



TVCS D Regular Board of Director's Meeting Agenda

Date: Wednesday, June 14, 2017, 6 pm

Location: Tomales Town Hall, Tomales, California 94971

I. Call to Order

II. Open Communication Time for community members and visitors to bring up items they wish to discuss and items that do not appear on the agenda. Added items will be included under Other Business.

III. Approval of June 14, 2017 BOD Agenda Action

IV. Board Member Reports

V. Approval of May 10, 2017 Regular Meeting Minutes Action

VI. Conduct Public Hearing to Receive Comment on the Proposed Rate Increases for Fiscal Years 2017-18 and 2018-19.

VII. Financial Report (Melinda Bell)

- a. Accept Check Registers and Approve Expenditures Action
- b. Financial Manager's Report Action
- c. Review and Approve Financial Statements Action
- d. Engagement letter for TVCS D Auditor 2016/2017 Action
- e. Ad Valorem Levy 4 Assessments

VIII. General Manager's Report

- a. Discussion on proposed O & M contract and give direction to General Manager for its execution Action

IX. NSU Report

- a. Review reports for April 2017

X. Committee Reports

- a. Financial Advisory Committee (FAC)
 1. No meeting held in May
 2. Adopt final Sewer and Park budgets for fiscal year 2017/2018 Action
 3. Adopt Resolutions 17-02 (monthly Sewer rate) and 17-03 (connection fees and Ad Valorem Levy 4 Assessment).

Action

- b. Park Advisory Committee (PAC)
 1. No meeting was held in May
 2. Update on projects

XI. Pending Business

- a. TVCS D Website update

XII. Other Business

XIII. New Business

- a. November 2017 TVCS D Board elections Action
- b. Senate Bill 415 – Voter participation

XIV. Correspondence

XV. Adjournment

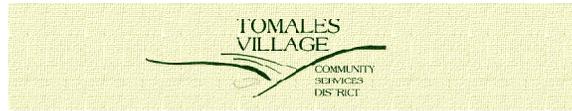
TVCS D MISSION STATEMENT: *Enhance quality of life, with commitment to the health of the community, by providing dependable wastewater collection, treatment and reuse in an environmentally friendly manner; maintaining safe and reliable recreational park facilities while providing a welcoming forum for active community participation and input.*

The agenda and supporting documents can be accessed on the TVCS D website 72 hours prior to the meeting. Anyone requesting disability related accommodations may contact the district office 72 hours prior to the meeting.

PO Box 303 • Tomales, CA • 94971 • ph 707.878.2767 • www.tomalescsd.ca.gov

Board of Directors:

Dru Fallon O'Neill, President • Donna Clavaud, Vice President • Bill Bonini • Peter MacLaird • Deborah Parrish



TVCS D Board of Director's Meeting Minutes

Date: Wednesday, May 10, 2017, 7 – 9 pm

Location: Tomales Town Hall, Tomales, California 94971 DRAFT

Board Members Present: Dru Fallon O'Neill, President; Donna Clavaud, Vice President; Bill Bonini, Peter MacLaird, Deborah Parrish

Board Members Absent: None

Also Present: Melinda Bell, TVCS D Accountant; Cynthia Hammond, TVCS D Recording Secretary; Venta Leon, Margaret Graham, Walter Earle, Terry Duffy

I. Call To Order

Dru Fallon O'Neill called the meeting to order at 7:05 p.m.

II. Open Communication Time for community members and visitors to bring up items they wish to discuss and items that do not appear on the agenda. Added items will be included under Other Business.

Margaret Graham and Walter Earle will pay for the services of Suzi Katz of Sequoia Web Design to redesign a new TVCS D website. The monthly fee will remain the same; \$20 per month. Squarespace will be the new, user-friendly template and staff will have login access to upload documents. Melinda Bell will be the point person for Suzi Katz to train.

Venta Leon asked if the park was available for rental on June 11, 2017 for Jesus Hernandez to host an Aztec Dance and Ceremony that would be open to the public. It was determined that date was available.

III. Approval of May 10, 2017 TVCS D BOD Agenda

Dru Fallon O'Neill motioned to approve the TVCS D May 10, 2017 BOD meeting agenda as is. No objections.

IV. TVCS D Board Member Reports

Donna Clavaud reported there was a \$300 donation to the District for filming a movie in Tomales.

Donna Clavaud attended a reception for Aaron Peskin, the new Commissioner for the North Central Coast District of the California Coastal Commission. Aaron Peskin used to work for the Trust for Public Land that held the park property until it could be purchased for \$120,000.

V. Approval of April 12, 2017 TVCS D REGULAR Meeting Minutes and April 25, 2017 SPECIAL Meeting Minutes

Deborah Parrish motioned to approve the April 12, 2017 Regular meeting minutes and the April 25, 2017 Special meeting minutes. Bill Bonini seconded the motion. M/S/U

VI. Financial Report (Melinda Bell)

a. Accept check registers and approve expenditures:

Bill Bonini motioned to accept the check registers and approve expenditures. Deborah Parrish seconded the motion. M/S/U

b. Financial Manager's report:

Melinda Bell reported that in the budget comparison, the park has spent \$15,500, which is in line with what was budgeted and planned for the Measure A Work Plan. The sewer program is a negative \$10,448 so far which includes \$44,500 of depreciation expenses. The difference of \$34,000 is close to the debt service. Melinda

Deborah Parrish motioned to accept the Financial Manager's report. Bill Bonini seconded the motion. M/S/U

c. Review and approve financial statements:

Bill Bonini motioned to approve financial statements. Deborah Parrish seconded the motion. M/S/U

d. Ad Valorem Tax (Dru Fallon O'Neill):

Melinda Bell explained she assumed the Levy 4 was part of the 1% that all the Special Districts get from property taxes. Dru Fallon O'Neill said she spoke to Sandra Kacharos from Marin County property tax finance department and that property tax statements list Sewer Improvements and Tomales CSD. Dru asked Sandra Kacharos what were sewer improvements? In 1975 TVCSD residents within the sewer district voted on an Ad Valorem tax "ad infinitum". Included in the TVCSD BOD packet was a 2010 report from Walter & Pistole explaining the Ad Valorem Tax. Dru Fallon O'Neill explained, based upon the report, when North Marin Water District (NMWD) was running the district, the language was \$.75 per \$100 valuation. NMWD reduced it to \$.2 per \$100 of assessed value, which doesn't add up when looking on property tax assessments, and also in question is how are these assessments determined. Donna Clavaud questioned why this would go on into infinity. Deborah Parrish questioned where those funds were going. Donna Clavaud said TVCSD receives approximately \$8,000 and questioned if these funds are coming back to the district. Dru Fallon O'Neill said that in the 1975 ballot measure, the purpose of the tax was to pay for the construction and operational expenses of the voter created Tomales District. Voters also voted for money to be set aside to continue operations. NMWD lowered the tax from \$.75 to \$.02 ad infinitum. Melinda Bell reported the District has received \$297,000 since

1999. This needs further investigation.

VII. General Manager's Report

a. Status Report on O & M contract:

Donna Clavaud spoke to Jose today & reported that Jose Ortiz had a discussion with NSU regarding saving the district \$12,000 per year. If NSU could guarantee those savings, TVCSD would rewrite the contract for NSU. If not, the contract would go out to bid. NSU said it could guarantee those savings but would want a three (3) year contract with TVCSD. The next step is for Jose Ortiz to meet with NSU to determine the exact scope of work. Donna Clavaud requests a TVCSD Board Member go into a negotiated meeting with NSU to determine the service contract and the scope of work. Deborah Parrish volunteered to be the point person for TVCSD. Deborah Parrish said she wants to know the rate & cost structures and billing fees for NSU employee positions. Peter MacLaird recommended further negotiations could take place on saving the district money. Jose Ortiz will coordinate a meeting with NSU.

Donna Clavaud motioned to authorize Jose Ortiz and Deborah Parrish to go into contract negotiations with NSU to specify a new scope of work that guarantees requested savings in exchange for writing a three (3) year contract. Bill Bonini seconded the motion. M/S/U

VIII. NSU Report

a. Review reports for March 2017:

TVCSD Notice of Violation was received March 2017. Jose Ortiz submitted the No Spill certifications by the April 28, 2017 deadline. The No Spill Certifications were sent to the wrong email address from July 2016 through March 2017.

IX. Committee Reports

a. Financial Advisory Committee (FAC)

1. No FAC meeting held in April:

2. 2017/2018 draft budgets for sewer and park (review, discuss and amend for preliminary vote):
Deborah Parrish thanked the TVCSD BOD's for the all the hard work that went into the draft budgets. Deborah Parrish questioned the sewer budget, as it is not the budget that is being proposed which should reflect the sewer rate increase. Deborah Parrish also questioned the O & M Contractual Services as this figure (\$71,000) could change based upon pending negotiations. Donna Clavaud suggested adding a line that would reflect the sewer rate increase of \$13,923.

Deborah Parrish motioned to approve the 2017/2018 sewer draft budget with the following changes; adding \$13,923 for the as yet to be approved rate increase and O & M Contractual Services for \$59,000 maximum. Peter MacLaird seconded the motion. M/S/U

Melinda Bell will make the above sewer budget changes and send to Donna Clavaud. Donna Clavaud will make the 2017/2018 sewer narrative changes.

2017/2018 park budget:

Donna Clavaud explained there are unspent funds from 2016/2017; (from the Board of Supervisors and

Dean Whitter for a total of \$25,000). These funds are for the gazebo. Donna Clavaud proposes going back to the original budget to reallocate the unspent grant funding. Measure A funding can be rolled over.

Bill Bonini motioned to add the Board of Supervisors and Dean Whitter grant money (\$25,000) to the 2017/2018 park budget. Deborah Parrish seconded the motion. M/S/U

Melinda Bell will rework the 2017/2018 park budget to reflect the above changes and Donna Clavaud will edit the TVCSD park narrative to reflect the allocation of grant monies.

b. Park Advisory Committee (PAC)

1. Review approved April 24, 2017 minutes:

Minutes were reviewed.

2. Review and approve amended FY 2016/2017 Measure A Work Plan:

Melinda Bell said the Measure A Work Plan gets sent to the County and the only thing that changes is the carry over funds (\$52, 350) from Measure A.

Donna Clavaud motioned to pass the amended 2016/2017 Measure A work plan for submittal. Deborah Parrish seconded the motion. M/S/U

Melinda Bell will submit the work plan to Kevin Wright, Marin County Parks.

