages	337,809	621,054	958,863
Repairs and maintenance	307,958	106,049	414,007
Depreciation	281,446	61,165	342,611
Professional fees	72,408	42,937	115,345
Insurance	42,400	56,345	98,745
Supplies	47,781	25,447	73,228
Fuel	8,024	64,785	72,809
Fees and permits	22,544	35,199	57,743
Utilities	20,123	10,032	30,155
Other	8,451	14,451	22,902
Directors' expenses	4,977	2,876	7,853
Travel, schools, seminars	1,932	1,273	3,205
Employee benefits	<u>(17,440)</u>	<u>(8,313)</u>	<u>(25,753)</u>
Total operating expenses	<u>3,788,974</u>	<u>1,326,623</u>	<u>5,115,597</u>
<b>Operating income</b>	<u>2,095,660</u>	<u>1,313,676</u>	<u>3,409,336</u>
<b>Nonoperating revenues (expenses)</b>			
Interest revenue	40,676	4,404	45,080
Debt service - interest	<u>(443,386)</u>	<u>(11,590)</u>	<u>(454,976)</u>
Total nonoperating revenues(expenses)	<u>(402,710)</u>	<u>(7,186)</u>	<u>(409,896)</u>
<b>Changes in net position</b>	1,692,950	1,306,490	2,999,440
<b>Net position (deficit), beginning of year</b>	<u>5,359,923</u>	<u>(285,139)</u>	<u>5,074,784</u>
<b>Net position, end of year</b>	<u>\$ 7,052,873</u>	<u>\$ 1,021,351</u>	<u>\$ 8,074,224</u>

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Statement of Cash Flows  
Proprietary Funds**

For the year ended June 30, 2022

	<u>Sanitation Enterprise Fund</u>	<u>Refuse Enterprise Fund</u>	<u>Total</u>
<b>Cash flows from operating activities</b>			
Cash received from customers and users	\$ 5,895,586	\$ 2,628,513	\$ 8,524,099
Cash payments to suppliers for goods and services	(3,708,677)	(829,655)	(4,538,332)
Cash payments to employees and benefit providers	(465,935)	(876,519)	(1,342,454)
Net cash provided by operating activities	<u>1,720,974</u>	<u>922,339</u>	<u>2,643,313</u>
<b>Cash flows from capital and related financing activities</b>			
Purchase of capital assets	(2,243,548)	(31,211)	(2,274,759)
Principal payments on long-term debt	-	(33,215)	(33,215)
Interest paid on long-term debt	-	(11,590)	(11,590)
Principal payments on bond payable	(445,000)	-	(445,000)
Interest payments on bonds payable	(641,400)	-	(641,400)
Net cash used in capital and related financing activities	<u>(3,329,948)</u>	<u>(76,016)</u>	<u>(3,405,964)</u>
<b>Cash flows from investing activities</b>			
Interest income	40,676	4,404	45,080
Net cash provided by investing activities	<u>40,676</u>	<u>4,404</u>	<u>45,080</u>
<b>Net (decrease) increase in cash and investments</b>	(1,568,298)	850,727	(717,571)
<b>Cash and investments, beginning of year</b>	<u>17,557,783</u>	<u>1,237,975</u>	<u>18,795,758</u>
<b>Cash and investments, end of year, (including \$10,319,579 of restricted cash and investments as of June 30, 2022)</b>	<u>\$ 15,989,485</u>	<u>\$ 2,088,702</u>	<u>\$ 18,078,187</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>			
Operating income	\$ 2,095,660	\$ 1,313,676	\$ 3,409,336
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	281,446	61,165	342,611
Pension related adjustments	(82,232)	(161,174)	(243,406)
OPEB related adjustments	(8,729)	(17,110)	(25,839)
Change in assets and liabilities			
Accounts receivable	10,952	(11,786)	(834)
Deferred outflows related to pension	(89,734)	(191,038)	(280,772)
Deferred outflows related to OPEB	(35,793)	(66,875)	(102,668)
Deferred outflows related to bond	-	-	-
Accounts payable	(447,997)	(6,967)	(454,964)
Compensated absences	(2,599)	2,448	(151)
Net cash provided by operating activities	<u>\$ 1,720,974</u>	<u>\$ 922,339</u>	<u>\$ 2,643,313</u>

# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note A - Summary of Significant Accounting Policies

This summary of significant accounting policies of the Tamalpais Community Services District (the District) is presented to assist in understanding the District's financial statements.

#### Description of the reporting entity

The Tamalpais Community Services District was formed in 1967 at which time it assumed the assets, liabilities and operations of its predecessor, the Tamalpais Valley Sanitary District. The District provides sanitation service, refuse and debris removal, park maintenance and public recreation services to its constituents. The District is governed by an elected five-member Board of Directors.

District management considered all potential component units for inclusion in the reporting entity by applying the criteria set forth in accounting principles generally accepted in the United States of America. The District concluded that there are no potential component units which should be included in the reporting entity.

#### Government-wide financial statements

The government-wide financial statements (i.e., the Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include the financial activities of the overall District government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program, and (c) fees, grants, and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

(Continued)

# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note A - Summary of Significant Accounting Policies (Continued)

#### Fund financial statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. The District presently has no fiduciary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

#### Governmental Funds

The *parks and recreation fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Measure A fund* is a nonmajor fund. It accounts for activities that assist the District in managing its parks, open space preserves, recreation programs, and vegetation to promote biodiversity and reduce wildfire risk.

#### Proprietary Funds

Enterprise Funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges, and the measurement of financial activity focuses on net income measurement similar to the private sector.

(Continued)

TAMALPAIS COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2022

Note A - Summary of Significant Accounting Policies (Continued)

The reporting entity includes the following enterprise funds, all of which are reported as major funds:

<u>Fund</u>	<u>Brief description</u>
Sanitation Fund	Accounts for activities associated with operating and maintaining the Districts collection and treatment of wastewater. All activities necessary to provide such services are accounted for in this fund, including administration, operations, capital improvements, maintenance, financing and related debt service, and billing and collection.
Refuse Fund	Accounts for the provision of refuse collection services to residents of the District. All activities necessary to provide such services are accounted for in this fund, including administration, operations, capital improvements, maintenance, financing and related debt service, and billing and collection.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, the District's proprietary funds follow all GASB pronouncements currently in effect as well as Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the AICPA Committee on Accounting Procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict with GASB pronouncements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The District's operating revenues include all revenues derived from sanitation and refuse services. The enterprise funds also recognize as operating revenue, the portion of connection fees and impact fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

(Continued)

# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note A - Summary of Significant Accounting Policies (Continued)

#### Measurement focus

In the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item “b.” below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

#### Basis of accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note A - Summary of Significant Accounting Policies (Continued)**

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

*Cash and investments*

For the purpose of financial reporting "cash and investments" includes all demand and savings accounts and short-term investments with an original maturity of three months or less. This also includes deposits with the State of California Local Agency Investment Fund (LAIF).

Investments for the District are reported at fair value.

Restricted cash and investments include proceeds from the 2020 wastewater revenue certificates of participation which are restricted for capital projects and repayment of bonds.

*Accounts receivable*

District management considers all accounts receivable to be fully collectible. Accordingly, an allowance for doubtful accounts has not been recorded in these financial statements.

*Capital assets*

Capital assets are reported in the applicable governmental or business-type activities columns of the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual cost is not available. Contributed assets are recorded at estimated fair value on the date of contribution. Donated capital assets are reported at acquisition value rather than fair value. The District's policy is to capitalize all assets with costs exceeding certain minimum thresholds and with useful lives exceeding two years. The District has elected not to retroactively capitalize infrastructure capital assets acquired prior to June 30, 2003, as allowed by Government Accounting Standards Board (GASB) Statement No. 34.

GASB Statement No. 34 requires that all capital assets with limited useful lives be depreciated over their estimated useful lives. Depreciation has been provided on capital assets and is charged as an expense against operations each year. The total amount of depreciation taken over the years is reported on the statement of net position as a reduction in the book value of capital assets.

(Continued)



# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note A - Summary of Significant Accounting Policies (Continued)

Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The District has assigned the useful lives listed below to capital assets.

Leasehold improvements	7-40 years
Buildings and improvements	5-50 years
Equipment	5-20 years
Vehicles	5-7 years
Collection lines and improvements	10-40 years
Pumping stations	7-15 years

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

#### Long-lived assets

Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the fair value of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell.

#### Long-term debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable and bonds payable. Bond premiums are deferred and amortized over the life of the bonds using the effective interest method.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide statements.

(Continued)

TAMALPAIS COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2022

Note A - Summary of Significant Accounting Policies (Continued)

Compensated absences

Compensated absences are accrued as earned by employees, and consist of accruals for vacation and sick time. The District's liability for compensated absences is reported in the Statement of Net Position for governmental activities in the government-wide financial statements.

Deferred outflow/inflows of resources

In addition to assets, liabilities and net position, the statement of net position reports separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of resources that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Conversely, deferred inflows of resources represent an acquisition of resources that applies to a future period(s) and will not be recognized as an inflow of resource (revenue) until that time.

Contributions made to the District's pension and other post-employment benefit (OPEB) plan(s) after the measurement date but before the fiscal year end are recorded as a deferred outflow of resources and will reduce the net pension liability and net OPEB liability in the next fiscal year.

Additional factors involved in the calculation of the District's pension and OPEB expense and net pension and net OPEB liability include the differences between expected and actual experience, changes in assumptions, differences between projected and actual investment earnings, changes in proportion, and differences between the District's contributions and proportionate share of contributions. These factors are recorded as deferred outflows and inflows of resources and amortized over various periods.

Other post-employment benefits other than pensions (OPEB)

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain deferred timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020 and June 30, 2021

(Continued)

# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note A - Summary of Significant Accounting Policies (Continued)

#### Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's portion of the Marin County Employees' Retirement Association (MCERA) Miscellaneous plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by MCERA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### Net position

Equity in the financial statements is classified as net position and displayed in three components as follows:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. Restricted - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to these assets.
- c. Unrestricted - Amounts not required to be reported in other components of net position.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

#### Fund balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - Amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.

Restricted - Amounts constrained regarding use from restrictions externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or by restrictions imposed by law through constitutional provisions or enabling legislation.

(Continued)

# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note A - Summary of Significant Accounting Policies (Continued)

Committed - Amounts constrained regarding use for specific purposes pursuant to requirements imposed by formal action of the District's highest level of decision-making authority.

Assigned - Amounts constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Board of Directors, District manager or their designee.

Unassigned - Amounts that have not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the District's policy to use committed resources first, then assigned, and then unassigned as they are needed.

#### Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

1. Interfund loans - Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. Interfund services - Sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
3. Interfund reimbursements - Repayments from funds responsible for certain expenditures/ expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.
4. Interfund transfers - Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

(Continued)

# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note A - Summary of Significant Accounting Policies (Continued)

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Internal balances - Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the Statement of Net Position, except for the net residual amounts due between governmental and business-type activities, which are reported as Internal Balances.
2. Internal activities - Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers - Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities.

#### Fair value measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs other than quoted prices included within Level 1 - that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

#### Property taxes

Property taxes are levied as of January 1 on property values assessed as of the same date. State statutes provide that the property tax rate be limited generally to one percent of market value, be levied by only the County, and be shared by applicable jurisdictions. The County of Marin collects the taxes and distributes them to taxing jurisdictions on the basis of assessed valuations subject to voter-approved debt. Property taxes are due on November 1 and February 1, and

(Continued)

# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note A - Summary of Significant Accounting Policies (Continued)

become delinquent on December 10 and April 10. The District receives property taxes pursuant to an arrangement with the County known as the "Teeter Plan". Under the plan, the County assumes responsibility for the collection of delinquent taxes and pays the full allocation to the District. The District recognizes property tax revenues in the fiscal year in which they are due to the District.

#### Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

#### Budgetary accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end. On or before the end of each fiscal year, department heads of the District submit requests for appropriations to the General Manager so that a budget may be prepared. The proposed budget is presented to the District's Board for review. The Board of Directors holds public hearings and a final budget is approved by the Board.

The appropriated budget is prepared by fund, function and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Encumbrance accounting is not employed in governmental funds.

#### New accounting pronouncements

##### Standards adopted

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This Statement is effective for fiscal years beginning after June 15, 2021. The District implemented the provisions of this Statement for the year ended June 30, 2022. There was no effect on net position as a result of implementation of this Statement.

(Continued)

# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note A - Summary of Significant Accounting Policies (Continued)

In January 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 92, *Omnibus 2020*. The objectives of this Statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. The District implemented the provisions of this Statement for the year ended June 30, 2022. There was no effect on net position as a result of implementation of this Statement.

In June 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Service Code Section 457 Deferred Compensation Plans*. The objective of this Statement is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employment benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans. This Statement is effective for fiscal years beginning after June 15, 2021. The District implemented the provisions of this Statement for the year ended June 30, 2022. There was no effect on net position as a result of implementation of this Statement.

#### Standards not yet adopted

In June 2022, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement is effective for fiscal years beginning after December 15, 2023. The District will be required to implement the provisions of this Statement for the year ended June 30, 2025. The District has not determined the effect on the financial statements.

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note B - Cash and Investments**

Cash and investments as of June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of net position:

Cash and investments	\$ <u>19,370,730</u>
Total cash and investments	\$ <u>19,370,730</u>

Cash and investments as of June 30, 2022 consist of the following:

Deposits with financial institutions	\$ 1,594,384
Marin County Treasurer	49,880
Deposits held by bond trustee - deposits with financial institutions	338,028
Investments	<u>17,388,438</u>
	<u>\$ 19,370,730</u>

<u>Investment Type</u>	<u>Carrying value</u>	<u>Fair value</u>
California Local Agency Investment Fund (LAIF)	\$ 7,406,887	\$ 7,406,887
Marin County Treasurer	49,880	49,880
Deposits held by bond trustee - LAIF	<u>9,981,551</u>	<u>9,981,551</u>
	<u>\$ 17,438,318</u>	<u>\$ 17,438,318</u>

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and balance sheet as "cash and investments". Cash balances from all participating funds are combined and invested to the extent possible, pursuant to the Board of Directors approved Investment Policy and guidelines, and the California Government Code Section 53600. The District's cash and investments are in instruments allowed by the District's Investment Policy.

The Government Code and the District's Investment Policy allow investments in the following instruments:

- Investment Type
- Local Agency Investment Fund
- Certificates of Deposit
- Public Funds Savings Account
- Money Market Account
- Checking Account

(Continued)



**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note B - Cash and Investments (Continued)**

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by purchasing more shorter-term investments.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment Type	Total	Remaining maturity (in months)					More than 60 months
		12 months or less	13 - 24 months	25 - 36 months	37-48 months	49-60 months	
Local Agency							
Investment Fund	\$ 17,388,438	\$ 17,388,438	\$ -	\$ -	\$ -	\$ -	\$ -
Marin County							
Treasurer	<u>49,880</u>	<u>49,880</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 17,438,318</u>	<u>\$ 17,438,318</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End					As of Investment
				AAA	AA	A	Not Rated		
Local Agency									
Investment Fund	\$ 17,388,438	N/A	\$ -	\$ -	\$ -	\$ -	\$ 17,388,438		99%
Marin County									
Treasurer	<u>49,880</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,880</u>		<u>1</u>
Total	<u>\$ 17,438,318</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,438,318</u>		<u>100%</u>

(Continued)

# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note B - Cash and Investments (Continued)

#### Concentration of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. There are no investments in any one issuer (other than U.S. Treasury Securities, mutual funds, and external investment pools) that represent 5% or more of total District investments.

#### Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2022, the District's bank balance was \$2,064,300 and \$500,000 of that amount was insured by the Federal Deposit Insurance Corporation and collateralized as required by state law and the remaining amount of \$1,564,300 was collateralized as required by state law (Government Code Section 53630), by the pledging financial institution with assets held in a common pool for the District and other governmental agencies, but not in the name of the District.

#### Marin County Treasurer

Cash held by the Marin County Treasury is pooled with other County deposits for investment purposes by the County Treasurer in accordance with the investment policy of the County Treasurer (see County Treasurer's investment policy at <http://www.co.marin.ca.us/>). The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer

(Continued)

# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note B - Cash and Investments (Continued)

prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the types of investments in the pool, maturity dates, par value, actual costs and fair value. Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed investment income. Investment income is prorated to individual funds based on their average daily cash balances. The fair value of the District's position of the Pool is the same value of the pool shares. The District's investment in the Pool is unrated, stated at cost which approximates fair value, available upon demand and considered cash equivalents.

#### California Local Agency Investment Fund

The District is a participant in the California Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is stated at amortized cost, which approximates fair value. The LAIF is a special fund of the California State Treasury through which local governments may pool investments. The total fair value amount invested by all public agencies in LAIF is \$231,570,067,770 of which 1.88% is invested in structured notes and asset-backed securities. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. No amounts were invested in derivative financial products. Participants equity in LAIF is determined by the dollar amount of the participant's deposits, adjusted for withdrawals and distributed investment income. Investment income is prorated to individual funds based on their average daily investment balances. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by state statute. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are maintained on an amortized cost basis. There are no restrictions or limitations on withdrawals from LAIF.

#### Fair value hierarchy

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note B - Cash and Investments (Continued)**

The District's investment in the County of Marin Treasury Pool is classified as Level 2 and its value is based on the fair value factor provided by the Treasurer of the County of Marin, which is calculated as the fair value divided by the amortized cost of the investment pool. The District's investment in the California Local Agency Investment Fund is classified as Level 2. LAIF includes investments categorized as Level 1 such as United States Treasury securities, Federal Agency securities, and supranational debentures that are valued based on prices quoted in active markets and investments categorized as Level 2 such as negotiable certificates of deposit and bank notes that are based on market corroborated pricing utilizing inputs such as yield curves and indices that are derived principally from or corroborated by observable market data by correlation to other means. The District categorized its investments in LAIF based on the lowest significant input used to determine the fair market value of the total pool.

**Note C - Capital Assets**

Capital asset activity for the year ended June 30, 2022, is as follows:

	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u>
	<u>June 30, 2021</u>				<u>June 30, 2022</u>
<b>Governmental activities</b>					
Non-depreciable capital assets					
Land	\$ 416,500	\$ -	\$ -	\$ -	\$ 416,500
Total non-depreciable capital assets	<u>416,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>416,500</u>
Depreciable capital assets					
Leasehold improvements	840,170	-	-	-	840,170
Buildings and improvements	1,964,187	9,200	-	-	1,973,387
Equipment	84,666	5,532	-	-	90,198
Vehicles	33,536	57,252	-	-	90,788
Total depreciable capital assets	2,922,559	71,984	-	-	2,994,543
Less accumulated depreciation	<u>(1,729,931)</u>	<u>(104,784)</u>	<u>-</u>	<u>-</u>	<u>(1,834,715)</u>
Net depreciable capital assets	<u>1,192,628</u>	<u>(32,800)</u>	<u>-</u>	<u>-</u>	<u>1,159,828</u>
Net capital assets	<u>\$ 1,609,128</u>	<u>\$ (32,800)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,576,328</u>

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note C - Capital Assets (Continued)**

	Balance				Balance
	<u>June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>June 30, 2022</u>
<b>Business-type activities</b>					
Non-depreciable capital assets					
Land	\$ 29,853	\$ -	\$ -	\$ -	\$ 29,853
Construction in progress	<u>542,100</u>	<u>2,243,548</u>	<u>-</u>	<u>-</u>	<u>2,785,648</u>
Net non-depreciable capital assets	<u>571,953</u>	<u>2,243,548</u>	<u>-</u>	<u>-</u>	<u>2,815,501</u>
Depreciable capital assets					
Buildings and improvements	707,261	-	-	-	707,261
Collection lines and improvements	5,793,884	-	-	-	5,793,884
Pumping stations	2,798,622	-	-	-	2,798,622
Equipment	662,923	31,211	(111,434)	-	582,700
Vehicles	<u>1,492,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,492,756</u>
Total depreciable capital assets	11,455,446	31,211	(111,434)	-	11,375,223
Less accumulated depreciation	<u>(6,917,971)</u>	<u>(342,611)</u>	<u>111,434</u>	<u>-</u>	<u>(7,149,148)</u>
Net depreciable capital assets	<u>4,537,475</u>	<u>(311,400)</u>	<u>-</u>	<u>-</u>	<u>4,226,075</u>
Net capital assets	<u>\$ 5,109,428</u>	<u>\$ 1,932,148</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,041,576</u>

Depreciation expense was charged to function and programs based on their usage of the related assets. The amounts allocated to each function or program were as follows:

Governmental activities:

Parks and recreation	\$ 89,443
Measure A	<u>15,341</u>
Total depreciation expense - Governmental activities	<u>\$ 104,784</u>

Business-type activities:

Sanitation	\$ 281,446
Refuse	<u>61,165</u>
Total depreciation expense - Business-type activities	<u>\$ 342,611</u>

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note D - Long-Term Debt**

Long-term debt outstanding as of June 30, 2022 consist of the following:

<u>Notes payable</u>	<u>Interest rate</u>	<u>Maturity date</u>	<u>Amounts authorized and issued</u>	<u>Outstanding</u>	<u>Due within one year</u>
Mercedes-Benz					
Financial Services	2.915%	October 18, 2027	\$ 276,614	\$ 243,399	\$ 37,709
			<u>\$ 276,614</u>	<u>\$ 243,399</u>	<u>\$ 37,709</u>

The following is a summary of long-term debt issuances and transactions during the year ended June 30, 2022:

<u>Notes payable</u>	<u>Balance June 30, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2022</u>
Mercedes-Benz				
Financial Services	\$ 276,614	\$ -	\$ (33,215)	\$ 243,399
	<u>\$ 276,614</u>	<u>\$ -</u>	<u>\$ (33,215)</u>	<u>\$ 243,399</u>

During May 2020, the District entered into a loan agreement with Mercedes-Benz Financial Services for the purpose of obtaining financing for the acquisition of two refuse collection trucks. The note is payable in annual principal and interest payments of \$44,804 and due in 2027.

Summary of long-term liabilities service requirements

Long-term liabilities service requirements to maturity are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 37,709	\$ 7,095	\$ 44,804
2024	38,809	5,995	44,804
2025	39,940	4,864	44,804
2026	41,104	3,700	44,804
2027	42,302	3,773	46,075
2028	<u>43,535</u>	<u>-</u>	<u>43,535</u>
Total requirements	<u>\$ 243,399</u>	<u>\$ 25,427</u>	<u>\$ 268,826</u>

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note E - Bonds Payable**

The District incurred bonds payable to finance certain wastewater betterment and improvement projects.

**Bond Issuance Costs and Premiums**

For proprietary fund types, bond premiums are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium. With the implementation of Government Accounting Standards Board (GASB) Statement No. 65, the bond issuance costs, other than prepaid insurance, are required to be expensed in the year incurred.

Current year business-type transactions and balances

The District's bond issues and transactions are summarized below and discussed in detail thereafter:

	<u>Original Amount</u>	<u>Balance June 30, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2022</u>	<u>Due within one year</u>
Business-type Activity Bonds						
Tamalpais Community						
Services District 2021						
Wastewater Revenue						
Certificates of						
Participation Bonds	\$ 16,430,000	\$ 16,035,000	\$ -	\$ (445,000)	\$ 15,590,000	\$ 715,000
Unamortized Premium	<u>2,749,606</u>	<u>2,607,322</u>	<u>-</u>	<u>(189,114)</u>	<u>2,418,208</u>	<u>-</u>
Totals	<u>\$ 19,179,606</u>	<u>\$ 18,642,322</u>	<u>\$ -</u>	<u>\$ (634,114)</u>	<u>\$ 18,008,208</u>	<u>\$ 715,000</u>

2020 Wastewater Revenue Certificates of Participation Bonds

In October 2020, the District issued \$16,430,000 in wastewater revenue Certificates of Participation bonds to finance the costs of certain improvements to the wastewater systems and refinance certain District obligations.

Pursuant to an Installment Sale Agreement between the Public Property Financing Corporation of California and the District, the District has pledged the net revenues of the District's wastewater system.

These Certificates of Participation are held by the U.S. Bank National Association and mature through January 1, 2050. Interest is payable semi-annually on January 1<sup>st</sup> and July 1<sup>st</sup> each year and principal is payable annually on January 1<sup>st</sup> and have a stated interest rate of 4%.

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note E - Bonds Payable (Continued)**

Debt covenants include reserve requirements be maintained by the District equal to the annual debt service payments. The District is in compliance with those covenants as of June 30, 2022. Should the District fail to make the required payments or meet the covenants in the Installment Sale or Trust Agreement, all remaining principal and interest will become due and payable immediately.

Annual debt service requirements for business-type debt are shown below:

For the year ending June 30,	Business-Type Activities	
	Principal	Interest
2023	\$ 715,000	\$ 609,300
2024	745,000	580,100
2025	770,000	549,800
2026	805,000	518,300
2027	835,000	485,500
2028-2032	2,955,000	2,004,700
2033-2037	2,275,000	1,519,100
2038-2042	2,135,000	1,088,500
2043-2047	2,560,000	623,000
2048-2050	1,795,000	109,500
Total	\$ 15,590,000	\$ 8,087,800

**Note F - Compensated Absences**

Employees accrue vacation leave based on length of service. Accumulated vacation leave is subject to maximum accruals for all employees. As of June 30, 2022, the District's accrued liability for accumulated unused vacation leave and overtime is \$85,308. Employees are paid for their accumulated unused vacation leave upon separation from service. The liability is expected to be liquidated with future resources and not with expendable available financial resources.

**Note G - Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; risk of loss to employees; and natural disasters. The District is a member of the Special Districts Risk Management Authority (SDRMA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California special districts. The purpose of the SDRMA is to arrange and

(Continued)



# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note G - Risk Management (Continued)

administer programs for the pooling of self-insured losses to purchase excess insurance or reinsurance and to arrange for group-purchased insurance and administrative expenses. At June 30, 2022, the District participated in the property, general and auto liability, and workers' compensation programs of the SDRMA as follows:

- General and auto liability, public officials, and employees' errors and omissions and employment practices liability; total risk financing self-insurance limits of \$5,000,000, combined single limit at \$5,000,000 per occurrence, subject to the following deductibles; \$25,000 per occurrence for third party general liability property damage, \$25,000 per occurrence for third party auto liability property damage; 50% co-insurance of cost expended by SDRMA in excess of \$10,000 up to \$50,000, per occurrence, for employment related claims.

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$1,000,000 per loss includes public employee dishonesty; forgery or alteration; and theft, disappearance, and destruction coverages.
- Property loss is paid at the replacement cost for property on file, if replaced, and if not replaced within two years after the loss, paid on an actual cash value basis, to a combined total of \$1 billion per occurrence, subject to a \$1,000 deductible per occurrence.
- Boiler and machinery coverage for the replacement cost up to \$100 million per occurrence, subject to a \$1,000 deductible per occurrence.
- Public officials' personal liability up to \$500,000 each occurrence, with an annual aggregate of \$500,000 per each elected/appointed official to which this coverage applies, subject to the terms, conditions and exclusions as provided in the memorandum of coverages, with a deductible of \$1,000 per claim.
- Workers' compensation insurance up to statutory limits per occurrence and Employers' Liability Coverage up to \$5 million.
- Comprehensive and collision insurance on selected vehicles with deductibles of \$250/\$500 or \$500/\$1,000, as elected.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years. There were no reductions in insurance coverage in fiscal years 2022, 2021, and 2020. Liabilities of the District are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. The District considers claims insured and reported, as well as claims incurred but not reported, to be immaterial and has not accrued an estimate of such claims payable.

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note H - Pension Plans**

*General Information about the Pension Plans*

**Plan Descriptions** - The District contributes to the Marin County Employees' Retirement Association (MCERA). MCERA is a cost-sharing multiple-employer retirement system governed by the 1937 Act of the California Government Code. MCERA acts as a common administrative and investment agent for defined benefit retirement plans for various local governmental agencies within the County of Marin. Copies of MCERA's annual financial reports, which include required supplementary information for each participant in the plan, may be obtained from the Marin County Employees' Retirement Association, One McInnis Parkway, Suite 100, San Rafael, California 94903.

**Benefits Provided** - MCERA provides retirement, disability, death, and survivor benefits to plan members and beneficiaries based on the employees' years of service, age, and final compensation. The plan covers all eligible District employees. Employees hired before January 1, 2013 are eligible to receive retirement benefits after 10 years of membership and having attained the age of 50, or 30 years of membership regardless of age. Employees hired on or after January 1, 2013 vest after 5 years of membership and may receive retirement benefits at age 62.

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	<b>Miscellaneous</b>	
	<u>Tier 1 - Classic</u>	<u>Tier 2 - PEPR</u>
	Prior to	On or after
	<u>January 1, 2013</u>	<u>January 1, 2013</u>
Hire date		
Benefit formula	2% @ 58.5	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50	52
Monthly benefits, as a % of eligible compensation	100%	100%
Required employer contribution rates	27.79%	24.47%
Required employee contribution rates	9.26% - 13.32%	10.75%

**Contributions** - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by MCERA. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note H - Pension Plans (Continued)**

For the year ended June 30, 2022, the contributions recognized as part of pension expense for the Plans were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$ 358,727

Net Pension (Asset) Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the District reported a net pension asset for its proportionate share of the net pension (asset) liability of each Plan as follows:

	Proportionate Share of Net Pension <u>(Asset) Liability</u>
Miscellaneous	\$ <u>(132,519)</u>

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for each Plan as of June 30, 2020 and 2021 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2020	0.0670%
Proportion - June 30, 2021	<u>0.0816%</u>
Change - increase (decrease)	0.0146%

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note H - Pension Plans (Continued)**

For the year ended June 30, 2022, the District recognized pension (revenue) expense of (\$300,620). At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Pension contributions subsequent to measurement date	\$ 358,727	\$ -
Differences between actual and expected experience	15,030	-
Changes in assumptions	20,609	-
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	572,990	(711,103)
Net differences between projected and actual earnings on plan investments	<u>-</u>	<u>(381,031)</u>
Total	<u>\$ 967,356</u>	<u>\$ (1,092,134)</u>

\$358,727 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year ended June 30,</u>	<u>Annual Amortization</u>
2023	\$ (312,064)
2024	(137,256)
2025	32,127
2026	<u>(66,312)</u>
Total	<u>\$ (483,505)</u>

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note H - Pension Plans (Continued)**

*Actuarial Assumptions* -The total pension liability as of June 30, 2021 was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions applied to all periods included in the measurement date. The key assumptions in the valuations were:

	<u>Miscellaneous</u>
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal Cost Method
<b>Actuarial Assumptions:</b>	
Discount rate	6.75%
Inflation	2.50%
Projected Salary Increase	3.00% plus merit component (1)
Cost of Living Adjustments (COLA)	2.7% for those with a 4% COLA cap 2.6% for those with a 3% COLA cap 1.9% for those with a 2% COLA cap
Investment Rate of Return	6.75% (2)
Mortality Rates for Healthy Members and Inactives	Mortality rates for miscellaneous active members are based on sex distinct Public General 2010 Employee Mortality Table, with generational mortality improvements projected from 2010 using Projection Scale M9-2020, with no adjustments.
Mortality Rates for Retired Disabled Members	Rates of Mortality for Miscellaneous disabled members are based on the sex distinct Public General 2010 Disabled Retiree Mortality Table, with generational mortality improvements projected from 2010 using Projection Scale MP-2020, with no adjustments.

(1) Depending on age, service and type of employment

(2) Net of investment expenses

***Changes of Assumptions***

The discount rate decreased from 7.0% and 6.75% and price inflation decreased from 2.75% to 2.50%. Other changes included changes to the mortality, service retirement, disability and termination rates.

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note H - Pension Plans (Continued)**

**Discount Rate** - The discount rate used to measure the total pension liability was 6.75%. Related to the discount rate is the funding assumption that employees will continue to contribute to the Plan at the required rates and employers will continue the historical and legally required practice of contributing to the Plan based on an actuarially determined contribution, reflecting a payment equal to annual normal cost, a portion of the expected administrative expenses, an amortization payment for the extraordinary losses from 2009 amortized over a closed period (18 years remaining as of June 30, 2020 actuarial valuation) and an amount necessary to amortize the remaining Unfunded Actuarial Liability as a level percentage of payroll over a closed period (10 years remaining as of June 30, 2020 actuarial valuation).

