

TAMALPAIS COMMUNITY SERVICES DISTRICT

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

TCSD PARKS AND RECREATION COMMISSION (PARC) SPECIAL MEETING AGENDA FRIDAY, MAY 24, 2024

SPECIAL MEETING AT 2:00PM-3:30PM (time approximate)

TAM VALLEY COMMUNITY CENTER, 203 MARIN AVE, MILL VALLEY

1. CALL TO ORDER

2. ROLL CALL

Commissioners: Chair Erin Rosenblatt, Vice-Chair Pam Keon, Michael Bogart, Valerie Jordan, Michael Wisner

3. APPROVE AGENDA

4. PUBLIC EXPRESSION

Members of the public are invited to address PARC concerning topics which are not listed on the Agenda (If an item is agendized, interested persons may address PARC during the PARC's consideration of that item). Speakers should understand that except in very limited situations, State law precludes PARC from taking action on or engaging in extended deliberations concerning items of business which are not on the Agenda. PARC reserves the right to limit the time devoted to this portion of the Agenda and to limit the duration of speakers' presentations to no more than 3 minutes per speaker.

5. REGULAR BUSINESS

- A. Discuss parks and open space maintenance activities with Sr. Maintenance Worker (20 min)
- B. Discuss proposed Parks & Recreation Operating and Capital Budget for FY24-25 (15 min)
- C. Receive update on PARC sponsored activities such as the speaker series and upcoming TCSD events (10 min)
- D. Discuss/consider proposed topics and dates for joint PARC/TCSD Board meeting (5 min)
- E. Commissioner reports (5 min.)
- F. GM report (5 min.)
- G. Receive/consider update from Girl Scout Troop 10461 regarding their proposed Silver Award project for Kay Park (approx. 3:00pm as troop members will come to the meeting after school)

6. CONSENT CALENDAR

A. Approve April 19, 2024 meeting minutes

7. FUTURE PARC AGENDA ITEMS

8. ADJOURNMENT

NEXT PARC SPECIAL MEETING

June 7, 2024, at 3:00pm in the Tam Community Center, 203 Marin Ave, Mill Valley



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report Parks and Recreation Commission Special Meeting May 24, 2024

TO:

PARKS AND RECREATION COMMISSION (PARC)

FROM:

GARRETT TOY, GENERAL MANAGER

SUBJECT:

STAFF REPORT FOR ITEMS 5A, 5B, 5C, 5D, 5E, 5F, 5G and Consent Calendar

This is the staff report for Agenda Items 5A, 5B, 5C,5D, 5E, 5F, 5G and Consent 6A

REGULAR BUSINESS

5A. <u>Discuss parks and open space maintenance activities with Sr. Maintenance Worker</u>

Josh Everhart, Senior Parks Maintenance Worker, will discuss TCSD maintenance activities in the parks and on the various open space properties.

ACTION: Conduct discussion and provide feedback to staff.

5B. <u>Discuss proposed Parks and Recreation operating and capital budget for FY24-25</u>

The Board conducted its annual budget workshop at its May 15th meeting. The workshop included the proposed FY24-25 Parks & Recreation (P&R) operating and capital budget. The proposed operating and capital budget contains the recommendations from PARC. Specifically, \$5,000 for PARC sponsored events/activities, \$20,000 to repair/replace picnic table/benches in the parks, and \$15,000 for Flamingo Park Rock Garden improvements. Staff will provide an overview of the attached Proposed FY24-25 Operating and Capital budget materials at the meeting. The Board did not modify any PARC request. The Board will consider the adoption of the FY24-25 Operating and Capital budget at its June 12th meeting.

ACTION: Conduct discussion and provide feedback to staff.

5C. Receive update on PARC sponsored activities such as the speaker series and upcoming TCSD events (5 min)

This is an opportunity for the Commission to discuss the speaker series, if needed. Also, below is the TCSD event schedule from June thru September.

June 14, 28	5:30pm - 8pm	Creekside Fridays (CC)
July 12, 26		
Aug 9		

August 23 Sept 6	5pm – 7pm	Creekside Unplugged at the Cabin
September 21	3pm- 8pm	Oktoberfest

ACTION: Discuss updates and provide feedback to staff.

5D. Discuss/consider proposed topics and dates for joint PARC/TCSD Board meeting (5 min)

The Board suggests a joint meeting at a regular board meeting (e.g., June 15, July 10th), but would like to know in advance the general topics PARC would like to discuss with the Board.

ACTION: Discuss/consider topics and meeting dates and provide direction to staff.

5E. Commissioner reports

This is an opportunity for Commissioners to report on specific PARC related topics or activities they have been working on.

ACTION: Receive reports, if any.

5F. GM report

Oral report on general improvements, community survey, TCSD events/activities, Board meetings, budget process, maintenance, and/or repair projects in Park facilities.

ACTION: Receive report.

5G. Receive/consider update from Girl Scout Troop 10461 regarding their proposed Silver Award project for Kay Park

ACTION: Receive update and provide direction to staff.