3. Calendar of Park rentals:

Melinda Bell reported there is one (1) park rental for October 7th, 2017. Donna Clavaud suggested the park committee advertise the park is for rent.

4. Update from Ted Anderson:

Donna Clavaud said Ted Anderson is eager to get started on the park projects and has contacted several contractors. Bill Bonini said contractors are very busy and county work projects require a lot of paperwork. Venta Leon suggested TVCSD offer to help with the required paperwork. Donna Clavaud said Jose Otriz first priority is the O & M contract and the second priority is to sit down with Ted Anderson to outlay his scope of work. Venta Leon has a few comments about the park budget: 1.) Does the park fence really needed to be replaced, 2.) There is no mention of the BBQ and 3.) And there is no shade since the removal of the pine tree. Donna Clavaud suggested using Measure A money to buy a canopy. Bill Bonini said the fence is $\frac{3}{4}$ gone and the BBQ issue will be addressed at the park meeting.

5. Thank you letter to Tomales Girl Scout Troop:

The Tomales Girl Scout Troop planted flowers at the park and a thank you letter needs to be sent.

Deborah Parrish motioned to send a thank you letter to the Tomales Girl Scout Troop for planting flowers at the park. Bill Bonini seconded the motion. M/S/U

X. Pending Business

None

XI. Other Business

None

XII. New Business

TVCS D new website discussion:

This item was discussed under Open Communication.

XIII. Correspondence

None

XIV. Adjournment

Deborah Parrish motioned to adjourn the TVCS D May 10, 2017 BOD meeting. Bill Bonini seconded the motion. M/S/U

Meeting adjourned at 8:36 pm

Approved by: Dru Fallon O’Neill, President

Date:

Attested by: Cynthia Hammond, Recording Secretary

Date:

TVCS D MISSION STATEMENT: *Enhance quality of life, with commitment to the health of the community, by providing dependable wastewater collection, treatment and reuse in an environmentally friendly manner; maintaining safe and reliable recreational park facilities while providing a welcoming forum for active community participation and input.*

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Board of Directors:

Dru Fallon O’Neill, President ● Donna Clavaud, Vice President ● Bill Bonini

Peter MacLaird ● Deborah Parrish

SUMMARY OF NOTICE OF PUBLIC HEARING

PROPOSED SEWER SERVICE RATE INCREASES FOR FISCAL YEARS 2017-18 AND 2018-19 FOR TOMALES VILLAGE COMMUNITY SERVICES DISTRICT

Date, Time and Place of Public Hearing

Notice is hereby given that pursuant to Health & Safety Code section 5473 and following, that on Wednesday June 14, 2017, at 6:00 p.m. (or as soon thereafter as the matter may be heard) in the Tomales Town Hall in Tomales, California, the Board of Directors (the "Board") of the Tomales Village Community Services District (TVCS D) will conduct a public hearing to consider increasing the annual sewer service rate (the "rate") to be collected for sewage collection and treatment services provided by the sewer system (the "System") of TVCS D to property within TVCS D sewer service district boundaries.

Amount of Proposed Rate Increases and Method of Calculating the Increased Rate

Effective July 1, 2017, TVCS D proposes to increase the rate from \$63.00 to \$72.45 per month per "equivalent unit" ("EU"), amounting to an increase of \$9.45 per month. A second increase of \$9.45 per EU, effective July 1, 2018, increases the rate from \$72.45 to \$81.90 per month. A standard single-family home constitutes one EU. Parcels which have other uses (for example, restaurants and commercial buildings) will be assigned a higher number of EUs using standard equivalency factors that estimate the probable quantity and quality of sewage effluent generated by such uses in comparison to a single-family home.

Property Owner Protest Procedure

Either prior to or at the public hearing, property owners may submit written protests regarding the proposed rate increase. At the public hearing, the Board will consider all written protests, which have been received by the prescribed deadline. In order to be considered, the written protest must be received no later than the following deadline: Mail submissions must be received (NOT postmarked) no later than 5:00 PM on Wednesday, June 14, 2017, at the following mailing address: **Tomales Village Community Services District PO Box 303, Tomales, CA 94971**. If hand delivered, they must be delivered no later than the close of public comments at the public hearing on Wednesday, June 14, 2017.

A valid protest must be written and contain: a description of the property address and written evidence that the signer(s) is/are the owner(s) of the property, if the signer(s) was/were not shown on the last equalized assessment roll as the owner(s) of the property.

The full public notice is posted at the Tomales Post Office Bulletin Board, Diekmann's General Store, TVCS D office, and on the www.tomalescsd.ca.gov website. It will also be published in The Point Reyes Light on April 27, 2017 and May 11, 2017. For further information contact Jose Ortiz, General Manager, at (707)330-3542.

TVCSO 5-Year Capital Improvement Plan

PROJECT	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
TVCSO CAPITAL PROJECTS					
Electrical Service Panels repairs for Lift Station	\$2,000				
CCTV Inspection of entire collection system		\$10,000			
CCTV Inspection of 25% of collection system					\$2,500
Replace high lift pump and motor (#1)			\$7,500		
Replace under drain sump pump and motor	\$3,000				
Replace uninterrupted power supply units (3)			\$2,000		
Replace level transmitters in treatment ponds (3)	\$5,000			\$2,500	
System integration and SCADA programming		\$2,500			
Re-rock access roads					\$10,000
Electrical Service Panels and new controllers for Irrigation Field and WWTP				\$5,000	
Irrigation guns #6, 7	\$4,000				
Irrigation Rainbird sprinklers (33)			\$2,500		
Replace irrigation pump (1)				\$6,000	
Re-roof Control Building				\$2,000	
Regrade access road					\$2,000
Repair erosion around air gap apron		\$4,000			
Replace level transmitter in storage ponds (1)			\$2,500		
TVCSO CAPITAL PROJECTS TOTAL:	\$14,000.00	\$16,500.00	\$14,500.00	\$15,500.00	\$14,500.00
CAPITAL FUND BALANCE					
Appropriation from Operations to Capital Fund	?				
Capital Fund total	?				
Less CIP - TVCSO Capital Projects	\$14,000.00	\$16,500.00	\$14,500.00	\$15,500.00	\$14,500.00

TVCS D Capital Improvement Plan Years 6-10

PROJECT	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
TVCS D CAPITAL REPLACEMENT PROJECTS					
Electrical Service Panels and new controllers for Lift Station	\$5,000				
Slip lining collection (1,250 ft)					\$125,000
CCTV Inspection of 25% of collection system		\$2,500		\$2,500	
Rehabilitate 10 Manholes					\$25,000
Lift Station 2 pumps		\$10,000			
Replace high lift pump and motor (#2)	\$7,500				
Comminutor grinder pipe		\$3,000			
Replace uninterrupted power supply units (3)				\$2,000	
Replace level transmitters in treatment ponds (2)	\$5,000				
SCADA software, programming, and hardware			\$15,000		
Effluent flow meter					\$10,000
Electrical Service Panels and new controllers for Irrigation Field				\$5,000	
Irrigation Rainbird sprinklers (33)		\$2,500			
Replace irrigation pump (1)				\$6,000	
Regrade access road					\$2,000
Replace level transmitter in storage ponds (1)			\$2,500		
TVCS D CAPITAL PROJECTS TOTAL:	\$17,500.00	\$18,000.00	\$17,500.00	\$15,500.00	\$162,000.00
CAPITAL FUND BALANCE					
Appropriation from Operations to Capital Fund	?				
Capital Fund total	?				
Less CIP - TVCS D Capital Projects	\$17,500.00	\$18,000.00	\$17,500.00	\$15,500.00	\$162,000.00

Bank Accounts May 2017

Type	Date	Num	Name	Memo	Amount	Balance
			SEWER			
				Beginning		222,081.79
	131.31 · Redwood Credit Union					135,951.39
Deposit	05/31/2017			Intereest	27.99	135,979.38
	Total 131.31 · Redwood Credit Union			Ending	27.99	135,979.38
	131.42 · Bank of Marin - Money Market			Beginning		53,432.46
Deposit	05/03/2017			Levy 4	718.82	54,151.28
Transfer	05/23/2017			Operational Transfer	-25,000.00	29,151.28
Deposit	05/31/2017			Intereest	1.91	29,153.19
	Total 131.42 · Bank of Marin - Money Market			Ending	-24,279.27	29,153.19
	131.44 · Bank of Marin - Sewer			Beginning		13,599.74
Bill Pmt -Check	05/01/2017	4354	USPS	annual permit	-225.00	13,374.74
Bill Pmt -Check	05/02/2017	4355	Melinda K. Bell	April 35.25 hours	-1,233.75	12,140.99
Bill Pmt -Check	05/02/2017	4356	Natural Systems Utilities -CA	May services and 3/7 lab samples	-5,850.47	6,290.52
Bill Pmt -Check	05/03/2017	4357	Nelson Staffing	April 19-29	-480.56	5,809.96
Bill Pmt -Check	05/07/2017	4358	PGE	8044736439-1 3/24-4/25	-81.46	5,728.50
Bill Pmt -Check	05/07/2017	4359	Pt Reyes Light	public hearing notice invoice 39416	-172.50	5,556.00
Payment	05/16/2017		Tomales Regional Histroy Center	May service	63.00	5,619.00
Bill Pmt -Check	05/18/2017	4360	Nelson Staffing	5/3-5/12	-227.18	5,391.82
Bill Pmt -Check	05/18/2017	4361	Pt Reyes Light	invoice 39692	-172.50	5,219.32
Bill Pmt -Check	05/21/2017	4362	AT&T	138729848	-160.00	5,059.32
Bill Pmt -Check	05/21/2017	4363	AT&T Uverse	5/7-6/6 and 6/7-7/6 145835838	-267.00	4,792.32
Bill Pmt -Check	05/21/2017	4364	Capital One Bank	Sonic	-20.95	4,771.37
Transfer	05/23/2017			Operational Transfer	25,000.00	29,771.37
Bill Pmt -Check	05/23/2017	4365	Ortiz, Jose	April 39 hours, 9 travel, 396 miles	-5,649.36	24,122.01
Deposit	05/31/2017			Intereest	0.06	24,122.07
	Total 131.44 · Bank of Marin - Sewer			Ending	10,522.33	24,122.07
	131.48 · Bank of Marin - Solar			Beginning		19,098.20
Deposit	05/31/2017			Intereest	0.08	19,098.28
	Total 131.48 · Bank of Marin - Solar			Ending	0.08	19,098.28
	Total 131.00 · Cash			Ending	-13,728.87	208,352.92
			PARK			
	131.46 · Bank of Marin - Park Account			Beginning		122,622.52
Bill Pmt -Check	05/01/2017	1170	Fishman Supply	paper goods	-35.73	122,586.79
Bill Pmt -Check	05/01/2017	1171	Martinez, Maria	4/1 April-June	-104.16	122,482.63
Bill Pmt -Check	05/02/2017	1172	Melinda K. Bell	food for Park Clean-Up Day	-225.90	122,256.73
Bill Pmt -Check	05/07/2017	1173	Friedman Bros	invoice 178042211	-71.88	122,184.85
Bill Pmt -Check	05/07/2017	1174	Point Reyes Light	classified invoice 39541	-32.80	122,152.05
Payment	05/16/2017		Henry Elfstrom	electrical service	70.00	122,222.05
Deposit	05/16/2017			film company donation	300.00	122,522.05
Bill Pmt -Check	05/26/2017	1175	Point Reyes Light	invoice 39893 5/4 & 5/11	-32.80	122,489.25
Deposit	05/31/2017			Intereest	0.56	122,489.81
	Total 131.46 · Bank of Marin - Park Account			Ending	-132.71	122,489.81



Financial Manager's Report June 14, 2017

We are near the end of our fiscal year. The financial reports included in this packet include eleven months of that year. The budget comparison for the sewer program shows sewer program income around \$13,000 less than budgeted due to the loss of several sewer unit charges this year and no new sewer connections as anticipated. Sewer program expenses without depreciation were kept to \$18,000 under budget for the eleven months. Thus, discounting depreciation, net income was almost \$5,000 better than budgeted through May 31.