The MCERA Board of Retirement has adopted an Investment Policy Statement (IPS), which provides the framework for the management of MCERA’s investments. The IPS establishes MCERA’s investment objectives and defines the principal duties of the Retirement Board, the custodian bank, and the investment managers. The asset allocation plan is an integral part of the IPS and is designed to provide an optimum and diversified mix of asset classes with return expectations to satisfy expected liabilities while minimizing risk exposure. MCERA currently employs external investment managers to manage its assets subject to the provisions of the policy. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the Plan. The following was the Retirement Board’s adopted asset allocation policy as of June 30, 2022:

<u>Asset Class</u>	<u>Target allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	32%	4.60%
International equity	22%	4.80%
Fixed income	23%	(0.25)%
Public real assets	7%	2.90%
Real estate	8%	3.75%
Private equity	8%	6.00%
Total	<u>100%</u>	

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - A change in the discount rate would affect the measurement of the total pension liability. A lower discount rate results in a higher total pension liability and higher discount rates results in a lower total pension liability. Because the discount rate does not affect the measurement of assets, the percentage change in the net pension liability can be very significant for a relatively small change in the discount rate. A one percent decrease in the discount rate increases the total pension liability by approximately 13% and increases the net pension liability by approximately 259%. A one percent increase in the discount rate decreases the total pension liability by approximately 11% and decreases the net pension liability by approximately 213%.

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note H - Pension Plans (Continued)**

The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

<u>Description</u>	1% Decrease <u>5.75%</u>	Discount Rate <u>6.75%</u>	1% Increase <u>7.75%</u>
Total pension liability	\$ 2,981,286	\$ 2,638,226	\$ 2,355,713
Fiduciary net pension	<u>2,770,745</u>	<u>2,770,745</u>	<u>2,770,745</u>
Net pension liability (asset)	<u>\$ 210,541</u>	<u>\$ (132,519)</u>	<u>\$ (415,032)</u>

***Pension Plan Fiduciary Net Position*** - Detailed information about each pension plan's fiduciary net position is available in the separately issued MCERA financial reports.

**Note I - Deferred Compensation and Defined Contribution Retirement Plans**

The District participates in retirement plans administered by the International City Manager's Association Retirement Corporation (ICMA-RC), a not-for-profit retirement plan provider serving local and state government employees. ICMA-RC administers a 457 deferred compensation plan and a 401(a) defined contribution supplemental retirement savings plan for the District.

***401(a) Plan*** - On September 14, 2005, the District established a qualified retirement program in accordance with Internal Revenue Code Section 401(a). This defined contribution 401(a) Money Purchase Retirement Plan was established with ICMA-RC. Total employee contributions to the plan during the year ended June 30, 2022 were \$40,000.

***457 Plan*** - The District offered its prior general manager a deferred compensation plan in accordance with Internal Revenue Code Section 457. Under the plan, the general manager elected to defer a portion of salary and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by the general manager until termination, death, or unforeseeable emergency. Total employee contributions to the plan during the year ended June 30, 2022 were \$20,625.

# TAMALPAIS COMMUNITY SERVICES DISTRICT

## Notes to Basic Financial Statements

June 30, 2022

### Note J - Joint Operating Agreements

The District does not own and operate a separate wastewater treatment plant facility. Pursuant to an agreement with the Sausalito-Marín City Sanitary District, the District's waste is transported through District-owned and District maintained lines for processing at the Sausalito-Marín City Sanitary District's plant. The District has a contractual obligation to pay Sausalito-Marín City Sanitary District for the treatment and disposal of wastewater based upon the District's respective number of equivalent dwelling units. The District records such operating costs as expenses in its sanitation enterprise.

In addition, the District is a member of the Sewerage Agency of Southern Marin (SASM). The SASM is a joint powers agency formed in 1979 with six member agencies: Almonte Sanitary District, Alto Sanitary District, City of Mill Valley, Richardson Bay Sanitary District, and the Tamalpais Community Services District. The SASM is a stand-alone governmental entity and it is not financially accountable for any other governmental entity and it has no component units. SASM's primary function is the maintenance and operation of its owned wastewater treatment plant and related lines and facilities. Member agencies pay annual assessments to SASM, based upon the concept of their respective number of equivalent dwelling units (EDUs), in exchange for the treatment and disposal of wastewater collected through their respective collection systems and conveyed to SASM's treatment plant and facilities.

In August of 2016, the District entered into a financing agreement with the SASM wherein the District agreed to maintain its net revenue system revenues at a level equal to at least 120 percent of its obligation to SASM to support the SASM bonds. The SASM issued \$38,000,000 in revenue bonds to provide financing for improvements to its wastewater treatment plant and refund other debt obligations. The District's annual financial obligations under the JPA Agreement and the Financing Agreement are passed through to the District each year in the form of a billing for an annual assessment payable in two equal semi-annual installments. These annual installments are reported by the District as contract service costs in the statement of revenues, expenses, and changes in net position.

Under the Joint Powers Agreement, all excess administration, operations, and maintenance funds, from any source, are the property of SASM and not its members. If excess monies are available, the SASM may, but is not required to, reduce member assessments for the subsequent year. There are no provisions for sharing among the members the net earnings of SASM. Accordingly, the District is deemed to have no equity interest in SASM.



TAMALPAIS COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2022

**Note K - Other Post-Employment Benefits other than Pensions**

Plan description, benefits provided and funding policy

The District administers an Other Post-Employment Benefit (OPEB) Plan, a single-employer defined benefit plan. The District's OPEB Plan provides medical and dental insurance and supplemental Medicare insurance for eligible retirees and spouses through the District's group health insurance which covers both active and retired members. The OPEB plan does not issue a publicly available report.

Effective December 2011, the District's OPEB Plan has been extended to cover spouses and family members. In order to be eligible to retire with District-paid health benefits, an employee must have completed 20 years of service with the District and have retired under Marin County Employees' Retirement Association (MCERA). The District pays the full medical, dental, and Medicare B premiums for retirees and dependents. Retirees must enroll in a health plan sponsored by MCERA. The maximum amount payable each month is the single-employee premium that the District pays for medical care, plus dental premiums. The District also reimburses retired employees for their Medicare Part B premiums.

Employees covered by benefit terms

As of the June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active employees	11
Inactive employees or beneficiaries currently receiving benefits	6
Inactive employees entitled to, but not yet receiving benefits	<u>0</u>
Total	<u>17</u>

Contributions

On March 14, 2018, the District passed a resolution to participate in the California Employers' Retiree Benefit Trust (CERBT) Fund, an irrevocable trust to fund OPEB. CERBT is administered by CalPERS and is managed by an appointment board not under the control of the District's Board of Directors. This Trust is not considered a component unit by the District and has been excluded from these financial statements. Separately issued financial statements for CERBT may be obtained from CalPERS at P.O. Box 942709, Sacramento, CA 94229-2709 or on its website at [www.calpers.ca.gov](http://www.calpers.ca.gov) under *Forms and Publications*.

The contribution requirements of the plan members and the District are established and may be amended by the Board of Directors. The District's Board of Directors adopted an annual prefunding contribution policy using an approach not directly related to the Actuarially Determined Contribution (ADC). The District intends to make ad hoc contributions in addition to pay-as-you-go costs, estimated to be \$50,000 per year. Plan members did not make any contributions to the OPEB Plan.

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note K - Other Post-Employment Benefits other than Pensions (Continued)**

Net OPEB liability

The District's net OPEB liability was measured as of June 30, 2021 and was determined by an actuarial valuation dated June 30, 2021 that was rolled forward using standard up to date procedures to determine the June 30, 2021 total OPEB liability, based on the following actuarial methods and assumptions:

**Actuarial Assumptions:**

Discount Rate	6.50%
Inflation	2.75% per year
Salary Increases	3.00% per year including inflation
Investment Rate of Return	6.50%
Mortality Rate <sup>(1)</sup>	Derived using 2021 CalPERS Assumptions
Healthcare Cost Trend Rates:	Medical and Part B premiums are assumed to increase 5% per year. Dental and vision premiums are assumed to increase 4% per year.

Notes:

(1) Mortality rates were based on the 2021 CalPERS valuation projected to future years on a generational basis using the 2037 (ultimate) rates of Scale MP-2021. In the 2019 valuation, mortality was taken from the 2017 CalPERS valuation, projected to future years on a generational basis using Scale BB.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method and best-estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expense and inflation). These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The asset class percentages are taken from the current composition of the CERBT trust, and the expected yields are taken from a recent CalPERS publication for the Pension Fund. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table.

<u>Asset Class</u>	<u>Target allocation</u>	<u>Long-term expected real rate of return</u>
Global Equity	59.00%	5.25%
Fixed Income	25.00%	0.99%
Treasury Securities	5.00%	0.45%
Global Real Estate (REITs)	8.00%	4.50%
Commodities	3.00%	3.00%
Total	100.00%	

(Continued)

TAMALPAIS COMMUNITY SERVICES DISTRICT

Notes to Basic Financial Statements

June 30, 2022

**Note K - Other Post-Employment Benefits other than Pensions (Continued)**

Discount rate

The discount rate used to measure the total OPEB liability was 6.50 percent based on the long-term expected rate of return on investments.

Changes in the Net OPEB liability

The changes in the net OPEB liability for the Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/ Asset (c) = (a) - (b)
Balance at June 30, 2021 (Measurement Date June 30, 2020)	<u>\$ 1,813,448</u>	<u>\$ 103,798</u>	<u>\$ 1,709,650</u>
<b>Changes recognized for the measurement period:</b>			
Service cost	49,133	-	49,133
Interest	115,140	-	115,140
Differences between actual and expected experience	(351,858)	-	(351,858)
Changes in assumption	45,598	-	45,598
Contributions - employer	-	137,166	(137,166)
Net investment income	-	28,525	(28,525)
Benefit payments	(84,121)	(84,121)	-
Administrative expense	-	(39)	39
<b>Net changes</b>	<u>(226,108)</u>	<u>81,531</u>	<u>(307,639)</u>
Balance at June 30, 2022 (Measurement Date June 30, 2021)	<u>\$ 1,587,340</u>	<u>\$ 185,329</u>	<u>\$ 1,402,011</u>

Sensitivity of the Net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.50 percent) or one percentage point higher (7.50 percent) than the current discount rate for the measurement period ended June 30, 2021:

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note K - Other Post-Employment Benefits other than Pensions (Continued)**

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net OPEB liability	\$ 1,666,992	\$ 1,402,011	\$ 1,191,655

*Sensitivity of the Net OPEB liability to changes in the health care cost trend rates*

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower (4.0 percent) or one percentage point higher (6.0 percent) than the current healthcare cost trend rates for the measurement period ended June 30, 2021:

	1% Decrease (4.00%)	Current Healthcare Cost Trend Rates (5.00%)	1% Increase (6.00%)
Net OPEB liability	\$ 1,186,619	\$ 1,402,011	\$ 1,673,029

*Recognition of deferred outflows and deferred inflows of resources*

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss:

- Net difference between projected 5 years  
and actual earnings on OPEB plan  
investments
  - All other amounts
- Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.

(Continued)

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note K - Other Post-Employment Benefits other than Pensions (Continued)**

OPEB expense and deferred outflows/inflows of resources related to OPEB

For the year ended June 30, 2022, the District recognized OPEB expense of (\$34,918). At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 123,273	\$ -
Differences between actual and expected experience	95,167	(308,948)
Net difference between projected and actual earnings on investments	691	(17,423)
Changes of assumptions	<u>40,037</u>	<u>(876,357)</u>
Total	<u>\$ 259,168</u>	<u>\$ (1,202,728)</u>

The \$123,273 reported as deferred outflows of resources related to employer contributions made subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal year ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2023	\$ (192,484)
2024	(192,484)
2025	(162,636)
2026	(132,341)
2027	(120,903)
Thereafter	<u>(265,985)</u>
	<u>\$ (1,066,833)</u>

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Basic Financial Statements**

June 30, 2022

**Note L - Contingencies**

The District is involved in litigation arising in the ordinary course of operations that, in the opinion of management, will not have a material effect on the financial condition of the District.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. Subsequent to the declaration of a pandemic, a variety of federal, state, and local governments have taken actions in response to the pandemic, which have ranged in jurisdiction, but are generally expected to result in a variety of negative economic consequences, the scope of which are not currently known or quantifiable. The duration and intensity of the impact of the coronavirus and resulting impact to the District is unknown.

**Note M - Lease Commitments**

The District leases office equipment under a lease agreement that expires in 2024. The following summarizes future minimum rental payments required under the operating lease.

<u>Year ending June 30,</u>	
2023	\$ 6,120
2024	<u>2,550</u>
	<u>\$ 8,670</u>

Total equipment rent expenses for the year ended June 30, 2022 was \$7,043.

**Note N - Governing Board**

The powers of the District are exercised by a Board of Directors consisting of five directors each elected for a term of four years by the qualified electors within the District.

As of June 30, 2022, the members of the District's Board of Directors were as follows:

<u>Trustee</u>	<u>Term expires</u>
Jeff Brown	December 2022
Steven Levine	December 2024
James Jacobs	December 2022
Steffen Bartschat	December 2024
Matthew McMahon	December 2024

**REQUIRED SUPPLEMENTARY INFORMATION**

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Required Supplementary Information**

**For the year ended June 30, 2022**

**Schedule of the District's Proportionate Share  
of the Net Pension Liability**

Last 10 years\*

	Measurement Date							
	June 30,							
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability	0.0816%	0.0670%	0.3568%	0.5704%	0.5546%	0.5304%	0.4535%	0.4161%
Proportionate share of the net pension liability (asset)	\$ (132,519)	\$ 306,709	\$ 1,304,834	\$ 1,884,019	\$ 2,045,122	\$ 2,534,943	\$ 1,756,793	\$ 1,028,347
Covered - employee payroll	1,114,290	1,218,246	1,122,634	1,111,036	946,274	880,657	852,837	760,797
Proportionate share of the net pension liability as a percentage of covered - employee payroll	(11.90)%	25.20%	116.20%	169.60%	216.10%	287.80%	206.00%	135.17%
Plan fiduciary net position as a percentage of the total pension liability	105.00%	85.20%	87.60%	88.30%	86.30%	81.50%	84.30%	89.04%

Benefit changes - There have been no changes in benefits since the prior valuation.

\* The fiscal year ended June 30, 2015 was the first year of implementation, therefore, only seven years are shown.



**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Required Supplementary Information**

**For the year ended June 30, 2022**

**Schedule of Contributions - Pension Plan**

Last 10 years\*

	Fiscal year ended June 30,							
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 310,794	\$ 376,984	\$ 370,734	\$ 394,512	\$ 341,283	\$ 382,899	\$ 372,529	\$ 306,954
Contributions in relation to the actuarially determined contributions	<u>(310,794)</u>	<u>(376,984)</u>	<u>(370,734)</u>	<u>(394,512)</u>	<u>(341,283)</u>	<u>(382,899)</u>	<u>(372,529)</u>	<u>(306,954)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 1,114,290	\$ 1,218,246	\$ 1,122,634	\$ 1,111,036	\$ 946,274	\$ 880,657	\$ 852,837	\$ 760,797
Contributions as a percentage of covered-employee payroll	27.90%	30.90%	33.02%	35.51%	36.10%	43.50%	43.70%	40.35%

**Notes to schedule:**

Methods and assumptions used to determine contribution rates:

Valuation date	June 30, 2020
Actuarial cost method	Entry age normal cost method
Amortization method	Level percentage of payroll
Remaining amortization period	10 years remaining as of June 30, 2020
Asset Valuation method	5-year smoothed market
Actuarial assumptions:	
Inflation	2.50%
Salary increases	3.00% plus merit component based on employee classification and years of service
Investment rate of return	6.75%
Mortality	Sex distinct Public General 2010 Employee Mortality Table, with generational mortality improvements projected from 2010 using Projection Scale MP-2020, with no adjustments.

\*Omitted years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to that date.

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Required Supplementary Information**

**For the year ended June 30, 2022**

**Schedule of Changes in the Net OPEB Liability and Related Ratios**

Last 10 years\*

<b>For the Measurement Period Ended June 30,</b>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total OPEB Liability</b>					
Service cost	\$ 49,133	\$ 47,702	\$ 57,261	\$ 61,097	\$ 75,472
Interest	115,140	109,883	95,186	89,212	78,029
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(351,858)	-	134,818	-	-
Changes of assumptions	45,598	-	(987,069)	(131,025)	(368,150)
Benefit payments	<u>(84,121)</u>	<u>(69,284)</u>	<u>(69,273)</u>	<u>(34,035)</u>	<u>(28,445)</u>
<b>Net change in total OPEB liability</b>	(226,108)	88,301	(769,077)	(14,751)	(243,094)
<b>Total OPEB liability - beginning</b>	<u>1,813,448</u>	<u>1,725,147</u>	<u>2,494,224</u>	<u>2,508,975</u>	<u>2,752,069</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$1,587,340</u>	<u>\$1,813,448</u>	<u>\$1,725,147</u>	<u>\$2,494,224</u>	<u>\$2,508,975</u>
<b>Plan fiduciary Net Position</b>					
Contributions - employer	\$ 137,166	\$ 120,784	\$ 119,486	\$ 34,035	\$ -
Benefit payments	(84,121)	(69,284)	(69,273)	(34,035)	-
Net investment income	28,525	2,110	-	-	-
Administrative expenses	<u>(39)</u>	<u>(25)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in plan fiduciary net position</b>	81,531	53,585	50,213	-	-
<b>Plan fiduciary net position - beginning</b>	<u>103,798</u>	<u>50,213</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 185,329</u>	<u>\$ 103,798</u>	<u>\$ 50,213</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net OPEB liability - ending (a) - (b)</b>	<u>\$1,402,011</u>	<u>\$1,709,650</u>	<u>\$ 1,674,934</u>	<u>\$ 2,494,224</u>	<u>\$ 2,508,975</u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	11.68%	5.72%	2.91%	0.00%	0.00%
<b>Covered - employee payroll</b>	\$1,204,882	\$1,268,868	\$ 1,127,091	\$ 1,146,165	\$ 1,160,050
<b>Net OPEB liability as a percentage of covered - employee payroll</b>	116.36%	134.74%	148.61%	217.61%	216.28%

**Notes to Schedule:**

\* Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Required Supplementary Information**

**Budgetary Comparison Schedule  
Major Special Revenue Fund**

Year ended June 30, 2022

	Parks and Recreation Fund		
	Budgeted amounts <u>original/final</u>	Actual amounts	Variance with final budget positive/ (negative)
<b>Fund Balance, July 1</b>	\$ 865,120	\$ 865,120	\$ -
Resources (inflows):			
Property taxes	946,085	1,031,027	84,942
Rental income	11,500	24,316	12,816
Special events and class fees	45,500	55,779	10,279
Investment income	10,000	1,468	(8,532)
Operating grants and contributions	4,000	206,750	202,750
Other revenues	<u>3,000</u>	<u>5,617</u>	<u>2,617</u>
Amounts available for appropriations	<u>1,885,205</u>	<u>2,190,077</u>	<u>304,872</u>
Charges to appropriations (outflows):			
Parks and recreation			
Salaries and benefits	699,948	511,293	188,655
All other	<u>272,054</u>	<u>362,686</u>	<u>(90,632)</u>
Total charges to appropriations	<u>972,002</u>	<u>873,979</u>	<u>98,023</u>
<b>Fund Balance, June 30</b>	<u>\$ 913,203</u>	<u>\$ 1,316,098</u>	<u>\$ 402,895</u>

**Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:**

Sources/inflows of resources:

Actual amounts available for appropriation from budgetary data above \$ 2,190,077

Differences-budget to GAAP:

The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes. (865,120)

Total revenues as reported in the statement of revenues, expenditures and changes in fund balances-governmental funds. \$ 1,324,957

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

**Notes to Required Supplemental Information**

June 30, 2022

The manager of the District prepares an expenditure budget annually which is approved by the Board of Directors setting forth the contemplated fiscal requirements. The District's budgets are maintained on the modified accrual basis of accounting. The results of operations are presented in the budget to actual schedule in accordance with the budgetary basis.

Reported budget amounts reflect the annual budget as originally adopted. There were no amendments to the budget during the year ended June 30, 2022. The budget amounts are based on estimates of the District's expenditures and the proposed means of financing them. Actual expenditures for capital outlay, debt service and contingencies may vary significantly from budget due to timing of such expenditures.

**OTHER INDEPENDENT AUDITORS' REPORT**



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**CROCE, SANGUINETTI, & VANDER VEEN**

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CERTIFIED PUBLIC ACCOUNTANTS

February 2, 2023

To the Board of Directors  
**Tamalpais Community Services District**  
305 Bell Lane  
Mill Valley, California 94941

Dear Board of Directors,

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of **Tamalpais Community Services District** for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **Tamalpais Community Services District** are described in Note A to the financial statements. During the year ended June 30, 2022, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, GASB Statement No. 92, *Omnibus 2020*, and GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Service Code Section 457 Deferred Compensation Plans* as discussed in Note A to the financial statements. The application of existing policies was not changed during the year ended June 30, 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions that have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- The estimate regarding other post-employment benefits other than pensions and deferred outflows/inflows of resources in Note K to the financial statements is based upon the June 30, 2021 actuarial valuation report. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

- The estimates regarding net pension liabilities and deferred outflows/inflows of resources in Note H to the financial statements are based on actuarial studies determined by a consultant, which are based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined it is reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. We did not identify any sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Accordingly, the following material adjustments were identified during the audit and recorded by management:

##### Sanitation Fund

- Entry to record \$281,446 of depreciation expense as of June 30, 2022
- Entry of \$189,114 to adjust unamortized bond premium as of June 30, 2022
- Entries of \$112,350 to adjust net pension liability as of June 30, 2022

##### Refuse Fund

- Entry to record \$61,165 of depreciation expense as of June 30, 2022
- Entries of \$147,304 to adjust net pension liability and related accounts as of June 30, 2022
- Entry of \$191,038 to adjust retirement contributions as of June 30, 2022
- Entries of \$97,854 to adjust net OPEB liability and related accounts as of June 30, 2022

##### Parks and Recreation Fund

- Entry to record \$89,443 of depreciation expense as of June 30, 2022
- Entries of \$78,161 to adjust net pension expense as of June 30, 2022
- Entries of \$77,955 to adjust retirement contributions as of June 30, 2022
- Entries of \$37,043 to adjust net OPEB liability and related accounts as of June 30, 2022

##### Measure A Fund

- Entry of record \$15,341 of depreciation expense as of June 30, 2022

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 27, 2023.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that accompanies and supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplemental information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.



Restriction on Use

This information is intended solely for the use of the Board of Directors and management of **Tamalpais Community Services District** and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Croce, Sanguinetti, & Vander Veen, Inc.*

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




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 CROCE, SANGUINETTI, & VANDER VEEN
 

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CERTIFIED PUBLIC ACCOUNTANTS

**Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Directors  
**Tamalpais Community Services District**  
 Mill Valley, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Tamalpais Community Services District** (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 24, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our 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 or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Croce, Sanguinetti, & Vander Veen, Inc.*

CROCE, SANGUINETTI, & VANDER VEEN, INC.

Certified Public Accountants

Stockton, California

January 24, 2023

FEBRUARY 8 ,2023

ITEM 5B

RECEIVE MID-YEAR BUDGET REPORT

**TO:** BOARD OF DIRECTORS

**FROM:** GARRETT TOY, GENERAL MANAGER  
ALAN SHEAR, ASSISTANT GENERAL MANAGER  
SARAH MEHTAR, FINANCE AND PROGRAMS MANAGER

**SUBJECT:** RECEIVE MID-YEAR BUDGET REPORT

**Recommendation**

Receive the report and provide comments as appropriate.

**Policy Issues**

The Board is responsible for adopting the annual budget.

**Discussion**

It is a best practice for governmental agencies to conduct a mid-year budget review. The mid-year review is a check-in for the Board to determine if TCSD's 3 main functions are forecasted to end the fiscal year (July 1- June 30) within budget or if any budget adjustments are needed to account for unforeseen costs.

Towards this end, we have created the following tables for the three (3) main department/funds: Wastewater, Solid Waste, and Parks & Recreation:

- Mid-Year Budget Report with columns for budget, year-to-date (YTD) expenses thru December, projected total year end expenses, and the variance in percentage between the budget and year-end projections.
- Table for Operating Funds which shows the beginning fund balance (per the budget) and projected year-end fund balance. The "ending balance" is the result of the "beginning balance plus revenues less expenses. The Table also shows the "available balance" for either operating or capital reserves after "targeted operating reserve" is accounted for. The "targeted operating reserve is based on TCSD policy: a) 6 month operating reserve for wastewater, b) 8 mo. for solid waste, and c) 2 mo. for parks and recreation.
- Table for Capital Reserves/Vehicle Replacement Fund which shows the beginning fund balance (per the budget) and projected year-end fund balance. The "ending balance" is the result of the "beginning balance" plus transfers in (contributions) from operating fund. For Wastewater the capital reserve policy was \$1.5M plus CPI increases. The "surplus(deficit) for future projects" reflects the amount available above the target reserve policy.
- Table that shows the total combined fund balance for operations and capital reserves. It also calculates the surplus available for capital projects after meeting the prerequisite reserve requirements.

Staff will provide a more detailed description of the tables during our presentation at the meeting.

## REVENUES AND EXPENSES

For FY22-23, Wastewater total revenues are projected to come in as budgeted. Operational expenses are projected to be slightly lower (approx. 2%) than budgeted.

Solid Waste total revenues are approximately 5% higher than estimated in the budget. Solid Waste total expenses are projected to be 3% lower than budgeted.

Parks and Recreation (P&R) revenues are significantly higher than anticipated (approx. 11%). P&R expenses are also slightly lower (approx. 5%) than budgeted.

*All three departments/funds are projected to experience an increase in revenues above budgeted amounts. We also anticipate that all three funds will spend slightly less than the approved budget amounts.*

Staff will provide a more detailed explanation for the differences in revenues and expenses during our presentation at the meeting.

## PROJECTED YEAR-END FUND BALANCES

For FY22-23, *Wastewater, Solid Waste, and Parks and Recreation are all projected to finish the year with budget surpluses* (Revenues less expenses before contributions to capital reserves). It should be noted that the adopted budgets anticipated year end surpluses, but not as high as the year end projections.

Specifically, the year-end surpluses are as follows:

- Wastewater is projected to have year-end surplus which is approximately \$117,000 higher than the budget forecast. Wastewater is estimated to have total year end combined fund balance (operating and capital reserves) of approximately \$6.4M.
- Solid Waste is projected to have budget surplus which is approximately \$227,000 higher than the budget forecast. Solid Waste is estimated to have total year-end combined fund balance (operating and vehicle reserves) of approximately \$2.7M. Please note that Solid Waste does not currently have any funds allocated to the proposed new Vehicle Replacement Fund (agenda item 5G).
- Parks and Recreation (P&R) is projected to have year-end surplus which is approximately \$210,000 higher than the budget forecast. P&R is estimated to have total year end combined fund balance (operating and capital reserves) of approximately \$1.3M. Apparently, the Parks and Recreation fund in previous audits showed a capital reserve of \$230,000.

Staff will provide a more detailed explanation of the surpluses during our presentation at the meeting.

### P&R EVENTS

A few recommendations from the Management Partners assessment of P&R activities was to develop a better data for events including attendance, revenues, and expenditures. Attached are summary revenue and expenditure reports for recreation events held between June 2022 through January 2023: Creekside Friday in 2022, Oktoberfest, Holiday events, and the recent Crab Feed. The expenses include out-of-pocket costs, p/t staff, and overtime for f/t staff. Revenues include any revenue received for the event including ticket, food, and alcohol sales. For Creekside Friday alcohol sale revenues and expenses are not included because net proceeds go to the Friends of Tam Valley. It should be noted that the Creekside Friday events cross between fiscal years because its starts in June.

To date, the overall revenue generated from events is approximately \$42,500. Overall combined event expenses are approximately \$56,700. We estimate total combined attendance at events to be approximately 1,700 people. The total cost recovery is approximately 75% (i.e., revenues cover 75% of expenses). We will have data for the events conducted from February 1 to May 19<sup>th</sup> available for the Board budget workshop on May 24<sup>th</sup>.

Staff will provide a more detailed discussion of the events to date during our presentation at the meeting.

### CIP

Attached is table showing expenses in FY22-23 for Wastewater CIP projects. We included a budget column and revised project costs or budget estimates for projects. The discussion of a 5-Year CIP and funding for Wastewater capital projects will be one of the topics at the Board retreat.

### Impact on TCSO Resources

Increase in year-end fund balances resulting in additional funds for operations and/or capital projects.