CONSENT CALENDAR

6A. Approve April 19, 2024 meeting minutes

ATTACHMENTS

- A. Proposed FY24-25 Parks & Recreation operating budget with detail sheet
- B. TCSD park/facility Five Year CIP project sheets
- C. Measure A fund
- D. Operating and the various Capital reserves
- E. Five-Year Operating Fund forecast
- F. Minutes



\$ \$ \$

(20,598) 49,555

-24% 6%

63,855 820,029

1,134,482 161,751 756,699

84,453 770,473

\$



Net Operating Surplus (Deficit) Target Operating Reserve (8 mo.)

TAMALPAIS COMUNITY SERVICES DISTRICT **Proposed Budget**

			2024-2			С		D	E
PARKS AND RECREATION FUND		pted Budget Y2023-24		nated Year End FY2023-24	Prop	osed FY2024- 25		ance (\$) Col. C- Col. A	Variance (%)
Ordinary Revenue/Expense		12020 21		12020 21					
Revenue									
4301 · Taxes	\$	1,058,250	\$	1,108,324	\$	1,144,899	\$	86,649	8%
4303 · Tia's After School Program Rev	\$	30,600	\$	25,281	\$	26,000	\$	(4,600)	-15%
4310 · Facilities Rental & Fees	\$	28,350	\$	28,000	\$	28,840	\$	490	2%
4320 · Park Rentals	\$	2,730	\$	2,072	\$	2,134	\$	(596)	-22%
4330 · Class Fees	\$	30,906	\$	17,000	\$	17,510	\$	(13,396)	-43%
4350 · TCSD Event Revenue	\$	73,800	\$	60,000	\$	68,400	\$	(5,400)	-7%
4410 · Donations/Fundraising/Grants	\$	4,899	\$	5,000	\$	1,000	\$	(3,899)	-80%
4420 · Interest Revenue	\$	8,010	\$	49,597	\$	51,000	\$	42,990	537%
4430 · Miscellaneous Revenue	\$	2,040	\$	959	\$	2,000	\$	(40)	-2%
Total Revenue	\$	1,239,585	\$	1,296,233	\$	1,341,783	\$	102,198	8%
Expense	Ψ	1,257,365	Ψ	1,270,233	Ψ	1,541,765	Ψ	102,170	070
5011 · Wages and P.T.O	\$	423,104	\$	423,019	\$	446,000	\$	22,896	5%
5012 · Overtime Pay	\$	6,544	\$	8,000	\$	8,000	\$	1,456	22%
5012 Overtime Fay 5013 · Performance Recognition	\$	8,448	\$	8,500	\$	9,000	\$	552	7%
5014 · Temporary Help	\$	38,064	\$	20,000	\$	22,000	\$	(16,064)	-42%
Total 5010 · Salaries	\$	476,160	\$	459,519	\$	485,000	\$	8,840	2%
	Φ	470,100	Φ	439,319	φ	465,000	φ	0,040	270
5020 · Employee Benefits	\$	60,000	\$	70,000	\$	90 400	\$	20.400	34%
5021 · Health Insurance	\$		\$		\$	80,400	\$	20,400	7%
5022 · Retirement Contributions	\$	79,244	\$	78,359	\$	85,000	\$	5,756	
5023 · Social Security and Medicare		40,000		38,000		35,300	2	(4,700)	-12%
5024 · Other Employee Benefits	\$	- 1260	\$	3,786	\$	4,000	6	N/A	N/A
5025 · Retiree Medical Insurance	\$	4,360	\$	3,536	\$	5,000	\$	640	15%
5026 · Reserve-Retiree Medical Insu.	\$	9,350	\$	10,000	\$	10,000	\$	650	7%
Total 5020 · Employee Benefits	\$	192,954	\$	203,682	\$	219,700	\$	26,746	14%
5300 · Events Expense	\$	76,450	\$	82,509	\$	94,500	\$	18,050	24%
5330 · Tree & Landscaping Services	\$	30,000	\$	18,320	\$	30,000	\$	-	0%
5331 · Landscaping Contract Svc	\$	73,000	\$	73,000	\$	76,000	\$	3,000	4%
5332 · McGlashan Trail Maintenance	\$	4,500	\$	4,500	\$	5,000	\$	500	11%
5333 Vegetation Management	\$	40,000	\$	15,000	\$	35,000		N/A	N/A
5340 · Instructor Fees	\$	9,647	\$	15,000	\$	11,000	\$	1,353	14%
5341 · Tia's Afterschool Program Exp	\$	11,434	\$	11,538	\$	11,434	\$	-	0%
5400 · TCSD Board Fees	\$	5,529	\$	4,040	\$	5,529	\$	-	0%
5401 · Professional Services	\$	35,000	\$	32,671	\$	39,740	\$	4,740	14%
Community Center Masterplan- Design Charette	\$	-	\$	-	\$	40,000	\$	40,000	n/a
5420 · Training, Travel & Meetings	\$	6,000	\$	2,121	\$	4,000	\$	(2,000)	-33%
5425 · Office and Technology	\$	18,847	\$	18,563	\$	20,000	\$	1,153	6%
5430 · Telephone and Alarms	\$	14,542	\$	18,096	\$	19,000	\$	4,458	31%
5431 · Public Communications	\$	3,846	\$	5,079	\$	4,000	\$	154	4%
5432 · Insurance	\$	37,240	\$	40,893	\$	40,000	\$	2,760	7%
5437 · Miscellaneous	\$	473	\$	400	\$	1,000	\$	527	111%
5438 · Fees and Permits	\$	24,841	\$	21,705	\$	22,000	\$	(2,841)	-11%
5439 · Utilities	\$	19,995	\$	25,346	\$	27,000	\$	7,005	35%
5440 · Fuel Expense	\$	4,458	\$	8,000	\$	8,000	\$	3,542	79%
5450 · Maintenance and Supply									
5451 · General Supplies	\$	9,580	\$	8,500	\$	8,925	\$	(655)	-7%
5452 · Maint. & Supply Contract Svc	\$	23,966	\$	26,000	\$	27,300	\$	3,334	14%
5454 · Vehicle Repair & Maint.	\$	3,854	\$	1,000	\$	1,000	\$	(2,854)	-74%
5458 · Cabin/Comm.Ctr. Maint. & Supply	\$	8,655	\$	6,000	\$	6,300	\$	(2,355)	-27%
5459 · Park Maint.	\$	10,729	\$	32,000	\$	20,000	\$	9,271	86%
Total 5450 · Maintenance and Supply	\$	56,784	\$	73,500	\$	63,525	\$	6,741	12%
5470 · Yard & Bldg. Improvements	\$	10,000	\$	1,000	\$	5,000	\$	(5,000)	-50%
5471 · Minor Equipment	\$	3,432	\$	-	\$	11,500	\$	8,068	235%
Total Expense	\$	1,155,132	\$	1,134,482	\$	1,277,928	\$	122,796	11%
Net Operating Surplus (Deficit)	\$	84 453	S	161 751	\$	63.855	\$	(20.598)	-24%