Park Measure A expenditures have been limited due to the difficulties in obtaining permits and then finding contractors. The 2016/2017 work plan was amended to reflect the delays, and the revised expected expenses for the year are approximately \$4,000 more than has been spent through May 31. Park income is approximately what was anticipated in the budget.

Looking at the balance sheets, we can see that sewer program cash is nearly \$33,000 less than at May 31 last year. Long-term debt has been reduced \$38,000 in the fiscal year. Although reduction of long-term debt is a fiscally sound use of cash, excessively low cash balances can jeopardize smooth operations and effective planning. Since the debt was taken on, cash balances have decreased every year for seven years, and we are now close to that critical point. Previous budgets had provided for income and expense, but not reduction of debt, since that is not an expense item. Changes in the 2017/2018 budget will help to correct this trend, but the funds in the Redwood Credit Union account may be needed late this summer to meet expenses until the impact of the 2017/2018 budget becomes apparent.

We are still researching our loss of Levy 4 income over the past eight years. During the previous nine years the annual income had ranged from \$22,000 to \$30,000. The levy has declined to around \$8,000 annually in the last eight years. Our Board President has been pressing the County for an explanation. No answer has been forthcoming, but the effort continues.

I will be out of the country the last two weeks of this month, and my cell phone does not work internationally. If someone is willing to take the phone calls for those two weeks, I can leave a message with that number on the answering machine. I will be responding to emails and handle all issues before I leave and after I return.

BALANCE SHEETS 5/31/2017

		May 31, 17	May 31, 16	\$ Change
ASSETS				
SEWER				
Current Assets				
	131.00 · Cash			
	131.31 · Redwood Credit Union	135,979.38	135,790.92	188.46
	131.42 · Bank of Marin - Money Market	29,153.19	69,112.36	-39,959.17
	131.44 · Bank of Marin - Sewer	24,122.07	14,168.76	9,953.31
	131.48 · Bank of Marin - Solar	19,098.28	22,068.35	-2,970.07
	Total 131.00 · Cash	208,352.92	241,140.39	-32,787.47
	Accounts Receivable			
	137.00 · Accounts Receivable	0.00	63.00	-63.00
	Total Current Assets	208,352.92	241,203.39	-32,850.47
Fixed Assets				
	100.00 · Property, Plant and Equipment	791,665.97	791,665.97	0.00
	100.10 · Maps and Records	17,248.00	17,248.00	0.00
	100.20 · Land and Land Rights	52,788.00	52,788.00	0.00
	110.00 · Improvement Project	939,393.31	939,393.31	0.00
	112.00 · Solar System	269,945.21	269,945.21	0.00
	105.00 · Less Accumulated Depreciation	-581,073.64	-526,016.01	-55,057.63
	Total Fixed Assets	1,489,966.85	1,545,024.48	-55,057.63
Other Assets				
	136.00 · SUSD Note Receivable	18,275.90	19,729.90	-1,454.00
	TOTAL ASSETS	1,716,595.67	1,805,957.77	-89,362.10
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
	222.00 · Accounts Payable	1,208.60	7,103.18	-5,894.58
	230.00 · Fed Payroll Tax Payab	87.97	61.21	26.76
	Total Current Liabilities	1,296.57	7,164.39	-5,867.82
Long Term Liabilities				
	211.00 · SWRCB SRF Loan	134,813.90	155,074.71	-20,260.81
	215.00 · CREBS Bond	161,470.56	179,411.74	-17,941.18
	Total Long Term Liabilities	296,284.46	334,486.45	-38,201.99
	Total Liabilities	297,581.03	341,650.84	-44,069.81
Equity				
	260.00 · Retained Earnings	1,214,215.19	1,274,279.74	-60,064.55
	261.00 · Sinking Fund - Debt Reserve	47,775.00	47,775.00	0.00
	262.00 · Capital Improvement Reserve	42,758.97	42,758.97	0.00
	263.00 · Emergency Reserve	33,982.00	33,982.00	0.00
	264.00 · Operating Reserve	3,537.37	3,537.37	0.00
	265.00 · Net Assets - Unrestricted	105,000.00	105,000.00	0.00
	Net Income	-28,253.89	-43,026.15	14,772.26
	Total Equity	1,419,014.64	1,464,306.93	-45,292.29
	TOTAL LIABILITIES & EQUITY	1,716,595.67	1,805,957.77	-89,362.10
PARK				
ASSETS				
Current Assets				
	131.46 · Bank of Marin - Park Account	122,489.81	103,053.77	19,436.04
	137.00 · Accounts Receivable	0.00	70.00	-70.00
	Total Current Assets	122,489.81	103,123.77	19,366.04
Fixed Assets				
	100.20 · Land and Land Rights	132,000.00	132,000.00	0.00
	111.00 · Park Equipment			
	Original Cost	309,286.28	305,532.92	3,753.36
	105.00 · Depreciation	-51,433.00	-43,933.00	-7,500.00
	Total Fixed Assets	389,853.28	393,599.92	-3,746.64
	TOTAL ASSETS	512,343.09	496,723.69	15,619.40
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
	222.00 · Accounta Payable	716.53	0.00	716.53
	Total Accounts Payable	716.53	0.00	716.53
	217.00 · Unearned Revenue	25,000.00	25,000.00	0.00
	Total Current Liabilities	25,716.53	25,000.00	716.53
	Total Liabilities	25,716.53	25,000.00	716.53
Equity				
	252.50 · Investment in Capital Assets	389,853.28	393,599.92	-3,746.64
	260.00 · Unassigned Fund Balance	75,928.61	40,670.58	35,258.03
	Net Income	20,844.67	37,453.19	-16,608.52
	Total Equity	486,626.56	471,723.69	14,902.87
	TOTAL LIABILITIES & EQUITY	512,343.09	496,723.69	15,619.40

		SEWER	Jul '16 - May 17	YTD Budget	Annual Budget
Income					
	301.10 · Service Charges - Monthly		693.00	693.00	756.00
	301.15 · Service Charges - Annual Fees		1,512.00	1,512.00	1,512.00
	301.20 · Service Charges - SUSD		68,689.47	61,258.00	61,258.00
	301.35 · Solar Portion - County		7,200.00	7,680.00	7,680.00
	301.30 · Service Charges - County - Other		79,371.04	90,191.00	90,191.00
	303.00 · Connection Fees		0.00	10,000.00	10,000.00
	305.00 · SUSD Sinking Fund		8,062.00	8,062.00	8,062.00
	311.00 · Interest Income		1,380.64	1,492.00	1,492.00
	315.50 · Levy 4		8,967.71	8,200.00	8,200.00
Total Income			175,875.86	189,088.00	189,151.00
Expense					
	410.00 · Sewage Collection		400.35	344.00	375.00
	411.00 · Sewage Treatment		7,144.41	7,425.00	8,100.00
	412.00 · Sewage Disposal		297.54	308.00	336.00
	Total 414.10 - Payroll Tax Expense		259.85	504.00	550.00
	414.05 · Administrator's Fees		41,375.00	41,687.00	45,477.00
	414.22 · Licenses and Permits		1,334.00	1,346.00	1,346.00
	414.31 · Property & Liability Insurance		6,050.59	6,000.00	6,000.00
	414.33 · Worker's Comp Insurance		750.73	500.00	500.00
	414.41 · Postage and Delivery		378.66	321.00	350.00
	414.42 · Printing and Copies		86.25	40.00	50.00
	414.43 · Office Supplies		68.66	285.00	310.00
	414.44 · Sonic - Web Hosting		199.50	229.00	250.00
	414.45 · Equipment Expense		0.00	229.00	250.00
	414.465 · Board Meber Stipend		2,450.00	4,500.00	5,000.00
	414.467 · Board Training		0.00	900.00	1,000.00
	414.47 · Clerical/Bookkeeping		11,838.25	9,320.00	10,220.00
	414.48 · Office Rent		900.00	900.00	1,200.00
	414.49 · Secretary		3,940.59	6,256.00	6,856.00
	414.50 · O&M Contractual Services		60,849.37	65,083.00	71,000.00
	414.552 · Accounting		5,000.00	4,750.00	4,750.00
	414.61 · Newsletter Expense		442.03	710.00	710.00
	414.60 · Publication and Notices - Other		345.00		
	414.62 · Dues and Subscriptions		1,108.20	1,510.00	1,510.00
	414.67 · Solar Lease Admin Fee		750.00	750.00	750.00
	414.71 · Plant and Building Maintenance		0.00	917.00	1,000.00
	414.72 · Computer Repairs		709.00	229.00	250.00
	414.73 · Equipment Repairs		1,269.93	1,054.00	1,150.00
	414.76 · Collection System Maintenance		0.00	4,584.00	5,000.00
	414.77 · Irrigation Field Maintenance		0.00	5,500.00	6,000.00
	414.78 · Solar Panel Maintenance		0.00	366.00	400.00
	Total 414.70 · Repairs and Maintenance		1,978.93	12,650.00	13,800.00
	414.83 · Meetings and Seminars		0.00	320.00	320.00
	414.80 · Travel and Meetings - Other		211.86		
	Total 414.80 · Travel and Meetings		595.07	320.00	320.00
	414.90 · Telephone and Internet Services		2,595.87	2,420.00	2,640.00
	Total 414.00 · Administration and General		143,296.55	161,210.00	174,839.00
	417.30 · LAFCO Charges		160.40	0.00	124.00
	415.50 · Depreciation Expense		48,953.63		
	420.20 · Interest Expense - SRF Loan		3,876.87	3,877.00	3,877.00
Total Expense			204,129.75	173,164.00	187,651.00
Net Income			-28,253.89	15,924.00	1,500.00
		PARK			
Income					
	311.00 · Interest Income		5.39	2.00	3.00
	315.80 · Measure A Funds		33,402.38	32,900.00	32,900.00
	320.20 · Restricted		0.00	100.00	100.00
	320.33 · Film Fees		300.00		
	320.30 · Unrestricted - Other		0.00	300.00	
	Total 320.30 · Unrestricted		300.00	300.00	300.00
	320.00 · Contributions Income - Other		550.00		
	322.00 · Park Use Rental - Other		400.00	550.00	550.00
	Total 322.00 · Park Use Rental		400.00	550.00	550.00
	322.60 · Water Tower PGE		770.00	770.00	840.00
Total Income			35,427.77	34,622.00	34,693.00
Expense					
	414.57 · Accounting		708.75		
	414.60 · Publication and Notices		40.00		
	414.74 · Park Maintenance		63.72		
	414.81 · Measure A Project Expenses		11,748.13	35,300.00	40,300.00
	414.82 · Measure A Maintenance Expenses		929.47	621.00	621.00
	414.83 · PGE Park		1,065.08	1,200.00	1,310.00
	414.85 · Matching Project Funds		0.00	27,169.00	32,169.00
	Total 414.80 · Measure A		13,742.68	64,290.00	74,400.00
	423.30 · Fundraising Expense		27.95		
Total Expense			14,583.10	64,290.00	74,400.00
Net Income			20,844.67	-29,668.00	-39,707.00