### Attachments

- A. Wastewater Mid-Year budget report
- B. Solid Waste Mid-Year budget report
- C. P&R Mid-Year budget report
- D. Event Summaries
- E. CIP

**Attachment A: Wastewater Mid-Year budget report**



**TAMALPAIS COMMUNITY SERVICES DISTRICT**  
**Mid-Year Budget Report**  
**FY 2022-23**

**WASTEWATER DEPT.**

	Budget FY 2022-23	Dec '22 (50% of FY)	Fiscal Year End Projection	Variance
Ordinary Revenue/Expense				
Revenue				
4101 · Wastewater Service Charges	\$ 5,848,600	\$ 3,147,227.75	\$ 5,820,786.48	0%
4103 · Permits/Lateral Connection Fees	\$ 34,100	\$ 24,086.00	\$ 38,000.00	11%
4104 · Muir Woods Sanitaion Svc. Chrg.	\$ 35,100	\$ 53,756.43	\$ 53,756.43	53%
4420 · Interest Revenue	\$ 10,000	\$ 11,228.80	\$ 22,457.60	125%
<b>Total Revenue</b>	<b>\$ 5,927,800</b>	<b>\$ 3,236,298.98</b>	<b>\$ 5,935,000.51</b>	<b>0%</b>
Expense				
5010 · Salaries				
5011 · Wages and P.T.O	\$ 384,600	\$ 206,423.21	\$ 412,846.42	7%
5012 · Overtime Pay	\$ 5,200	\$ 1,260.94	\$ 2,521.88	-52%
5013 · Performance Recognition	\$ 7,700	\$ 7,450.00	\$ 7,450.00	-3%
5014 · Temporary Help	\$ 7,900	\$ 4,837.96	\$ 7,900.00	0%
<b>Total 5010 · Salaries</b>	<b>\$ 405,400</b>	<b>\$ 219,972.11</b>	<b>\$ 430,718.30</b>	<b>6%</b>
5020 · Employee Benefits				
5021 · Health Insurance	\$ 67,100	\$ 20,425.85	\$ 42,077.00	-37%
5022 · Retirement Contributions	\$ 95,200	\$ 43,461.66	\$ 86,923.32	-9%
5023 · Social Security and Medicare	\$ 31,100	\$ 16,138.06	\$ 32,276.12	4%
5024 · Other Employee Benefits	\$ 1,000	\$ -	\$ 1,000.00	0%
5025 · Retiree Medical Insurance	\$ 23,200	\$ 9,318.10	\$ 18,636.20	-20%
5026 · Reserve-Retiree Medical Insu.	\$ 22,600	\$ -	\$ 22,600.00	0%
<b>Total 5020 · Employee Benefits</b>	<b>\$ 240,200</b>	<b>\$ 89,343.67</b>	<b>\$ 203,512.64</b>	<b>-15%</b>
5110 · Wastewater Treatment Expense				
5111 · SMCSO Sewage Treatment O&M	\$ 2,606,800	\$ 1,294,713.90	\$ 2,589,427.80	-1%
5121 · SASM Sewage Treatment & Capital	\$ 173,400	\$ 86,658.00	\$ 173,370.00	0%
5131 · Almonte and Homestead Svc Fees	\$ 9,000	\$ -	\$ 9,000.00	0%
<b>Total 5110 · Wastewater Treatment Expense</b>	<b>\$ 2,789,200</b>	<b>\$ 1,381,371.90</b>	<b>\$ 2,771,797.80</b>	<b>-1%</b>
5140 · Sewer System Maint. & Repair	\$ 303,900	\$ 75,495.50	\$ 250,000.00	-18%
5400 · TCSD Board Fees	\$ 7,000	\$ 2,221.00	\$ 4,442.00	-37%
5401 · Professional Services	\$ 131,100	\$ 9,533.58	\$ 70,000.00	-47%
5420 · Staff Training & Travel Expense	\$ 6,500	\$ 3,617.94	\$ 7,235.88	11%
5425 · Office and Technology	\$ 18,900	\$ 9,123.86	\$ 18,247.72	-3%
5430 · Telephone and Alarms	\$ 11,300	\$ 5,384.11	\$ 10,768.22	-5%
5431 · Public Communications	\$ 7,000	\$ 680.11	\$ 1,360.22	-81%
5432 · Insurance	\$ 50,500	\$ 50,643.45	\$ 50,643.45	0%
5437 · Miscellaneous	\$ 1,000	\$ 149.79	\$ 1,000.00	0%
5438 · Fees and Permits	\$ 27,900	\$ 18,340.03	\$ 36,680.06	31%
5439 · Utilities	\$ 7,500	\$ 4,087.53	\$ 8,175.06	9%
5440 · Fuel Expense	\$ 12,000	\$ 4,915.97	\$ 12,000.00	0%
5450 · Maintenance and Supply	\$ 80,000	\$ 56,125.69	\$ 112,251.38	40%
5483 · Debt Issuance Costs	\$ 1,338,600	\$ 1,026,800.00	\$ 1,338,600.00	0%
<b>Total Expense</b>	<b>\$ 5,438,000</b>	<b>\$ 2,957,806.24</b>	<b>\$ 5,327,432.73</b>	<b>-2%</b>
Contribution to Capital Reserve	\$ 118,000	\$ -	\$ 118,000.00	0%
Available for Operating Reserves	\$ 371,800	\$ -	\$ 489,567.78	32%





TAMALPAIS COMMUNITY SERVICES DISTRICT  
Wastewater Department

**TCSD Wastewater Operating Fund**

	FY 22-23 Budget		FY 22-23 Projected	
<b>Beginning Balance</b>	\$	3,395,913	\$	3,424,906
<b>Revenues</b>				
Wastewater Rate Revenue	\$	5,848,600	\$	5,874,542
Other Operating Revenue	\$	79,200	\$	60,458
<b>Total Revenues</b>	\$	5,927,800	\$	5,935,000
<b>Expenses &amp; Transfers Out</b>				
TCSD Wastewater Operations	\$	1,201,200	\$	1,226,035
SMCSD Treatment	\$	2,606,800	\$	2,589,428
SASM Treatment	\$	173,400	\$	173,370
Debt Service - 2020 WW COP	\$	1,338,600	\$	1,338,600
Transfer to Capital Reserve	\$	118,000	\$	118,000
<b>Total Expenses &amp; Trans. Out</b>	\$	5,438,000	\$	5,327,433
<b>Ending Balance</b>	\$	3,885,713	\$	4,032,473
Target Operating Reserve (6 mo.)	\$	2,660,000	\$	2,664,000
Available Balance	\$	1,225,713	\$	1,368,473

**TCSD Wastewater Capital Reserve**

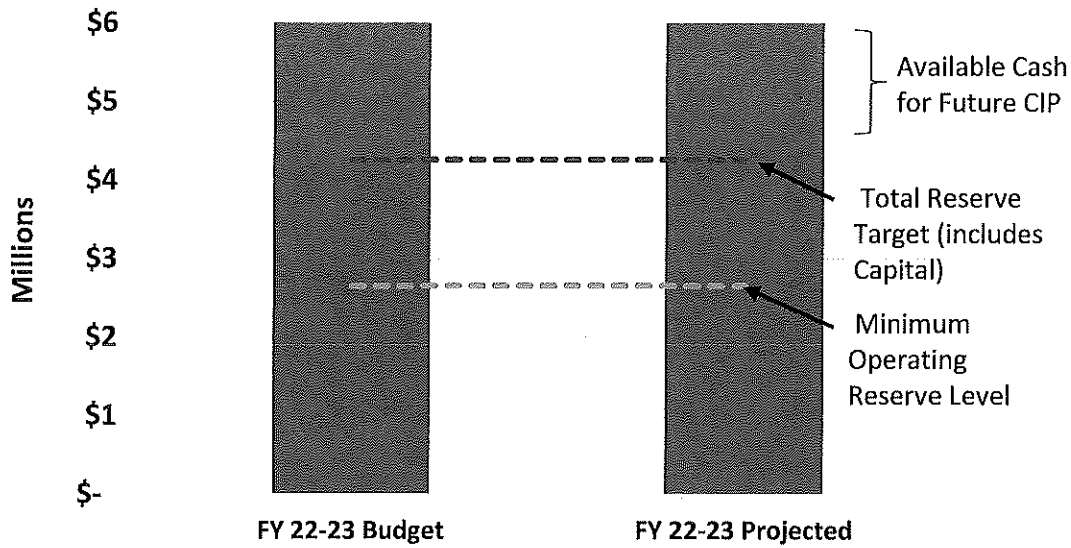
	FY 22-23 Budget		FY 22-23 Projected	
<b>Beginning Balance</b>	\$	2,245,000	\$	2,245,000
<b>Revenues &amp; Transfers In</b>				
Transfer from Operating Fund	\$	118,000	\$	118,000
Capital Fund Revenue	\$	-	\$	-
<b>Total Revenues &amp; Trans. In</b>	\$	118,000	\$	118,000
<b>Expenses &amp; Transfers Out</b>				
PayGo Capital Projects	\$	-	\$	-
<b>Total Expenses &amp; Trans. Out</b>	\$	-	\$	-
<b>Ending Balance</b>	\$	2,363,000	\$	2,363,000
Target Capital Reserve	\$	1,607,000	\$	1,607,000
Surplus/(Deficit) for Future Projects	\$	756,000	\$	756,000



TAMALPAIS COMMUNITY SERVICES DISTRICT  
Wastewater Department

WASTEWATER	FY 22-23 Budget	FY 22-23 Projected
Combined Fund Balance	\$ 6,248,713	\$ 6,395,473
Minimum Operating Reserve Level (6 mo.)	\$ 2,660,000	\$ 2,664,000
Target Capital Fund Reserve	\$ 1,607,000	\$ 1,607,000
Total Reserve Target (includes Capital)	\$ <b>4,267,000</b>	\$ <b>4,271,000</b>
Available for Future CIP	\$ 1,981,713	\$ 2,124,473

### Fund Balances vs. Reserve Targets



**Attachment B: Solid Waste Mid-Year budget report**



**TAMALPAIS COMMUNITY SERVICES DISTRICT**  
**Mid-year Budget Report**  
**FY 2022-23**

	<b>SOLID WASTE DEPT.</b>			<b>Variance</b>
	<b>Budget FY 2022-23</b>	<b>Dec'22 (50% of FY)</b>	<b>Fiscal Year End Projection</b>	
<b>Ordinary Revenue/Expense</b>				
<b>Revenue</b>				
4201 · Solid Waste Service Charges	\$ 2,611,000	\$ 1,519,915.54	\$ 2,741,963.76	5%
4202 · Other Solid Waste Services	\$ 9,000	\$ 3,790.00	\$ 7,580.00	-16%
4410 · Donations/Fundraising/Grants	\$ 5,000	\$ 9,628.00	\$ 14,628.00	193%
4420 · Interest Revenue	\$ 7,000	\$ 5,614.40	\$ 11,228.80	60%
<b>Total Revenue</b>	<b>\$ 2,632,000</b>	<b>\$ 1,539,862.94</b>	<b>\$ 2,775,400.56</b>	<b>5%</b>
<b>Expense</b>				
5010 · Salaries				
5011 · Wages and P.T.O	\$ 630,100	\$ 343,810.00	\$ 647,620.00	3%
5012 · Overtime Pay	\$ 58,500	\$ 29,989.00	\$ 59,978.00	3%
5013 · Performance Recognition	\$ 12,400	\$ 11,756.00	\$ 11,756.00	-5%
5014 · Temporary Help	\$ 26,200	\$ 4,072.00	\$ 8,144.00	-69%
<b>Total 5010 · Salaries</b>	<b>\$ 727,200</b>	<b>\$ 389,627.00</b>	<b>\$ 727,498.00</b>	<b>0%</b>
5020 · Employee Benefits				
5021 · Health Insurance	\$ 140,700	\$ 64,184.00	\$ 150,851.74	7%
5022 · Retirement Contributions	\$ 224,900	\$ 102,793.00	\$ 205,586.00	-9%
5023 · Social Security and Medicare	\$ 51,600	\$ 29,137.00	\$ 58,274.00	13%
5024 · Other Employee Benefits	\$ 2,100	\$ (1,030.79)	\$ (1,030.79)	-149%
5025 · Retiree Medical Insurance	\$ 44,600	\$ 17,818.30	\$ 35,636.60	-20%
5026 · Reserve-Retiree Medical Insu.	\$ 25,400	\$ -	\$ 25,400.00	0%
<b>Total 5020 · Employee Benefits</b>	<b>\$ 489,300</b>	<b>\$ 212,901.51</b>	<b>\$ 474,717.55</b>	<b>-3%</b>
5210 · Solid Waste Disposal Expense				
5211 · Waste Disposal Fees	\$ 214,100	\$ 92,688.00	\$ 185,376.00	-13%
5212 · Recycling Fees	\$ 50,000	\$ 1,014.84	\$ 2,029.68	-96%
5213 · Green Waste Disposal Fees	\$ 127,800	\$ 56,448.70	\$ 112,897.40	-12%
5214 · Debris Day Expenses	\$ 3,000	\$ 1,751.82	\$ 3,503.64	17%
<b>Total 5210 · Solid Waste Disposal Expense</b>	<b>\$ 394,900</b>	<b>\$ 151,903.36</b>	<b>\$ 303,806.72</b>	<b>-23%</b>
5400 · TCSD Board Fees	\$ 3,400	\$ 1,721.00	\$ 3,442.00	1%
5401 · Professional Services	\$ 116,000	\$ 24,758.00	\$ 116,000.00	0%
5420 · Staff Training & Travel Expense	\$ 3,200	\$ 3,366.90	\$ 6,733.80	110%
5425 · Office and Technology	\$ 19,000	\$ 7,970.00	\$ 15,940.00	-16%
5430 · Telephone and Alarms	\$ 7,000	\$ 3,437.73	\$ 6,875.46	-2%
5431 · Public Communications	\$ 20,000	\$ 680.11	\$ 1,360.22	-93%
5432 · Insurance	\$ 75,900	\$ 67,733.41	\$ 67,733.41	-11%
5437 · Miscellaneous	\$ 1,000	\$ 374.47	\$ 748.94	-25%
5438 · Fees and Permits	\$ 41,600	\$ 21,141.00	\$ 42,282.00	2%
5439 · Utilities	\$ 3,500	\$ 1,177.83	\$ 2,355.66	-33%
5440 · Fuel Expense	\$ 85,500	\$ 33,953.00	\$ 67,906.00	-21%
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 4,100	\$ 1,642.00	\$ 3,284.00	-20%
5452 · Maint. & Supply Contract Svc	\$ 11,600	\$ 7,116.00	\$ 14,232.00	23%
5454 · Vehicle Repair & Maint.	\$ 138,000	\$ 131,236.00	\$ 200,000.00	45%
5456 · Bridge Tolls	\$ 4,000	\$ 2,052.00	\$ 4,104.00	3%
5457 · Solid Waste Carts & Bins	\$ 50,000	\$ 18,446.04	\$ 36,892.08	-26%
5461 · Meeting Supplies	\$ 700	\$ 391.42	\$ 782.84	12%
5470 · Yard & Bldg. Improvements	\$ 8,500	\$ 19,305.00	\$ 38,610.00	354%
<b>Total 5450 · Maintenance and Supply</b>	<b>\$ 216,900</b>	<b>\$ 180,188.46</b>	<b>\$ 297,904.92</b>	<b>37%</b>
5471 · Minor Equipment	\$ 4,400	\$ -	\$ -	-100%
5472 · Donations/Grants Paid Expenses	\$ 5,000	\$ -	\$ 14,628.00	193%
Vehicle Lease	\$ 44,900	\$ 44,804.48	\$ 44,804.48	0%
<b>Total Expense</b>	<b>\$ 2,258,700</b>	<b>\$ 1,145,738.26</b>	<b>\$ 2,194,737.16</b>	<b>-3%</b>
Contribution to Capital Reserve	\$ 193,700	\$ -	\$ 193,700.00	0%
Available for Operating Reserves	\$ 179,600	\$ -	\$ 386,963.40	115%



TAMALPAIS COMMUNITY SERVICES DISTRICT  
Solid Waste Department

**TCSO Solid Waste Operating Fund**

	FY 22-23 Budget	FY 22-23 Projected
<b>Beginning Balance</b>	\$ 2,068,711	\$ 2,088,702
<b>Revenues</b>		
Solid Waste Rate Revenue	\$ 2,611,000	\$ 2,741,963
Other Operating Revenue	\$ 21,000	\$ 33,437
<b>Total Revenues</b>	<b>\$ 2,632,000</b>	<b>\$ 2,775,400</b>
<b>Expenses &amp; Transfers Out</b>		
TCSO Solid Waste Operations	\$ 1,818,900	\$ 1,846,127
Solid Waste Disposal and Processing	\$ 394,900	\$ 303,806
Vehicle Lease - 2020	\$ 44,900	\$ 44,804
Transfer to Capital Reserve	\$ -	\$ -
<b>Total Expenses &amp; Trans. Out</b>	<b>\$ 2,258,700</b>	<b>\$ 2,194,737</b>
<b>Ending Balance</b>	<b>\$ 2,442,011</b>	<b>\$ 2,669,365</b>
Target Operating Reserve (8 mo.)	\$ 1,506,000	\$ 1,463,000
Available Balance	\$ 936,011	\$ 1,206,365

**TCSO Solid Waste Vehicle Replacement Reserve**

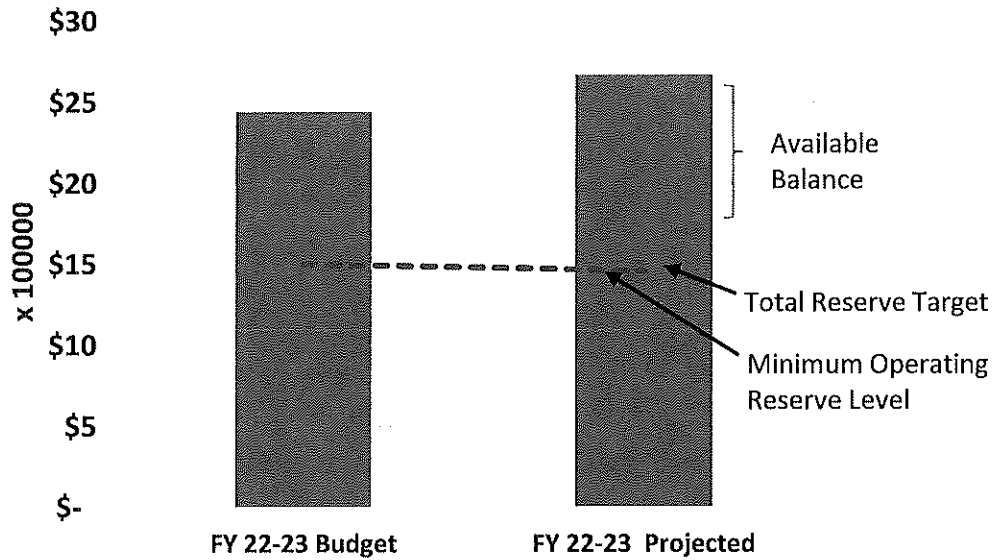
	FY 22-23 Budget	FY 22-23 Projected
<b>Beginning Balance</b>	\$ -	\$ -
<b>Revenues &amp; Transfers In</b>		
Transfer from Operating Fund	\$ -	\$ -
Vehicle Replacement Reserve Revenue	\$ -	\$ -
<b>Total Revenues &amp; Trans. In</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenses &amp; Transfers Out</b>		
Vehicle Replacement Purchase	\$ -	\$ -
<b>Total Expenses &amp; Trans. Out</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>
Target Vehicle Replacement Reserve	\$ -	\$ -
Surplus/(Deficit) for Future Projects	\$ -	\$ -



TAMALPAIS COMMUNITY SERVICES DISTRICT  
Solid Waste Department

SOLID WASTE	FY 22-23 Budget	FY 22-23 Projected
Combined Fund Balance	\$ 2,442,011	\$ 2,669,365
Minimum Operating Reserve Level (8 mo.)	\$ 1,506,000	\$ 1,463,000
Target Vehicle Replacement Reserve	\$ -	\$ -
<b>Total Reserve Target</b>	<b>\$ 1,506,000</b>	<b>\$ 1,463,000</b>
Available Balance	\$ 936,011	\$ 1,206,365

### Fund Balances vs. Reserve Targets



**Attachment C: P&R Mid-Year budget report**



**TAMALPAIS COMMUNITY SERVICES DISTRICT**  
**Mid-year Budget Report**  
**FY 2022-23**

**PARKS AND RECREATION DEPT.**

	Budget FY 2022-23	Dec'22 (50% of FY)	Fiscal Year End Projection	Variance
<b>Ordinary Revenue/Expense</b>				
<b>Revenue</b>				
4301 · Taxes	\$ 975,800	\$ 558,290	\$ 1,116,580	14%
4303 · Tia's After School Program Rev	\$ 15,000	\$ 27,895	\$ 32,895	119%
4310 · Facilities Rental & Fees	\$ 26,000	\$ 11,284	\$ 22,567	-13%
4320 · Park Rentals	\$ 3,900	\$ 1,436	\$ 2,872	-26%
4330 · Class Fees	\$ 11,900	\$ 8,984	\$ 16,984	43%
4350 · TCSD Event Revenue	\$ 66,500	\$ 28,411	\$ 41,000	-38%
4410 · Donations/Fundraising/Grants	\$ 15,000	\$ 4,303	\$ 6,803	-55%
4420 · Interest Revenue	\$ 5,000	\$ 1,871	\$ 3,743	-25%
4430 · Miscellaneous Revenue	\$ 1,000	\$ 663	\$ 1,327	33%
<b>Total Revenue</b>	<b>\$ 1,120,100</b>	<b>\$ 643,138</b>	<b>\$ 1,244,772</b>	<b>11%</b>
<b>Expense</b>				
5011 · Wages and P.T.O	\$ 406,700	\$ 202,012	\$ 404,025	-1%
5012 · Overtime Pay	\$ 7,500	\$ 2,154	\$ 4,308	-43%
5013 · Performance Recognition	\$ 7,800	\$ 7,253	\$ 7,253	-7%
5014 · Temporary Help	\$ 36,600	\$ 11,676	\$ 23,352	-36%
<b>Total 5010 · Salaries</b>	<b>\$ 458,600</b>	<b>\$ 223,095</b>	<b>\$ 438,938</b>	<b>-4%</b>
5020 · Employee Benefits				
5021 · Health Insurance	\$ 58,500	\$ 34,126	\$ 78,986	35%
5022 · Retirement Contributions	\$ 164,200	\$ 42,112	\$ 84,223	-49%
5023 · Social Security and Medicare	\$ 32,500	\$ 17,368	\$ 34,736	7%
5024 · Other Employee Benefits	\$ 2,100	\$ -	\$ -	-100%
5025 · Retiree Medical Insurance	\$ 5,900	\$ 1,772	\$ 3,545	-40%
5026 · Reserve-Retiree Medical Insu.	\$ 8,500	\$ -	\$ 8,500	0%
<b>Total 5020 · Employee Benefits</b>	<b>\$ 271,700</b>	<b>\$ 95,378</b>	<b>\$ 209,990</b>	<b>-23%</b>
5300 · Events Expense	\$ 63,500	\$ 36,464	\$ 63,500	0%
5330 · Tree & Landscaping Services	\$ 18,100	\$ 31,122	\$ 40,000	121%
5331 · Landscaping Contract Svc	\$ 35,000	\$ -	\$ 50,000	43%
5332 · McGlashan Trail Maintenance	\$ 5,400	\$ 1,050	\$ 4,200	-22%
5340 · Instructor Fees	\$ 7,600	\$ 4,638	\$ 9,276	22%
5341 · Tia's Afterschool Program Exp	\$ 10,000	\$ 5,497	\$ 10,994	10%
5400 · TCSD Board Fees	\$ 4,200	\$ 2,658	\$ 5,316	27%
5401 · Professional Services	\$ 19,900	\$ 6,802	\$ 13,604	-32%
5420 · Staff Training & Travel Expense	\$ 5,700	\$ 259	\$ 517	-91%
5425 · Office and Technology	\$ 25,100	\$ 9,061	\$ 18,122	-28%
5430 · Telephone and Alarms	\$ 11,700	\$ 6,991	\$ 13,983	20%
5431 · Public Communications	\$ 5,100	\$ 1,849	\$ 3,698	-27%
5432 · Insurance	\$ 32,800	\$ 35,808	\$ 35,808	9%
5437 · Miscellaneous	\$ 1,100	\$ 227	\$ 455	-59%
5438 · Fees and Permits	\$ 13,900	\$ 11,943	\$ 23,886	72%
5439 · Utilities	\$ 22,000	\$ 9,613	\$ 19,226	-13%
5440 · Fuel Expense	\$ 4,600	\$ 2,045	\$ 4,090	-11%
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 9,300	\$ 3,921	\$ 7,842	-16%
5452 · Maint. & Supply Contract Svc	\$ 16,100	\$ 11,578	\$ 23,156	44%
5454 · Vehicle Repair & Maint.	\$ 5,800	\$ 862	\$ 3,724	-36%
5458 · Cabin/Comm.Ctr. Maint. & Supply	\$ 4,000	\$ 4,181	\$ 8,362	109%
5459 · Park Maint.	\$ 19,000	\$ 2,668	\$ 10,336	-46%
5461 · Meeting Supplies	\$ 700	\$ 418	\$ 837	20%
5470 · Yard & Bldg. Improvements	\$ 8,500	\$ 6,427	\$ 12,854	51%
<b>Total 5450 · Maintenance and Supply</b>	<b>\$ 63,400</b>	<b>\$ 30,056</b>	<b>\$ 67,111</b>	<b>6%</b>
5471 · Minor Equipment	\$ 3,300	\$ -	\$ 3,300	0%
5472 · Donations/Grants Paid Expenses	\$ 8,000	\$ -	\$ -	-100%
<b>Total Expense</b>	<b>\$ 1,090,700</b>	<b>\$ 514,556</b>	<b>\$ 1,036,013</b>	<b>-5%</b>
Contribution to Capital Reserve	\$ 26,500	\$ -	\$ 26,500	0%
Available for Operating Reserves	\$ 2,900	\$ -	\$ 182,259	6185%





TAMALPAIS COMMUNITY SERVICES DISTRICT  
Parks Recreation Department

**TCSD P&R Operating Fund**

	FY 22-23 Budget	FY 22-23 Projected
<b>Beginning Balance</b>	\$ 857,148	\$ 861,881
<b>Revenues</b>		
Property Tax	\$ 975,800	\$ 116,580
Other Operating Revenue	\$ 144,300	\$ 1,128,192
<b>Total Revenues</b>	<u>\$ 1,120,100</u>	<u>\$ 1,244,772</u>
<b>Expenses &amp; Transfers Out</b>		
TCSD P&R Operations	\$ 1,090,700	\$ 1,009,513
Transfer to Capital Reserve	\$ 26,500	\$ 26,500
<b>Total Expenses &amp; Trans. Out</b>	<u>\$ 1,117,200</u>	<u>\$ 1,036,013</u>
<b>Ending Balance</b>	<u>\$ 860,048</u>	<u>\$ 1,070,640</u>
Target Operating Reserve (2 mo.)	\$ 182,000	\$ 168,000
Available Balance	\$ 678,048	\$ 902,640

**TCSD P&R Capital Reserve**

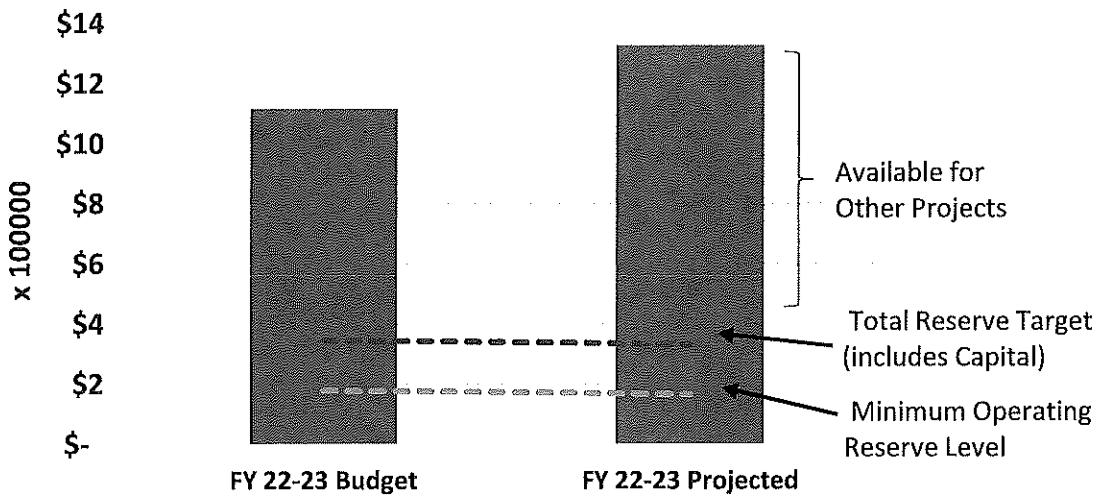
	FY 22-23 Budget	FY 22-23 Projected
<b>Beginning Balance</b>	\$ 230,000	\$ 230,000
<b>Revenues &amp; Transfers In</b>		
Transfer from Operating Fund	\$ 26,500	\$ 26,500
<b>Total Revenues &amp; Trans. In</b>	<u>\$ 26,500</u>	<u>\$ 26,500</u>
<b>Expenses &amp; Transfers Out</b>		
Capital Projects	\$ -	\$ -
<b>Total Expenses &amp; Trans. Out</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Ending Balance</b>	<u>\$ 256,500</u>	<u>\$ 256,500</u>
Target Capital Reserve	\$ 166,500	\$ 166,500
Surplus/(Deficit) for Future Projects	\$ 90,000	\$ 90,000



TAMALPAIS COMMUNITY SERVICES DISTRICT  
Parks Recreation Department

PARKS & RECREATION	FY 22-23 Budget	FY 22-23 Projected
Combined Fund Balance	\$ 1,116,548	\$ 1,327,140
Minimum Operating Reserve Level (2 mo.)	\$ 182,000	\$ 168,000
Target Capital Fund Reserve	\$ 166,500	\$ 166,500
Total Reserve Target (includes Capital)	\$ <b>348,500</b>	\$ <b>334,500</b>
Available for Other Projects	\$ 768,048	\$ 992,640

**Fund Balances vs. Reserve Targets**



**Attachment D: Event Summaries**

**SUMMARY OF EVENTS**

	Revenues	Expenses	Variance (Rev-Exp)	Cost recovery in %	Est. Attendance*	Notes
Creekside Fridays (4)	\$ 16,660	\$ 21,930	\$ (5,270)	76%	800	avg 200 per event
Oktoberfest	\$ 17,003	\$ 25,658	\$ (8,655)	66%	600	450 adults, 150 children
Holiday Events (2)	\$ 1,545	\$ 3,337	\$ (1,792)	46%	200	Jolly Jingles 100 people, Breakfast with Santa (100 sold tickets)
Crab Feed	\$ 7,306	\$ 5,764	\$ 1,542	127%	93	sold 93 tickets
<b>Total</b>	<b>\$ 42,514</b>	<b>\$ 56,689</b>	<b>\$ (14,175)</b>	<b>75%</b>	<b>1,693</b>	<b>avg. \$8 per person subsidy</b>

\*Note: Attendance estimates do not include volunteers or paid p/t/ or f/t staff.

**SUMMARY - CREEKSIDE  
SUMMER 2022**

**Revenue**

Day #1 June 24th	\$ 1,609.00
Day #2 July 8th	\$ 996.00
Day #3 July 22nd	\$ 1,207.00
Day #4 August 5th	\$ 1,730.00
Sales of Reusable Cups	\$ 1,918.00
Sponsors	\$ 9,200.00
<b>Total Revenue</b>	<b>\$ 16,660.00</b>

**Expenses**

Bands	\$ 3,450.00
Merchandise	\$ 4,855.76
All Other Expenses	\$ 8,611.64
Part-time Event staff	\$ 4,792.03
Full-time Staff OT only	\$ 221.00
<b>Total Expenses</b>	<b>\$ 21,930.43</b>

Net Surplus/(Deficit)	\$ (5,270.43)
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Percent Cost Recovery	76%
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**Bar Revenue**

Day #1 June 24th	\$ 1,554.00
Day #2 July 8th	\$ 1,361.00
Day #3 July 22nd	\$ 981.00
Day #4 August 5th	\$ 2,093.00
<b>Total Bar Sales</b>	<b>\$ 5,989.00</b>
TCSD SHARE = Sales of Reusable Cups	\$ 1,918.00
FOTV SHARE = Rest of the Sales	\$ 4,071.00

Included above

Not included above

**SUMMARY - OKTOBERFEST  
SEPTEMBER 2022**

**Revenue**

Admissions	\$	10,070.00
Tickets (Snacks, Games and Bar)	\$	6,933.00
<b>Total Revenue</b>	<b>\$</b>	<b>17,003.00</b>

**Expenses**

Bands	\$	2,500.00
Supplies	\$	20,643.29
Part-time Event Staff	\$	1,120.88
Full-time Staff	\$	1,394.03
<b>Total Expenses</b>	<b>\$</b>	<b>25,658.19</b>

<b>Net Surplus/(Deficit)</b>	<b>\$</b>	<b>(8,655.19)</b>
<b>Percent Cost Recovery</b>		<b>66%</b>

**SUMMARY - HOLIDAY EVENTS  
DECEMBER 2022**

**Revenue**

Breakfast with Santa           \$ 1,545.00

Jolly Jingles

**Total Revenue                   \$ 1,545.00**

**Expenses**

All Other Expenses           \$ 2,203.57

Part-time Staff               \$ 276.83

Full-time Staff OT only       \$ 856.98

**Total Expenses                 \$ 3,337.38**

**Net Surplus/(Deficit)         \$ (1,792.38)**

**Percent Cost Recovery         46%**

**CRAB FEED  
JANUARY 2023**

**Revenue**

Tickets	\$	7,077.00
Bar	\$	229.00
<b>Total Revenue</b>	<b>\$</b>	<b>7,306.00</b>

**Expenses**

All Other Expenses	\$	4,456.90
Part-time Staff	\$	445.24
Full-time Staff OT only	\$	861.65
<b>Total Expenses</b>	<b>\$</b>	<b>5,763.79</b>

<b>Net Surplus/(Deficit)</b>	<b>\$</b>	<b>1,542.21</b>
<b>Percent Cost Recovery</b>		<b>127%</b>



**Attachment E: CIP**



TAMALPAIS COMMUNITY SERVICES DISTRICT  
WASTEWATER DEPARTMENT  
Capital Improvement Program (CIP) Summary

*Certificates Of Participation (COP) Funded Capital Projects*

**TCSD Accelerated CIP - Comparing Budgeted Plan to Progress Completed**

	Budgeted	FY 20/21 Complete	FY 21/22 Complete	FY 22/23 Progress	FY 22/23 Budget (Spend)	Revised Project Actual Costs/Budget Total	% Complete Today
Phase A	\$ 375,000	\$ 48,577.63	\$ 327,135.50	-	\$ -	\$ 375,713.00	100%
Phase B	\$ 1,300,000	\$ 491,589.93	\$ 978,666.01	-	\$ -	\$ 1,470,255.00	100%
Phase C	\$ 2,900,000		\$ 839,264.39	\$ 1,800,815.82	\$ -	\$ 2,640,080.00	100%
Phase D				\$ -	\$ 506,176	\$ 1,000,000.00	-
Bell Ln PS	\$ 3,865,000		\$ 91,474.65	\$ 84,131.50	\$ 3,895,184	\$ 4,063,700.00	4%
Bell Ln. Force Main Rehab.			\$ 10,617.50	\$ 35,336.50	\$ 2,711,140	\$ 3,700,000.00	1%
Hydro-Vactor Truck	\$ 350,000				\$ 350,000	\$ 380,000.00	-
<i>Total Spent+Forecast</i>		\$ 540,167.56	\$ 2,247,158.05	\$ 1,920,283.82	\$ 7,462,500	\$ 13,629,748.00	35%

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

FEBRUARY 08, 2023

ITEM 5C

RECEIVE MONTHLY FINANCIAL REPORTS

TO: BOARD OF DIRECTORS  
FROM: SARAH MEHTAR, FINANCE AND PROGRAMS MANAGER  
SUBJECT: RECEIVE MONTHLY FINANCIAL REPORTS

**Recommendation**

Receive and file the December 2022 and January 2023 financial reports.