TAMALPAIS COMMUNITY SERVICES DISTRICT Detail of Accounts

				Parks &	Recr	eation	
		Year End Estimates)	Proposed			
		Y2023-24	F	Budget Y2024-25	V	ariance (\$)	Variance (%)
5300 · Events Expense							
5301 · Sales Taxes Paid	\$	2,302		•	\$	46	2%
5302 · Other TCSD Event Expenses	\$	1,000	\$	4,500	\$	3,500	350%
5303 · Seniors Program Expenses 5304 · Creekside Friday Concert Exp	\$	3,204 21,345	\$ \$	3,364 22,413	\$ \$	160 1,067	5% 5%
5305 · Oktoberfest Expenses	\$ \$	26,000	\$	24,675	\$	(1,325)	-5%
5306 · Halloween Event Expenses	\$	18	\$	123	\$	105	583%
5307 · December Holiday Event Expenses	\$ \$ \$	1,503	\$	1,578	\$	75	5%
5308 · Crab Feed Expense	\$	5,056	\$	5,309	\$	253	5%
5309 · Mystery Murder Dinner Expenses	\$	13,065	\$	13,719	\$	653	5%
PARC Speaker Series and/or other event Creekside Unplugged	\$ \$	2,200	\$ \$	5,000 2,300	\$ \$	5,000 100	5%
Trivia Night	\$ \$	400	\$	1,800	\$	1,400	350%
Volunteer Appreciation Event	\$	1,300	\$	2,000	\$	700	54%
5311 · Spaghetti Bingo Expenses	\$	2,916	\$	3,062	\$	146	5%
5312 · Earth Day Expenses	\$	2,200	\$	2,310	\$	110	5%
Total 5300 · Events Expense	\$	82,509	\$	94,500	\$	11,991	15%
5330 · Tree & Landscaping Services Trails / Parks	\$	6,000	\$	15,000	\$	9,000	1500/
Trees - General Maint.	\$ \$	6,000	\$	15,000	\$ \$	9,000	150% 150%
5330 · Tree & Landscaping Services - Other	\$	6,320	\$	5,000	\$	(1,320)	-21%
Total 5330 · Tree & Landscaping Services	\$	18,320	\$	35,000	\$	16,680	91%
5331 · Landscaping Contract Svc	\$	73,000	\$	76,000	\$	3,000	4%
5332 · McGlashan Trail Maintenance	\$	4,500	\$	4,500	\$	-	0%
5333 · Vegetation Management	\$	15,000	\$	35,000	\$	20,000	133%
5401 · Professional Services	•	10.155	•	0.000	•	(0.155)	240/
5402 · Attorney Fees 5403 · Audit and Accounting Fees	\$ \$	10,155 11,953	\$ \$	8,000 12,550	\$	(2,155) 597	-21% 5%
5404 · Consultants	Φ	11,933	Ф	12,330	Ф	397	376
General Design/Landscape Design	\$	_	\$	5,000	\$	5,000 N	/A
Engineer Services	\$	8,753	\$	9,190	\$	438	5%
Conceptual Masterplan Services for Community Center	\$	-	\$	-	\$		/A
5404 · Consultants - Other	\$	1,810	\$	5,000	\$	3,190	176%
Total 5401 Professional Saminas	\$	10,563 32,671	\$ \$	19,190 39,740	\$ \$	8,628 7,070	82%
Total 5401 · Professional Services	7	32,071	Þ	39,740	<u> </u>	7,070	22%
5425 · Office and Technology							
5426 · Admin Supplies & Printing	\$	1,080	\$	1,134	\$	54	5%
5427 · Office Equipment	\$ \$	2,187	\$ \$	2,297	\$	109 18	5%
5428 · Postage & Shipping 5429 · Information Technology	\$ \$	369 13,617	\$	387 14,298	\$ \$	681	5% 5%
Bank Charges	\$	1,309	\$	1,375	\$	65	5%
Total 5425 · Office and Technology	\$	18,563	\$	19,491	\$	928	5%
6460 14 1							
5450 · Maintenance and Supply 5451 · General Supplies	\$	8,500	\$	8,925	¢	425	5%
5451 · General Supplies 5452 · Maint. & Supply Contract Svc	\$	26,000	\$ \$	27,300	ъ \$	1,300	5% 5%
5454 · Vehicle Repair & Maint.	\$	1,000	\$	1,000	\$	-	0%
5458 Cabin/Comm.Ctr. Maint & Supply	\$	6,000	\$	6,300	\$	300	5%
5459 · Park Maint.	\$	32,000	\$	20,000	\$	(12,000)	-38%
Total 5450 · Maintenance and Supply	\$	73,500	\$	63,525	\$	(9,975)	-14%
5471 · Minor Equipment							
Misc	\$	-	\$	3,000	\$	3,000 N	I/A
Audio Equipment (wireless)	\$	-	\$	2,500	\$	2,500 N	I/A
New benches/tables for events	\$	-	\$	6,000	\$	6,000 N	
Total 5471 · Minor Equipment	\$	-	\$	11,500	\$	11,500 N	l/A