Robert W. Johnson
an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpajohnsoncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

May 24, 2017

Board of Directors
Tomales Village Community Services District
P.O. Box 303
Tomales, CA 94971

We are pleased to confirm our understanding of the services we are to provide for Tomales Village Community Services District for the year ended June 30, 2017.

We will audit the statement of net position of Tomales Village Community Services District as of June 30, 2017, and the related statements of revenues, expenses and changes in net position and cash flows for the year then ended. Also, any supplemental information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements.

We will also prepare the District's Financial Transactions Report to the California State Controller. Management is responsible for the preparation and fair presentation of the Financial Transactions Report in accordance with the instructions of the California State Controller and for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements in the Financial Transactions Report.

Audit Objective

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts and will

include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion is other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained herein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, results of operations and cash flows in conformity with U.S. generally accepted accounting principles. Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting

principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of the audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Robert W. Johnson, CPA

RWJ:jn

APPROVAL:

Signature: _____

Title: _____

Date: _____



TAX COLLECTOR

DIVISION OF THE DEPARTMENT OF FINANCE

ROY GIVEN, CPA
DIRECTOR OF FINANCE

MINA MARTINOVICH, ASSISTANT DIRECTOR
SANDRA KACHAROS, DIVISION CHIEF

May 30, 2017

Special Assessment Districts:

The 2016 / 17 fiscal year is coming to a close and the preparations for the FY 2017 / 18 tax rolls are underway! The primary purpose of this letter is to provide your taxing agency with important information and timelines relative to parcel tax billing and to offer any support your agency may need for this process.

The Department of Finance (DOF) would also like to express our great appreciation to all taxing agencies for their support and cooperation in the development of the DOF Parcel Tax Exemption website. Please take a moment to click the link below, scroll to your district fund and verify that your Parcel Tax Exemption contact information and forms are up-to-date on the website: <http://apps.marincounty.org/PropertyTaxExemptions/?isAll=True#sr>

Districts that choose not to provide an online form, or do not yet have exemption forms available, should provide an informational memo in PDF format that includes a link to your district website. The DOF will continue to update and maintain the Parcel Tax Exemption website throughout the year. Please email all forms to MLEow@MarinCounty.Org.

The table below includes instructions and timelines for submitting your agency's taxes, fees, and assessments for FY 2017 / 2018 Marin County tax bills.

Transmittal Number	Due Date	Description	Notes
Transmittal 1 (Request for Preliminary Report)		Our office will email a copy of the preliminary report (in PDF format) once it is available in the second week of July. Included in this report will be the TRA List and the Foreign Parcel List (see note on page 2.)	You can obtain the Dead Parcel History Report for \$25 from the Assessor's Office. Please contact Nancy Carpenter at (415) 473-7228 or NCarpenter@MarinCounty.Org
Transmittal 3 (Rate Schedule)	Wednesday 7/12/2017	A copy of your current voter-approved ballot measure and/or ordinance, resolution or board minutes that allows placement of the charge on the tax bill must be attached to this transmittal.	If your district is charging parcel taxes on Manufactured and Floating Homes (Use Codes 12 & 13 respectively), you must provide the legal authority. Please include your legal authority along with your T3.
Transmittal 2 (Change Parcel Data)	Wednesday 8/9/2017	To modify your charges on the FY 2016/2017 original tax bills.	This is the last day for districts using the electronic system to transmit the Microsoft Excel file to the County Information Services and Technology Department
Transmittal 4 (Request Full Report)	Friday 8/11/2017	Submit prior to the due date if you are satisfied with your changes or if would like to see a complete listing of parcel data and the assessments per parcel.	
Transmittal 5 (Finalizing Assessments)	Thursday 8/17/2017	Authorizes the County Department of Finance to put your charge on the tax bill on behalf of the district.	Please include the "Total number of parcels charged" and the "Total Assessment charged" before you sign this form and submit it to the Department of Finance. This information can be found on the last page of the Full Report.
Transmittal 6 (Request for Situs Address Updates)	No End Date (NED)	Submit to update or correct situs addresses – there is no due date.	

Please email all Transmittals and the supporting documents to MLEow@MarinCounty.Org

Processing Hints and Help

Do not include a rate in the Transmittal Three for parcels with **Use Codes 80, 81, 90 and 91**, because the County cannot bill these entities. Your district needs to bill these entities directly.

Your special assessment reports are available in two formats: PDF or text (TXT - you may have to convert to EXCEL). Please let me know if you would like any of your reports in TXT format, in addition to the PDF format. Every effort is made to ensure the information supplied is correct but it is your responsibility to verify all data on the reports.

Please note: The Tax Rate Area List (TRA) defines which parcels are within your district. Foreign Parcel List shows those parcels you are charging that are outside your district's boundaries.

Please be aware that parcels having little or no value pose a collection problem to the Tax Collector. In many cases, the tax imposed (including special taxes, assessments, and fees) exceeds the value of the property making the collection of the tax and / or the sale of the property to recover such tax impossible. Your charges may be cancelled by the Department of Finance per Revenue and Taxation Code section 4986.8 and section 4707. (Please see transmittal 5 for more details).

A complete set of transmittal forms is included with this letter for your district's use. If you have any questions or concerns, please feel free to call me at (415) 473-6158.

Sincerely,

Mathilda

Mathilda Leow
Deputy Auditor
Department of Finance

 5/31/17

cc:

- Roy Given, CPA, Director of Finance
- Sandra Kacharos, Property Tax Division Chief
- Nancy Amen, Senior Programmer Analyst
- Alla Fortenko, Senior Programmer Analyst