**Policy Issues**

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

**Analysis**

As of January 31, 2023, TCSD had the following cash and investment balances:

Institution	Account	December 31, 2022	January 31, 2023
Wells Fargo	General Checking	\$ 607,139.75	\$ 208,881.59
Wells Fargo	General Savings	\$5,233,600.41	\$ 5,279,637.87
Wells Fargo	General Merchant Services	\$ 4,953.74	\$ 13,475.16
State of CA - LAIF	General Account	\$4,342,679.31	\$4,342,679.31
<b>TOTALS</b>		<b>\$10,188,373.21</b>	<b>\$9,844,673.93</b>

State of California Local Agency Investment Fund (LAIF) earned 2.07% as the quarterly apportionment rate for the quarter ending December 31, 2022. The LAIF interest rate for December 2022 was 2.173% which is 0.166 percentage points higher from the prior month and 1.961 percentage points higher from December 2021.

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 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.

### **Monthly Reports**

The disbursement reports (attachment A) are combined for the months of December 2022 and January 2023. The largest disbursement for the period was the payment to U.S. National Bank in the amount of \$1,026,800 as the fifth scheduled loan repayment for the Certificates of Participation (COP) Funds issued in 2020 for capital projects.

The year-to-date annual budget report (attachment B) is through the end of January 2023, which represents 58% of the fiscal year. The annual budget report gives the cumulative totals for the fiscal year-to-date (YTD) with budget comparisons. Parks and Recreation revenues stand at YTD \$682,291, which is 61% of budget. Wastewater revenues stand at YTD \$3,255,160.38, which is 55% of budget. Solid waste revenues stand at YTD \$1,548,746, which is 59% of budget.

The District received its first property tax payment from the County of Marin in December. Property tax revenues, which is the source of most of the revenue for Parks and Recreation (ad valorem property tax share), as well as Wastewater and Solid Waste (rate payers pay for services through the property tax bill). The county disperses property tax payments to public agencies in installments within a fiscal year. The December payment for Parks and Recreation was \$386,276.85. The December revenue for Solid Waste was \$1,508,080.07. The December disbursement for Wastewater was \$3,151,291.84.

### **Impact on TCSD Resources**

N/A

### **Attachments**

- A. Bi-Monthly Disbursement Reports (December 2022 through January 2023)
- B. Year-to-Date Annual Budget Reports



Tamalpais Community Services District  
Disbursements from Wells Fargo Transaction Account  
December 2022 - January 2023

Date	Num	Name	Memo	Amount
12/12/2022	43948	U.S. Bank Trust National Assoc. - C.O.P	COP- Wastewater Debt Service Payment 5	\$ 1,026,800.00
12/09/2022	39824	Sewerage Agency of So. Marin	2022/23 Wastewater Treatment Charge 50%, 1st installment	\$ 86,685.00
12/02/2022		QuickBooks Payroll Service	Payroll Service on 12/01/2022	\$ 70,762.31
01/27/2023		QuickBooks Payroll Service	Payroll Service on 01/26/2023	\$ 61,680.36
12/30/2022		QuickBooks Payroll Service	Payroll Service on 12/29/2022	\$ 52,070.14
12/16/2022		QuickBooks Payroll Service	Payroll Service on 12/15/2022	\$ 51,968.48
01/13/2023		QuickBooks Payroll Service	Payroll Service on 01/12/2023	\$ 50,239.09
01/27/2023	39936	J W Mobile/Napa Truck Service	Truck Maint.	\$ 31,405.44
12/10/2022	39827	County of Marin DOF Payroll	Jul - Nov 2022 Retiree Medical Expenses	\$ 28,908.70
12/16/2022		QuickBooks Payroll Service	Payroll Service on 12/14/2022	\$ 28,305.30
01/31/2023		Kaiser Foundation Health Pln	Jan 2023 Medical	\$ 20,444.22
12/31/2022		Kaiser Foundation Health Pln	Dec 2022 Medical	\$ 20,357.92
12/10/2022	39833	U. S. Bank Corporate Payment System	Credit Card Purchases - Statement November 22, 2022	\$ 15,490.16
12/16/2022	39898	Marin County Employees Retirement Sys.	PP 25 2022 Dec 03 - Dec 16, 2022	\$ 14,757.82
01/27/2023	39945	Marin County Employees Retirement Sys.	PP02 2023 Jan 14 - Jan 27, 2023	\$ 14,442.42
01/06/2023	39877	Marin Sanitary Service	Dec 2022, tonnage 128.76 @	\$ 13,715.53
12/02/2022	39821	Marin County Employees Retirement Sys.	PP 24 2022 Nov 19 - Dec 02, 2022	\$ 12,949.36
12/01/2022	39811	Marin Sanitary Service	Nov 2022 Solid Waste 120.12 tons @\$106.52/T	\$ 12,795.16
12/30/2022	39900	Marin County Employees Retirement Sys.	PP 26 2022 Dec 17 - Dec 30, 2022	\$ 11,546.43
01/13/2023	39903	Marin County Employees Retirement Sys.	PP 1 2023 (Dec 31, 2022 - Jan 13, 2023)	\$ 11,546.43



Tamalpais Community Services District  
 Disbursements from Wells Fargo Transaction Account  
 December 2022 - January 2023

Date	Num	Name	Memo	Amount
01/06/2023	39875	Jorges Tree Services	Monthly Parks & Open Space Maintenance.- 3 days/week, Nov 2022 & Dec 2022	\$ 10,800.00
01/29/2023	39950	Cinquini & Passarino Inc.	Prop 68 Per Capita Grant - Fence Replacement	\$ 10,067.00
12/10/2022	39825	Marin Resource Recovery Center	Green Waste	\$ 9,678.14
01/06/2023	39876	Marin Resource Recovery Center	Green Waste, 4 invoices	\$ 9,242.70
01/20/2023	39896	U. S. Bank Corporate Payment System	Credit Card Purchases - Statement December 22, 2022	\$ 8,435.83
01/21/2023	39920	R3 Consulting Group	Solid Waste Consulting - Financial Plan & 5 Year Rate Study, Dec 2022	\$ 8,250.00
12/21/2022	39845	R3 Consulting Group	Solid Waste Consulting - Financial Plan & 5 Year Rate Study, thru Nov	\$ 7,370.00
01/27/2023	39929	Diesel Direct	702.54 gal Diesel for UST and 789.5 gal Diesel, for Above Ground Tank	\$ 7,016.29
01/22/2023	39925	SmartCover Systems	SubSonic System for Flow Monitoring - Annual Renewal & Warranties	\$ 6,123.64
01/21/2023	39918	Jackson's Hardware	Tools and Accesories	\$ 5,793.41
12/21/2022	39844	Perfect Timing Personnel Services, Inc.	Winn, Margaret & Callahan-Worthington, Natalie, Dec 4-18, 2022, Front Desk Sub	\$ 5,746.68
01/27/2023	39933	Miller Starr Regalia	Greene Vs. Kenyon Litigation, Dec 2022	\$ 5,474.70
01/06/2023	39872	J W Mobile/Napa Truck Service	service on #12, pump, o-rings, knox sensors	\$ 4,880.18
12/21/2022	39847	Roy's Sewer Service, Inc.	rodder and hand machine cleaning of sewer mains	\$ 4,355.00
12/21/2022	39846	Roto-Rooter Plumbers	easement annual maintenance	\$ 4,307.50
12/02/2022	39820	Marin County Employees Retirement Sys.	PEPRA W/H PP 24 2022 Nov 19 - Dec 02, 2022	\$ 4,301.96
01/27/2023	39944	Marin County Employees Retirement Sys.	PEPRA W/H PP02 2023 Jan 14 - Jan 27, 2023	\$ 4,216.20





Tamalpais Community Services District  
 Disbursements from Wells Fargo Transaction Account  
 December 2022 - January 2023

Date	Num	Name	Memo	Amount
12/16/2022	39897	Marin County Employees Retirement Sys.	PEPRA W/H PP 25 2022 Dec 03 - Dec 16, 2022	\$ 4,134.94
01/06/2023	39873	Jill Kalehua, Daily Money Mgmt Services	Dec 2022, accounting help while staff member is on leave	\$ 4,065.24
12/21/2022	39842	J W Mobile/Napa Truck Service	service on #15, #20, #93, #94, #95	\$ 3,874.94
12/30/2022	39899	Marin County Employees Retirement Sys.	PEPRA W/H PP 26 2022 Dec 17 - Dec 30, 2022	\$ 3,617.10
01/13/2023	39902	Marin County Employees Retirement Sys.	PEPRA W/H PP 1 2023 (Dec 31, 2022 - Jan 13, 2023)	\$ 3,617.10
12/21/2022	39849	State Water Resources Control Board	7/1/22-6/30/23, annual permit fee	\$ 3,543.00
12/01/2022	39803	County of Marin Central Collections	Hazardous Materials Business Plan, Hazardous Waste Generator, Facility & UST State Surcharge	\$ 3,485.00
12/10/2022	39832	Diesel Direct	703.2 gal Diesel Above Ground Tank	\$ 3,460.99
01/27/2023	39931	FleetCrew Inc.	Annual maintenance service for 6 trucks	\$ 3,385.60
12/21/2022	39839	Diesel Direct	661.6 gal Diesel, Above Ground Tank	\$ 3,270.75
01/21/2023	39919	Perfect Timing Personnel Services, Inc.	Front Desk Subs: Winn, Margaret & Callahan-Worthington, Natalie, Jan 3-13, 2023	\$ 3,210.67
01/06/2023	39878	Matrix Computer Solutions	Monthly Service Fee, Misc Tech Jobs for Dec 2022	\$ 2,795.12
01/06/2023	39884	Perfect Timing Personnel Services, Inc.	Front Desk Subs: Winn, Margaret & Callahan-Worthington, Natalie, Dec 19-30, 2022	\$ 2,779.93
01/20/2023	39895	Pacific Seafood	COD invoice for Crab Feed, 1/23/23	\$ 2,651.50
12/21/2022	39850	Uline.com	50 Gal Dome Top Garbage Cans, 2 Qty, SDS Compliance Center, Lockout/Tagout 10 lock station	\$ 2,614.16
12/01/2022	39816	Pacific Window Cleaning & Janitorial, Inc	DOS Nov 2022	\$ 2,550.00



Tamalpais Community Services District  
 Disbursements from Wells Fargo Transaction Account  
 December 2022 - January 2023

Date	Num	Name	Memo	Amount
44896	39813	Miller Starr Regalia	Greene Vs. Kenyon Litigation, Oct 2022	\$ 2,475.10
44948	39924	Bay Cities Refuse Service, Inc.	Good Earth, Dumping Trash Compactor Dec 2022, 8 Trips, 9.67 tons	\$ 2,431.64
44905	39826	Bay Cities Refuse Service, Inc.	Good Earth, Dumping Trash Compactor Nov 2022, 8 Trips, 9.41 tons	\$ 2,409.26
44947	39914	Barcomm Communications	Replace Stolen Radio's and Accesories	\$ 2,333.87
44932	39883	Pacific Window Cleaning & Janitorial, Inc	DOS Dec 2022	\$ 2,225.00
44932	39882	Pacific Gas & Electric	Gas & Electricity: Cabin, Office, Shop, Comm Ctr. Electribity: Kay Park	\$ 2,222.80
44896	39804	East Bay Tire Co.	#15: All Tires Replacement	\$ 2,128.20
44896	39812	Matrix Computer Solutions	Monthly Service Fee, Misc Tech Jobs for Nov 2022	\$ 1,961.38
44896	39818	Roto-Rooter Plumbers	emergency response due to clogged sewer, scheduled maintenance	\$ 1,920.00
44932	39885	Rocky Soil Landscaping, Inc.	irrigation repair @ Community Center, 12/6/22	\$ 1,672.57
44896	39805	Eco-Check Compliance, Inc.	30 day designated operator inspection, spill bucket test, vapor test	\$ 1,655.00
44896	39815	Pacific Gas & Electric	Gas & Electricity: Cabin, Office, Shop, Comm Ctr. Electribity: Kay Park	\$ 1,632.12
44953	39935	Perfect Timing Personnel Services, Inc.	Front Desk Subs: Callahan-Worthington, Natalie, Jan 16-22, 2023	\$ 1,615.48
44947	39915	Clements Tree Service	Remove Cypress Tree at Flamingo Rd.	\$ 1,600.00
44953	39932	Marin Resource Recovery Center	Green Waste, 16.56 Tons @ \$96.60T, Dec 28-30, 2022	\$ 1,599.68
44916	39840	East Bay Tire Co.	PO #94	\$ 1,549.92
44905	39831	U.S. Bank Trust National Assoc. - C.O.P	Administration & Transaction Fees For C.O.P. Funds	\$ 1,530.00
44932	39866	Cintas	Uniforms, Carpets, Towels, Soap	\$ 1,516.26





Tamalpais Community Services District  
 Disbursements from Wells Fargo Transaction Account  
 December 2022 - January 2023

Date	Num	Name	Memo	Amount
44932	39879	Miller Starr Regalia	Greene Vs. Kenyon Litigation, Nov 2022	\$ 1,440.00
44953	39930	East Bay Tire Co.	PO # Truck #1	\$ 1,320.01
44932	39864	AT&T	415-389-3691, 12/19/22-1/18/23 & 415-388-0881, 12/20/22-1/19/23	\$ 1,305.46
44905	39828	Cintas	Uniforms, Carpets, Towels, Soap	\$ 1,252.67
44916	39857	Municipal Resource Group LLC	Job Classification Review and Salary Survey Report and Meeting, Inv 03-22-725	\$ 1,200.00
44953	39927	Cintas	Uniforms, Carpets, Towels, Soap	\$ 1,164.48
44896	39810	Jill Kalehua, Daily Money Mgmt Services	DOS Nov 2022, sub for Finance & Program Manager	\$ 1,149.69
44932	39867	Cool Rite Refrigeration	DOS 11/30/22, 12/29/22	\$ 991.40
44916	39838	Concord Industries	concord emulsion, 25 lbs	\$ 967.09
44896	39807	Flyers Energy, LLC	DEF Fluid for Refuse Trucks	\$ 907.74
44932	39892	Teamsters Anthem PPO	Garrett Toy, medical insurance, Dec 2022 & Jan 2023	\$ 829.96
44955	39951	Sysco	Food for multiple events	\$ 817.12
44916	39858	Safety-Kleen Systems, Inc.	parts cleaner in shop, DOS 12/12/22	\$ 675.18
44932	39889	Wells Fargo Fin. Lse. - RMC	Copier Lease 12/20/22- 1/19/23	\$ 650.90
44932	39874	Johnson Controls Security Solutions	Security alarms system	\$ 650.55
44916	39853	Wells Fargo Fin. Lse. - RMC	Copier Lease 11/20/22- 12/19/22	\$ 600.89
44932	39891	Napa Auto Parts- DNG Enterprises	wipers for entire fleet, valve for #4	\$ 564.19
44896	39806	Fire King Fire Protection, Inc.	20 new fire extinguishers, dry chemical recharge, internal maintenance	\$ 540.00
44896	39802	Central Marin Sanitation Agency	F.O.G. Services for TCSD Food Service Establishments, July-Sept 2022	\$ 516.62
44897	39797	Employee Personal Withholding	Employee Personal Withholding	\$ 500.00
44911	39835	Employee Personal Withholding	Employee Personal Withholding	\$ 500.00
44925	39863	Employee Personal Withholding	Employee Personal Withholding	\$ 500.00



Tamalpais Community Services District  
 Disbursements from Wells Fargo Transaction Account  
 December 2022 - January 2023

Date	Num	Name	Memo	Amount
44939	39894	Employee Personal Withholding	Employee Personal Withholding	\$ 500.00
44953	39943	Employee Personal Withholding	Employee Personal Withholding	\$ 500.00
44916	39843	Napa Auto Parts- DNG Enterprises	93: Battery	\$ 475.14
44932	39888	Uline.com	2 x 150' Uline red/whit conspicuity, Nitrile Gloves	\$ 465.06
44932	39869	Davis Sign Co.	Vehicle Numbers	\$ 437.00
44947	39909	Marin Independent Journal	Classified Advertising of Ordinance No.99 for P&R Comission	\$ 432.94
44932	39870	Goodman Building Supply Co.	Inv 859474, 860887, 861153, 861154, 861177, 861351	\$ 414.38
44948	39923	Atco Pest Control	Pest Control for Parks	\$ 350.00
44916	39856	Johnson Controls Security Solutions	Jan-Mar 2023, Monitoring Alarm - 203 Marin Ave	\$ 345.37
44932	39871	Grainger	electronic timer, absorbent, halogen bulbs	\$ 308.56
44916	39855	Johnson Controls Security Solutions	Jan-Mar 2023, Monitoring Alarm - 305 Bell Ln	\$ 305.18
44932	39890	XIO, Inc.	Flow Meter Monitoring at Bob Bunce Pump Station, Jan-Mar 2023	\$ 282.00
44953	39926	AT&T	415-389-8722, 1/11/23-2/10/23	\$ 264.19
44916	39854	AT&T	415-389-8722, 12/11/22-1/10/23	\$ 263.95
44932	39880	North Bay Bottling	Drinking Water Nov 2022	\$ 262.50
44902	39822	Dudnick, Andy	Music for Jolly Jingles	\$ 250.00
44947	39910	Mencarelli, Mark (v)	2023 Boot Allowance	\$ 250.00
44953	39947	Estupinan, Servando (v)	Boot Allowance 2023	\$ 250.00
44932	39881	Pace Supply Corp.	Park Restroom Repairs	\$ 242.81
44937		QuickBooks Payroll Service	Payroll Service on 01/10/2023	\$ 235.50
44957		Quecke, Michael (v)	Boot Allowance 2023	\$ 223.94
44932	39868	Dabbs, Sherman (v)	Boot Allowance 2023	\$ 222.67
44932	39887	Terminix	4512931	\$ 198.32
44947	39921	Terminix	11953799	\$ 198.32
44947	39913	AT&T (Internet)	253280637	\$ 192.60
44896	39819	Stericycle, Inc.	Dec 2022 Medical Waste Services	\$ 176.98
44932	39886	Stericycle, Inc.	Jan 2023 Medical Waste Services	\$ 176.82
44896	39800	Atco Pest Control	Eastwood Park Pest Control Svc.	\$ 175.00



Tamalpais Community Services District  
 Disbursements from Wells Fargo Transaction Account  
 December 2022 - January 2023

Date	Num	Name	Memo	Amount
44916	39837	Atco Pest Control	DOS 12/14/22	\$ 175.00
44932	39865	Atco Pest Control	DOS 12/28/22	\$ 175.00
44896	39817	Perfect Timing Personnel Services, Inc.	Winn, Margaret, Nov 2022, 4 hrs, Front Desk Sub	\$ 167.85
44947	39917	Hagel Supply Company	Cleaning Supplies for P&R	\$ 154.01
44916	39841	Eco-Check Compliance, Inc.	30 day designated operator inspection per UST regulations	\$ 150.00
44947	39908	Bartschat, Steffen	Refund for Crab Feed Tickets	\$ 150.00
44947	39916	Eco-Check Compliance, Inc.	30 day designated operator inspection per UST regulations	\$ 150.00
44905	39830	Datco Services Corp.	Jul-Sept Contract Services (5 Drivers)	\$ 146.25
44953	39928	Datco Services Corp.	Jan-Mar 2023 Contract Services (5 Drivers)	\$ 146.25
44916	39852	VSP Vision Service Plan (CA)	Employee Vision Coverage November 2022	\$ 138.82
44948	39922	Safety-Kleen Systems, Inc.	Service Parts Washer 1/5/23	\$ 137.95
44896	39814	Pace Supply Corp.	radio antennae relocation materials	\$ 118.61
44896	39799	AT&T	415-389-8722, 11/11/22-12/10/22	\$ 112.05
44947	39911	Mencarelli, Mark (v)	2023 Uniform Shorts	\$ 108.48
44953	39934	Pacific Gas & Electric	Electricity & Gas monthly	\$ 99.31
44937	39901	Everhart, Josh (v)	Reimbursement for Truck Seat Cushion per chiropractor	\$ 97.28
44950	39946	Gonzales, Colleen	Reimbursement for Bread for Crab Feed	\$ 87.55
44953	39948	Stagg, Gretchen (v)	Reimbursement for Food Purchase for Crab Feed	\$ 81.13
44896	39801	Bio-Pest	Ant Control Service, DOS 10/17/22	\$ 80.00
44905	39829	AT&T	Office Data Lines, Wireless Services 11/20-12/19	\$ 70.93
44902	39823	Marin County Employees Retirement Sys.	PP 18 2022 Aug 27- Sep 09, 2022 (Part 2)	\$ 66.95
44916	39836	AT&T (Internet)	Internet service	\$ 64.20
44953	39949	Schwartz, Jack	Reimbursement Seniors' Lunch	\$ 42.42
44896	39809	Grainger	10 dust pans, OSHA forms	\$ 39.33
44925		QuickBooks Payroll Service	Adjusted for voided paycheck(s)	\$ 36.00



Tamalpais Community Services District  
 Disbursements from Wells Fargo Transaction Account  
 December 2022 - January 2023

Date	Num	Name	Memo	Amount
44953	39952	Soto, Ella (v)	Reimbursement for Live Scan Process	\$ 35.00
44957		Schwartz, Jack	Reimbursement Seniors' Lunch	\$ 32.77
44947	39912	State of California D.O.J.	Fingerprinting Apps	\$ 32.00
44957		Healon, Casey (v)	Reimbursement for Lighting Parts for Marquee	\$ 24.04
44896	39808	Goodman Building Supply Co.	radio antennae hardware	\$ 14.22
44947	39904	Refuse Driver	Customer Employee Appreciation	\$ 12.50
44947	39905	Refuse Driver	Customer Employee Appreciation	\$ 12.50
44947	39906	Refuse Driver	Customer Employee Appreciation	\$ 12.50
44947	39907	Refuse Driver	Customer Employee Appreciation	\$ 12.50
44917	44038	Optum Financial (COBRA)	Nov - COBRA Administration for TCSD Staff	\$ 4.44
44948	44039	Optum Financial (COBRA)	Dec - COBRA Administration for TCSD Staff	\$ 4.44



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

Date	Name	Memo	Amount
01/23/2023	Webstaurant Store	Dishwasher for Community Center (Centerline by Hobart)	\$ 5,623.78
01/19/2023	Marin Lumber Inc.	Replace Door for Shop	\$ 2,271.31
01/31/2023	Apple Store	Four iPads, Apple Pencil, Keyboard	\$ 2,132.33
12/23/2022	Adobe Systems, Inc	Adobe Annual Charge (2 of 2)	\$ 1,065.16
01/13/2023	Platt Electric	Electrical Test Equipment (Replace Stolen Items)	\$ 874.74
12/09/2022	Vistaprint.com	logo fleece jackets for staff & board	\$ 748.94
01/18/2023	Costco	Crab Feed Food	\$ 664.23
12/23/2022	Adobe Systems, Inc	Adobe Annual Charge (1 of 2)	\$ 599.88
12/08/2022	FasTrak	Bridge Account Replenishment	\$ 510.00
01/09/2023	Indeed.com	Office Clerk Job Ad Posting	\$ 504.00
01/19/2023	Indeed.com	Office Clerk Job Ad Posting	\$ 504.00
01/23/2023	Indeed.com	Office Clerk Job Ad Posting	\$ 504.00
01/11/2023	AT&T	Phone and Data Lines	\$ 503.93
01/19/2023	Marin Municipal Water Dist.	3" Meter for Hydroflush Truck 10/27 - 12/27/22	\$ 491.22
01/23/2023	Transbay Security services	3 Door Locks, 3 Dead Bolts Keyed to Shop Key	\$ 471.96
01/13/2023	Home Depot	Replace Stolen Batteries and Driver Bit Set	\$ 365.89
01/18/2023	Smart & Final	Crab Feed Food	\$ 350.98
12/01/2022	Streamline, Inc.	Streamline member fee- Dec 2022	\$ 300.00
01/01/2023	Streamline, Inc.	Streamline member fee- Jan 2022	\$ 300.00
01/23/2023	Beverages & More	Keg for Crab Feed	\$ 290.69
12/01/2022	Microsoft	Software Licenses	\$ 275.00
01/01/2023	Microsoft	Software Licenses	\$ 275.00
12/10/2022	Verizon Wireless	Device & Data Plan for Staff	\$ 261.65
01/06/2023	Verizon Wireless	Device & Data Plan for Staff	\$ 261.42
12/05/2022	Comcast	Internet Nov 13 - Dec 12 @ 305 Bell Ln.	\$ 245.77
01/03/2023	Comcast	Internet Dec 13 - Jan 12 @ 305 Bell Ln.	\$ 245.77
12/09/2022	Pig in a Pickle Restaurant	Staff Holiday lunch	\$ 239.40
01/10/2023	Go To Communications, Inc.	Voice & Data Lines and Wireless Services	\$ 230.53
12/10/2022	Go To Communications, Inc.	Voice & Data Lines and Wireless Services	\$ 229.69
12/09/2022	Smart & Final	supplies for Breakfast w/ Santa, 2 kitchen frying pans	\$ 199.46
01/13/2023	Transbay Security services	1: Made Two sets of Truck Key and Box Key	\$ 195.78
01/12/2023	World Centric	Compostable Wine Cups	\$ 190.44
12/22/2022	BingBanners	Banners for Crab Feed	\$ 174.03
01/12/2023	Staples Business Credit	Printer paper and Notepads	\$ 170.88
01/05/2023	Amazon.com	External Hard Drive	\$ 162.36
12/09/2022	Costco	snacks for Breakfast w/ Santa & Holiday Board Meeting/Gathering	\$ 159.61



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

12/07/2022	PODS Enterprises LLC.	POD rental, Office Remodel	\$ 150.47
12/14/2022	Whole Foods	Board of Directors Mtg, Holiday Gathering, Dec 2022	\$ 149.98
12/05/2022	Comcast	Internet Nov 13 - Dec 12 @ 203 Marin Ave.	\$ 141.59
01/03/2023	Comcast	Internet Dec 13 - Jan 12 @ 203 Marin Ave.	\$ 141.59
01/05/2023	Amazon.com	Flashlight	\$ 128.81
12/05/2022	CSMFO	Membership for Municipal	\$ 125.00
12/08/2022	QuickBooks Time, Inc.	Online Time Card Service-Nov 2022	\$ 124.00
01/08/2023	QuickBooks Time, Inc.	Online Time Card Service- Dec 2022	\$ 124.00
12/10/2022	Verizon Wireless	Data Plan for Refuse Driver's iPads	\$ 120.48
01/10/2023	Verizon Wireless	Data Plan for Refuse Driver's iPads	\$ 120.48
01/08/2023	QuickBooks Time, Inc.	Online Time Card Service- Jan 2023	\$ 116.00
01/03/2023	CSDA - Calif. Spc. Districts Assoc.	Office Clerk Job Ad Posted	\$ 105.00
12/20/2022	CR Automotive, Inc	1: Oil Change	\$ 99.17
12/21/2022	Amazon.com	Electrical Circuit Test Kit	\$ 96.12
12/16/2022	Amazon.com	external hard drive for CCTV	\$ 86.59
12/02/2022	Smart & Final	hot & cold drinks for Jolly Jingles, Breakfast with Santa	\$ 79.77
12/09/2022	Amazon.com	lights for path on left side of Main Office	\$ 76.83
12/26/2022	Staples Business Credit	Printer paper	\$ 76.29
01/12/2023	Oriental Trading Company	Crab Feed Decor Banner	\$ 72.79
01/18/2023	Pitney Bowes	Postage Meter Rental	\$ 71.10
01/19/2023	Shamrock Pipe Tools	Supplies for Bell Lane Pump Stn. Force Main Pit Repair	\$ 70.30
12/30/2022	Survey Monkey	Survey Monkey Community Polling	\$ 69.00
12/07/2022	Walgreens	supplies for Breakfast w/ Santa	\$ 55.96
12/16/2022	Amazon.com	yellow plastic barrier chain	\$ 54.10
12/02/2022	Costco	cookies for Jolly Jingles, blk pepper for kitchen	\$ 46.76
12/13/2022	Amazon.com	engraved name plates	\$ 43.25
12/03/2022	Walgreens	candy canes for Jolly Jingles, headbands for Breakfast w/ Santa	\$ 40.31
12/09/2022	Safeway	cookies for Tia's craft area, Breakfast w/ Santa	\$ 39.95
12/10/2022	Bob's Donuts	donuts for volunteers at Breakfast w/ Santa	\$ 38.00
12/04/2022	ConstantContact.com	E-newsletter Dec 2022	\$ 35.00
01/09/2023	ConstantContact.com	E-newsletter Jan 2023	\$ 35.00
12/09/2022	Target	frame for Cindy's proclamation	\$ 32.78
01/18/2023	Marin Independent Journal/Circ.	Subscription	\$ 31.66
12/20/2022	Safeway	supplies to remove odor from Van 4	\$ 31.36
01/03/2023	Amazon.com	7: Seat Headrest Harness	\$ 29.22
12/13/2022	Shutter Stock	Stock Images for P&R	\$ 29.00
01/13/2023	Shutter Stock	Stock Images for P&R	\$ 29.00



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

12/12/2022	Rex Ace Hardware	stain remover, table cloth cleaning for Breakfast w/ Santa, Jolly Jingles & more	\$ 21.89
12/06/2022	Amazon.com	light bulbs, cabin exterior	\$ 21.60
12/17/2022	Adobe Systems, Inc	Illustrator Subscription	\$ 20.99
01/17/2023	Adobe Systems, Inc	Illustrator Subscription	\$ 20.99
01/15/2023	Amazon.com	Rodent Repellent for Vehicles	\$ 20.56
12/08/2022	Safeway	icing for cookies for Breakfast w/ Santa	\$ 20.37
12/17/2022	Adobe	Acrobat Pro DC Monthly Subscription	\$ 19.99
01/17/2023	Adobe	Acrobat Pro DC Monthly Subscription	\$ 19.99
01/04/2023	O'Reilly Auto Parts	7: Seat Repair Part	\$ 17.46
12/19/2022	Amazon.com	Prime membership-monthly	\$ 16.23
01/19/2023	Amazon.com	Prime membership-monthly	\$ 16.23
01/19/2023	Amazon.com	Wall Calendar	\$ 15.12
12/02/2022	Walmart	cupcakes for Jolly Jingles	\$ 14.43
01/26/2023	Amazon.com	office signage	\$ 14.06
12/04/2022	Amazon.com	business card holder	\$ 9.73
12/07/2022	Safeway	Creamer & Snacks for Office	\$ 8.99
12/23/2022	Adobe Systems, Inc	Bill adjust	\$ (3.79)



TAMALPAIS COMMUNITY SERVICES DISTRICT  
Budget Year-to-Date Report  
FY 2022-23

	WASTEWATER DEPT.			Comments
	Jan '23 (58% of FY)	Budget 2022-23	% of Budget Spent	
Ordinary Revenue/Expense				
Revenue				
4101 · Sanitation Service Charges	\$ 3,147,227.75	\$ 5,848,600	54%	
4103 · Permits/Lateral Connection Fees	\$ 25,182.00	\$ 34,100	74%	
4104 · Muir Woods Sanitaion Svc. Chrg.	\$ 53,756.43	\$ 35,100	153%	Flow variation
4420 · Interest Revenue	\$ 28,994.20	\$ 10,000	290%	
Total Revenue	<u>\$ 3,255,160.38</u>	<u>\$ 5,927,800</u>	<u>55%</u>	
Expense				
5010 · Salaries				
5011 · Wages and P.T.O	\$ 235,695.71	\$ 384,600	61%	
5012 · Overtime Pay	\$ 1,754.70	\$ 5,200	34%	
5013 · Performance Recognition	\$ 7,450.00	\$ 7,700	97%	
5014 · Temporary Help	\$ 7,543.05	\$ 7,900		
Total 5010 · Salaries	<u>\$ 252,443.46</u>	<u>\$ 405,400</u>	<u>62%</u>	
5020 · Employee Benefits				
5021 · Health Insurance	\$ 27,608.89	\$ 67,100	41%	
5022 · Retirement Contributions	\$ 49,149.75	\$ 95,200	52%	
5023 · Social Security and Medicare	\$ 18,430.65	\$ 31,100	59%	
5024 · Other Employee Benefits	\$ -	\$ 1,000		
5025 · Retiree Medical Insurance	\$ 9,318.10	\$ 23,200	40%	
5026 · Reserve-Retiree Medical Insu.	\$ -	\$ 22,600	0%	
Total 5020 · Employee Benefits	<u>\$ 104,507.39</u>	<u>\$ 240,200</u>	<u>44%</u>	
5110 · Wastewater Treatment Expense				
5111 · SMCSO Sewage Treatment O&M	\$ 1,294,713.90	\$ 2,606,800	50%	
5121 · SASM Sewage Treatment & Capital	\$ 86,685.00	\$ 173,400	50%	
5131 · Almonte and Homestead Svc Fees	\$ -	\$ 9,000	0%	
Total 5110 · Wastewater Treatment Expense	<u>\$ 1,381,398.90</u>	<u>\$ 2,789,200</u>	<u>50%</u>	
5140 · Sewer System Maint. & Repair	\$ 75,781.45	\$ 303,900	25%	
5400 · TCSD Board Fees	\$ 2,486.00	\$ 7,000	36%	
5401 · Professional Services	\$ 12,270.93	\$ 131,100	9%	
5420 · Staff Training & Travel Expense	\$ 3,617.94	\$ 6,500	56%	
5425 · Office and Technology	\$ 9,791.35	\$ 18,900	52%	
5430 · Telephone and Alarms	\$ 6,093.34	\$ 11,300	54%	
5431 · Public Communications	\$ 1,184.11	\$ 7,000	17%	
5432 · Insurance	\$ 50,643.45	\$ 50,500	100%	
5437 · Miscellaneous	\$ 149.79	\$ 1,000	15%	
5438 · Fees and Permits	\$ 18,475.56	\$ 27,900	66%	
5439 · Utilities	\$ 4,087.53	\$ 7,500	55%	
5440 · Fuel Expense	\$ 10,851.37	\$ 12,000	90%	
5450 · Maintenance and Supply	\$ 72,733.33	\$ 80,000	91%	Incl. Office Remodel
5483 · Debt Issuance Costs	\$ 1,026,800.00	\$ 1,338,600	77%	
Total Expense	<u>\$ 3,033,315.90</u>	<u>\$ 5,438,000</u>	<u>56%</u>	
Contribution to Capital Reserve	\$ -	\$ 118,000	0%	Occurs at FYE
Available for Operating Reserves	\$ -	\$ 371,800	0%	Occurs at FYE