CAPITAL IMPROVEMENT PROGRAM 5-YEAR SUMMARY-FACILITIES

Project Surplus (Deficit)

CAPITAL IMPROVEMENT PROGRAM 5-YEAR SUMMARY-FACILI	TIES													
		Yr End		Adopted				FISCA	L YE	AR				
FUNDING SOURCES		2023-24		2024-25		2025-26		2026-27		2027-28		2028-29		Total
Measure A funds	\$	274,125	\$	194,000	\$	70,000	\$	244,300	\$	50,000	\$	80,000	\$	912,425
Certificates of Participation (bond funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
County Grant	\$	-	\$	-	\$	75,000	\$	75,000	\$	-	\$	-	\$	150,000
TCSD Facility Fund	\$	74,082	\$	39,000	\$	110,000	\$	125,000	\$	100,000	\$	-	\$	448,082
Park Facility Fund	\$	-	\$	-	\$	-	\$	30,000	\$	45,000	\$	115,000	\$	190,000
Waste Water Facility Fund	\$	119,109	\$	98,000	\$	35,000	\$	-	\$	-	\$	-	\$	252,109
Solid Waste Facility Fund	\$	260,578	\$	103,000	\$	40,000	\$	-	\$	-	\$	-	\$	403,578
Other: Prop 68, misc	\$	148,100	\$	-	\$	-	\$		\$	-	\$	-	\$	148,100
Total Revenue	\$	875,994	\$	434,000	\$	330,000	\$	474,300	\$	195,000	\$	195,000	\$	2,504,294
USES	FISO	CAL YEAR												
Project		2023-24		2024-25		2025-26		2026-27		2027-28		2028-29		Total
Community Center														
Community Center ADA stage improvements	\$	10,000	\$	-	\$	-	\$	100,000	\$	-	\$	-	\$	110,000
Community Center bathroom and lobby improvements	\$	189,700	\$	_	\$	-	\$	-	\$	-	\$	-	\$	189,700
Replace/New Fire Alarm System for TCSD facilities	\$	22,000	\$	40,000	\$	-	\$	-	\$	-	\$	_	\$	40,000
Community Center Path of Travel	\$	-	\$	60,000	\$	-	\$	-	\$	-	\$	-	\$	60,000
Community Center and Corporation Yard Fence	\$	301,050	\$	80,000	\$	80,000	\$	35,000	\$	-	\$	-	\$	496,050
Community Center General Improvements	\$	10,000	\$	55,000	\$		\$		\$	-	\$		\$	65,000
Subtotal Community Center Improvements	\$	532,750	\$	235,000	\$	80,000	\$	135,000	\$	-	\$	-	\$	960,750
Cabin and Community Center Site Improvements														
Cabin General Improvements	\$	-	\$	30,000	\$	150,000		150,000	\$	-	\$	-	\$	330,000
Community Center Improvements (Design Charette)	\$	-	\$	-	\$	60,000	\$	189,300	\$	180,000	\$	-	\$	429,300
Subtotal Cabin Improvements	\$	-	\$	30,000	\$	210,000	\$	339,300	\$	180,000	\$	-	\$	759,300
Park Improvement					_									
Eastwood, Kay, and other Park/Open Space Improvements	\$		\$	49,000	\$	40,000	\$		\$	15,000	\$	195,000	\$	299,000
Subtotal Parks Improvements	\$	-	\$	49,000	\$	40,000	\$	-	\$	15,000	\$	195,000	\$	299,000
Office	٠. ٨	7 750	<u>,</u>		ć				<u>_</u>		,		٠,	7 750
Office front patio area	\$	7,750	\$	-	<u>></u>	-	>		\$		\$		2	7,750
Subtotal Office Improvements	\$	7,750	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,750
Corporation Yard and Building			<u>,</u>	120.000	٠		,		۸.		,		¢	420.000
Corporation Yard Outdoor Shed and Pathway	\$	225 404	\$	120,000	\$	-	\$	-	\$	-	\$	-	\$	120,000
Remodel Corporation Yard Restrooms, Showers, Kitchenette	\$	335,494	\$		<u>></u>		>		>	-	<u>></u>		\$	335,494
Subtotal Corp. Yard and Building Improvements	\$	335,494	\$	120,000	\$	-	\$	•	\$	-	\$	-	\$	455,494
Total All Projects	\$	875,994	\$	434,000	\$	330,000	\$	474,300	\$	195,000	\$	195,000	\$	3,241,594