DISTRICT NBR: 109215 TOMALES VILLAGE CSD

PROPERTY ID	USE CD	CH FL	SITUS ADDRESS	CITY	BLDG SQFT	LIVE UNIT	OCCP UNIT	SANITARY UNITS	ACRES	OTHER	COMMENTS	CHARGE AMOUNT
102-051-07	11	Y	200 VALLEY AVE	TOM	0	0	0	1.00	0.00	0.00		756.00
102-051-08	11	Y	27275 STATE ROUTE 1	TOM	0	0	0	1.00	0.00	0.00		756.00
102-051-09	51	Y	27235 STATE ROUTE 1	TOM	0	0	0	1.00	0.00	0.00	MOSTLY NATIVE	756.00
102-051-10	11	Y	27315 STATE ROUTE 1	TOM	0	0	0	1.00	0.00	0.00		756.00
102-051-11	11	Y	27325 STATE ROUTE 1	TOM	0	0	0	1.00	0.00	0.00		756.00
102-051-13	11	Y	27395 STATE ROUTE 1	TOM	0	0	0	1.00	0.00	0.00		756.00
102-051-16	11	Y	27425 STATE ROUTE 1	TOM	1437	1	0	1.00	0.14	0.00		756.00
102-051-17	11	Y	27435 STATE ROUTE 1	TOM	1595	1	0	1.00	0.18	0.00		756.00
102-052-09	11	Y	27170 STATE ROUTE 1	TOM	1318	1	0	1.00	0.00	0.00		756.00
102-052-10	10	N	27170 MAINE ST	TOM	0	0	0	0.00	0.00	0.00		0.00
102-052-14	10	N			0	0	0	0.00	0.00	0.00		0.00
102-052-15	10	N			0	0	0	0.00	0.00	0.00		0.00
102-052-16	10	N			0	0	0	0.00	0.00	0.00		0.00
102-052-26	11	Y	27120 STATE ROUTE 1	TOM	1564	1	1	1.00	0.39	0.00		756.00
102-052-27	61	Y	27150 STATE ROUTE 1	TOM	0	1	0	1.00	0.26	0.00	TOWN HALL	756.00
102-052-28	11	Y	27100 STATE ROUTE 1	TOM	1564	1	0	0.00	0.26	0.00		***0.00
102-053-02	11	Y	27165 STATE ROUTE 1	TOM	1233	1	0	1.00	0.00	0.00		756.00
102-053-05	21	Y	196 VALLEY AVE	TOM	0	0	0	4.00	0.00	0.00	4.00 EU	3,024.00
102-053-06	11	Y	27145 STATE ROUTE 1	TOM	1800	1	0	1.00	0.00	0.00		756.00
102-053-07	21	Y	188 VALLEY AVE	TOM	0	0	0	2.00	0.00	0.00	2.00 EU	1,512.00
102-053-09	11	Y	27115 STATE ROUTE 1	TOM	738	1	0	1.00	0.00	0.00		756.00
102-053-11	11	Y	27133 STATE ROUTE 1	TOM	2220	1	0	1.00	0.00	0.00		756.00
102-062-01	10	N			0	0	0	0.00	0.00	0.00		0.00
102-062-02	11	Y	201 FIRST ST	TOM	1601	1	0	1.00	0.00	0.00		756.00
102-063-02	61	Y	11 CHURCH ST	TOM	0	0	0	1.00	0.00	0.00		756.00
102-064-06	10	N	10 CHURCH ST	TOM	0	0	0	0.00	0.00	0.00		0.00
102-064-09	10	N			0	0	0	0.00	0.00	0.00		0.00
102-064-10	11	Y	151 FIRST ST	TOM	2132	1	1	1.00	0.00	0.00		756.00
102-064-11	10	N			0	0	0	0.00	0.00	0.00		0.00
102-064-13	11	Y	131 DILLON BEACH RD	TOM	1253	1	0	1.00	0.00	0.00		756.00
102-064-14	11	Y	125 FIRST ST	TOM	1113	1	0	1.00	0.00	0.00		756.00
102-064-16	61	Y	25 VALLEY AVE	TOM	2608	1	0	4.60	0.00	0.00	BLUE MOUNTAIN	3,477.60
102-064-17	11	Y	65 VALLEY AVE	TOM	783	1	0	1.00	0.00	0.00		756.00
102-064-18	11	Y	171 FIRST ST	TOM	1991	1	0	2.00	0.00	0.00	2.0 EU	1,512.00
102-071-03	51	Y	27005 STATE ROUTE 1	TOM	0	1	0	4.10	0.38	0.00	DIEKMANN'S	3,099.60
102-071-04	51	Y	98 FIRST ST	TOM	0	0	1	1.00	0.14	0.00	GEORGE MAGAN'S SHOP	756.00
102-071-05	11	Y	120 VALLEY AVE	TOM	0	0	0	1.00	0.00	0.00		756.00
102-071-06	11	Y	27075 STATE ROUTE 1	TOM	1288	1	0	1.00	0.00	0.00		756.00
102-071-11	21	Y	110 VALLEY AVE	TOM	0	0	0	2.00	0.00	0.00		1,512.00
102-071-12	11	Y	108 VALLEY AVE	TOM	0	0	0	1.00	0.00	0.00		756.00
102-071-13	11	Y	27055 STATE ROUTE 1	TOM	1026	1	0	1.00	0.00	0.00		756.00
102-071-14	11	Y	27045 STATE ROUTE 1	TOM	1220	1	0	1.00	0.00	0.00		756.00
102-072-04	11	Y	27050 STATE ROUTE 1	TOM	1776	1	0	2.00	0.00	0.00	27050 HIGHWAY 1	1,512.00
102-072-05	11	Y	27060 STATE ROUTE 1	TOM	1384	1	0	1.00	0.00	0.00		756.00
102-072-08	11	Y	10 FIRST ST	TOM	2002	1	0	2.00	0.00	0.00	2 EU'S	1,512.00
102-072-11	11	Y	145 JOHN ST	TOM	0	1	0	1.00	0.00	0.00		756.00
102-072-12	11	Y	155 JOHN ST	TOM	1436	1	0	1.00	0.00	0.00		756.00

DISTRICT NBR: 109215 TOMALES VILLAGE CSD

PROPERTY ID	USE CD	CH FL	SITUS ADDRESS	CITY	BLDG SQFT	LIVE UNIT	OCCP UNIT	SANITARY UNITS	ACRES	OTHER	COMMENTS	CHARGE AMOUNT
102-072-14	11	Y	27080 STATE ROUTE 1	TOM	1932	1	0	2.00	0.13	0.00	27080 HIGHWAY 1	1,512.00
102-072-15	11	Y	195 JOHN ST	TOM	0	0	0	0.00	0.26	0.00		****0.00
102-072-17	51	Y	27000 STATE ROUTE 1	TOM	0	2	0	0.00	0.22	0.00		****0.00
102-072-18	21	Y	27046 STATE ROUTE 1	TOM	3240	3	0	0.00	0.16	0.00		****0.00
102-073-05	11	Y	100 JOHN ST	TOM	1516	1	0	1.00	5.00	0.00		756.00
102-073-07	11	Y	140 JOHN ST	TOM	720	1	0	1.00	0.00	0.00		756.00
102-073-08	11	Y	130 JOHN ST	TOM	1324	1	0	1.00	0.00	0.00		756.00
102-073-09	10	N			0	0	0	0.00	0.00	0.00		0.00
102-073-10	10	N			0	0	0	0.00	0.00	0.00		0.00
102-073-11	10	N			0	0	0	0.00	0.00	0.00		0.00
102-073-12	80	N	40 JOHN ST	TOM	0	0	0	0.00	5.30	0.00		0.00
102-074-02	51	Y	26985 STATE ROUTE 1	TOM	0	0	0	3.60	0.00	0.00	CONTINENTAL INN	2,721.60
102-074-08	80	N			0	0	0	0.00	0.00	0.00	COMMUNITY PARK	0.00
102-074-09	80	N			0	0	0	0.00	0.00	0.00	COMMUNITY PARK	0.00
102-074-18	51	Y	26955 STATE ROUTE 1	TOM	0	0	0	4.20	0.00	0.00	WILLIAM TELL	3,175.20
102-074-19	51	Y	80 VALLEY AVE	TOM	1080	1	0	1.00	0.00	0.00		756.00
102-074-20	51	Y	26975 STATE ROUTE 1	TOM	0	0	1	1.00	0.00	0.00		756.00
102-074-22	21	Y	40 VALLEY AVE	TOM	1638	2	2	2.00	0.00	0.00		1,512.00
102-074-23	11	Y	20 VALLEY AVE	TOM	1774	1	0	1.00	0.00	0.00		756.00
102-074-24	11	Y	60 VALLEY AVE	TOM	0	0	0	1.00	0.00	0.00		756.00
102-075-01	80	N			0	0	0	0.00	0.00	0.00		0.00
102-075-02	10	N			0	0	0	0.00	0.00	0.00		0.00
102-075-06	10	N			0	0	0	0.00	0.00	0.00		0.00
102-075-07	10	N			0	0	0	0.00	0.00	0.00		0.00
102-075-08	51	N	95 JOHN ST	TOM	0	0	0	0.00	0.15	0.00	VACANT - OLD CREAMERY	0.00
102-075-09	11	Y	29 JOHN ST	TOM	656	1	0	1.00	0.00	0.00		756.00
102-075-10	11	Y	55 JOHN ST	TOM	780	1	0	1.00	0.00	0.00		756.00
102-075-14	51	Y	26950 MAINE ST	TOM	0	0	1	1.00	0.20	0.00	PREVIOUSLY ANGEL'S CA	756.00
102-080-09	11	Y	26650 STATE ROUTE 1	TOM	1264	1	0	1.00	0.00	0.00		756.00
102-080-10	80	N			0	0	0	0.00	0.74	0.00		0.00
102-080-13	80	N			0	0	0	0.00	0.60	0.00		0.00
102-080-14	80	N	26601 STATE ROUTE 1	TOM	5857	1	0	0.00	1.06	0.00	BILL MONTHLY	0.00
102-080-16	80	N			0	0	0	0.00	0.31	0.00		0.00
102-080-19	80	N			0	0	0	0.00	2.07	0.00		0.00
102-080-20	80	N			0	0	0	0.00	0.39	0.00		0.00
102-080-21	80	N			1563	1	0	0.00	0.60	0.00	BILLED MONTHLY	0.00
102-080-23	61	Y	26825 STATE ROUTE 1	TOM	0	1	0	0.00	1.98	0.00		****0.00
102-090-08	11	Y	3980 TOMALES PETALUMA	TOM	2457	1	0	1.00	0.00	0.00		756.00
102-090-13	10	N			0	0	0	0.00	0.00	0.00		0.00
102-090-14	11	Y	3970 TOMALES PETALUMA	TOM	1045	1	0	1.00	0.00	0.00		756.00
102-090-15	51	Y	3985 TOMALES PETALUMA	TOM	0	1	0	3.70	0.00	0.00	ART GALLERY & APTS	2,797.20
102-090-18	11	Y	26550 STATE ROUTE 1	TOM	858	1	0	1.00	1.68	0.00		756.00
102-130-08	80	N			0	0	0	0.00	0.00	0.00		0.00
102-130-10	80	N			0	0	0	0.00	0.00	0.00		0.00
102-140-15	80	N	3850 IRVIN RD	TOM	0	0	0	0.00	0.00	0.00		0.00
104-050-18	80	N			0	0	0	0.00	0.00	0.00		0.00

MARIN COUNTY PROPERTY TAX BILL SYSTEM--FINANCE
 SPECIAL DISTRICT FINAL REPORT FOR 2016/17
 PARCEL STATISTICS BY USE CODE

DISTRICT NBR: 109215 TOMALES VILLAGE CSD

USE CODE	TOTAL NUMBER PARCELS	TOTAL BUILDING SQ FT	TOTAL LIVING UNITS	TOTAL OCCUP UNITS	TOTAL SANITARY UNITS	TOTAL ACRES	TOTAL OTHER	TOTAL PARCELS CHARGED	TOTAL ASSESSMENT CHARGE	NON BILLABLE CHARGE
10	23	0	0	0	0.00	0.34	0.00	0	0.00	0.0
11	77	86,387	66	3	80.58	9.52	0.00	75	60,918.48	0.0
21	6	6,672	7	2	12.00	0.16	0.00	5	9,072.00	0.0
51	11	1,080	5	3	20.60	1.09	0.00	9	15,573.60	0.0
61	4	2,608	3	0	6.60	2.24	0.00	3	4,989.60	0.0
80	15	7,420	2	0	0.00	11.07	0.00	0	0.00	0.0
90	1	0	0	0	0.00	0.00	0.00	0	0.00	0.0
TOTAL	137	104,167	83	8	119.78	24.42	0.00	92	90,553.68	0.0

DISTRICT NBR: 109215 TOMALES VILLAGE CSD

USE CODE	TOTAL NUMBER PARCELS	TOTAL BUILDING SQ FT	TOTAL LIVING UNITS	TOTAL OCCUP UNITS	TOTAL SANITARY UNITS	TOTAL ACRES	TOTAL OTHER	TOTAL OVERRIDE PARCELS	CALCULATED CHARGE	OVERRIDE CHARGE	TOTAL ASSESSMENT CHARGE
11	75	84,823	65	3	80.58	9.00	0.00	0	60,918.48	0.00	60,918.48
21	5	3,432	4	2	12.00	0.00	0.00	0	9,072.00	0.00	9,072.00
51	9	1,080	3	3	20.60	0.72	0.00	0	15,573.60	0.00	15,573.60
61	3	2,608	2	0	6.60	0.26	0.00	0	4,989.60	0.00	4,989.60
TOTAL	92	91,943	74	8	119.78	9.98	0.00	0	90,553.68	0.00	90,553.68