**TAMALPAIS COMMUNITY SERVICES DISTRICT**  
**Budget Year-to-Date Report**  
**FY 2022-23**

**SOLID WASTE DEPT.**

	Jan'23 of FY)	(58% Budget 2022-23	% of Budget Spent	Comments
<b>Ordinary Revenue/Expense</b>				
<b>Revenue</b>				
4201 · Solid Waste Service Charges	\$ 1,519,916	\$ 2,611,000	58%	
4202 · Other Solid Waste Services	\$ 4,705	\$ 9,000	52%	
4410 · Donations/Fundraising/Grants	\$ 9,628	\$ 5,000	193%	SB1383 Compliance Grant
4420 · Interest Revenue	\$ 14,497	\$ 7,000	207%	
<b>Total Revenue</b>	<b>\$ 1,548,746</b>	<b>\$ 2,632,000</b>	<b>59%</b>	
<b>Expense</b>				
5010 · Salaries				
5011 · Wages and P.T.O	\$ 394,113	\$ 630,100	63%	
5012 · Overtime Pay	\$ 32,541	\$ 58,500	56%	
5013 · Performance Recognition	\$ 11,756	\$ 12,400	95%	
5014 · Temporary Help	\$ 7,420	\$ 26,200	28%	
<b>Total 5010 · Salaries</b>	<b>\$ 445,830</b>	<b>\$ 727,200</b>	<b>61%</b>	
5020 · Employee Benefits				
5021 · Health Insurance	\$ 73,229	\$ 140,700	52%	
5022 · Retirement Contributions	\$ 117,276	\$ 224,900	52%	
5023 · Social Security and Medicare	\$ 33,188	\$ 51,600	64%	
5024 · Other Employee Benefits	\$ (1,031)	\$ 2,100	-49%	
5025 · Retiree Medical Insurance	\$ 17,818	\$ 44,600	40%	
5026 · Reserve-Retiree Medical Insu.	\$ -	\$ 25,400	0%	
<b>Total 5020 · Employee Benefits</b>	<b>\$ 240,482</b>	<b>\$ 489,300</b>	<b>49%</b>	
5210 · Solid Waste Disposal Expense				
5211 · Waste Disposal Fees	\$ 92,866	\$ 214,100	43%	
5212 · Recycling Fees	\$ 1,015	\$ 50,000	2%	
5213 · Green Waste Disposal Fees	\$ 56,449	\$ 127,800	44%	
5214 · Debris Day Expenses	\$ 1,752	\$ 3,000	58%	
<b>Total 5210 · Solid Waste Disposal Expense</b>	<b>\$ 152,082</b>	<b>\$ 394,900</b>	<b>39%</b>	
5400 · TCSD Board Fees				
5401 · Professional Services	\$ 1,886	\$ 3,400	55%	
5401 · Professional Services	\$ 33,009	\$ 116,000	28%	
5420 · Staff Training & Travel Expense	\$ 3,367	\$ 3,200	105%	
5425 · Office and Technology	\$ 8,567	\$ 19,000	45%	
5430 · Telephone and Alarms	\$ 3,738	\$ 7,000	53%	
5431 · Public Communications	\$ 1,184	\$ 20,000	6%	
5432 · Insurance	\$ 67,733	\$ 75,900	89%	
5437 · Miscellaneous	\$ 374	\$ 1,000	37%	
5438 · Fees and Permits	\$ 21,277	\$ 41,600	51%	
5439 · Utilities	\$ 1,178	\$ 3,500	34%	
5440 · Fuel Expense	\$ 34,606	\$ 85,500	40%	
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 2,992	\$ 4,100	73%	
5452 · Maint. & Supply Contract Svc	\$ 7,769	\$ 11,600	67%	
5454 · Vehicle Repair & Maint.	\$ 143,165	\$ 138,000	104%	
5456 · Bridge Tolls	\$ 2,052	\$ 4,000	51%	
5457 · Solid Waste Carts & Bins	\$ 18,446	\$ 50,000	37%	
5461 · Meeting Supplies	\$ 391	\$ 700	56%	
5470 · Yard & Bldg. Improvements	\$ 19,987	\$ 8,500	235%	Office Remodel
<b>Total 5450 · Maintenance and Supply</b>	<b>\$ 194,803</b>	<b>\$ 216,900</b>	<b>90%</b>	
5471 · Minor Equipment				
5471 · Minor Equipment	\$ -	\$ 4,400	0%	
5472 · Donations/Grants Paid Expenses				
5472 · Donations/Grants Paid Expenses	\$ -	\$ 5,000	0%	
Vehicle Lease				
Vehicle Lease	\$ 44,804	\$ 44,900	100%	
<b>Total Expense</b>	<b>\$ 1,254,921</b>	<b>\$ 2,258,700</b>	<b>56%</b>	
Contribution to Capital Reserve				
Contribution to Capital Reserve	\$ -	\$ 193,700	0%	Occurs at FYE
Available for Operating Reserves				
Available for Operating Reserves	\$ -	\$ 179,600	0%	Occurs at FYE



**TAMALPAIS COMMUNITY SERVICES DISTRICT**  
**Budget Year-to-Date Report**  
**FY 2022-23**

**PARKS AND RECREATION DEPT.**

	Jan'23 (58% of FY)	Budget 2022-23	% of Budget Spent	Comments
<b>Ordinary Revenue/Expense</b>				
<b>Revenue</b>				
4301 · Taxes	\$ 575,799	\$ 975,800	59%	
4303 · Tia's After School Program Rev	\$ 27,895	\$ 15,000	186%	
4310 · Facilities Rental & Fees	\$ 17,580	\$ 26,000	68%	
4320 · Park Rentals	\$ 1,544	\$ 3,900	40%	
4330 · Class Fees	\$ 20,629	\$ 11,900	173%	
4350 · TCSD Event Revenue	\$ 29,045	\$ 66,500	44%	
4410 · Donations/Fundraising/Grants	\$ 4,303	\$ 15,000	29%	
4420 · Interest Revenue	\$ 4,832	\$ 5,000	97%	
4430 · Miscellaneous Revenue	\$ 663	\$ 1,000	66%	
<b>Total Revenue</b>	<b>\$ 682,291</b>	<b>\$ 1,120,100</b>	<b>61%</b>	
<b>Expense</b>				
5011 · Wages and P.T.O	\$ 230,777	\$ 406,700	57%	
5012 · Overtime Pay	\$ 2,531	\$ 7,500	34%	
5013 · Performance Recognition	\$ 7,253	\$ 7,800	93%	
5014 · Temporary Help	\$ 15,324	\$ 36,600	42%	
<b>Total 5010 · Salaries</b>	<b>\$ 255,885</b>	<b>\$ 458,600</b>	<b>56%</b>	
5020 · Employee Benefits				
5021 · Health Insurance	\$ 38,343	\$ 58,500	66%	
5022 · Retirement Contributions	\$ 47,929	\$ 164,200	29%	
5023 · Social Security and Medicare	\$ 19,751	\$ 32,500	61%	
5024 · Other Employee Benefits	\$ 32	\$ 2,100	2%	
5025 · Retiree Medical Insurance	\$ 1,772	\$ 5,900	30%	
5026 · Reserve-Retiree Medical Insu.	\$ -	\$ 8,500	0%	
<b>Total 5020 · Employee Benefits</b>	<b>\$ 107,827</b>	<b>\$ 271,700</b>	<b>40%</b>	
5300 · Events Expense	\$ 41,599	\$ 63,500	66%	
5330 · Tree & Landscaping Services	\$ 32,723	\$ 18,100	181%	
5331 · Landscaping Contract Svc	\$ -	\$ 35,000	0%	
5332 · McGlashan Trail Maintenance	\$ 1,050	\$ 5,400	19%	
5340 · Instructor Fees	\$ 4,638	\$ 7,600	61%	
5341 · Tia's Afterschool Program Exp	\$ 6,604	\$ 10,000	66%	
5400 · TCSD Board Fees	\$ 2,828	\$ 4,200	67%	
5401 · Professional Services	\$ 9,539	\$ 19,900	48%	
5420 · Staff Training & Travel Expense	\$ 259	\$ 5,700	5%	
5425 · Office and Technology	\$ 12,665	\$ 25,100	50%	
5430 · Telephone and Alarms	\$ 7,438	\$ 11,700	64%	
5431 · Public Communications	\$ 2,926	\$ 5,100	57%	
5432 · Insurance	\$ 35,808	\$ 32,800	109%	
5437 · Miscellaneous	\$ 227	\$ 1,100	21%	
5438 · Fees and Permits	\$ 12,078	\$ 13,900	87%	
5439 · Utilities	\$ 9,712	\$ 22,000	44%	
5440 · Fuel Expense	\$ 2,624	\$ 4,600	57%	
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 8,063	\$ 9,300	87%	
5452 · Maint. & Supply Contract Svc	\$ 12,066	\$ 16,100	75%	
5454 · Vehicle Repair & Maint.	\$ 864	\$ 5,800	15%	
5458 · Cabin/Comm.Ctr. Maint. & Supply	\$ 4,206	\$ 4,000	105%	
5459 · Park Maint.	\$ 3,018	\$ 19,000	16%	
5461 · Meeting Supplies	\$ 418	\$ 700	60%	
5470 · Yard & Bldg. Improvements	\$ 6,654	\$ 8,500	78%	
<b>Total 5450 · Maintenance and Supply</b>	<b>\$ 35,289</b>	<b>\$ 63,400</b>	<b>56%</b>	
5471 · Minor Equipment	\$ -	\$ 3,300	0%	
5472 · Donations/Grants Paid Expenses	\$ -	\$ 8,000	0%	
<b>Total Expense</b>	<b>\$ 581,719</b>	<b>\$ 1,090,700</b>	<b>53%</b>	
Contribution to Capital Reserve	\$ -	\$ 26,500	0%	Occurs at FYE
Available for Operating Reserves	\$ -	\$ 2,900	0%	Occurs at FYE

FEBRUARY 8, 2023

ITEM 5D

**APPROVAL TO PROCEED WITH PROPOSITION 218 PROCESS FOR  
SOLID WASTE SERVICE RATES OVER THE NEXT FIVE YEARS**

**TO: BOARD OF DIRECTORS**

**FROM: GARRETT TOY, GENERAL MANAGER**

**SUBJECT: APPROVAL TO PROCEED WITH PROPOSITION 218 PROCESS FOR SOLID WASTE SERVICE RATES  
OVER THE NEXT FIVE YEARS**

**Recommendation**

Direct staff to proceed with the Proposition 218 noticing process for establishing new solid waste (refuse) service charges for Fiscal Years (FY) 2023-24, 2024-25, 2025-26, 2026-27 and 2027-28 based on the 5-Year Rate Study and 10-year Financial Plan prepared by R3 Consulting Group.

**Background**

Solid waste collection is an important health and safety service provided to residents and businesses by TCSD crews. Solid waste collection is by its nature a labor-intensive business; for less than an average annual cable bill, TCSD's crews collect refuse, recycling, and organics in three separate trips every day and every week of the year from each home and business in the district. Narrow roads and hilly terrain throughout the District's territory have prompted TCSD to use smaller than standard collection trucks, which limits efficiency while maximizing safety. In addition, many residential service charges in larger jurisdictions may benefit via subsidy from larger solid waste revenues from businesses. However, due to TCSD's residential character, residents pay their full share of collection costs.

**Discussion**

Every five years TCSD retains a firm to develop a Solid Waste 10-Year Financial Plan with a 5-Year Rate Study (Plan) for our solid waste operations. TCSD retained R3 Consulting Group to prepare the 10-Year Plan. R3 prepared the previous 10-Year Plan in 2018. Specifically, the implementation of the new 10-Year Financial Plan and adoption of proposed 5-Year solid waste service charges will enable TCSD to:

- Adapt and respond to new State regulations and rapidly changing market conditions for recyclables and organics
- Provide resources for legislative compliance into the future
- Provide for operational sustainability of staffing and equipment
- Maintain and enhance solid waste programs (e.g., continue with 2 debris days per year, add new mattress collection and household hazardous waste day)
- Build and maintain reserves for vehicle (truck) replacement
- Maintain operating reserves for cash flow purposes and unforeseen financial impacts (e.g., higher than average inflation)

The previous 5-Year rate increases were substantial to address structural deficits in solid waste revenues that did not keep up with costs to make the collection enterprise financially sustainable. However, the good news is revenues and expenses are now stabilized and we have built operating and vehicle reserves to desired policy levels to withstand unforeseen financial impacts.

On November 16, 2022, the Board conducted the first study session on the preliminary recommendations from R3 Consulting Group regarding the Five-Year Rate Study and 10-Year Financial Plan for Solid Waste expenditures and revenues. The Board provided input to R3 and staff on the preliminary recommendations. In January 2023, the Board conducted its second study session to review revisions to the 10-Year plan. Attached is the staff report from January 25, 2023 with includes a summary of the Board's direction including an updated Solid Waste 10-Year Financial Plan with the proposed rates over the next five years.

While the 10-Year plan provides a projection as to the financial health of operations based on key assumptions, the first 5-years of the Plan (i.e., Five Year Rate Study) are the rates subject to the Proposition 218 process. The Board has approved the following rate increase for consideration by residents:

***A nominal 2% increase in rates per year for a total of a 10% increase in rates over the five-year period, which is less than the average annual inflation over the past 5 years.***

### **Next Steps**

With the Board's approval this evening, staff would begin the state-mandated Prop 218 process required for approval of certain taxes, fees, and assessments, which includes solid waste collection. The first step comprises sending a letter/notice to all property owners in Tam Valley notifying them of the proposed solid waste rates for the next five years, beginning July 1, 2023. Attached is the proposed version of the letter/notice including the proposed rates for the next five years and dates of the informal community informational meeting (March 8, 2023) and public hearing. The letter/notice will be mailed the third/fourth week of February.

The public hearing takes place, at a minimum, 45 days after the mailing date informing property owners of the proposed rate increases and their effective dates. Staff anticipates the regularly scheduled Board meeting of April 12, 2023 will serve as the public hearing date to consider the proposed rate increases for the next five years. The public hearing allows Tam Valley residents/businesses an opportunity to provide public comments and protests on the proposed rates. The April hearing date will also allow sufficient time to provide the new rates to the County to ensure they are reflected on the property tax rolls beginning July 1, 2023. If no majority protest exists at the April 12<sup>th</sup> hearing, the new solid waste service charges would take effect July 1, 2023. The new Solid Waste service charges would be reflected in the Marin County tax bills typically mailed in October.

### **Impact on TCSD Resources**

If adopted in April, the new service charges would be reflected in the FY 2023-24 Solid Waste Budget.

### **Attachments**

- A. January 25, 2023 staff report with R3 Consulting 2023 10-Year Financial Plan and 5-Years Rate Study
- B. Draft cover letter and notice of public hearing



**CONDUCT SECOND STUDY SESSION ON THE PRELIMINARY ANALYSIS AND RECOMMENDATIONS REGARDING THE FIVE-YEAR RATE STUDY AND 10-YEAR FINANCIAL PLAN FOR SOLID WASTE EXPENDITURES AND REVENUES**

**TO: BOARD OF DIRECTORS**

**FROM: GARRETT TOY, GENERAL MANAGER  
ALAN SHEAR, ASSISTANT GENERAL MANAGER**

**SUBJECT: CONDUCT SECOND STUDY SESSION ON THE PRELIMINARY ANALYSIS AND RECOMMENDATIONS REGARDING THE FIVE-YEAR RATE STUDY AND 10-YEAR FINANCIAL PLAN FOR SOLID WASTE EXPENDITURES AND REVENUES**

**Recommendation**

Conduct second study session on the preliminary analysis and recommendations from R3 Consulting Group regarding the Five-Year Rate Study and 10- Year Financial Plan for Solid Waste expenditures and revenues.

**Policy Issues**

The TCSD Board approves all rate adjustments for solid waste services.

**Background**

On November 16, 2022, the Board conducted the first study session on the preliminary recommendations from R3 Consulting Group regarding the Five-Year Rate Study and 10-Year Financial Plan for Solid Waste expenditures and revenues. The Board provided input to R3 and staff on the preliminary recommendations. Changes have been incorporated in the recommendations and are reflected in the presentation and attached memo from R3.

**Analysis**

Since the first study session in November, the following items have been updated and/or added to reflect the discussion and comments by the Board:

- A total of an 10% increase in rates over the term of the five years (2% per year).

This is a reduction from the initially proposed increase of 15% (3% per year) over five years. The rationale for the reduction is the amount of the actual reserves is higher than projected five years ago and a reduction of the factor used for annual increases in retirement (4%/yr., reduced from 7%). Also, during the November study session review of the spreadsheet from R3, we discovered and corrected a calculation formula used for reserves which resulted in lower annual rate increases, while maintaining the appropriate level of reserve funds.

- Changed vehicle purchase to vehicle capital reserve contribution and significantly increased the contributions per year.

The large refuse truck is approximately 20 years old and in need of replacement. Staff estimates a replacement cost of \$500,000 for a new truck, which necessitates the need for higher vehicle replacement contributions.

- Added new program descriptions per Board direction.
- Added a rate comparison with other communities.
- Added information on the cost breakdown of benefits (health, retirement).

At the meeting, staff will have information regarding previous increases in TCSB medical and retirement costs. You may recall at the meeting that TCSB pays the employee share of retirement contributions for three (3) employees in the Classic MCERA tier.

- Added a row that shows total operating reserves as a percentage of operating expenses.

### **Next Steps**

After today's study session, staff will begin the state-mandated Prop 218 process required for approval of certain taxes, fees, and assessments, which includes refuse collection. The first step comprises sending a postcard to all property owners in Tam Valley notifying them of the proposed solid waste rates for the next five years, beginning July 1, 2023. Prior to mailing, staff will provide the Board the final version of the postcard, including the proposed rates for the next five years, at the February 8th Board meeting. Following Board approval, the postcards will be mailed the third week of February. The postcard will also contain information on the public hearing date for the proposed new rates.

The public hearing takes place, at a minimum, 45 days after the mailing date informing property owners of the proposed rate increases and their effective dates. Staff anticipates the regularly scheduled Board meeting of April 12<sup>th</sup> will serve as the public hearing date to consider the proposed rate increases for the next five years. The meeting will allow Tam Valley residents/businesses an opportunity to provide public comments and protests on the proposed rates. The April hearing date will also allow sufficient time to provide the new rates to the County to ensure they are reflected on the property tax rolls beginning July 1, 2023.

### **Fiscal Impact**

n/a

### **Attachments**

Memo from R3 Consulting



## **2023 Solid Waste 10-Year Financial Plan and 5-Year Rate Study**

### **Background**

Solid waste collection is an important health and safety service provided to residents and businesses by TCSD crews. R3's recommended Solid Waste 10-Year Financial Plan for TCSD's solid waste operations provides for replacement of collection trucks on a routine schedule based on industry standards, compensation for increased costs due to high inflation seen across most sectors, continued payment of liabilities such as OPEB, and maintains reserve funds to help the solid waste enterprise withstand unforeseen budget adjustments. Overall, implementation of the 10-Year Financial Plan and adoption of proposed solid waste service charges will enable TCSD to adapt and respond to new State regulations regarding solid waste, rapidly changing market conditions for recyclables and organics, and provide for sustainability of staffing, capital and legislative compliance into the future.

TCSD crews perform collection of solid waste in three streams, 1) refuse, 2) recycling, and 3) organics. TCSD takes refuse and organics to Marin Resource Recovery in San Rafael and recycling to the Integrated Resource Recovery Facility in Richmond. The steep topography and road repair status of much of the TCSD service district presents a challenge, which the crews have met admirably. All collections are currently performed with mini-packer-trucks, which have smaller than average payload capacity (10 cubic yard capacity) and have a small and nimble enough chassis to traverse most of the private driveways, non-county maintained roads, and one or two lane highways in the area. Many jurisdictions consider these conditions hilly or difficult to service and charge significant premiums for this type of service. In 2017-18 R3 created a 10-year financial plan and five-year rate study for TCSD. This study set five (5) years of rates starting in FY 18/19 and ending in FY 22/23. That plan resulted in larger than average rate adjustments – 18% the first year and 8% each year thereafter, largely due to vehicle replacement needs, building reserve levels, and paying back a loan from the sewer fund.

### **R3 Summary of 10-Year Financial Plan and 5-Year Rate Schedule**

At the first Board work session on November 17, 2022, R3 presented the first draft of the updated 10-year financial plan for TCSD. At that meeting, the TCSD Board of Directors presented several pieces of feedback, including the desire for creating a specific vehicle replacement fund, projecting the components of labor benefits (social security, medical, retirement) separately, and funding for additional/new programs.

As a result of that feedback, R3 made the following updates to the 10-Year Plan:

- Separated medical insurance, social security, and retirement expenses (originally combined as labor benefits)
  - Projected 7% annual increases for medical, 4% for social security and retirement expenses
- Increased contributions to vehicle replacement fund and included purchase of a rear-loader in the vehicle replacement schedule.
- Added the following additional programs with cost estimates
  - Compost Education Program (\$5,000/yr)
  - Mattress Collection on Debris Days (\$4,000/yr)
  - HHW Drop Off Day (\$3,000/yr)
  - Residential Kitchen pails, replacement pails, distribution, and education and outreach for pails (\$70,000 in year 1, \$3,500 ongoing)



- Updated nomenclature of reserve funds and added a row to show total reserves as a percentage of operating expenses.
- Added in rate comparisons for several bay area counties including Marin County.

Additionally, during the November study session review, R3 and staff discovered and corrected a calculation formula used for reserves which resulted in lower annual rate increase requirements, while maintaining the appropriate level of reserve funds and satisfying all other desired conditions.

As a result of those changes, TCSD’s 10-year plan now forecasts **2.0% rate increases each of the next 5 years**. These rate increases are well below changes in the consumer price index but will allow for TCSD to maintain it’s 8-month operating reserve while also addressing vehicle replacement, new program costs, and current risks such as inflation.

Tamalpais Community Services District <b>Proposed Maximum Solid Waste Collection, Processing and Disposal Annual Service Charges FY23-24 - FY27-28</b> Service Charges Apply to Residential and Commercial Properties Based on Garbage Container Size and Collection Frequency Services Charges for Once Weekly Collection Shown Below						
Garbage Container Size	Service Charges for Once Weekly Collection*					
	CURRENT FY22-23	PROPOSED FY 23-24	PROPOSED FY 24-25	PROPOSED FY 25-26	PROPOSED FY 26-27	PROPOSED FY 27-28
A1 Flat (one @ 35 Gallon)	\$ 920.36	\$ 938.77	\$ 957.54	\$ 976.69	\$ 996.23	\$ 1,016.15
A2 Flat (one @ 65 Gallon)	\$ 1,389.58	\$ 1,417.37	\$ 1,445.72	\$ 1,474.63	\$ 1,504.13	\$ 1,534.21
A3 Flat (one @ 35 Gallon & one @ 65 Gallon)	\$ 1,885.32	\$ 1,923.03	\$ 1,961.49	\$ 2,000.72	\$ 2,040.73	\$ 2,081.55
A4 Flat (Two @ 65 Gallon)	\$ 2,359.84	\$ 2,407.04	\$ 2,455.18	\$ 2,504.28	\$ 2,554.37	\$ 2,605.45
B1 Hill (one @ 35 Gallon)	\$ 958.58	\$ 977.75	\$ 997.31	\$ 1,017.25	\$ 1,037.60	\$ 1,058.35
B2 Hill (one @ 65 Gallon)	\$ 1,427.80	\$ 1,456.36	\$ 1,485.48	\$ 1,515.19	\$ 1,545.50	\$ 1,576.41
B3 Hill (one @ 35 Gallon & one @ 65 Gallon)	\$ 1,923.54	\$ 1,962.01	\$ 2,001.25	\$ 2,041.28	\$ 2,082.10	\$ 2,123.74
B3 Hill (two @ 65 Gallon)	\$ 2,398.06	\$ 2,446.02	\$ 2,494.94	\$ 2,544.84	\$ 2,595.74	\$ 2,647.65
C1 Flat & Private (one @ 35 Gallon)	\$ 1,009.52	\$ 1,029.71	\$ 1,050.30	\$ 1,071.31	\$ 1,092.74	\$ 1,114.59
C2 Flat & Private (one @ 65 Gallon)	\$ 1,478.74	\$ 1,508.31	\$ 1,538.48	\$ 1,569.25	\$ 1,600.64	\$ 1,632.65
C3 Flat & Private (one @ 35 Gallon & one @ 65 Gallon)	\$ 1,974.48	\$ 2,013.97	\$ 2,054.25	\$ 2,095.33	\$ 2,137.24	\$ 2,179.99
C4 Flat & Private (two @ 65 Gallon)	\$ 2,449.00	\$ 2,497.98	\$ 2,547.94	\$ 2,598.90	\$ 2,650.88	\$ 2,703.89
D1 Hill & Private (one @ 35 Gallon)	\$ 1,047.74	\$ 1,068.69	\$ 1,090.07	\$ 1,111.87	\$ 1,134.11	\$ 1,156.79
D2 Hill & Private (one @ 65 Gallon)	\$ 1,516.96	\$ 1,547.30	\$ 1,578.25	\$ 1,609.81	\$ 1,642.01	\$ 1,674.85
D3 Hill & Private (one @ 35 Gallon & one @ 65 Gallon)	\$ 2,012.70	\$ 2,052.95	\$ 2,094.01	\$ 2,135.89	\$ 2,178.61	\$ 2,222.18
D4 Hill & Private (two @ 65 Gallon)	\$ 2,487.22	\$ 2,536.96	\$ 2,587.70	\$ 2,639.46	\$ 2,692.25	\$ 2,746.09
Additional Cart (65 Gallon)	\$ 1,415.06	\$ 1,443.36	\$ 1,472.23	\$ 1,501.67	\$ 1,531.71	\$ 1,562.34
1.44 Cubic Yard Bin (Commercial)	\$ 6,097.58	\$ 6,219.53	\$ 6,343.92	\$ 6,470.80	\$ 6,600.22	\$ 6,732.22

\*Service Charges for Commercial and Large Apartment Buildings requiring multiple collections per week are based on the maximum service charges for Garbage carts and bins as shown above, times the number of Garbage carts and bins serviced, times the number of collections per week. For commercial bin pickup more than once per week and/or pickup of more than one bin per location, the rates shall be calculated using the following factors: 2 pickups or 2 bins per week: 1.8 x the weekly rate; 3 pickups or 3 bins per week: 2.3 x the weekly rate; 4 pickups or 4 bins per week: 2.8 x the weekly rate; 5 pickups or 5 bins per week: 3.3 x the weekly rate.



TAMALPAIS COMMUNITY SERVICES DISTRICT  
Budget Year-to-Date Report  
FY 2021- 2022

DRAFT Solid Waste Fund 10-Year Financial Plan	Prior Year Actuals	Current Year Projection	DRAFT Forecast									
	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY30-31	FY 31-32	FY 32-33
Starting Available Fund Balance (Including Reserves)	\$ 2,068,711	\$ 2,068,711	\$ 2,573,011	\$ 2,607,076	\$ 2,875,296	\$ 3,094,076	\$ 3,259,216	\$ 3,364,606	\$ 3,506,946	\$ 3,610,836	\$ 3,675,676	\$ 3,690,366
Recommended Annual Change in Service Charges	8.0%	8.0%	2.0%	2.0%	2.0%	2.0%	2.0%	3.0%	3.0%	3.0%	3.0%	3.0%
<b>Annual Revenues</b>												
4201 - Refuse Service Charges	\$ 2,611,092	\$ 2,742,000	\$ 2,797,000	\$ 2,853,000	\$ 2,910,000	\$ 2,968,000	\$ 3,027,000	\$ 3,118,000	\$ 3,212,000	\$ 3,308,000	\$ 3,407,000	\$ 3,509,000
4202 - Other Refuse Services	\$ 8,436	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
4410 - Donations/Fundraising/Grants	\$ 26,754	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
4420 - Interest Revenue	\$ 4,598	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
<b>Total Revenue</b>	<b>\$ 2,650,880</b>	<b>\$ 2,763,000</b>	<b>\$ 2,818,000</b>	<b>\$ 2,874,000</b>	<b>\$ 2,931,000</b>	<b>\$ 2,989,000</b>	<b>\$ 3,048,000</b>	<b>\$ 3,139,000</b>	<b>\$ 3,233,000</b>	<b>\$ 3,329,000</b>	<b>\$ 3,428,000</b>	<b>\$ 3,530,000</b>
<b>Annual Expenses</b>												
5010 - Salaries	\$ 618,606	\$ 727,200	\$ 764,000	\$ 802,000	\$ 842,000	\$ 884,000	\$ 928,000	\$ 974,000	\$ 1,023,000	\$ 1,074,000	\$ 1,128,000	\$ 1,184,000
5021 - Health Insurance	124,775	140,700	151,000	162,000	173,000	185,000	198,000	212,000	227,000	243,000	260,000	278,000
5023 - Social Security and Medicare	45,357	51,600	54,000	56,000	58,000	60,000	62,000	64,000	67,000	70,000	73,000	76,000
5022/5025/5026 - Retirement Contributions/Retiree Medical Insurance/Reserve	257,913	294,900	307,000	319,000	332,000	345,000	359,000	373,000	388,000	404,000	420,000	437,000
5024 - Other Employee Benefits	(161)	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900	3,000	3,100
5400 - TCSD Director Fees	2,876	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400
5401 - Professional Fees	42,937	116,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
5432 - Insurance	56,312	75,900	79,000	82,000	85,000	88,000	92,000	96,000	100,000	104,000	108,000	112,000
5425 - Office and Technology	19,543	19,000	20,000	21,000	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000
5430 - Telephone and Alarms	7,607	7,000	7,300	7,600	7,900	8,200	8,500	8,800	9,200	9,600	10,000	10,400
5439 - Utilities	2,425	3,500	3,600	3,700	3,800	4,000	4,200	4,400	4,600	4,800	5,000	5,200
5440 - Fuel, Lubricants	64,785	85,500	91,500	98,000	105,000	112,000	120,000	128,000	137,000	147,000	157,000	168,000
5450 - Maintenance and Supply	143,865	216,900	226,000	235,000	244,000	254,000	264,000	275,000	286,000	297,000	309,000	321,000
5471 - Minor Equipment	-	4,400	4,600	4,800	5,000	5,200	5,400	5,600	5,800	6,000	6,200	6,400
5210 - Refuse Disposal Expenses	293,323	394,900	330,300	347,100	364,900	383,700	403,600	424,600	446,800	466,500	495,200	521,600
5431 - Public Education and Outreach	1,342	20,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
5420 - Travel, Schools, Seminars	1,273	3,200	3,300	3,400	3,500	3,600	3,700	3,800	4,000	4,200	4,400	4,600
5438 - Fees and Permits	32,976	41,600	43,300	45,000	46,800	48,700	50,600	52,600	54,700	56,900	59,200	61,600
5437 - Miscellaneous	8,451	1,000	1,040	1,080	1,120	1,160	1,210	1,260	1,310	1,360	1,410	1,470
5472 - Donations/Grants Paid Expenses	6,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Debt Service Payments	44,804	44,900	44,900	44,900	44,900	44,900	44,900	-	-	-	-	-
Mattress Collection (On 2 Debris Day)	-	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
E-Waste Collection (On 2 Debris Days)	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Compost Education Program	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Kitchen Pails (delivery, outreach/education program)	-	-	70,000	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
HHW Drop Off Day (1)	-	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
OPEB Liability	-	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Vehicle Replacement	-	-	388,495	175,000	175,000	175,000	175,000	150,000	150,000	150,000	150,000	150,000
<b>Total Expenses</b>	<b>1,775,009</b>	<b>2,258,700</b>	<b>2,783,935</b>	<b>2,605,780</b>	<b>2,712,220</b>	<b>2,823,860</b>	<b>2,942,610</b>	<b>2,996,660</b>	<b>3,129,110</b>	<b>3,264,160</b>	<b>3,413,310</b>	<b>3,565,270</b>
<b>Surplus (Shortfall)</b>	<b>875,871</b>	<b>504,300</b>	<b>34,065</b>	<b>268,220</b>	<b>218,780</b>	<b>165,140</b>	<b>105,390</b>	<b>142,340</b>	<b>103,890</b>	<b>64,840</b>	<b>14,690</b>	<b>(35,270)</b>
Rainy Day/Contingency Reserve	884,780	1,066,458	1,032,663	1,277,311	1,425,095	1,515,771	1,541,955	1,631,569	1,647,115	1,621,876	1,537,083	1,400,456
8 Mo. Operating Reserves (cash flow)	1,183,931	1,506,553	1,574,413	1,597,985	1,668,981	1,743,445	1,822,651	1,875,377	1,963,721	2,053,800	2,153,283	2,254,640
<b>Ending Cash Balance Including Reserves</b>	<b>2,068,711</b>	<b>2,573,011</b>	<b>2,607,076</b>	<b>2,875,296</b>	<b>3,094,076</b>	<b>3,259,216</b>	<b>3,364,606</b>	<b>3,506,946</b>	<b>3,610,836</b>	<b>3,675,676</b>	<b>3,690,366</b>	<b>3,655,096</b>
<b>8 Mo. Reserve as % of Operating Expenses</b>	<b>67%</b>	<b>67%</b>	<b>67%</b>	<b>67%</b>	<b>67%</b>	<b>67%</b>	<b>67%</b>	<b>67%</b>	<b>67%</b>	<b>67%</b>	<b>67%</b>	<b>67%</b>
<b>Total Reserves as % of Operating Expenses</b>			<b>94%</b>	<b>110%</b>	<b>114%</b>	<b>115%</b>	<b>114%</b>	<b>117%</b>	<b>115%</b>	<b>113%</b>	<b>108%</b>	<b>103%</b>

<b>Net OPEB Liability</b>		Waste OPEB Allocation	Solid Waste OPEB Liability
\$ 1,456,078	47%	\$ 684,357	
		Per TCSD email	

Accrued Post-Retirement Medical Benefit Liability - R3 Projected 2023.  
Gasby 45 Report  
Subject to revision after 2022 Annual Report figures are available.