Division

Facilities- Parks & Recreation

Project Name:

Community Center ADA stage improvements

Project Description:

Improvements for making the stage ADA accessible with a lift including modifications to the stairs and stage.

		Yr End	Pr	oposed			Fiscal Ye	ar				
Туре	2	2023-24	20	024-25	20	25-26	2026-27	20	27-28	20	28-29	Total
FUNDING SOURCES												
Measure A funds	\$	10,000	\$	-	\$	-	\$ 100,000	\$	-	\$	-	\$ 110,000
Certificates of Participation (bond funding)	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$ -
County Grant	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$ -
TCSD Facility Fund	\$	-	\$	-	\$	-	\$ _	\$	-	\$	-	\$ -
Park Facility Reserves/Pay as you Go	\$	-	\$	-	\$	-	\$ -	\$	-	\$		\$ -
Waste Water Reserves/Pay as you Go	\$	-	\$	-	\$	-	\$ -	\$		\$	-	\$ -
Solid Waste Reserves/Pay as you Go	\$	~	\$	-	\$	-	\$ -	\$	-	\$	-	\$ -
Other	\$	-	\$	-	\$	-	\$ _	\$	-	\$	-	\$ -
Total Revenue	\$	10,000	\$		\$	_	\$ 100,000	\$	-	\$	-	\$ 110,000
USES												Total
Non-Construction												
Design	\$	10,000	\$	-	\$	-	\$ 5,000	\$	-	\$	-	\$ 15,000
Engineering	\$	-	\$	-	\$	-	\$ ••	\$	-	\$	-	\$ -
Construction Management	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$ -
Other	\$		\$	-	. \$	-	\$ 	\$	-	\$	-	\$ -
Subtotal non-construction costs	\$	10,000	\$	-	\$	-	\$ 5,000	\$	-	\$	•••	\$ 15,000
Construction												
ADA improvements	\$	-	\$		\$	-	\$ 35,000	\$	-	\$	-	\$ 35,000
Purchase/install lift	\$	-	\$	-	\$		\$ 60,000	\$	-	\$		\$ 60,000
Subtotal construction costs	\$	_	\$	-	\$	-	\$ 95,000	\$		\$	-	\$ 60,000
Total Project Costs (uses)	\$	10,000	\$	-	\$	-	\$ 100,000	\$	-	\$	-	\$ 110,000

Division

Facilities- Parks & Recreation

Project Name:

Community Center bathroom and lobby improvements

Project Description:

Remodel bathrooms to make ADA accessible and remodel the lobby in

Community Center

	0011	Yr End		Adopted										
Туре		2023-24		2024-25	20	25-26	20	26-27	20	27-28	20	28-29	Tot	al
FUNDING SOURCES														
Measure A funds	\$	189,700	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 189	,700
Certificates of Participation (bond funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
County Grant	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TCSD Facility Fund	\$	-	\$	-	\$	-	\$	-	\$	•••	\$	-	\$	-
Park Facility Funds	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Waste Water Facility Funds	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Solid Waste Facility Funds	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other	\$		\$	-	\$	_	\$		\$		\$	_	\$	_
Total Revenue	\$	189,700	\$		\$	-	\$	-	\$	_	\$	-	\$ 189	,700
USES														
Non-Construction													\$	_
Design	\$	28,450	\$	-	\$	-	\$	-	\$	_	\$	-	\$ 28	,450
Engineering	\$	•••	\$		\$	-	\$.	-	\$	-	\$	-	\$	-
Construction Management	\$	-	\$	-									\$	-
Other	\$	-	\$		<u>\$</u>	-	\$	-	\$	-	\$	-	\$	_
Subtotal non-construction costs	\$	28,450	\$	_	\$	_	\$	-	\$	-	\$	-	\$ 28	,450
Construction			\$	-										
ADA improvements	\$	161,250	\$	_	\$	••	Ś	_	\$	_	\$	_	\$ 161	.250
	\$	-	\$	-	\$	-	\$	_	, \$	_	\$		\$	_
Subtotal construction costs	\$	161,250	\$	-	\$		\$	-	\$	-	\$	_	\$ 161	,250
Total Project Costs (Uses)	\$	189,700	\$	-	\$	_	\$	_	\$		\$	_	\$ 189	700
Project Surplus (Deficit)	ې د	103,700	\$	-	\$ \$	_	۶ \$	_	۶ \$	_	۶ \$	_	\$ 109	,700
rioject Surpius (Deficit)	Ş	-	ڊ	-	Ş	-	Ş	-	ş	-	Ą	-	Ş	-