NO REPRESENTATION IS MADE OR INTENDED AS TO THE ACCURACY OF THIS DATA. ANY RELIANCE YOU MAY MAKE ON IT IS SOLELY AT YOUR OWN RISK AND SUBJECT TO YOUR RIGHT TO SECURE INDIVIDUAL VERIFICATION. - COUNTY OF MARIN -

----- END OF REPORT FOR PROGRAM T12954P -----

MARIN COUNTY PROPERTY TAX BILL SYSTEM--FINANCE
 SPECIAL DISTRICT FINAL REPORT FOR 2016/17
 PARCEL STATISTICS BY USE CODE

DISTRICT NBR: 109215 TOMALES VILLAGE CSD

USE CODE	TOTAL NUMBER PARCELS	TOTAL BUILDING SQ FT	TOTAL LIVING UNITS	TOTAL OCCUP UNITS	TOTAL SANITARY UNITS	TOTAL ACRES	TOTAL OTHER	TOTAL PARCELS CHARGED	TOTAL ASSESSMENT CHARGE	NON BILLABLE CHARGE
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11	77	86,387	66	3	80.58	9.52	0.00	75	60,918.48	0.0
21	6	6,672	7	2	12.00	0.16	0.00	5	9,072.00	0.0
51	11	1,080	5	3	20.60	1.09	0.00	9	15,573.60	0.0
61	4	2,608	3	0	6.60	2.24	0.00	3	4,989.60	0.0
80	15	7,420	2	0	0.00	11.07	0.00	0	0.00	0.0
90	1	0	0	0	0.00	0.00	0.00	0	0.00	0.0
TOTAL	137	104,167	83	8	119.78	24.42	0.00	92	90,553.68	0.0

MARIN COUNTY PROPERTY TAX BILL SYSTEM--FINANCE
 SPECIAL DISTRICT FINAL REPORT FOR 2016/17
 CHARGING PARCEL STATISTICS BY USE-CD

DISTRICT NBR: 109215 TOMALES VILLAGE CSD

USE CODE	TOTAL NUMBER PARCELS	TOTAL BUILDING SQ FT	TOTAL LIVING UNITS	TOTAL OCCUP UNITS	TOTAL SANITARY UNITS	TOTAL ACRES	TOTAL OTHER	TOTAL OVERRIDE PARCELS	CALCULATED CHARGE	OVERRIDE CHARGE	TOTAL ASSESSMENT CHARGE
11	75	84,823	65	3	80.58	9.00	0.00	0	60,918.48	0.00	60,918.48
21	5	3,432	4	2	12.00	0.00	0.00	0	9,072.00	0.00	9,072.00
51	9	1,080	3	3	20.60	0.72	0.00	0	15,573.60	0.00	15,573.60
61	3	2,608	2	0	6.60	0.26	0.00	0	4,989.60	0.00	4,989.60
TOTAL	92	91,943	74	8	119.78	9.98	0.00	0	90,553.68	0.00	90,553.68

----- END OF REPORT FOR PROGRAM T12954P -----

GENERAL MANAGER'S REPORT

JUNE 14, 2017

Coordination with Staff

- ❖ Reviewed June 14, 2017 agenda and optimized agenda packet.
- ❖ Coordinated with Financial Manager and approved invoices submitted by NSU/PSI, Telstar, and others.
- ❖ Reviewed proposed resolutions and other meeting information.
- ❖ Reviewed reports from PAC and FAC for upcoming actions.
- ❖ Coordinated with Steve Chase from NSU on various items.

New/Continuing Business

- ❖ NSU changed two more spray guns in the irrigation field. Additionally, they replaced half of the Rainbird type sprinkler heads in the zone that was added in 2002-03. Several of the heads are stuck and some risers have been broken. Irrigation to draw down the storage ponds has begun.
- ❖ NSU was contacted by Point Blue Conservation Science about the procedure for using reclaimed water for irrigation. We had several communications with Blair Allen about the process that TVCSD would need to complete before we can initiate this use.
- ❖ A "no spill" certification was submitted for May 2017.
- ❖ Deborah Parrish and I met with Andy Zinkevich of NSU/PSI on May 30 to discuss possible savings to the current O&M contract. Our goal was to reduce the existing O&M Contract by \$12,000 annually. The results of that negotiation will be presented to the Board at the June Meeting.
- ❖ We received an engagement letter from Robert W. Johnson for auditing services for the fiscal year ending June 30, 2017. This is the last year under the current agreement.
- ❖ No PAC meeting was held in May. I will try to get a status report on the discussions pertaining to contract for project management services by Ted Anderson. The scope of work for upcoming park construction projects will include the replacement of the gazebo structure, the fence, and construction of the handicap ramps.
- ❖ Received and reviewed Notification of November 2017 District Elections from County of Marin Department of Elections. The terms of office for three Board Directors end on December 1, 2017. Forms and a resolution are due to the County by June 23, 2017. A resolution will be prepared for review and adoption at the June regular BOD meeting.

Next Month

Report Preparation/Tasks

- ❖ After direction from Board, the General Manager will execute the revised contract with NSU/PSI for O&M Contract Services.
- ❖ Continue with adoption of CSD standards and policies for sewer connections. I will bring recommended standards for the Board to adopt at the June meeting.
- ❖ Finalize contract administration and project management needs for some of the upcoming park improvement projects.
- ❖ We still have no response to our website self-audit report for the special district web transparency scorecard.



May 22, 2017

Mr. Blair Allen
Regional Water Quality
San Francisco Bay Region
1515 Clay Street Suite 1400
Oakland, CA 94612

Emailed To:
WDR.monitoring@waterboard.ca.gov

RE: Self-Monitoring Report
Tomales, Marin County
Order No. R2-2015-0019
I.D. No. 264662
April 2017

Mr. Allen

Enclosed please find the Self-Monitoring Report. A special sample for BOD/TSS was taken on the 25th directly from the Storage ponds to compare with the effluent being pumped into it. These sample results were recorded on the 26th report page.

Operations is satisfactory and maintenance on schedule.

I certify under the penalty of law that this document and all attachments have been prepared under my direction or supervision in accordance with a system designed to assure that qualified personal proper gathered and evaluated the information submitted. 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.

Sincerely,
NATURAL SYSTEMS UTILITIES

Steve C. Chase
Operations Supervisor
Certified Chief Plant Operator #II-40930

cc: Tomales Village Community Service District
Vanessa Zubkousky, Department of Public Health, Richmond

NSU-CA was formerly Phillips Services Inc. dba Phillips & Associates



Tomales Wastewater Facility
Non-compliance Report April 2017

NON-COMPLIANCE:

Sample point Eff.-Tr. exceeded the daily average on the 11th for BOD, which caused the monthly average to also exceed its limit.

PROBABLE CAUSE:

Unknown.

CORRECTIVE ACTION:

Made more process adjustments to pond level 3 and also adjusted aeration time.

NSU-CA was formerly Phillips Services Inc. dba Phillips & Associates

TOMALES TREATMENT PONDS STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year)

Apr-17

2. Pond Standard Observation required every week year round.

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 4
Date	<i>4/4/17</i>	<i>4/11/2017</i>	<i>4/18/2017</i>	<i>4/25/17</i>
Day	TU	TU	TU	TU
Time	<i>11:00</i>	9:00	9:50	8:45
Operator	SC	JR/SC	SC	SC
* Nuisance odors from ponds	N	N	N	N
* Evidence of pond berm seepage	N	N	N	N
' Evidence of improper system components and hydraulic integrity	N	N	N	N
Sign posting that wastewater is unsafe to drink	Y	Y	Y	Y

Report Yes or No and any Yes responses please report immediately to supervisor or Chief Plant Operator

TOMALES INFLUENT HEADWORKS

STANDARD OBSERVATION REPORT

1. Reporting period (Month/Year) April 2017

2. Influent Headworks Standard Observation required every week year round.

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 4
Date	4/4/2017	4/11/2017	4/18/2017	4/25/2017
Day	TU	TU	TU	TU
Time	11:00	9:00	10:00	9:00
Operator	SC	JR/SC	SC	SC
Rain fall, inches	0	1.85	0.85	0.4
* Nuisance odors (smell)	N	N	N	N
*Evidence of any standing water	N	N	N	N
* Evidence of mosquitos breeding	N	N	N	N
*Evidence of improper system components and hydraulic integrity	N	N	N	N
* Evidence of structure seepage	N	N	N	N

*** Report Yes or No and any Yes response s report immediately to supervisor or Chief Plant Operator**

**TOMALES STORAGE PONDS
STANDARD OBSERVATION REPORT**

1. Reporting period (Month/Year) April 2017

2. Storage Pond Standard Observation required every week year round.

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 4
Date	4/4/2017	4/11/2017	4/18/2017	4/25/2017
Day	TU	TU	TU	TU
Time	10:15	9:00	10:30	10:00
Operator	SC	JR/SC	SC	SC
- Nuisance odors from ponds	N	N	N	N
* Evidence of pond berm seepage	N	N	N	N
* Evidence of improper system components and hydraulic integrity	N	N	N	N
Signage that wastewater is unsafe to drink	Y	Y	Y	Y

Report Yes or No and any Yes responses please report immediately to supervisor or Chief Plant Operator

**TOMALES CHLORINE STORAGE TANK
STANDARD OBSERVATION REPORT**

1. Reporting period (Month/Year)

April 2017

2. Chlorine Storage Tank Standard Observation required every week year round.

INSPECTION	Week1	Week 2	Week 3	Week 4
Date	4/4/2017	4/11/2017	4/18/2017	4/25/2017
Day	TU	TU	TU	TU
Time	10:20	10:30	10:30	9:45
Tech	SC	JR/SC	SC	SC
* Evident of any leaks	N	N	N	N
Tank level, inches	14	20	20	20
Cl2 gallons added	45	0	0	0
New tank level after adding Cl2, inches	20	20	20	20
Gallons used for treatment since last check	0	0	0	0
Warning Signs Improperly Posted	N	N	N	N