Net OPEB Liability 10-Year Estimate of Costs	\$1,402,011	\$1,412,835	\$1,421,751	\$1,442,108	\$1,459,127	\$1,471,897	\$1,484,731	\$1,492,585	\$1,492,310	\$1,481,429
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Jurisdiction	County	Effective Date	Residential Single Family				Commercial			
			20 Gal.	30-35 Gal.	60-64 Gal.	90-96 Gal.	1 YD Bin 1x/Week	1 YD Bin 3x/Week	3 YD Bin 1x/Week	3 YD Bin 3x/Week
City of Alameda	Alameda	7/1/2022	\$ 37.49	\$ 47.33	\$ 77.76	\$ 108.61	\$ 180.29	\$ 551.67	\$ 540.86	\$ 1,654.99
City of Albany	Alameda	5/1/2022	\$ 42.18	\$ 47.23	\$ 81.63	\$ 116.00	\$ 188.16	\$ 564.48	\$ 564.48	\$ 1,693.44
City of Berkeley	Alameda	7/1/2021	\$ 27.30	\$ 43.66	\$ 87.28	\$ 130.87	\$ 173.77	\$ 489.63	\$ 480.92	\$ 1,428.48
City of Dublin	Alameda	7/1/2022	N / A	\$ 38.39	\$ 70.52	\$ 102.65	\$ 196.81	\$ 688.37	\$ 590.43	\$ 1,869.23
City of Emeryville	Alameda	1/1/2022	\$ 13.87	\$ 22.97	\$ 45.93	\$ 68.88	\$ 136.77	\$ 410.31	\$ 410.31	\$ 1,230.93
City of Fremont	Alameda	1/1/2022	\$ 41.39	\$ 42.23	\$ 46.02	\$ 66.44	\$ 109.70	\$ 246.39	\$ 315.32	\$ 725.40
City of Livermore	Alameda	7/1/2022	\$ 38.09	\$ 57.39	\$ 94.50	\$ 148.03	\$ 119.07	\$ 371.48	\$ 357.20	\$ 1,138.04
City of Newark	Alameda	1/1/2022	\$ 33.14	\$ 36.83	\$ 65.23	\$ 93.62	\$ 149.25	\$ 465.66	\$ 394.85	\$ 1,076.80
City of Oakland	Alameda	7/1/2022	\$ 38.36	\$ 52.46	\$ 113.45	\$ 174.29	\$ 266.31	\$ 798.87	\$ 634.21	\$ 1,902.55
City of Piedmont	Alameda	7/1/2022	\$ 91.12	\$ 95.55	\$ 133.01	\$ 148.95	\$ 238.22	\$ 714.65	N / A	N / A
City of Pleasanton	Alameda	7/1/2022	N / A	\$ 29.18	N / A	\$ 50.91	\$ 130.65	\$ 414.75	\$ 391.94	\$ 1,221.40
City of San Leandro	Alameda	7/1/2022	\$ 28.84	\$ 35.93	\$ 59.81	\$ 83.66	\$ 157.55	\$ 476.34	\$ 160.46	\$ 1,429.02
City of Union City	Alameda	7/1/2022	\$ 32.45	\$ 40.57	\$ 81.21	\$ 121.77	\$ 168.57	\$ 465.58	\$ 441.73	\$ 1,203.84
Castro Valley Sanitary District	Alameda	7/1/2022	\$ 32.49	\$ 50.37	\$ 87.48	\$ 124.57	\$ 358.03	\$ 1,074.25	\$ 952.56	\$ 2,669.31
Oro Loma Sanitary District (L1)	Alameda	9/1/2021	N / A	\$ 23.15	\$ 46.65	\$ 69.95	\$ 130.61	\$ 339.49	\$ 347.89	\$ 974.53
Oro Loma Sanitary District (L2)	Alameda	9/1/2020	N / A	\$ 23.15	\$ 46.65	\$ 69.95	\$ 130.61	\$ 339.49	\$ 347.89	\$ 974.53
Oro Loma Sanitary District (L3)	Alameda	9/1/2021	N / A	\$ 26.98	\$ 53.97	\$ 80.69	\$ 151.12	\$ 392.82	\$ 402.55	\$ 1,127.65
City of Richmond	Contra Costa	1/1/2022	\$ 36.92	\$ 45.20	\$ 85.29	\$ 126.59	\$ 293.98	\$ 747.19	\$ 672.96	\$ 1,845.59
City of San Pablo	Contra Costa	1/1/2022	\$ 29.72	\$ 36.86	\$ 71.32	\$ 106.91	\$ 273.81	\$ 694.68	\$ 635.79	\$ 1,744.29
City of El Cerrito	Contra Costa	1/1/2022	\$ 45.97	\$ 60.13	\$ 119.40	N / A	\$ 419.99	\$ 1,195.74	N / A	N / A
City of Hercules	Contra Costa	1/1/2022	\$ 36.65	\$ 43.65	\$ 77.14	\$ 111.71	\$ 312.22	\$ 787.09	\$ 717.05	\$ 1,958.90
City of Pinole	Contra Costa	1/1/2022	\$ 33.52	\$ 40.63	\$ 72.47	\$ 105.43	\$ 296.74	\$ 756.20	\$ 693.81	\$ 1,908.64
Unincorporated West Contra Costa	Contra Costa	1/1/2022	\$ 32.30	\$ 40.11	\$ 76.69	\$ 114.30	\$ 265.25	\$ 671.65	\$ 601.97	\$ 1,645.84
City of Belvedere	Marin	7/1/2022	\$ 51.06	\$ 63.10	\$ 107.06	\$ 151.03	\$ 270.81	\$ 748.15	N / A	N / A
Novato Sanitary District	Marin	1/1/2022	\$ 15.76	\$ 25.20	\$ 50.35	\$ 75.76	N / A	N / A	\$ 328.22	\$ 814.42
West Marin <sup>1</sup>	Marin	5/1/2022	\$ 31.91	\$ 48.40	\$ 90.76	\$ 145.08	\$ 368.23	\$ 718.53	\$ 552.36	\$ 1,252.96
City of Sausalito	Marin	7/1/2022	N / A	\$ 47.75	\$ 95.50	\$ 143.25	\$ 220.78	N / A	\$ 662.35	N / A
Tamalpais Com. Service Dist. <sup>1</sup>	Marin	7/1/2022	N / A	\$ 76.70	\$ 115.80	\$ 157.11	\$ 508.13	\$ 1,524.40	N / A	N / A
Town of Tiburon	Marin	7/1/2021	\$ 54.29	\$ 61.59	\$ 94.17	\$ 135.92	\$ 248.32	\$ 677.47	N / A	N / A
Town of Corte Madera	Marin	7/1/2021	\$ 38.15	\$ 44.88	\$ 82.04	\$ 119.20	\$ 179.81	\$ 485.29	N / A	N / A
City of Mill Valley	Marin	7/1/2021	\$ 50.09	\$ 55.24	\$ 92.24	\$ 129.16	\$ 232.94	\$ 626.82	N / A	N / A
Town of Fairfax	Marin	1/1/2023	\$ 39.72	\$ 47.61	\$ 95.26	\$ 142.87	\$ 280.01	\$ 663.21	\$ 656.44	\$ 1,718.30
Town of San Anselmo	Marin	1/1/2023	\$ 41.55	\$ 54.30	\$ 108.69	\$ 163.03	\$ 309.37	\$ 618.68	\$ 891.15	\$ 2,673.63
City of San Rafael	Marin	1/1/2023	\$ 42.48	\$ 49.97	\$ 99.94	\$ 149.91	\$ 322.56	\$ 651.31	\$ 617.30	\$ 1,752.23
Las Gallinas Valley Sanitary District	Marin	1/1/2023	\$ 37.35	\$ 43.93	\$ 87.86	\$ 131.79	\$ 314.50	\$ 944.37	\$ 636.43	\$ 1,776.30
City of Larkspur	Marin	1/1/2023	\$ 45.97	\$ 54.04	\$ 108.08	\$ 162.12	\$ 343.17	\$ 1,029.13	\$ 689.15	\$ 1,807.03
Town of Ross	Marin	1/1/2023	\$ 39.22	\$ 46.16	\$ 92.32	\$ 138.48	\$ 231.20	\$ 400.46	\$ 592.59	\$ 1,777.59
County of Marin	Marin	1/1/2023	\$ 33.36	\$ 54.50	\$ 111.64	\$ 172.89	\$ 393.70	\$ 1,181.27	\$ 630.21	\$ 1,890.65
City of Campbell <sup>1</sup>	Santa Clara	6/1/2022	\$ 32.92	\$ 40.71	\$ 73.67	\$ 106.63	NA	NA	\$ 375.65	\$ 1,137.73
City of Cupertino <sup>1</sup>	Santa Clara	2/1/2022	\$ 24.47	\$ 36.66	\$ 70.56	\$ 104.45	NA	NA	\$ 301.94	\$ 905.81
City of Los Altos	Santa Clara	7/1/2022	\$ 42.45	\$ 45.73	\$ 91.43	\$ 137.17	\$ 179.37	\$ 538.15	\$ 538.14	\$ 1,614.47
City of Milpitas	Santa Clara	8/1/2022	\$ 34.76	\$ 37.78	\$ 51.04	NA	\$ 125.37	\$ 308.74	\$ 284.73	\$ 806.02
City of Monte Sereno <sup>1</sup>	Santa Clara	6/1/2022	\$ 36.71	\$ 45.58	\$ 83.09	\$ 120.61	NA	NA	\$ 498.92	\$ 1,511.21
City of Mountain View	Santa Clara	7/1/2022	\$ 27.00	\$ 39.35	\$ 78.70	\$ 118.05	\$ 113.50	\$ 385.35	\$ 339.80	\$ 1,064.90
City of Palo Alto	Santa Clara	7/1/2017	\$ 27.81	\$ 50.07	\$ 100.15	\$ 150.22	\$ 219.49	\$ 590.31	\$ 504.40	\$ 1,455.48
City of San Jose	Santa Clara	7/1/2022	N / A	\$ 49.43	\$ 98.86	\$ 148.29	\$ 146.55	\$ 384.39	\$ 297.80	\$ 813.73
City of Santa Clara	Santa Clara	7/1/2022	\$ 38.88	\$ 46.18	\$ 68.61	\$ 90.90	\$ 155.53	\$ 458.72	\$ 398.92	\$ 1,165.04
City of Sunnyvale	Santa Clara	7/1/2022	NA	NA	\$ 49.49	\$ 63.49	\$ 181.54	\$ 544.62	\$ 454.43	\$ 1,363.28
City of Saratoga <sup>1</sup>	Santa Clara	6/1/2022	\$ 35.47	\$ 43.97	\$ 79.96	\$ 115.94	NA	NA	\$ 536.00	\$ 1,624.25
Town of Los Altos Hills	Santa Clara	7/1/2022	\$ 39.01	\$ 54.37	\$ 108.79	\$ 163.13	\$ 136.90	\$ 288.35	\$ 214.25	\$ 501.01
Town of Los Gatos <sup>1</sup>	Santa Clara	6/1/2022	\$ 35.17	\$ 43.76	\$ 79.71	\$ 115.66	NA	NA	\$ 466.89	\$ 1,414.38
Marin Sanitary Service Agencies Average			\$ 39.95	\$ 50.07	\$ 100.54	\$ 151.58	\$ 313.50	\$ 784.06	\$ 673.32	\$ 1,913.68
Marin County Average without MSS			\$ 40.21	\$ 52.86	\$ 90.99	\$ 132.06	\$ 289.86	\$ 796.78	\$ 514.31	\$ 1,033.69
Marin County - All			\$ 40.07	\$ 51.56	\$ 95.45	\$ 141.17	\$ 301.68	\$ 789.93	\$ 625.62	\$ 1,718.12
All City Average			\$ 37.32	\$ 45.74	\$ 83.18	\$ 119.94	\$ 229.54	\$ 623.28	\$ 502.80	\$ 1,448.00

<sup>1</sup>1 CY not available, reflected here for 1.5 CY





## Tamalpais Community Services District

305 Bell Lane, Mill Valley, CA 94941 • 415 388-6393 • Fax: 415 388-4168  
 info@tcsd.us • www.tcsd.us

February 17, 2023

Dear TCSD Neighbor,

This letter and attached notice are to inform you that the District is considering new refuse rates for the next five-year period (Fiscal Years 2023-24 to 2027-2028). If adopted, these new rates will appear on your property tax bill for the period beginning July 1, 2023.

The last rate increases were needed to address three main issues: a) increasing costs of refuse disposal, recycling sortation, and organics processing, b) the historical under funding of repairs and maintenance to refuse collection vehicles and equipment, and c) uniquely difficult to service terrain, including steep and narrow streets within Tamalpais Valley.

The good news is that District reserves and expenses have stabilized, and we are now able to keep increases over the next five years to a nominal amount of **2% per year**. In comparison, over the past five years, the Bay Area CPI (consumer price index) averaged approximately 3.6% per year. We believe the proposed annual increase of 2% in refuse rates will be the lowest in Marin, if not all of California, over the same time period.

While Tam Valley, with its steep and narrow streets, remains a uniquely difficult area to serve, the proposed rate will allow us to continue to provide the same level of collection service, meet the upcoming requirements under State law (SB 1383), continue to fund reserves for significant unforeseen or emergency expenses, and provide program enhancements to customers (e.g., expanded debris day programs).

The proposed new rates are based on a multi-year financial plan for the refuse collection in this area. If adopted, residents of the area will be able to plan for their refuse costs for the next five fiscal years. In addition to the two study sessions the Board has already held, we invite you to participate in the upcoming community meetings regarding refuse rates:

- An informal community meeting on **March 8, 2023 at 7:00 p.m.** at the Tam Valley Community Center. This is a great opportunity to ask questions and discuss any concerns you may have.
- A formal public hearing is tentatively scheduled for **April 12, 2023 at 7:00 p.m.** at the Tam Valley Community Center at which time the adoption processes will be completed.

We hope that you will attend these informational meetings to familiarize yourself with the issues surrounding this rate increase. Should you have questions before the meeting, please call 415.388.6393 or email me at [info@tamcsd.org](mailto:info@tamcsd.org).

Sincerely,

GARRETT TOY  
 General Manager

**TAMALPAIS COMMUNITY SERVICES DISTRICT  
NOTICE OF PUBLIC HEARING  
PROPOSED INCREASE IN SOLID WASTE SERVICE CHARGES**

**April 12, 2023 at 7:00PM**

**TAMALPAIS VALLEY COMMUNITY CENTER  
203 MARIN AVENUE, MILL VALLEY, CA**

**QUESTIONS OR COMMENTS? PLEASE CALL TCSD AT (415) 388-6393.**

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**NOTICE IS HEREBY GIVEN** that the Tamalpais Community Services District will hold a Public Hearing on the proposed increase in solid waste service charges. All members of the public interested in the charge increase are invited to attend and be heard at the meeting, which will commence at 7:00 P.M. on April 12, 2023 and be held at the Tamalpais Valley Community Center, at 203 Marin Avenue, Mill Valley, California.

This is the formal notice of the public hearing scheduled for April 12, 2023. Please note this is different from the informal community meeting scheduled for March 8<sup>th</sup> at 7:00pm at the Tamalpais Valley Community Center.

**PROPOSED ANNUAL SOLID WASTE SERVICE CHARGE BEGINNING JULY 1, 2023**

NOTICE IS HEREBY GIVEN that pursuant to Article XIID of the California Constitution, the Tamalpais Community Services District is proposing an increase for fiscal years 2023-24, 2024-25, 2025-26, 2026-27, and 2027-28 for annual solid waste service charges to the property for which you are shown as the current property owner and ratepayer.

1. *Background.* Pursuant to District Ordinance No. 87, the District imposes solid waste service charges on customers for solid waste services. Solid waste service charges include collection of garbage, recycling, and green waste.
2. *Basis for Calculation of Service Charges.* The proposed District solid waste service charges are fixed so as to yield sufficient revenue to pay the operating expenses of the District's solid waste collection operation, to provide for repairs and depreciation of vehicles owned and operated by the District, to pay for the costs of disposal, and to pay the interest and principal on District debt associated with the solid waste collection operation. The proposed service charges spread the District's costs to customers based on the costs of collection and the amount of solid waste generated. Some costs, in particular disposal costs, are directly dependent upon the amount of waste generated.
3. *Purpose of Service Charge Revenue.* The purpose of these solid waste services charges is to generate sufficient revenues to pay for the administration, operation and maintenance of the District's solid waste collection operation, to provide for repairs and depreciation of the solid waste operation, to provide for unforeseen emergencies, and to pay for other lawful obligations and expenses of the District associated with solid waste collection. The increase in the solid waste services charges will enable TCSD to adapt and respond to new State regulations regarding solid waste and to rapidly changing market conditions for recyclables and organics, and provide for sustainability of staffing, capital, and legislative compliance. Specifically, the increased solid waste service charges will provide for replacement of collection trucks on a modest schedule, contractual services to run increased landfill diversion activities required by the State, gradual repayment of existing liabilities, and will continue to fund a prudent reserve to help the solid waste enterprise withstand possible future expense shocks that would necessitate significant unforeseen and unexpected service charge increases.



Proposed residential and commercial service charges beginning July 1, 2023 are as follows:

SERVICE*	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	CURRENT CHARGES	PROPOSED CHARGES	PROPOSED CHARGES	PROPOSED CHARGES	PROPOSED CHARGES	PROPOSED CHARGES
SMALL CART SERVICE RESIDENTIAL (35-GAL)	\$920.36/YR (\$76.70/MO)	\$938.77/YR (\$78.23/MO)	\$957.54/YR (\$79.80/MO)	\$976.69/YR (\$81.39/MO)	\$996.23/YR (\$83.02/MO)	\$1,016.15/YR (\$84.68/MO)
LARGE CART SERVICE RESIDENTIAL (1, 65-GAL OR 2, 35-GAL)	\$1,389.58/YR (\$115.80/MO)	\$1,417.37/YR (\$118.11/MO)	\$1,445.72/YR (\$120.48/MO)	\$1,474.63/YR (\$122.89/MO)	\$1,504.13/YR (\$125.34/MO)	\$1,534.21/YR (\$127.85/MO)
1 LG & 1 SM CART SERVICE RESIDENTIAL (1, 65-GAL + 1, 35-GAL)	\$1,885.32/YR (\$157.11/MO)	\$1,923.03/YR (\$160.25/MO)	\$1,961.49/YR (\$163.46/MO)	\$2,000.72/YR (\$166.73/MO)	\$2,040.73/YR (\$170.06/MO)	\$2,081.55/YR (173.46/MO)
TWO LARGE CART SERVICE RESIDENTIAL (2, 65-GAL)	\$2,359.84/YR (\$196.65/MO)	\$2,407.04/YR (\$200.59/MO)	\$2,455.18/YR (\$204.60/MO)	\$2,504.28/YR (\$208.69/MO)	\$2,554.37/YR (\$212.86/MO)	\$2,605.45/YR (\$217.12/MO)
ADDTL 65-GAL CARTS (3+)	\$1,415.06/YR (\$117.92/MO)	\$1,443.36/YR (\$120.28/YR)	\$1,472.23/YR (\$122.69/MO)	\$1,501.67/YR (\$125.14/MO)	\$1,531.71/YR (\$127.64/MO)	\$1,562.34/YR (\$130.20/MO)
1.44 CUBIC YARD BIN	\$6,097.58/YR (\$508.13/MO)	\$6,219.53/YR (\$518.29/MO)	\$6,343.92/YR (\$528.66/MO)	\$6,470.80/YR (\$539.23/MO)	\$6,600.22/YR (\$550.02/MO)	\$6,732.22/YR (\$561.02/MO)
**HILL (SURCHARGE)	\$38.22/YR (\$3.19/MO)	\$38.98/YR (\$3.25/MO)	\$39.76/YR (\$3.31/MO)	\$40.56/YR (\$3.38/MO)	\$41.37/YR (\$3.45/MO)	\$42.20/YR (\$3.52/MO)
**PRIVATE DRIVEWAY (SURCHARGE)	\$89.16/YR (\$7.43/MO)	\$90.94/YR (\$7.58/MO)	\$92.76/YR (\$7.73/MO)	\$94.62/YR (\$7.88/MO)	\$96.51/YR (\$8.04/MO)	\$98.44/YR (\$8.20/MO)

\*Service charges for commercial and large apartment buildings requiring multiple collections per week are based on the maximum service charges for garbage carts and bins as shown above, times the number of garbage carts and bins serviced, times the number of collections per week. For commercial bin pickup more than once per week and/or pickup of more than one bin per location, the charges shall be calculated using the following factors: 2 pickups or 2 bins per week: 1.8 x the weekly charge; 3 pickups or 3 bins per week: 2.3 x the weekly charge; 4 pickups or 4 bins per week: 2.8 x the weekly charge; 5 pickups or 5 bins per week: 3.3 x the weekly charge.

\*\*Because of the locations of their properties, certain customers are subject to hill and private driveway surcharges or both. The surcharges will be added to the base charge for applicable customers. For example, in fiscal year 2023-24, a small cart customer subject to a hill charge will see an annual charge of \$938.77 + \$38.98 = \$977.75, a small cart customer subject to the private driveway charge will see an annual charge of \$938.77 + \$90.94 = \$1,029.71, and a small cart customer subject to both the hill and private driveway surcharge will see an annual charge of \$938.77 + \$38.98 + \$90.94 = \$1,068.69.

## ADDITIONAL INFORMATION

Additional information on the proposed solid waste service charges and the estimated future financial needs and obligations of the District's solid waste system are provided in the Refuse Financial Plan and Rate Study Presentation, dated January 25, 2023. The presentation is available for review at the District's office and is also available at [www.tamcsd.org](http://www.tamcsd.org). You may also contact our office at (415) 388-6393 if you have questions or concerns.

## FILING A WRITTEN PROTEST

Any affected property owner may submit a written protest to the proposed increases to the solid waste service charges; provided, however, only one protest will be counted per parcel. Each protest must (1) be in writing; (2) state that the identified property owner opposes the proposed increases to the solid waste service charges; (3) identify the parcel for which the protest is made (by assessor's parcel number or street address); and (4) include the signature of the property owner.

**Protests submitted by email, facsimile, or other electronic means *will not be counted*.** Written protests may be submitted by mail to TCSD at 305 Bell Lane, Mill Valley, CA 94941, or at the Public Hearing on April 12, 2023, so long as the protests are received before the Public Hearing ends. Please identify on the envelope for any written protest, whether mailed or submitted in person to TCSD, that the enclosed written protest is for the Public Hearing on the Proposed Increase of Solid Waste Service Charges.

During the Public Hearing on April 12, 2023 2, the TCSD Board of Directors will hear all public testimony and consider all written protests. At the conclusion of the Public Hearing, the TCSD Board of Directors will decide whether to adopt the proposed solid waste service charges. Oral comments at the Public Hearing will not qualify as formal protests unless accompanied by a written protest, but the District welcomes your input. If, at the end of the Public Hearing, written protests against the proposed increases to the solid waste service charges are not presented by a majority of affected property owners of the identified parcels upon which they are proposed to be imposed, the District will be authorized to adopt the proposed service charges. If adopted, the proposed service charges will become effective on July 1, 2023, and will be increased annually thereafter, as set forth above.



FEBRUARY 8, 2023

ITEM 5E

**DISCUSS/CONSIDER OPTIONS FOR REMODELING THE TAM COMMUNITY CENTER  
BATHROOMS**

**TO: BOARD OF DIRECTORS**

**FROM: ALAN SHEAR, ASSISTANT GENERAL MANAGER**

**SUBJECT: DISCUSS/CONSIDER OPTIONS FOR REMODELING THE TAM COMMUNITY CENTER  
BATHROOMS**

**Recommendation**

Discuss/consider options for remodeling the restrooms in the Tam Valley Community Center and provide direction to staff as appropriate.

**Policy Issues**

The TCSD Board approves all remodel projects on District facilities.

**Background**

The current Community Center restrooms are original from when the building was constructed approximately thirty years ago. Similar to any public facility, the bathrooms have been heavily used over the years for both District and private events. Due to age, level of usage and ADA accessibility, remodeling the restrooms is needed and highly desired.

At its February 2022 meeting, the TCSD Board established a Community Center Repairs Ad Hoc Subcommittee with the purpose of prioritizing repairs to the Community Center. The subcommittee has met several times during the previous months to review and discuss proposed repair projects. Remodeling the restrooms and making them ADA compliant has been a goal of the Board for many years. The Ad Hoc Subcommittee consisting of Vice-President Brown and Boardmember Levine recommend design Option B (see attached).

**Analysis**

Staff has engaged Robert Hayes Architect + Associates to update a remodel design from several years ago. Attached to this report are three (3) design options to remodel both restrooms in the Community Center, including meeting current ADA-accessibility requirements.

ADA guidelines requires a minimum turnaround radius of sixty (60) inches. All three design options have incorporated that necessity, as well as the correct accessibility requirements for grab bar, mirror, bath accessories, soap and towel dispensers. All three design options also include replacing the existing drinking fountain in the lobby with a new accessible high-low drinking fountain with bottle filler and a cane-detectable rail. The current restrooms have two fixtures each:

- Men's Room – 1 urinal and 1 toilet
- Women's Room – 2 toilets

All three options provide for an ADA-accessible restroom; specifically, the breakdown of the options, and the pros/cons of each, are as follows:

#### Option A

- Both restrooms are renovated to maintain their existing configuration: Men's = 1 urinal and 1 toilet; Women's = 2 toilets.
- The exterior of the building is bumped out approximately 7" to meet the accessibility clearances. This would maintain the required 50' clearance from the top of the creek to the building.
- Pro = maintain existing configurations of both restrooms
- Con = bumping out the exterior of the Community Center will be expensive and may require design review and environmental review by the County.

#### Option B

- Men's restroom becomes new single occupant restroom with 1 toilet (can remain Men's room or changed to Gender Neutral).
- Women's restroom renovated and reconfigured maintaining 2 toilets.
- Pro = least expensive option while meeting ADA accessibility requirements.
- Con = lose capacity of one fixture in Men's room. New configuration of restrooms would probably require an adjustment period. The Gender Neutral restroom can be used by anyone.

#### Option C

- Both Men's and Women's restrooms are renovated, reconfigured and extended into the Community Center hall area to maintain two fixtures in both restrooms.
- Pro = maintain existing configurations of both restrooms.
- Con = extending restrooms into the Community Center main room would be expensive, which includes moving the exit door on the side of the building.

Staff presented all three options to the Ad Hoc Subcommittee on January 25. Following a thorough discussion and consideration of each option, the Subcommittee recommended design Option B.

After the Board selects an option, staff will work with the architect to design, permit, and bid the project. Staff will provide design, fixtures and other project-related options to the Subcommittee for direction as the work progresses. All budgetary decisions will come to the full Board for direction and action.

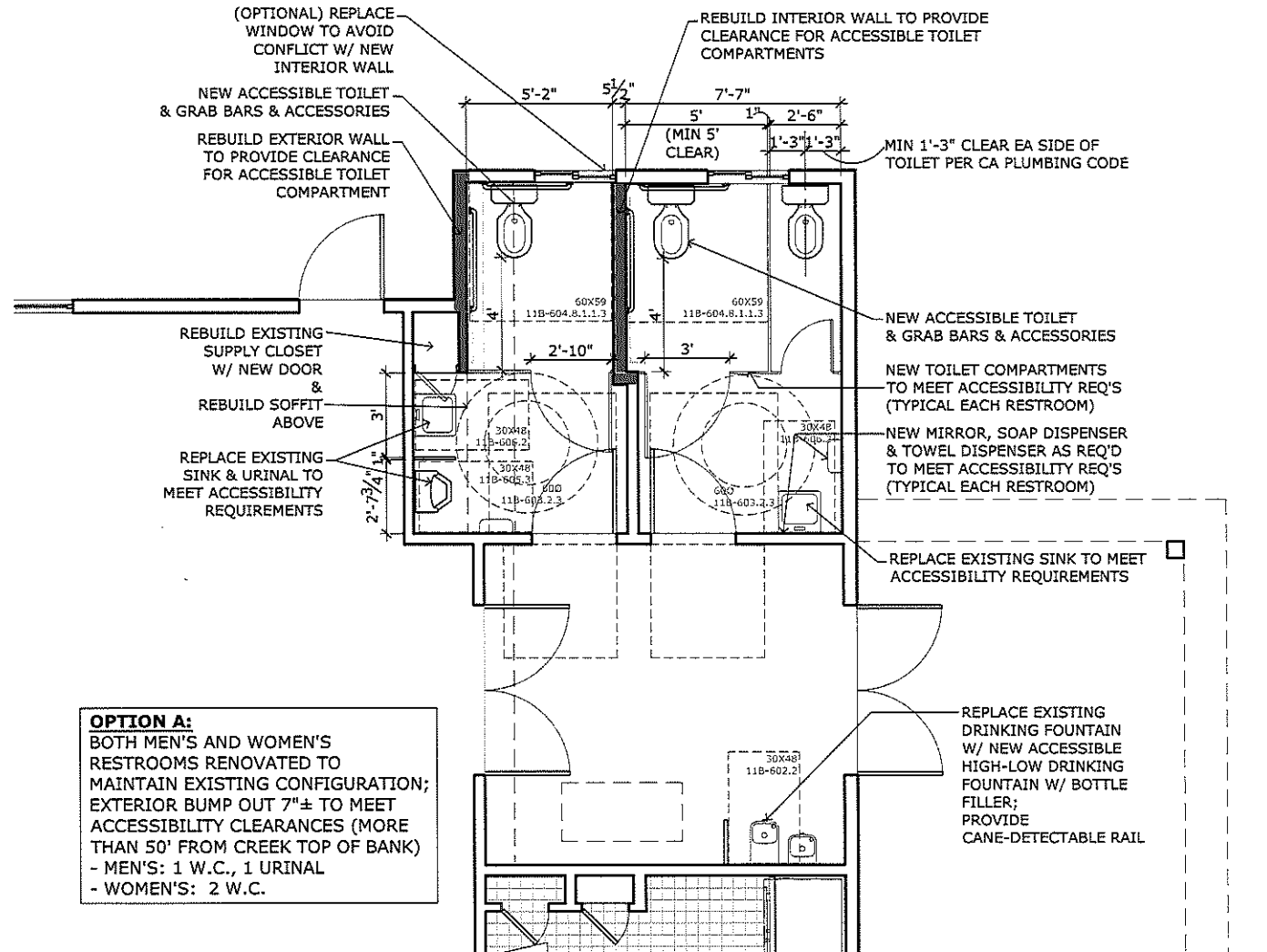
#### Fiscal Impact

n/a

#### Attachments

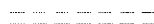


1. Three Design Options for Restrooms





**OPTION A:**  
 BOTH MEN'S AND WOMEN'S  
 RESTROOMS RENOVATED TO  
 MAINTAIN EXISTING CONFIGURATION;  
 EXTERIOR BUMP OUT 7"± TO MEET  
 ACCESSIBILITY CLEARANCES (MORE  
 THAN 50' FROM CREEK TOP OF BANK)  
 - MEN'S: 1 W.C., 1 URINAL  
 - WOMEN'S: 2 W.C.