Division

Facilities

Project Name:

Replace/New Fire Alarm System for TCSD facilities

Install new fire alarm system at the Community Center, Corporation Yard Building, Main

Office

Project Description:

Project Description.		Yr End		Adopted										
Туре	2	.023-24	2024-25		2	025-26		2026-27		2027-28		2028-29		Total
FUNDING SOURCES														
Measure A funds	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Certificates of Participation (bond funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
County Grant	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	•
TCSD Facility Fund	\$	-	\$	4,000	\$	-	\$	-	\$	-	\$	-	\$	4,000
Park Facility Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Waste Water Facility Fund	\$	-	\$	18,000	\$	-	\$	-	\$	-	\$	-	\$	18,000
Solid Waste Facility Fund	\$	-	\$	18,000	\$	-	\$	-	\$	-	\$	-	\$	18,000
Other: PG&E fee	\$	22,000	\$_	_	\$		\$	-	<u>\$</u>	-	<u>\$</u>	-	\$	22,000
Total Revenue	\$	22,000	\$	40,000	\$	_	\$	_	\$	-	\$	_	\$	62,000
USES														
Non-Construction		<u>-</u>												
Design	\$	_	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Engineering	\$	-	\$	_	\$	-	\$	-	\$	-	\$	-	\$	-
Construction Management	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	_
Other	\$	_	\$		\$		\$	-	\$	-	\$	_	\$	_
Subtotal non-construction costs	\$	-	\$	-	\$	_	\$	_	\$	_	\$	**	\$	-
Construction														
Install new alarm system in Community Center	\$	22,000	\$	-									\$	_
Install new alarm system in Main Office/Corp Yard	\$	-	\$	40,000	\$	-	\$	-	\$	_	\$	-	\$	40,000
Subtotal construction costs	\$	22,000	\$	40,000	\$	_	\$	_	\$	-	\$	_	\$	40,000
Total Project Costs	Ś	22,000	\$	40,000	\$	_	\$	-	\$	_	\$	_	Ś	40,000
Project Surplus (Deficit)	\$	22,000	\$		۶ \$	_	\$	_	\$	_	<i>ب</i> خ	_	ب خ	40,000
rioject surpius (Deficit)	Ş	-	ڔ	-	Ą	-	ڔ	-	Ş	-	٦	-	ş	-

Division

Facilities- Parks & Recreation

Project Name:

Community Center General Improvements

Project Description:

Paint the interior and exterior of the Community Center; general repairs exterior of building; add storage shed

Туре		Yr End	Adopted				Fisc	al Yea	r				
Туре		2023-24	2024-25	20	25-26	20	26-27	20	27-28	20	28-29		Total
FUNDING SOURCES													
Measure A funds	\$	10,000	\$ 55,000	\$	-	\$	-	\$	-	\$		\$	65,000
Certificates of Participation (bond funding)	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
County Grant	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
TCSD Facility Fund	\$	-	\$ -	\$	-	\$	-	\$	-	\$		\$	-
Park Facility Reserves/Pay as you Go	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Waste Water Reserves/Pay as you Go	\$	-	\$ -	\$	_	\$	-	\$	-	\$	-	\$	-
Solid Waste Reserves/Pay as you Go	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Other	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Total Revenue	\$	10,000	\$ 55,000	\$	_	\$	-	\$		\$	_	\$	65,000
USES													Total
Non-Construction													
Design	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Engineering	\$	=	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Construction Management	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Other	\$	_	\$ 	\$		\$	-	\$	_	\$	-	\$	
Subtotal non-construction costs	\$	_	\$ -	\$	-	\$	_	\$	_	\$		\$	_
Construction													
Paint, power wash, prep, repair	\$	-	\$ 55,000	\$	_	\$		\$	-	\$	-	\$	55,000
Shed installation	\$	10,000	\$ -	\$	_	\$	-	\$	-	\$	-	\$	10,000
Subtotal construction costs	\$	10,000	\$ 55,000	\$		\$	_	\$	-	\$	_	\$	10,000
Total Project Costs (uses)	Ś	10,000	\$ 55,000	\$	_	\$	_	\$	_	Ś	_	\$	65,000
Project Surplus (Deficit)	\$	-	\$ -	\$	_	\$	-	\$	_	\$	_	~	03,000

Division

Facilities- Parks & Recreation Community Center Path of Travel

Project Name:

Replace asphalt/concrete path of travel from parking lot to Enterprise Concourse

Project Description: with new accessible path

	Yı	r End	А	dopted				Fisca	l Yea	ır				
Type	20	23-24	2	.024-25	20	25-26	20	26-27	20	27-28	20	28-29		Total
FUNDING SOURCES														
Measure A funds	\$	-	\$	60,000	\$	-	\$	-	\$	-	\$	-	\$	60,000
Certificates of Participation (bond funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
County Grant	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TCSD Facility Fund	\$	=	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Park Facility Reserves/Pay as you Go	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Waste Water Reserves/Pay as you Go	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Solid Waste Reserves/Pay as you Go	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other	\$		\$		\$	-	\$	-	\$		\$		\$	
Total Revenue	\$	-	\$	60,000	\$	_	\$	_	\$	_	\$		\$	60,000
USES														Total
Non-Construction										•		•		
Design	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	5,000
Engineering	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Construction Management	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other	\$	_	\$	_	\$	-	\$	-	\$	-	\$		\$	_
Subtotal non-construction costs	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	5,000
Construction														
Paint, power wash, prep, repair	\$	-	\$	55,000	\$		Ś	-	Ś	_	Ś	_	\$	55,000
A Property of the Control of the Con	\$	_	\$		\$	-	\$	-	\$	-	\$	-	\$	
Subtotal construction costs	\$		\$	55,000	\$	_	\$	-	\$	-	\$		\$	_
Total Project Costs (uses)	\$		\$	60,000	\$		\$	_	¢	_	ċ	_	\$	60,000
Project Surplus (Deficit)	\$	-	۶ \$	-	۶ \$	_	۶ \$	_	۶ \$	<u>-</u> -	۶ \$	- -	ڔ	0,000
. reject surplus (better)	Y		Y		Ÿ		7		7		7			U

Division

Facilities- Parks & Recreation Cabin General Improvements

Project Description:

Project Name:

General Improvements to be determined

	Y	r End	F	Adopted			Fiscal	Year	r				
Type	20	23-24	2	2024-25		2025-26	2026-27	2	027-28	20	28-29		Total
FUNDING SOURCES													
Measure A funds	\$	-	\$	30,000	\$	-	\$ _	\$	-	\$		\$	30,000
Certificates of Participation (bond funding)	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-
County Grant	\$	-	\$	-	\$	75,000	\$ 75,000	\$	-	\$	-	\$	150,000
TCSD Facility Fund	\$	_	\$	•••	\$	75,000	\$ 75,000	\$	-	\$	-	\$	150,000
Park Facility Reserves/Pay as you Go	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-
Waste Water Reserves/Pay as you Go	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-
Solid Waste Reserves/Pay as you Go	\$	-	\$	-	\$	-	\$ 	\$	-	\$	-	\$	-
Other	\$	-	\$	-	\$	-	\$ _	\$	-	\$	-	\$	-
Total Revenue	\$	_	\$	30,000	\$	150,000	\$ 150,000	\$	-	\$	-	\$	330,000
USES													Total
Non-Construction													
Design	\$	-	\$	30,000	\$	-	\$ -	\$	-	\$	-	\$	30,000
Engineering	\$	-	\$	-	\$	-	\$ ***	\$	_	\$	-	\$	-
Construction Management	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-
Other	\$	-	<u>\$</u>		\$		\$ 	\$		\$		\$	
Subtotal non-construction costs	\$	-	\$	30,000	\$	_	\$ ***	\$	-	\$	-	\$	30,000
Construction													
Phase I	\$	-	\$	-	\$	150,000	\$ -	\$	-	\$	_	\$	150,000
Phase II	\$	-	\$	-	\$	-	\$ 150,000	\$	-	\$	-	\$	150,000
Subtotal construction costs	\$	-	\$	-	\$	150,000	\$ 150,000	\$	-	\$	-	\$	150,000
Total Project Costs (uses)	\$	_	\$	30,000	\$	150,000	\$ 150,000	\$		\$	_	\$	330,000
Project Surplus (Deficit)	\$	_	\$	-	, \$	-	\$ -	Ś	_	\$	_	,	C

Project Name:

Community Center Improvements (Design Charette)

Project Description:

General Improvements to be determined

	Yr	End	Ad	opted			Fiscal '	Yea	r			
Type	20	23-24	20	24-25	2	025-26	2026-27		2027-28	20	28-29	 Total
FUNDING SOURCES												
Measure A funds	\$	-	\$		\$	30,000	\$ 109,300	\$	50,000	\$	-	\$ 189,300
Certificates of Participation (bond funding)	\$	_	\$	-	\$	-	\$ =	\$	-	\$	-	\$ -
County Grant	\$	-	\$	-	\$		\$ -	\$	-	\$	-	\$ -
TCSD Facility Fund	\$	-	\$	-	\$	30,000	\$ 50,000	\$	100,000	\$	-	\$ 180,000
Park Facility Reserves/Pay as you Go	\$		\$	-	\$	-	\$ 30,000	\$	30,000	\$	-	\$ 60,000
Waste Water Reserves/Pay as you Go	\$		\$	-	\$	-	\$ -	\$	-	\$	-	\$ -
Solid Waste Reserves/Pay as you Go	\$	-	\$		\$	-	\$ -	\$	-	\$	~	\$ -
Other	\$		\$	-	\$	-	\$ 	\$	-	\$		\$ _
Total Revenue	\$	<u></u>	\$		\$	60,000	\$ 189,300	\$	180,000	\$	_	\$ 429,300
USES												Total
Non-Construction				4							***************************************	
Design	\$	-	\$	-	\$	60,000	\$ -	\$	-	\$	-	\$ 60,000
Engineering	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$ -
Construction Management	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$ -
Other	\$	_	\$	-	\$		\$ 	\$	-	\$		\$ -
Subtotal non-construction costs	\$	-	\$	-	\$	60,000	\$ -	\$	-	\$	-	\$ 60,000
Construction												
Phase I	\$	-	\$	-	\$	-	\$ 189,300	\$	-	\$	-	\$ 189,300
Phase II	\$	_	\$	-	\$	-	\$ -	\$	180,000	\$	_	\$ 180,000
Subtotal construction costs	\$	-	\$	_	\$	**	\$ 189,300	\$	180,000	\$	-	\$ 369,300
Total Project Costs	\$	_	\$	_	\$	60,000	\$ 189,300	\$	180,000	\$	_	\$ 429,300
Project Surplus (Deficit)	\$	-	\$	-	\$	- -	\$ -	\$	-	\$	-	\$ · -