3.* Any Yes responses please report immediately to supervisor

4. I certify that this report information, to the best of my knowledge is true and correct.

1 inch = 8 gallons

**TOMALES WASTEWATER TREATMENT FACILITY
STANDARD OBSERVATION REPORT
FIELD DISCHARGE AREA**

Month: APRIL 2017

OBSERVATIONS ARE TO BE PERFORMED WEEKLY WHEN IRRIGATION IS RUNNING

INSPECTION	Week No. 1	Week No. 2	Week No. 3	Week No. 4	Week No. 5
Day	N/A	N/A	N/A	TU	
Time				11:00	
Operator				SC	
Evidence of standing water				N	
* Evidence of runoff from site				N	
Evidence of erosion caused by irrigation				N	
Evidence of system run off containment system from proper condition and integrity.				N	
*Any odors				N	
Mosquito breeding resulting from irrigation				N	
* Evidence of improper distribution system components and hydraulic integrity				N	
Perimeter fence posting informing public wastewater is not safe to drink				Y	
Sodium Hypochloride tank level, inches				20	

If irrigation runoff is evident, estimate size of effected area (include sketch)

** If odors evident, note source and area affected.



(707) 254-1931

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT

TVCSD SEWER ENTERPRISE

INCOME AND EXPENSE BUDGET

Fiscal Year 2017-2018

SUBMITTED: MAY 10, 2017

DRAFT APPROVED: May 19, 2017

FINAL APPROVAL: June 14, 2017

Tomales Village Community Services District

P.O. Box 303 Tomales, CA 94971 707-878-2767

DATE: May 10, 2017

TO: Stakeholders

FROM: Board of Directors, TVCSD

SUBJECT: Proposed TVCSD Sewer Budget for 2017-2018

OVERVIEW:

This Fiscal Year 2017-18 Budget Proposal is the outcome of a rigorous year-long effort by Board Members, part-time Staff, standing committees, and our Shoreline Unified School District partners to analyze District expenses, lower daily operational costs, and continue to implement efficiency recommendations from our professional audit in 2015. We have cut expenses dramatically, particularly in the ongoing administration of the District. We have developed an Asset Inventory and Management Plan for the sewer system and a 10-Year Capital Improvement Plan that is necessary for the maintenance and repair of our system as it ages. We have also developed a 10-Year Financial Plan based on our projected income and expenses. We have worked diligently to study the past, examine the present and forecast the future. This process revealed that while our District expenses have increased with sewer improvements made since 2009, our revenues have not kept pace.

Loans to improve the sewer system in 2010-11 were required to upgrade the sewer plant when we obtained it from NMMWD in 1999. Solar bonds were purchased in 2009 to install solar panels to produce electricity at the plant and irrigation ponds. No rate increase has been implemented in 11 years, so the District has been utilizing its cash reserves to pay annual debt amounts. Furthermore, Tomales has not grown with new service fees and connection fees as once envisioned, which would have generated more revenue for the District. The District has reduced its cash balances by \$100,000 to keep up with our annual debt payments. At this rate, we would be insolvent in less than 5 years, and we must maintain a cash reserve for emergencies per industry standards.

A major goal in this proposed budget is to present a balanced cash budget for the annual operation of the district that includes a modest outlay of expenses for the necessary maintenance and repairs required for the sewer system.

A second goal is to recommend a rate increase of \$9.45/month per EU this fiscal year 2017-18 and an additional \$9.45/month per EU in 2018-19. It is the intent of the District to spread this much needed rate increase over two years. If approved, the first increase would be effective July 1, 2017.

It is important to understand that this proposed rate increase is not required for District operations, maintenance or capital improvements. It is required to pay the unfunded debt obligations over the next 9 years of approximately \$297,000 for past improvements until the debts are retired in 2025-26.

Over the coming year, we will continue to develop our TVCSD Policy Manual and renew our Memorandum of Agreement with our partner, SUSD.

SEWER DIVISION: RESTRICTED FUNDS, OPERATING INCOME

Sewer Service Fees

The current service rate is \$63 per month per EU, or \$756 per year. A rate increase is being recommended in this budget of an additional \$9.75/month per EU and an additional \$9.75/month per EU in the next budget year.

California Solar Initiative (CSI) Rebate

This PG&E rebate of approximately \$12,500 ended last year. The solar system generates energy to reduce monthly PG&E costs, and we had received rebates on these costs for the past 5 years. The 2009 rate increase of \$5/month per EU was established to help offset the initial annual costs of the solar system. However, this rate increase does not cover the entire costs of the annual lease payment of \$17,941 for the next 9 years when the debt will be retired.

No capital replacements in the Solar System are anticipated.

EXPENSES:

Solar Lease Agreement

The Solar System was purchased with the sale of Clean Renewable Energy Bonds. The Bond agreement sets up the sale as a lease until the bonds are paid off. The bond payment for this fiscal year will be \$17,941 and the solar administrative fee is \$750.

State Revolving Loan for Sewer Improvements

The District has six years left of annual payments on its low-interest loan for capital improvements made in 2010-11 to upgrade the sewer system. This budget requires a cash outlay of \$20,767 to meet its annual debt payment.

The proposed sewer budget statement for 2017-18 shows the above two payments for the Solar Lease and the State Revolving Loan as Cash outlays of \$38,708 at the bottom of the statement.

SEWER DIVISION: UNRESTRICTED FUNDS, OPERATING INCOME

SUSD Sinking Fund

This is SUSD's debt service requirement for their portion of the State Revolving Loan Fund.

Connection Fees

There are no anticipated connection fees in this budget.

Levy 4

The Levy 4 Unitary Tax from Marin County is anticipated to be about \$8200 for this budget; however, it does vary year to year and may be higher.

NON-OPERATING INCOME

Interest Income

Approximately \$1492 interest on a loan the SUSD is paying back to the District is expected.

EXPENSES

Collection, Treatment and Disposal

Ongoing expenses for the community's wastewater collection, treatment and disposal. Due to new State mandated regulations for increased monitoring and laboratory testing, expenses have increased for wastewater treatment.

Repairs and Maintenance

This budget proposes \$14,000 for projected capital improvements that include plant and building maintenance, computer repairs to our SCADA remote system, general equipment repairs, CCTV video inspection of another section of the collection system, irrigation field maintenance and solar panel maintenance. This is Year 1 of our 10-Year Capital Improvement Plan.

Contracted Management and Administrative Services

Three part-time contractors to perform general management, financial services and secretarial services have increased district transparency while saving the District over \$30,000 in expenses for compensation from prior years.

Operation and Maintenance Services

The current contract is tied to the Consumer Price Index and has slowly risen over the years since 1999. The District has just completed a contract review with NSU in an effort to reduce costs and develop a new contract. This budget reflects a new contract with net savings to the District of \$12,000 per year. The contract with NSU will be for \$49,148. Lab costs, grounds maintenance and plant supplies at an annual cost of \$ 9,058 will be borne by the District.

Board Stipends

This budget proposes \$5000 for Board stipends to acknowledge time and effort for District oversight. Legally, Special District stipends are limited to \$100 per meeting per Board member with a maximum of 6 meetings per month. TVCSD policy states that our Board members are to be paid \$50 per meeting for up to 2 meetings per month as some Board members also sit on standing committees.

Board Training

This budget allocates \$1000 for Board training above state required Ethics and Sexual Harassment training.

District Office Rental

This budget allocates \$1,200 for our Tomales office space above Diekmann's Store.

Insurance

The District's insurance carrier, SDRMA, has increased our rates for Property & Liability and for Workers Compensation.

Office Expenses

Printing, copying and office supplies have been reduced in this budget while sonic web hosting and office equipment have remained the same as last year.

Professional Fees

This budget does not include line items for legal, consulting or grant writing.

Dues and Subscriptions

This budget reflects reduced expenses and emphasizes memberships with organizations who offer technical support services and information to the District.

In order to further contain expenses, this budget, like last year, proposes to decrease our regular Board Meetings by two meetings per year, August and December. This saves Staff time and Board stipends. This budget also continues to limit the General Manager to attendance at

quarterly Board Meetings and the Financial Manager's attendance at two meetings per year to present the Budget and oversee the annual audit. Their monthly Reports are included in the Board Packets for review and action by the Board of Directors. The Financial Manager does oversee the Financial Advisory Committee.

Recommendations:

It is recommended that the Financial Advisory Committee and the Board of Director's take the following action:

- Hold a Public Hearing on June 14, 2017 for Proposed 2017-18 and 2018-19 Sewer Service Rate Increases
- Review and Adopt final Budget following the Public Hearing on June 14, 2017
- Adopt Resolution 17-2 to approve a rate increase of \$9.45/month per EU for 2017-18 and another rate increase of \$9.45/month per EU the following fiscal year
- Adopt Resolution 17-3 at the June 14, 2017 Board of Director's Meeting to keep the standard hook-up fees at \$10,000 and to keep the Ad Valorum tax rate at \$0.02 per \$100 valuation.

Tomales Village Community Services District
 Proposed Sewer Program Budget 2017/2018

		17/18 Budget
		With Increase
Income		
301.10	Service Charges - Monthly	756
301.15	Service Charges - Annual Fees	1,512
301.20	Service Charges - SUSD	64,299
301.30	Service Charges - County	
	301.35 - Solar Portion - Debt Serv	7,680
	301.30 - Service Charges - County - Other	82,874
	Proposed \$9.45 Sewer Rate Increase 2017/2018	13,923
	Total 301.00 - Service Charges	171,044
303.00	Connection Fees	
305.00	SUSD Debt Serv SRF	8,062
311.00	Interest Income	1,491
315.50	Levy 4	8,200
316.00	CSI Solar Rebate	-
	Total Income	188,797
Expense		
410.00	Sewage Collection	375
411.00	Sewage Treatment	8,594
412.00	Sewage Disposal	336
413.10	Lab Costs	7,738
413.20	Grounds Maintenance	2,000
413.30	Plant Maintenance Supplies	1,320
414.05	Administrator's Fees	45,750
414.22	Licenses and Permits	1,346
414.31	Property & Liability Insurance	6,655
414.33	Worker's Comp Insurance	720
414.41	Postage and Delivery	300
414.43	Office Supplies	150
414.44	Sonic - Web Hosting	240
414.45	Equipment Expense	250
414.465	Board Member Stipend	5,000
414.467	Board Training	1,000
414.466	Board Payroll Taxes	550
414.47	Clerical/Bookkeeping	10,220
414.48	Office Rent	1,200
414.49	Secretary	6,856
414.50	O&M Contractual Services	49,148
414.551	Legal Fees	-
414.552	Accounting	5,000
414.553	Consulting	-
414.61	Newsletter Expense	710
414.62	Dues and Subscriptions	1,110
414.67	Solar Lease Admin Fee	750
414.70	Repairs and Maintenance	
	414.71 - Plant and Building Maintenance	1,200
	414.72 - Computer Repairs	250
	414.73 - Equipment Repairs	1,150
	414.76 - Collection System Maintenance	5,000
	414.77 - Irrigation Field Maintenance	6,000
	414.78 - Solar Panel Maintenance	400
	Total 414.70 - Repairs and Maintenance	14,000
414.75	New Equipment	-
414.81	Travel	450
414.90	Telephone and Internet Services	2,688
417.20	Election Expense	300
417.30	LAFCO Charges	160
415.50	Depreciation Expense	-
420.20	Interest Expense - SRF Loan	3,370
	Total Expense	178,286
	Net Income	10,511
	Cash receipt for initial SUSD advance	1,544
	Cash outlay for loan and bond payments	-38,708
	Net Change in Cash Balances	-26,653