## WALL LEGEND

-  REMOVE EXISTING WALL
-  EXISTING WALL
-  NEW WOOD FRAME WALL  
 TYPICAL EXTERIOR WALL 2X6  
 TYPICAL INTERIOR WALL 2X4  
 TYP. INTERIOR PLUMBING WALL 2X6

# 1 PARTIAL FLOOR PLAN AT RESTROOMS OPTION A

Scale: 1/4" = 1'-0"

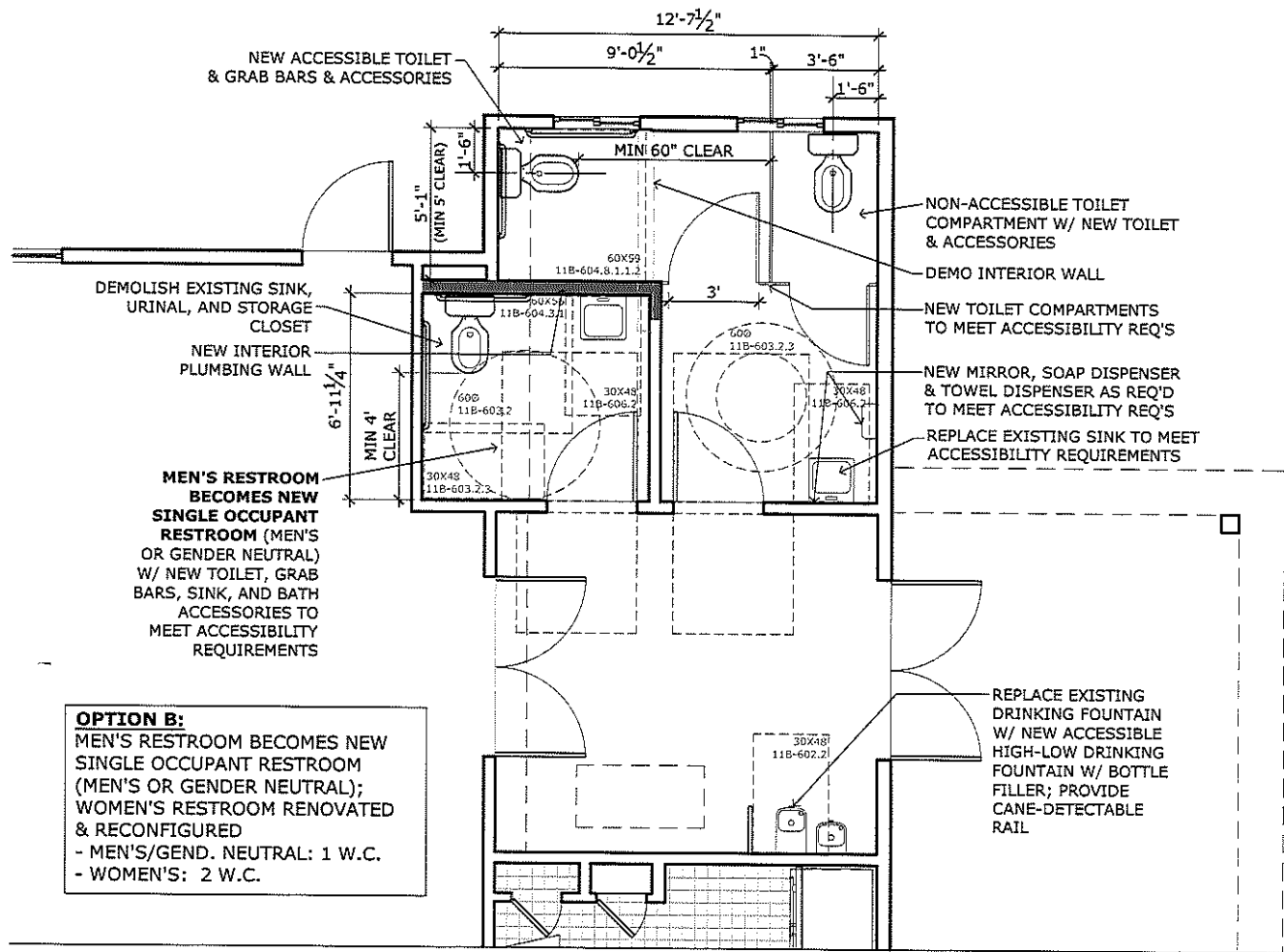


OWNER:  
 Tamalpais Community  
 Center  
 305 Red Lane  
 Mill Valley, CA 94941

PROJECT:  
 RESTROOM RENOVATION  
 COMMUNITY CENTER  
 203 MARIN AVE  
 MILL VALLEY, CA 94941

JOB No. 22-2  
 SCALE  
 DATE: 12/2/22  
 SHEET TITLE

RESTROOM RENOVATION SCHEMATIC DESIGN  
 ACCESSIBILITY UPGRADES

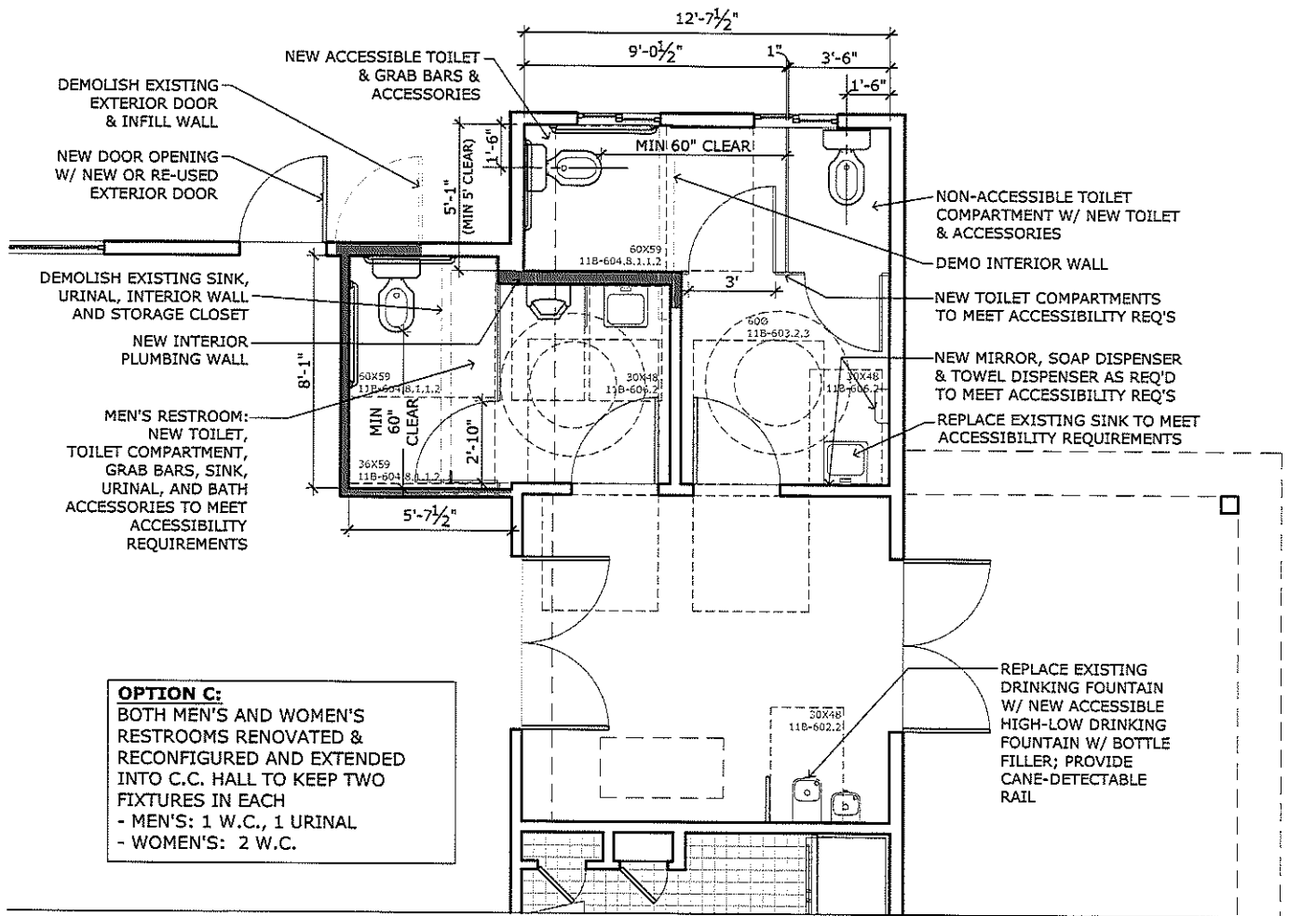


### WALL LEGEND

- REMOVE EXISTING WALL
- EXISTING WALL
- NEW WOOD FRAME WALL  
TYPICAL EXTERIOR WALL 2X6  
TYPICAL INTERIOR WALL 2X4  
TYP. INTERIOR PLUMBING WALL 2X6

# 1 PARTIAL FLOOR PLAN AT RESTROOMS OPTION B

Scale: 1/4" = 1'-0"



### WALL LEGEND

- REMOVE EXISTING WALL
- EXISTING WALL
- NEW WOOD FRAME WALL  
 TYPICAL EXTERIOR WALL 2X6  
 TYPICAL INTERIOR WALL 2X4  
 TYP. INTERIOR PLUMBING WALL 2X6

## 1 PARTIAL FLOOR PLAN AT RESTROOMS OPTION C

Scale: 1/4" = 1'-0"

**DISCUSS/CONSIDER DESIGN OPTIONS FOR THE TCSD FENCE REPLACEMENT PROJECT**

**TO: BOARD OF DIRECTORS**

**FROM: GARRETT TOY, GENERAL MANAGER**

**SUBJECT: DISCUSS/CONSIDER DESIGN OPTIONS FOR THE TCSD FENCE REPLACEMENT PROJECT**

**Recommendation**

Provide direction to staff as appropriate.

**Discussion**

In December 2020, the Board approved the grant application to the State for Prop 68 funding for parks and recreation. TCSD received \$177,000 in non-competitive per capita Prop 68 grant funding. The grant is one-time money and must be used for capital projects. The TCSD application was for replacing the perimeter fencing and repaving the asphalt parking lot at the Tamalpais Valley Community Center complex.

The parking lot cost approximately \$66,000 and, thus, \$111,000 remains for the fence project. We had a survey conducted to confirm the property lines and stake the property. The cost for the survey was approximately \$10,000 and estimated costs for design and preparation of the bid package is approximately \$10,000. The project must be publicly bid because we anticipate the costs will exceed \$60,000 which is the threshold for public bidding. Approximately \$90,000 will be available construction of the perimeter fence around the community center (see attached map, community center is located on parcel two). The project will most likely cost more than \$90,000.

Before proceeding with design, staff would like feedback on the following issues and/or recommendations:

- 1) Construct a 6 ft. redwood perimeter fence.
- 2) With regard to the construction, the options are to: a) work with neighbors to remove their existing fence and construct new fence along the property line or the existing fence location or b) build new fence on the outside of the existing fence and the neighbors would be responsible for removing their existing fence, if they wanted. For the neighbor who recently rebuilt their fence, we would not replace or build outside of their fence. For either option, we would discuss the Board's direction with the neighbors prior to proceeding with the project.
- 3) While the Prop 68 grant is for the perimeter fence for the community center parcel, the bid package would also include two bid alternates which include: a) the northeasterly portion of the fence on parcel one (i.e., the fence adjacent to the grassy area across the pedestrian bridge) and b) the perimeter fence around the corporation yard (i.e., office, operations building, yard). The reason for the bid alternates are to keep the fence costs for the community center separated from the corporation yard for grant purposes. It could also save some costs due to the size of the project.
- 4) The replacement of the split rail fence can be a bid alternate. Does the board still want split rail fence along the parking lot and/or other areas? Or can we consider other alternatives or just replace specific portions of the split rail fence? Staff will present options at the meeting.

- 5) The fence between the corporation yard and community center parcel is failing and needs to be replaced now for health and safety reasons. The attached map shows the proposed configuration of the fence. We would like to move the fence out toward the community center to use the underutilized area behind the TVIC building. This area would be used for additional storage and for a new storage shed to be used to store the chairs and other event supplies and materials. We are also proposing a new pedestrian gate (see arrow on map) that would be used by the staff (e.g., drivers) and volunteers to access the yard instead of opening the main gate. The estimated cost range is \$15,000-\$20,000. We would seek reimbursement under the Prop 68 grant if any funds are remaining from the perimeter fence replacement project. Staff will provide more detail regarding the perimeter fencing for the corporation yard at the meeting.
- 6) The corporation yard fence does not need to be the same design as the perimeter fence. For example, we could consider a redwood trim corrugated metal design for the corporation yard. Also, the fence can be 6 ft. with 2 ft. of lattice. Attached are images of possible designs.

Staff will report on the next steps based on the Board's direction at the meeting.

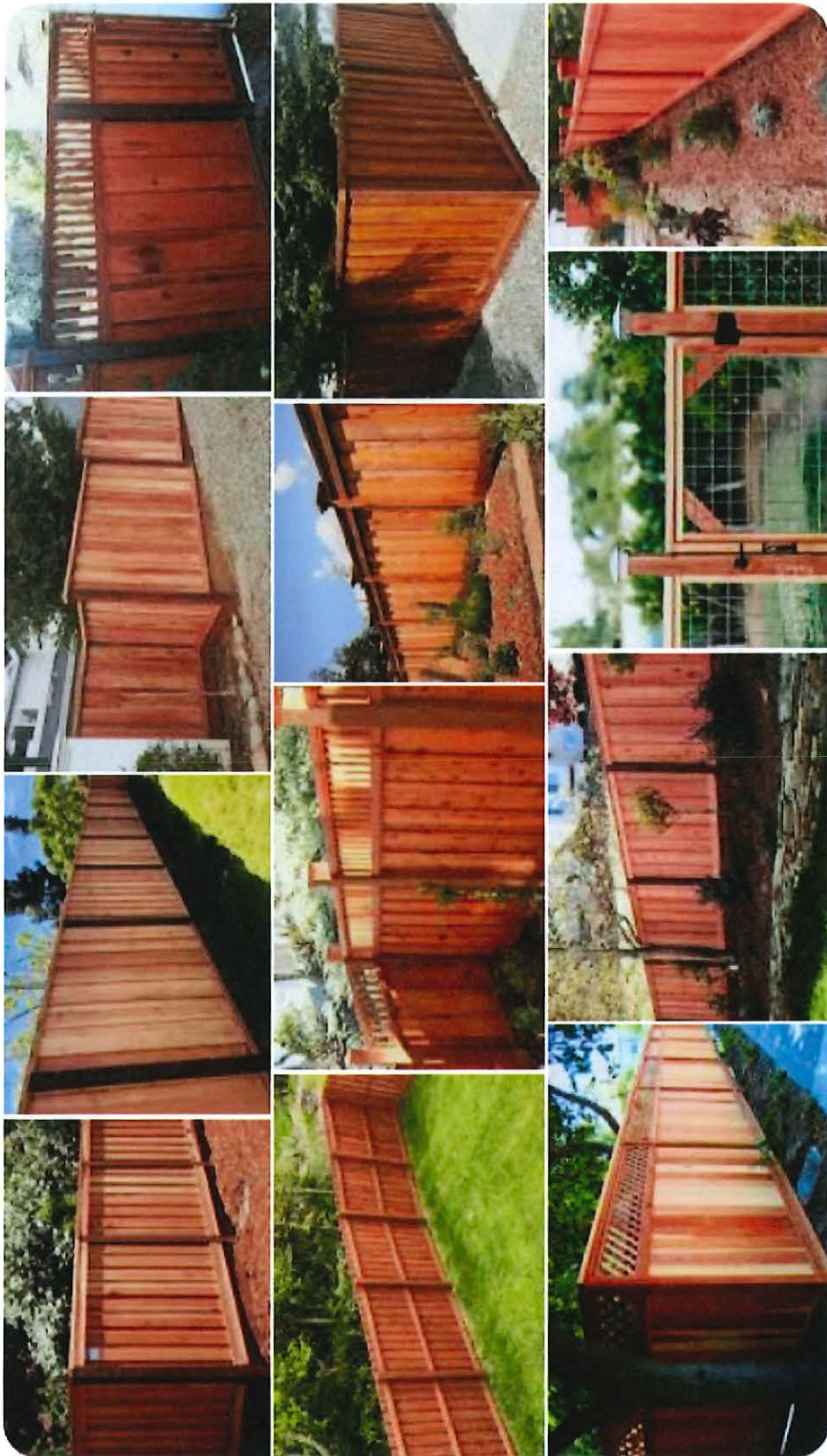
**Impact on TCSD Resources**

The grant will cover a majority of the costs, but we anticipate using capital reserves for the portion of the fence not reimbursed by the grant.

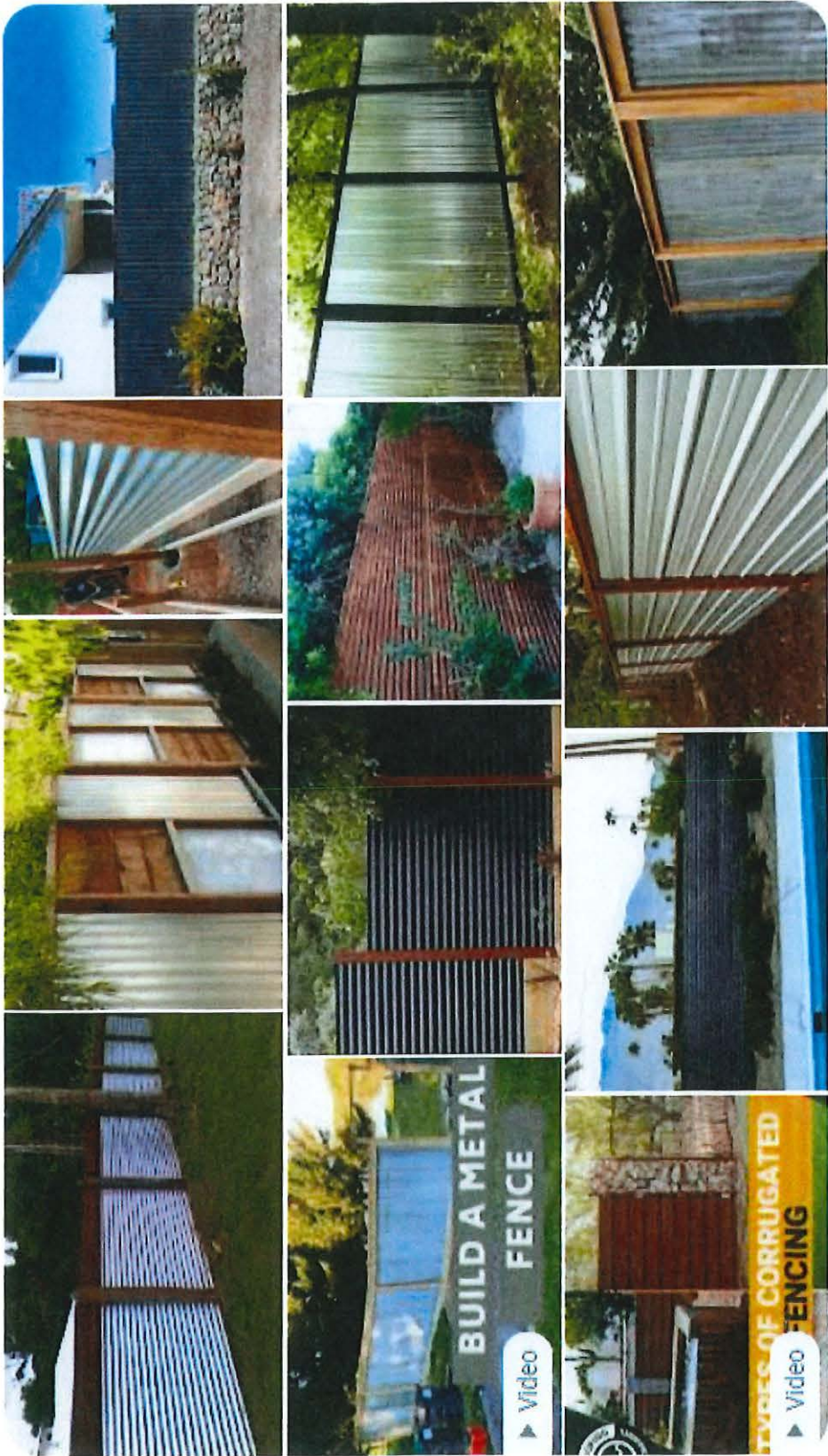
**Attachments**

- A. Redwood fence images
- B. Possible corporation yard fence design
- C. Aerial showing new configuration of corporation yard fence
- D. Parcel map

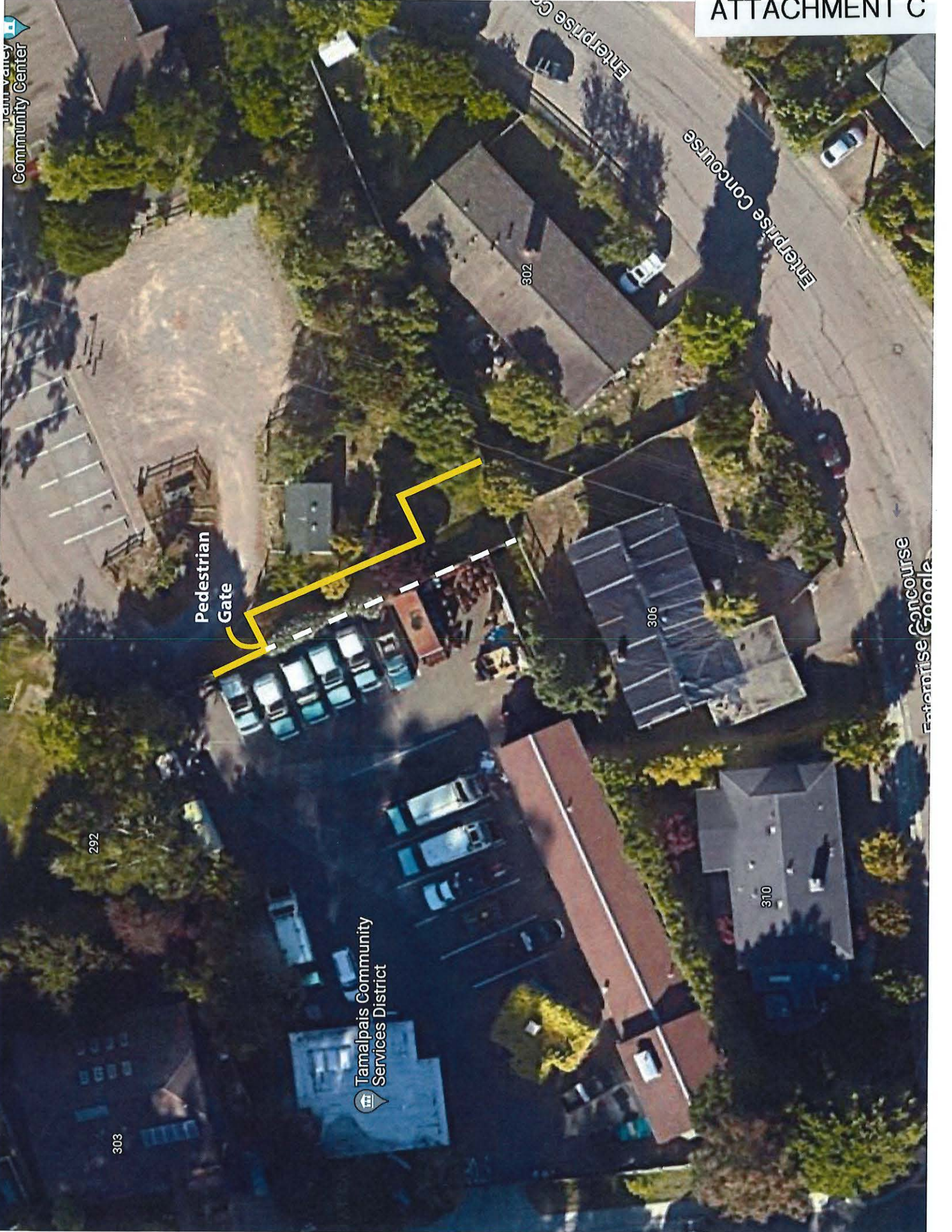












Community Center

Pedestrian Gate

Tamalpais Community Services District

302

306

310

292

303

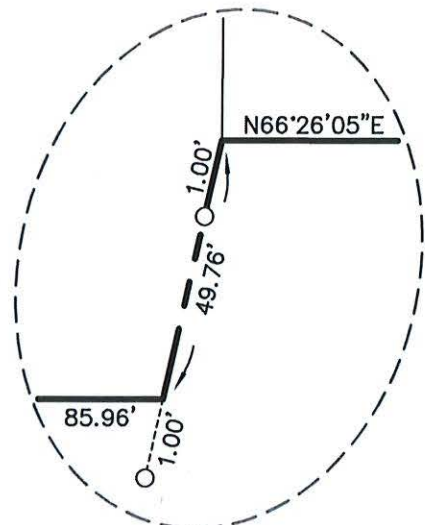
Enterprise Concourse

Enterprise Concourse

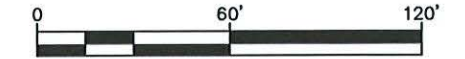
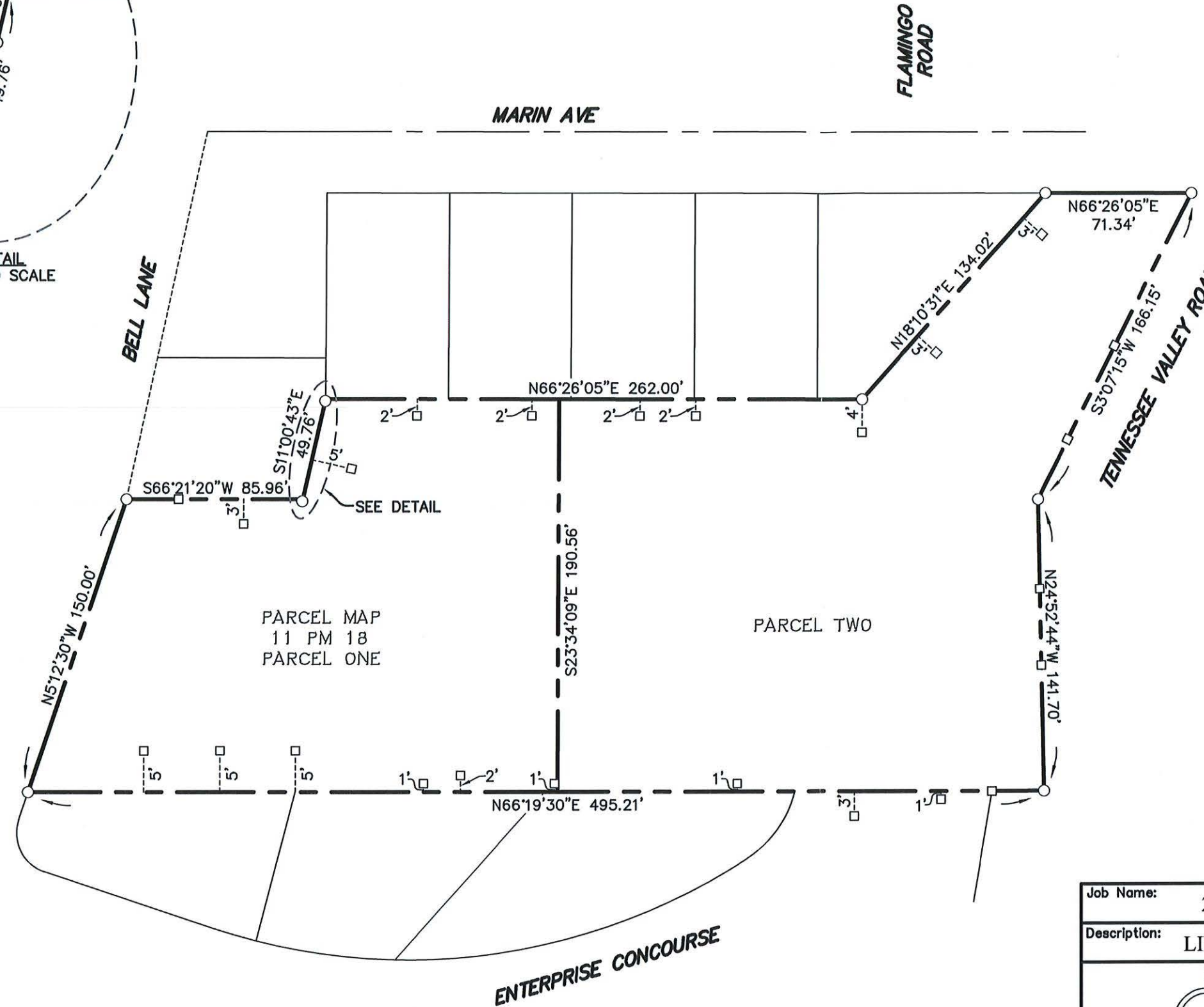
Enterprise Concourse



EXHIBIT



DETAIL  
NOT TO SCALE



LEGEND

- — — — — SUBJECT PROPERTY BOUNDARY
- — — — — ADJACENT PROPERTY BOUNDARY
- — — — — ROADWAY CENTERLINE
- - - - - SURVEY TIE
- TEMPORARY WOOD STAKE
- SET 1/2" IRON PIPE "PLS 9072"

NOTES

TEMPORARY WOOD STAKES SHOWN ARE ON LINE UNLESS OTHERWISE NOTED.

TIES SHOWN ARE AT RIGHT ANGLES TO THE BOUNDARY AND ARE EXAGGERATED TO SHOW DETAIL. OFFSET DISTANCES SHOWN.

SURVEYOR'S STATEMENT

THIS MAP REPRESENTS A FIELD SURVEY MADE BY ME OR UNDER MY DIRECTION ON JANUARY 18, 2023 AND REPRESENTS THE VISUAL SURFACE CONDITIONS AS OF AFORESAID DATE.

Leslie Kirby, P.L.S. 9072

1/24/2023  
DATE

Job Name:	203 MARIN AVENUE	DRAWN BY: AJD	CHECKED BY: LK
Description:	LINE STAKING EXHIBIT	SCALE: 1"=60'	SHEET: 1 OF 1
			JOB NUMBER: 9923-22



CINQUINI & PASSARINO, INC.  
LAND SURVEYING

1360 N. Dutton Ave. #150 Phone: (707) 542-6268  
Santa Rosa, Ca. 95401 Fax: (707) 542-2106

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- △ BOUNDARY
- △ TOPOGRAPHIC
- △ CONSTRUCTION
- △ SUBDIVISIONS

FEBRUARY 8, 2023

ITEM 5G

**DISCUSS / CONSIDER ADOPTION OF VEHICLE REPLACEMENT POLICY**

**TO: BOARD OF DIRECTORS**  
**FROM: ALAN SHEAR, ASSISTANT GENERAL MANAGER**  
**SUBJECT: DISCUSS / CONSIDER ADOPTION OF VEHICLE REPLACEMENT POLICY**

**Recommendation**

Adopt resolution approving the vehicle replacement policy.

**Policy Issues**

The TCSD Board approves all policies.

**Background**

TCSD maintains a fleet of a variety of vehicles and equipment used to conduct the business of the District. The fleet (Attachment 1) includes, but is not limited to: refuse collection trucks, pickup trucks for wastewater and recreation, and a minivan for recreation. Previous vehicle replacements have taken place on a more reactionary, ad hoc basis. The proposed policy before the Board this evening provides for a proactive and practical approach to maintaining an effective vehicle fleet.

**Analysis**

A vehicle replacement policy establishes guidelines, criteria, and procedures to replace all vehicle types in the vehicle fleet. The policy includes the replacement criteria for each type of vehicle in the fleet. Mileage, age, overall condition, annual maintenance cost, environmental impact per the California Air Resource Board are all elements of the evaluation criteria included in the proposed replacement policy. Every budget cycle, staff will assess the condition of the fleet and the lifecycle of each vehicle. The criteria outlined in the policy will assist in making recommendations to the Board as to which item(s) needs replacement. As a result, we will create a vehicle replacement fund/reserve to accompany the vehicle replacement schedule. The vehicle replacement schedule will show the expected replacement of vehicles over a ten-year period. The vehicle expenditures for vehicles will be reflected in the vehicle replacement fund. The Board will approve the vehicle replacement schedule and contributions/expenditures in the vehicle replacement fund as part of the annual budget approval process.

**Fiscal Impact**

n/a

**Attachments**

- A. Resolution w/Proposed Vehicle Replacement Policy
- B. Fleet Inventory





## 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. 2023-XX

#### RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAMALPAIS COMMUNITY SERVICES DISTRICT APPROVING THE VEHICLE REPLACEMENT POLICY

**WHEREAS**, TCSD maintains a fleet of a variety of vehicles and equipment used to conduct the business of the District; and

**WHEREAS**, the fleet includes, but is not limited to, refuse collection trucks, pickup trucks for wastewater and recreation, and a minivan for recreation; and

**WHEREAS**, a vehicle replacement policy establishes guidelines, criteria, and procedures to replace all vehicle types in the vehicle fleet; and

**WHEREAS**, the proposed policy before the Board provides for a proactive and practical approach to maintaining an effective vehicle fleet; and

**WHEREAS**, elements of the evaluation criteria in the proposed policy include: mileage, age, overall condition, annual maintenance cost, and environmental impact per the California Air Resource Board; and

**WHEREAS**, every budget cycle, staff will assess the condition of the fleet and the lifecycle of each vehicle using the criteria outlined in the policy and will make recommendations to the Board as to which item(s) needs replacement; and

**WHEREAS**, each annual budget cycle will include a vehicle replacement budget.

**THEREFORE, BE IT RESOLVED** that the Tamalpais Community Services District approves the attached vehicle replacement policy (Exhibit A).

The foregoing resolution was duly passed and adopted by the Board of Directors of the Tamalpais Community Service District at a duly noticed meeting held in said District on the 8th day of February 2023 by the following vote:

AYES:

NAYS:

ABSENT:

---

Steffen Bartschat, President

ATTEST:

---

Secretary, Tamalpais Community Services District

## EXHIBIT A

### TAMALPAIS COMMUNITY SERVICES DISTRICT

#### VEHICLE REPLACEMENT POLICY

##### **STATEMENT OF POLICY**

The purpose of this policy is to establish general criteria, procedures, and guidelines for vehicle replacement within the Tamalpais Community Services District (TCSD) to provide efficient, cost-effective delivery of service. This policy addresses District-owned vehicles used by employees within the District during the conduct of official TCSD business. Each department that utilizes District vehicles is responsible to implement this vehicle replacement policy according to the established criteria, procedures, and guidelines contained herein.

The size and nature of the District's fleet is governed primarily by need and function, i.e. the number of vehicles should be no greater than what is necessary to provide public services in an efficient manner. Each vehicle within the fleet shall be minimally specified to fulfill its intended function, providing operators with a comfortable and modestly appointed vehicle with which to deliver services in a cost-effective manner.

Vehicles should be selected with a strong preference for fuel efficiency and hybrid and alternative fuel technology. The District will strive to reduce the negative impact of its fleet upon the environment by reducing greenhouse gas commission.

Vehicles with the lowest long-term maintenance and repair costs and occupant safety are preferable.

##### **DEFINITIONS**

For the purpose of this policy, the following definitions of terms apply:

- A. *Vehicles* are all District-owned vehicles or equipment used to conduct official business and delivery of services.
- B. *Official TCSD Business* means any business conducted on behalf of Tamalpais Community Services District.

##### **GENERAL STANDARDS**

The District's vehicles represent a significant investment in the tools required to deliver efficient, cost effective services to the community. To establish uniform practices in the replacement of these vehicles, the following provisions and procedures are adopted:

- A. In November of each year, a list of vehicles that are targeted for replacement in the upcoming fiscal year will be developed. In December of each year, staff will review with the General Manager the proposed 10-year Vehicle Replacement Schedule with includes the replacement list for the upcoming fiscal year. The resulting Vehicle Replacement Schedule will be finalized through the annual budget process and

subject to approval by the Board.

- B. The process for purchasing replacement vehicles for those units identified and approved for replacement through the annual budget process will begin upon authorization of the General Manager in accordance with the policies and procedures established by the TCSD Purchasing Policy.
- C. TCSD will create a *Vehicle Replacement Fund* which will show the funding for and purchase of vehicles per the 10-Year Vehicle Replacement Schedule. The annual Vehicle Replacement Fund will be approved annually by the Board as part of the budget approval process.

## **GUIDELINES AND PRACTICES**

- A. Replacement Criteria Guidelines - The primary considerations in determining vehicle replacement will be the unit's age, mileage or service hours, and mechanical condition. Guidelines for age and mileage/hours for each vehicle category have been established and are included in the criteria to be used to determine when a vehicle should be considered for replacement. The replacement criteria will be reviewed every two (2) years and may be adjusted based on the District's financial condition, improvements in technology or maintenance practices, and/or departmental needs.
- B. Early or Deferred Replacement - Vehicles that require major mechanical or body repair will be considered for early replacement based on the staff analysis of the vehicle's remaining value, cost of major maintenance/repair, and useful life after completion of the major maintenance/repair. Conversely, staff may extend a unit's service life, based on an assessment of the unit's mechanical condition and serviceability. Recommendations for early or deferred vehicle replacement will be reviewed by appropriate staff and must be approved by the General Manager prior to implementation.
- C. Retiring a Vehicle - Replacement of vehicles will not be used as a strategy to expand the fleet. When a vehicle is replaced, consistent with the Surplus Property Policy, it must be declared surplus by the Board and would then be disposed of by the General Manager, or designee. All replaced vehicles will be disposed of at auction, unless otherwise approved by the Board and General Manager.

## **REPLACEMENT CRITERIA**

The following criteria are to be considered when evaluating and recommending a vehicle or replacement. A recommendation for replacement will be made when there is sufficient replacement funding available and three (3) of the listed criteria within the category are met. A recommendation for replacement may be made by staff when the unit reaches the age or hours listed. These criteria will be reviewed every two (2) years and may be adjusted due to the District's financial condition, improvements in technology or maintenance practices, and/or departmental needs.

## 1. Category A - Maintenance Vehicles

Light or medium duty vehicles (up to 8,600 lbs. gross vehicle weight) used in the course of official District business. These vehicles typically include pick-ups, minivans, and passenger cars.

*Replacement Criteria - must meet any three (3) of the following:*

- (a) Mileage over 80,000 or a combination of mileage and idling time (one hour= 35 miles) that equates to 80,000 miles.
- (b) More than 10 years old.
- (c) Annual maintenance and/or general repair costs exceed \$10,000.
- (d) Overall condition of the vehicle is poor; peeling paint, torn seats, systems inoperable (e.g. A/C, seat hardware, electronic control module, etc.).
- (e) Vehicle has sustained major body damage; cost exceeds \$7,500 to repair.
- (f) High polluting vehicle as determined by California Air Resources Board regulations.
- (g) Recommendation from staff.
- (h) Other: Explain\_\_\_\_\_

## 2. Category B - Heavy Duty Maintenance Vehicles

Heavy duty trucks, refuse collection trucks, boom trucks, flatbed trucks etc. (over 8,600 lbs.gross vehicle weight) used in the course of official District business.

*Replacement Criteria - must meet any three (3) of the following:*

- (a) Mileage over 80,000 or a combination of mileage and idling time (one hour= 35 miles) that equates to 80,000 miles.
- (b) More than 15 years old.
- (c) Annual maintenance and/or general repair costs exceed \$10,000.
- (d) Overall condition of the vehicle is poor; peeling paint, torn seats, systems inoperable (e.g. A/C, seat hardware, electronic control module, etc.).
- (e) More than 15 years old
- (f) Annual maintenance and/or general repair costs exceed \$10,000.

- (g) Overall condition of the vehicle is poor, peeling paint, torn seats, systems inoperable (e.g. A/C, seat hardware, electronic control module, etc.).
- (h) Vehicle has sustained major body damage; cost exceeds \$7,500 to repair.
- (i) High polluting vehicle as determined by California Air Resources Board regulations.
- (j) Recommendation from staff
- (k) Other: Explain \_\_\_\_\_



Manufacturer	Type/Model	License #	Vin #	Capacity in Cubic Yards	Year	Use	Gross Vehicle Weight	Original Cost	Vehicle #	Notes
Chevrolet	2500 Pickup	353206	1GCGC24K6PE157008		1993	All Depts	4,533	\$ 16,470	5	ALL DEPTS OLDEST IN FLEET
Ford	1 ton Pick-up	353222	2FDHF37G7RCA37649	2	1994	Solid waste	4,213	\$ 14,568	9	DUMP TRUCK DUMP BED HYDRAULICS NEED REPLACEMENT IN ORDER TO PROPERLY DUMP
Ford	Hydro Flusher	358072	1FDXF80C5TVA06448		1996	Sanitation	14,400	\$ 73,997	96	SEWER CLEANING unit to be retired if combination truck is purchased
Chevrolet	Silverado 2500HD	1326818	1GCHK44K89F154949		2009	Sanitation	9,200	\$ 31,253	1	MIKE 4 X 4
Chevrolet	TRAIL BOSS / 84CK10543	1628106	3GCPYFED8NG178554		2022	Parks & Rec	7,000	\$ 57,252	22	PARK & REC/JOSH 4 X 4
Dodge	Grand Caravan	1432034	2C4RDGCG8DR637436		2013	Parks & Rec	3,500	\$ 23,118	4	PARK & REC
Freightliner / Heil	Garbage Packer	1002096	1FVHCF52RJ63436	25	2002	Solid waste	32,220	\$ 142,307	93	REAR LOADER PRIMARY USE: RECYCLE - USED 5 DAYS A WEEK FOR RECYCLE AND COMMERCIAL RECYCLE ROUTE - OTHER USES INCLUDE RESIDENTAL ROUTE (FLAT AREAS) WHEN NEEDED
Mack/Heil	LE-Garbage Packer	1186649	1M2AC08C65M010523	25	2005	Solid waste	33,760	\$ 153,667	94	REAR LOADER PRIMARY USE: GARBAGE - USED 5 DAYS A WEEK COMMERCIAL ROUTE & RESIDENTAL ROUTES TRANSFERS - ALSO USED (FLAT AREAS) WHEN NEEDED
Mack/Heil	LE-Garbage Packer	1186648	1M2AC08C85M010524	25	2005	Solid waste	33,720	\$ 153,667	95	REAR LOADER PRIMARY USE: CARBOARD - USED ONCE A WEEK UNLESS OTHER REAR LOADER TRUCKS ARE OUT OF SERVICE
Isuzu	NQR (Heil box)	1229821	JALE5B16767903203	6	2006	Solid waste	11,480	\$ 94,322	6	BACKUP TRUCK unit to be retired if new vehicle is purchased/6 yard box could be refurbished to install onto new chassis - box is in need of floor repairs
Isuzu	NRR (Heil box)	1126143	JALE5B16777301595	10	2007	Solid waste	12,580	\$ 89,154	7	BACKUP TRUCK unit to be retired if new vehicle is purchased/10 yard box could be refurbished to install onto new chassis
Isuzu	NRR (Heil box)	1403150	JALE5W166D7300943	10	2013	Solid waste	9,840	\$ 115,323	12	SHERMAN
Isuzu	NRR (Heil box)	1470081	JALE5W166F7301772	10	2015	Solid waste	12,580	\$ 123,288	15	SERVANDO
Isuzu	NRR (Curbtender)	1596951	JALESW121L7305790	10	2020	Solid waste	14,040		20	MARK
Isuzu	NRR (Curbtender)	1596950	JALESW121L7305745	10	2020	Solid waste	14,040		21	ORLANDO

Loadrunner	Trailer	1222459	4RACS20276K012418		2006	parks & Rec		\$ 6,623	T-1	PARK & REC
John Deere	Tractor	no plate	1LV1025RADH112309		2013	parks & Rec		\$ 17,422	T-5	PARK & REC
BIG TEX	Trailer	1538444	16VNX1220J4088990		2017	parks	2,270		T-2	PARK & REC
Sreco	Trailer	SE711759	4H5HB16107L072613		2007	Sanitation	2,400	\$ 13,468	T-3	SANITATION
Airman	Trailer	no plate	7H6BX10A1LA001422		2020	Sanitation	2,950	\$ 25,167	T-4	GENERATOR TRAILER

DPF CLEANINGS

BAR FLEET # GE940192  
REQUIRE BI-ANNUAL SMOG



February 8 ,2023

ITEM 6A

## GENERAL MANAGER REPORT INCLUDING UPCOMING RETREAT

**TO:** BOARD OF DIRECTORS  
**FROM:** GARRETT TOY, GENERAL MANAGER  
**SUBJECT:** GENERAL MANAGER REPORT INCLUDING UPCOMING RETREAT

### Recommendation

Receive the report for activities in January 2022 and provide comments as appropriate.

### Discussion

#### Wastewater Statistics and Work

- Flow through Bell Lane Pump Station: will report in GM March report
- Flow through Bob Bunce Pump Station: will report in GM March report
- Rain: 13 events totaling 13.36 inches
- Sewer System Overflows (SSO): 0
- Attached is the EPA 4<sup>th</sup> Quarter report 2022

#### Solid Waste Statistics and Work

- Tree pick-up service began 1/10-1/13/23. We contracted with Jorge's Tree Service (TCSD landscape maintenance contractor) to perform the pick-up and chipping service at a cost of \$8,000. The contractor got behind schedule and continued to pick-up trees the following week thru 1/19.

#### Parks and Recreation Work

- The Mid-Year budget report (agenda item 5B) contains information on the Crab Feed held on January 21<sup>st</sup>.
- New park picnic rule signs have been installed in Kay and Eastwood parks. In addition, the new rule signs for the tennis/pickleball courts have been installed.
- Installed new bench on court and moved old bench to outside the fence.



Administration

- Applications for the new Parks and Recreation Commission (PARC) are available on the website. The newsletter will also encourage residents to apply. We have extended the deadline to the end of February.
- Applications for the vacant Administrative Clerk position are due February 6<sup>th</sup>. To date, we have received over 50 applications for the job.
- Staff will report on the preparations for the upcoming Board retreat (2/11) at the meeting.

Impact on TCSD Resources

n/a

Attachment

- A. 4<sup>th</sup> Quarter EPA report



## TAMALPAIS COMMUNITY SERVICES DISTRICT

305 Bell Lane, Mill Valley, CA 94941 ♦ 415.388.6393 ♦ Fax: 415.388.4168  
Info@tamcsd.org ♦ www.tamcsd.org

January 12, 2023

Michael T. Chee [Michael.Chee@waterboards.ca.gov](mailto:Michael.Chee@waterboards.ca.gov)  
Grant Scavello [Scavello.Grant@epa.gov](mailto:Scavello.Grant@epa.gov)  
SSO Enforcement and Pretreatment Program  
SF Bay RWQCB  
1515 Clay Street, Suite 1400  
Oakland, CA 94612

Subject: Tamalpais Community Services District (TCSD) Quarterly Sewage Spill Summary —  
October 1, 2022 through December 31, 2022 - Submitted as Required under US EPA Amended Order  
for Compliance Docket No. CWA-309(a)-08-031 and No. CWA-309(a)-08-030 Dated November 4,  
2008

Dear Mr. Chee and Mr. Scavello,

TCSD is summarizing Fourth Quarter SSO information for 2022. This summary is submitted pursuant to requirements included in the San Francisco Bay Regional Water Quality Control Board letter, New Requirements for Reporting Control Board ("State Board"), State-wide General Waste Discharge Requirements for Sanitary Sewer Systems (Order No. 2006-0003-DWQ) issued May 2, 2006, and subsequently modified as to monitoring and reporting requirements by State Board Order No. 2008-0002-EXEC (the "2008 Modified State Order"). In addition, this summary is required by Section IX Findings of Violation and Amended Order for Compliance Docket No. CWA-309(a)-08-031] dated November 24, 2008 (the "21008 Amended Order") issue to Sausalito-Marin City Sanitary District ("SMCSD") and the Tamalpais Community Services District ("TCSD"). For purposes of this summary, TCSD refers to sewage spills and sanitary sewer overflows as "SSOs".

### SSO Mitigation Efforts:

There was zero (0) SSO occurring in the District's collection system during this Quarter. Comprehensive work includes:

- A. TCSD sewer flows for the quarter totaled just 29,525,213 gallons.
- B. Maintenance of all wet wells in pump stations to remove grit/grease.
- C. Continued monitoring via XiO System for Bob Bunce Pump Station at Tennessee Valley Road.
- D. Continued monitoring of sewer flow in 6 locations with use of SmartCover technology to help prevent SSO's in critical areas.
- E. Performed routine maintenance by means of mechanical cleaning (rodding or drain clean machine) and hydro-jetting on district collection system resulting in 2381 linear feet cleaned.

### Other Information

In TCSD service area, laterals are privately-owned from structure to district sewer (including the wye fitting). TCSD has a program requiring the inspection and repair of private sewer laterals upon sale or major remodel of habitable structures. Actions that trigger the mandatory inspections: home sale, major remodel work (including, but not limited to improvements of \$40,000 or more), land movement, and investigations of PSLD or SSO's that have occurred on or into privately owned property or replacing segments of district sewer during capital improvement. When a PSLD occurs, the District is assertive about requiring inspections and repairs to prevent repeat PSLDs associated with Private facilities. As the need for repairs is identified based on those inspections required per District Ordinance to receive Certificate of Compliance or recordation of transfer of deed. The district's criteria for requiring such repairs are expressed in Ordinance 96, to eliminate inflow & infiltration of pollutants into groundwater, or surface waters including Coyote Creek and Richardson Bay. This has been a successful program and TCSD continues to develop improvements to the existing lateral program to expedite identification and repair of private facilities to prevent discharge of pollutants to waters of the State. District crews continued efforts to conduct sewer lateral video inspections and have now completed more than **1121** inspections. This has led to private lateral improvements to more than **637** private laterals. This is expected to be an on-going effort to inspect and certify all 2,500 District connections.

TCSD also inspected repairs to sewer laterals during this period in several locations in the TCSD service area. Those include:

1. 12 sewer lateral repair or replacement permits were issued
2. 205 feet of private sewer laterals were repaired or replaced

EPA QUARTERLY SUMMARY- OCTOBER 1 TO DECEMBER 31, 2022

SSO VOLUME (gallons)	PUBLIC SSO	TOTAL
Greater than or equal to 1,000	0	0
From 100 to 999	0	0
From 10 to 99	0	0
Less than 10 (can include in line above)	0	0
[Public portion of lateral (if possible)]	0	0
TOTAL	0	0

VOLUME CATEGORY	PUBLIC SSO VOLUME (gallons)	PUBLIC %
Total volume contained and returned to sewer system for	0	0
Total volume reaching waters of the State	0	0
Total volume not contained but not reaching waters of the State (everything else)	0	0
TOTAL	0	0

CAUSE OF SSO	PUBLIC SSO	PUBLIC %
<b>BLOCKAGE:</b>		
Roots	0	0
Grease	0	0
Cleaning rags (hand towels, cleaning pads)	0	0
Debris (Dirt/Mud)	0	0
Other: asphalt chunk	0	0
Vandalism	0	0
Animal carcass	0	0
Construction debris	0	0
Multiple causes	0	0
Break in line	0	0
SUBTOTAL FOR BLOCKAGE	0	0
Infrastructure Failure	0	0
Inflow & Infiltration	0	0
Electrical Power Failure	0	0
Flow Capacity Deficiency	0	0
Natural Disaster	0	0
Sewer Ejection System Failure	0	0
Bypass	0	0
Cause Unknown	0	0
TOTAL SSO	0	0

**Certification**

I certify under penalty of law that this document and all attachments are prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who managed the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Sincerely,



Michael Quecke  
Wastewater & Facilities Superintendent

cc: Grant Scavello, USEPA Region 9, 75 Hawthorne Street, ENF-3-1, San Francisco, CA 94015

Allan Shear, Assistant General Manager, TCSD

Garrett Toy, Manager, TCSD

Jeffrey Kingston, General Manager, SMCSO



February 8, 2023

ITEM 6B

**REVIEW SCHEDULE FOR FUTURE WORK SESSIONS,  
SPECIAL MEETINGS, AND EVENTS**

**TO: BOARD OF DIRECTORS**  
**FROM: GARRETT TOY, GENERAL MANAGER**  
**SUBJECT: REVIEW SCHEDULE FOR FUTURE WORK SESSIONS, SPECIAL MEETINGS, AND EVENTS**

**Recommendation**

Review schedule for future work sessions, special meetings, and events and provide direction to staff, as appropriate.

**Policy Issues**

This is a standing item for Board meetings.

**Discussion**

Attached is the current tentative schedule for future Board work sessions and special meetings. Also attached are the Board's goals and priorities for FY22/23 discussed at its July 13<sup>th</sup> meeting. The goals and priorities are provided should the Board want to schedule a specific topic for discussion at a future work session. Please note these goals and priorities have not been formally adopted by the Board because the Board was going to possibly discuss more at the September retreat. However, the September retreat was canceled. We recommend the Board review these proposed goals and priorities at its February 11<sup>th</sup> retreat and update/revise, as appropriate, at that time.

We have also attached a list of the updated TCSD event schedule from August 2022 to August 2023 for Board review and comment.

**Impact on TCSD Resources**

N/A

**Attachments**

- A. Work session & special meeting schedule
- B. List of priorities
- C. Schedule of Events



**TCSD BOARD**  
**REGULAR WORK SESSION AND SPECIAL MEETING SCHEDULE**  
**FY22/23**

DATES	TOPIC
July 27, 2022	Field Trip- Kay Park and other TCSD facilities
August 24	Field Trip- Eastwood Park and other TCSD Facilities
September 17 Special Meeting	Conduct retreat (cancelled due to scheduling conflicts; needs to be rescheduled)
September 28 - CANCELLED	Cancelled due to retreat
October 26	Discuss Management Partners Study and Hanson Asset Inventory Plan
November 16 Special Meeting (8:00am-10:00am)	Discuss first draft of 5- Year Financial Plan and Solid Waste Rate Review Study by R3
November 23 - CANCELLED	Cancelled for Thanksgiving Holiday
December 28- CANCELLED	Cancelled for holidays
January 25, 2023	Discuss second draft of 5- Year Financial Plan and Solid Waste Rate Review Study by R3
February 11 Retreat (Sat.)	Fernwood 9:00am-1:00pm
March 22	tbd
April 26	tbd
May 24	Budget Workshop
June 28	tbd

**PRELIMINARY BOARD PRIORITIES FY22/23**  
(not listed in order of priority)

1. Complete improvements in the Community Center including kitchen, bathrooms and stage
2. Expand offering of events and programs
  - a. Provide better event financial accounting and long-term scheduling
  - b. Expand solid waste programs with an emphasis on innovative programs and re-introducing past popular programs
3. Develop disaster preparedness plan
  - a. TCSD operations
  - b. Community coordination
  - c. Evaluate impacts of sea level rise and extreme flooding
4. Improve/enhance communication with the public (newsletters, advertising, sponsorships, signage)
  - a. Enhance reporting and communications to the Board and Community regarding the reasons for Sanitation CIP projects and create standards for measuring success
  - b. Continue to improve financial reporting to the Board and Community on TCSD activities with the goal of explaining “where their money goes”
  - c. Solicit community input on TCSD programs/events/use policy/facilities
5. Develop short and long-term park management plan
  - a. Review park maintenance standards and options for implementation
  - b. Address Eastwood Park management issues
6. Develop a 5-year masterplan for parks, facilities, and open space including short and long-term financing plan
7. Update 5-year financial/operational plans for solid waste and wastewater
  - a. Vehicle/equipment replacement program
  - b. Wastewater Capital Projects
8. Review/evaluate organizational structure, administrative/personnel policies, service levels, and employee satisfaction

**TENTATIVE SCHEDULE OF EVENTS**

August 2022 thru August 2023

(Revised January 2023)

DATE		EVENT
August 13	8am - 11am*	Cars & Coffee (Community Center parking lot)
September 10	8am - 11am	Cars & Coffee
September 24	3pm -8pm	Oktoberfest at Community Center
October 1	8am-1pm	Debris day, shred day (Community Center)
October 8	8am - 11am	Cars & Coffee
November 12	8am - 11am	Cars & Coffee
December 3	7pm-9pm	Jolly Jingles or similar event (Community Center)
December 10	9am and 10:30am	Breakfast with Santa (Community Center)
December 10	8am- 11am	Cars & Coffee
January 14, 2023	8am -11am	Cars & Coffee
January 21	6:30pm-9:30pm	Crab Feed
February 11	8am – 11 am	Cars & Coffee
March 3 &4 10 &11	two weekends	Murder Mystery (Community Center)
March 11	8am – 11am	Cars & Coffee
April 9	8am – 11am	Cars & Coffee
April 22	time tbd	Earth Day and Volunteer Appreciation event (Eastwood Park)
May 6	8am -1pm	Debris day, shred day, e-waste, mattresses, compost (Community Center)
May 13	8am – 11am	Cars & Coffee
May 12/13 & 19/20	Two weekends	Rhubarb Revue
June 16,30 July 14, 28, Aug 11	(tentative dates)	Creekside Fridays (Location TBD)

\* Every second Saturday of the month

**Garrett Toy**

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**From:** Steve Levine <stevenmlevine@comcast.net>  
**Sent:** Tuesday, January 10, 2023 12:46 PM  
**To:** Garrett Toy; Steffen Bartschat  
**Cc:** stevenmlevine@comcast.net; Alan Shear  
**Subject:** SMCSD Board Meeting January 10, 2023

I attended the SMCSD Board of Directors meeting on January 10, 2023.

1. Board accepted the Annual Board Compensation and Expense Reimbursement Report for 2022. Board members earned between \$2,240 and \$3,200 for the year.

2. Selected Board Officers and made committee assignments for 2023. Dan Rheiner remains president, Bill Ring VP. Bill Ring continues as rep to TCSD. After 35 years on the Board, Ann Arnott announced her retirement effective March 1.

3. Adopted Continuing Need To Meet by Teleconference per State guidelines.

4. Plant Collection and System Performance:

Three large storms occurred in December resulting in a rain total of 12 inches for the month. The highest daily rainfall total was 2.25 inches and a peak treatment plant flow of 12.8 mgd.

The largest storm of the month produced 6.36 inches of rain from 12/29/22 – 12/31/22.

The system and plant performed well and as designed during multiple storm events in December.

Due to the significance of the largest storm operations responded to one sewer system overflow. The overflow was from a manhole near Princess Street Pump Station where the Force Main turns to Gravity Main.

Approximately 6,625 gallons was the total SSO. One blending event occurred starting 12/31 at 1 pm, with the new plant upgrades a blending event is triggered when the plant effluent flow exceeds 9 MGD.

Operations diverted flow over 9 MGD into the equalization basins, due to the intensity and duration of the storm both basins were filled. Once the basins were filled plant blending started over 9 MGD resulting in a blending total of 248,000 gallons.

5. Projects:

a. Coloma Pump Station: complete. Awaiting permanent power connection from PG&E.

b. Generator Reliability project: complete

c. Clarifier Rehab: design 80% complete

d. TCSD Flow Meter: in design. Awaiting permits from PG&E and CalTrans.

Next meeting: February 7 at noon.

Steve Levine

Date: January 19, 2023

To: Steffen and Garrett,

I attended the SASM Meeting for January 19, 2023 via Zoom.

**ATTENDANCE**

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

SASM Staff: Mark Grushayev, Director of the Wastewater Treatment Plant and Andrew Poster, P.E., City Engineer and Director of Public Works. Bonner Buehler, General Manager of the Homestead Valley Sanitary District was present as well.

**BUSINESS SESSION**

The main news was that although rain from the atmospheric river peaked on December 31, 2022 with a 24-hour period peak of 31 MGD, excess flow was diverted to the Equalization Basins until it could be returned when influent flows subsided. No blending or spills occurred.

**COMMENTS**

From my PhD research – even though the member agencies have spent tens of millions of dollars on capital improvement projects to tighten manholes and renew pipelines to reduce inflow and infiltration (I&I), evidently, significant water is still entering the system. I suggest some study (water isotopes, or other advanced chemistry) should be made to determine the makeup and source of the water in these peaks. Sewer water has a combination of tap water, rainwater, groundwater, and seawater, and breaking out the percentages of each at different portions of the flow by sampling manholes, might provide more information as to the source and location of leakage. I understand this is more of a research topic at this point.

**NEXT SASM MEETING**

The next SASM meeting is February 16, 2023, at 5:00 pm. The meeting will be over Zoom. I will be able to attend this meeting. Future meetings (March 2023 and beyond) are planned to start at 6:00 pm and occur in the SASM conference room.

Sincerely,

Jim Jacobs  
TCSD Representative



## TAMALPAIS COMMUNITY SERVICES DISTRICT

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 info@tamcsd.org ♦ www.tamcsd.org

### TCSD BOARD OF DIRECTORS SPECIAL WORK SESSION

#### MINUTES

WEDNESDAY, JANUARY 25, 2023, 8:00 A.M.

#### 1. CALL TO ORDER

The Tamalpais Community Services District Board of Directors Special work Session was called to order by Vice President Brown at 8:05am on Wednesday, January 23, 2023.

#### 2. ROLL CALL

President Steffen Bartschat (absent)

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

Staff Present: General Manager, Garrett Toy; Assistant General Manager (AGM) Alan Shear; Finance and Programs Manager, Sarah Mehtar;

Others present: Jordan Muratsuchi, Garth Schultz, R3 Consulting Group, Inc.

#### 3. APPROVE AGENDA

##### MOTION TO APPROVE THE AGENDA

M/S/C: S. LEVINE/J. JACOBS

AYES: 4

NAYS: 0

ABSENT: 1

#### 4. PUBLIC EXPRESSION

Vice Pres Brown invited public expression on non-agenda items, in response to which there was the following:

- There was no public expression

#### 5. REGULAR BUSINESS: Board Actions

- A. Conduct second study session on the preliminary analysis and recommendations from R3 Consulting Group regarding the Five-Year Rate Study and 10- Year Financial Plan for Solid Waste expenditures and revenues.

GM Toy queued up the presentation for Jordan Muratsuchi of R3, who began by saying this is a continuation and follow-up from the first study session conducted in November.

The following were taken into consideration when projecting out for the next 5-10 years:

- Updated rate payer fees, projected at a 2% annual increase for the next 5 years.

As a follow-up to the first study session, staff provided the Board with the following information:

- Schedule for purchasing trucks and vehicle replacement fund
- Comparison of local solid waste charges
- Prepare table/chart of benefits rates over time (Kaiser, Delta)

- Updated 10-year financial plan spreadsheet

The Board discussed the matter and asked questions of staff and R3 Consulting.

There was no public comment.

**6. ADJOURNMENT**

**MOTION TO ADJOURN**

M/S/C: M. McMahon/J. JACOBS

**AYES: 4**

**NAYS: 0**

**ABSENT: 1**

**THE MEETING WAS ADJOURNED AT 9:17AM.**

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President

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Secretary

**NEXT REGULAR BOARD MEETING  
FEBRUARY 8, 2023  
7:00pm Tam Community Center**