TOMALES VILLAGE COMMUNITY SERVICES DISTRICT

TVCS D PARK

INCOME AND EXPENSE BUDGET

FISCAL YEAR 2017-2018

SUBMITTED: MAY 10, 2017

DRAFT APPROVED: May 10, 2017

FINAL APPROVED: June 14, 2017

Tomales Village Community Services District

P.O. Box 303 Tomales, CA 94971 707/878/2767

Date: May 10, 2017

TO: Stakeholders

FROM: Board of Directors, TVCSD

SUBJECT: Proposed TVCSD Park Budget for 2017-2018

OVERVIEW:

Tomales Community Park has seen increased stability of its finances with the addition of Measure A funds. Prior years made dependence on local donations, grassroots fundraising events, rental income and occasional grants a challenge to undertake the major capital improvements necessary to upgrade the original infrastructure from the 1970's. Measure A funds are offering a more predictable source of income as we address necessary projects to continue to provide safe and reliable public access to our Park, which is a community resource for local residents, community organizations and the increasing visitors coming to the Northwest Marin area.

Over the past year, we have been able to plan and engineer several major projects and obtain necessary permits for construction. We have purchased and installed an ADA water fountain with handrails, installed required signage, re-surfaced four play structure areas, removed a large tree that died, ordered 2 new picnic tables, and allocated funds for pavement re-stripping in our parking lot.

We are now seeking competitive bids in a Request for Proposal for planned capital improvement construction projects, namely a new gazebo, a replacement north fence, and ADA concrete ramps into 4 play areas. With funding and permits in hand, the District is eager to launch these projects as soon as we can select contractors and schedule them to begin.

This Park Budget for Fiscal Year 2017-2018 has been developed in our Park Advisory Committee with the assistance of Melinda Bell, Financial Manager, and with periodic reviews by the Financial Advisory Committee.

RESTRICTED FUNDS:

Operating Income:

Measure A:

Measure A funds are distributed twice each year, once in July and once in January. The anticipated disbursement from Marin County for Fiscal Year 2017-18 is \$36,003, up slightly from the prior year. As per the spending requirements, the bulk of these funds will be designated for capital projects recommended by the Park Advisory Committee and approved by the TVCSD Board of Directors. A small amount is set aside in unrestricted funds for general park maintenance, project management and financial management. With the \$ 67,995 carry-over from unspent 2016-17 funds, the total allocation for capital projects in this budget is \$ 85,000 as indicated in the Measure A Work Plan at the end of this Budget.

EXPENSES:

Gazebo and Shade Shelter:

This budget has allocated \$60,000 from Measure A funds and grant funds for the construction of the new gazebo.

Paths and ADA Ramps:

This budget contains \$8,000 from Measure A funds for the construction of the State mandated ADA concrete ramps into the four completed play structure areas.

Replacement North Fence:

The north fence was originally built in 1979 and is now in disrepair. This budget allocates \$12,000 in Measure A funds for its replacement.

UNRESTRICTED FUNDS:

Measure A Funds:

While the bulk of the Measure A Funds are allocated for capital projects, the conditions of the Fund allow a portion to be spent on routine maintenance. This budget allocates \$1,660 for PG&E, supplies and services; \$300 for landscaping; \$4,495 for Project Management; and \$1,000 for Financial Services.

Henry's PG&E Usage:

Our tenant in the water tower continues to pay a partial PG&E cost of \$70 per month or \$840 annually as shown in this budget.

Park Rentals:

The Park has a history of rental usage by non-profit organizations and other outside private parties and businesses. Based on Park Policy we have rental fees we charge. It is difficult to project rental usage for the year ahead, but we have allocated \$400 as a minimum expected rental income.

EXPENSES:

Routine Maintenance:

The Park is maintained largely through the volunteer efforts of David Judd, Henry Elfstrom, Margaret Graham, Walter Earle, and the Park Advisory Committee and its volunteers from the Tomales community. There is an Annual Park Workday that attracts many volunteers, and also students from the high school who earn community service hours. There are also volunteer clean up events scheduled as required prior to large community events or private rentals.

Regular maintenance includes paper products for the bathrooms, filter and well service, and miscellaneous expenses for workdays. These maintenance expenses are paid from Measure A funds and park rentals.

PG&E Expenses:

The remainder of the PG&E costs have been budgeted at \$1,200 and are offset by Measure A funds.

RECOMMENDATIONS:

This Budget for Fiscal Year 2017-2018 recommends that the Park Advisory Committee and the TVCSD Board of Directors take the following action:

- Preliminary vote on Park Budget at the May 10, 2017 Board of Director's Meeting
- Adopt the Final Park Budget at the June 10, 2017 Board of Director's Meeting.

**Tomales Village Community Services District
Park Program Proposed Budget 2017/2018**

				Income			
311.00	· Interest Income						5
315.80	· Measure A Funds						36,003
320.00	· Contributions Income						100
322.00	· Park Use Rental						400
322.60	· Water Tower PGE						840
Total Income							37,348
				Expenses			
414.81	· Measure A Project Expenses						
		Gazebo					60,000
		Paths and Ramps					8,000
		Fence Replacement					12,000
		Project Management					5,000
Total 414.81 Measure A Project Expense							85,000
414.82	· Measure A Maintenance Expense						
		Supplies and Services					1,300
		Landscaping					300
		PGE Park					1,200
		Financial Management					1,000
Total 414.82 · Measure A Maintenance Expense							3,800
Total Expense							88,800
Net Ordinary Income							(51,452)
To Be Funded By Use of Prior Year Dean Witter Grant							10,000
To Be Funded By Use of Prior Year Marin County Grant							15,000
To Be Funded By Use of Prior Year Measure A Funds							26,452
							51,452



Work Plan

Measure A City, Town, and Applicable Special District Program Proposed Expenditure of Measure A Funds for July 1, 2017 to June 30, 2018

Timely and accurate completion of this report is a condition of receiving Measure A funds.

Instructions:

- This work plan must be completed by an authorized representative of the recipient.
- Please complete this work plan, then scan and e-mail it to Kevin Wright, Marin County Parks External Affairs Coordinator (kwright@marincounty.org), by June 1, 2017.
- Contact Mr. Wright by e-mail (kwright@marincounty.org) or phone (415) 473-2129 if you have any questions, or if you have suggestions to improve this form.
- Marin County Parks will review this plan within one month of its receipt to ensure that proposed expenditures are consistent with Marin County Ordinance 3586 (Measure A).
- Recipients must provide Marin County Parks with 30-days prior notice of any project additions or substitutions that are proposed while a work plan is in effect.
- Total actual project expenditures may not exceed recipient's actual Measure A funding for any given fiscal year, plus any balance remaining from previous years.

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A. Name of Recipient (city, town, or special district): Tomales Village Community Services District

B. Recipient's representative and contact information: (Please print all information)

Name: _____ Melinda Bell _____
(Print)

Title: _____ Financial Manager _____
(Print)

Address: _____ P O Box 303 _____

City, Zip: _____ Tomales, CA 94971-0303 _____

Phone: _____ 707-878-2767 _____

E-mail: _____ melinda@tomalescsd.ca.gov _____

C. Total estimated funds for Fiscal Year 2017-18:

i. Estimated carry-over balance of recipient's Measure A funds from previous fiscal years	ii. Estimate of recipient's Measure A funds for FY 2017-18 (This information will be provided by Marin County Parks)	iii. Total estimated available funds for FY 17-18 (i + ii).
\$ 67,995	\$36,003	\$103,998

D. Recipient's Measure A Work Plan for Fiscal Year 2017-18:

Name of work or project:	Primary purpose of work or project. Select only one from list below. **	Description. Be as specific as possible. Include numbers related to square footage of facilities, acreage, etc. If Measure A funds were used for maintenance, use numbers to indicate change from pre-Measure A conditions.	Amount of Measure A funds estimated to be used:	Source(s) and amount(s) of matching funds projected for use. If none, enter "0"	Total expenditures projected for work or project in current reporting year
PG&E, Supplies, Services	Maintenance a	Electricity, trash, bathroom, landscaping supplies, maintenance	\$1,660	\$840	\$2,500
Gazebo	Construction c	Specifications, bids, construction	\$35,000	\$25,000	\$60,000
Paths and Ramps	Construction c	Grading, pouring, inspection	\$8,000		\$8,000
Fence Replacement	Renovation b	Clear area, haul debris, construction	\$12,000		\$12,000
Project Manager	Construction c	Review bids, oversee park projects	\$4,495	\$505	\$5,000
Financial Manager	Maintenance a	Pay park bills, prepare reports Budgets, for park program	\$1,000		\$1,000
Landscaping	Maintenance a	Plant, weed, trim, mow park area	\$300		\$300
Estimated Total			\$62,455	\$26,345	\$88,800

****Select work or project purpose only from the following menu:**

- a) Routine maintenance
- b) Renovation of existing recreational facility, including infrastructure (includes planning, environmental review, permitting, design development, etc.)
- c) Construction of new park or recreation facility (includes planning, environmental review, permitting, design development, etc.)
- d) Parkland acquisition
- e) Fuel reduction - all types of fuelbreaks, including primary, ridgeline, etc.
- f) Flashy fuel reduction (ROW, street ends, trail heads, etc.)
- g) Natural resource protection and restoration, and invasive plant control
- h) Maintaining vehicle access
- i) Sudden Oak Death
- j) Hazard tree removal
- k) Inventory and monitoring
- l) Wildlife management monitoring
- m) Vegetation and wildlife management - Other-

E. Certification

I certify that the information contained herein is true and accurate, to the best of my knowledge.

Melinda K. Bell

Signature

Financial Manager

Title

Melinda K. Bell

Print Name

5/7/2017

Date