Division

Project Name:

Project Description:

Facilities- Parks & Recreation

Eastwood, Kay, and other Park/Open Space Improvements

Major and/or minor repair in parks such as picnic tables and irrigation, replace

playground equipment in either Kay or Eastwood Park

	Yı	End	Δ	dopted				Fisc	al Ye	ear			
Туре	20	23-24	2	024-25	2	2025-26	20	26-27	2	2027-28	 2028-29		Total
FUNDING SOURCES													
Measure A funds	\$	_	\$	49,000	\$	40,000	\$	••	\$	-	\$ 80,000	\$	169,000
Certificates of Participation (bond funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
County Grant	. \$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
TCSD Facility Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Park Facility Fund	\$	-	\$	-	\$	-	\$	-	\$	15,000	\$ 115,000	\$	130,000
Waste Water Facility Fund	\$	-	\$	-	\$	-	\$	-	\$	=	\$ -	\$	-
Solid Waste Facility Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Other	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Total Revenue	\$		\$	49,000	\$	40,000	_\$_	-	\$	15,000	\$ 195,000	\$	299,000
USES													
Non-Construction													
Design	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Engineering	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Construction Management	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Other	\$	-	\$	-	\$	-	\$	-	\$	-	\$ _	<u>\$</u>	-
Subtotal non-construction costs	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Construction													
Demo and installation of new play equipment (Eastwood)	\$	_	\$	-	\$	-	\$	-	\$	-	\$ 180,000	\$	180,000
Repair/replace picnic tables (all parks)	\$	-	\$	20,000	\$	-	\$	-	\$	-	\$ -	\$	20,000
Flamingo Rock Garden Improvements	\$	_	\$	15,000	\$	_	\$	-	\$	-	\$ -	\$	15,000
Eastwood split rail repair	\$	_	\$	-	\$	40,000	\$	_	\$	_	\$ _	\$	40,000
Open Space Infrastructure repair	\$		Ś	_	•	,	\$	_	\$	15,000	\$ 15,000	\$	30,000
Kay Park Irrigation controller, box, & new 4 ft gate	\$	_	\$	14,000	\$	-	\$	-	\$,	\$,-30	\$	14,000
Subtotal construction costs	\$	-	\$	49,000	\$	40,000	\$	-	\$	15,000	\$ 195,000	\$	299,000
Total Project Costs	\$	_	\$	49,000	\$	40.000	\$	_	\$	15,000	\$ 195,000	\$	299,000
Project Surplus (Deficit)	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 	\$	-

MEASURE A

Measure A is from a 1/4 cent special sales tax collected by Marin County and then allocated to public entities such as TCSD by a prescribed formula. The funds can only be used for eligible expenses such as park facilitie and maintenance. The Board approves an annual workplan which shows the proposed expenditures. The project costs only reflects the contribution from Measure A. For total project costs and other sources of funding, please refer to the specific CIP project for more detail. TCSD is allowed to advance funds for projects which will be reimbursed from future Measure A proceeds.

Туре	st Yr End 2023-24	_	Proposed 2024-25	 Forecast 2025-26	_	Forecast 2026-27	 Forecast 2027-28	 Forecast 2028-29		Total
FUNDING SOURCES										
Beginning Fund Balance	\$ 151,829	\$	23,082	\$ (35,018)	\$	32,920	\$ (80,673)	\$ 11,434	n/a	
Measure A funds (est. annual- rounded)	\$ 145,378	\$	135,899	\$ 137,938	\$	140,007	\$ 142,107	\$ 144,239	\$	845,568
Total Available	\$ 297,207	\$	158,982	\$ 102,920	\$	172,927	\$ 61,434	\$ 155,672	n/a	
USES (Budget/Proposed)	 	_								Total
Community Center ADA Stage Improvements	\$ 10,000	\$	-	\$ _	\$	100,000	\$ -	\$ -	\$	110,000
Community ADA Bathroom Improvements	\$ 189,700	\$	-	\$ -	\$	-	\$ _	\$ _	\$	189,700
Community Center Fence	\$ 64,425	\$	-	\$ -	\$	35,000	\$ -	\$ _	\$	99,425
Park Improvements (Eastwood & Kay Parks)	\$ -	\$	49,000	\$ 40,000	\$	-	\$ -	\$ 80,000	\$	169,000
Cabin General Improvements	\$ -	\$	30,000	\$ -	\$	-	\$ -	\$ -	\$	30,000
Community Center Improvements (Design Charette)	\$ -	\$	-	\$ 30,000	\$	109,300	\$ 50,000	\$ -	\$	189,300
Community Center Path of Travel	\$ -	\$	60,000	\$ · -	\$	-	\$ -	\$ -	\$	60,000
General Community Center Improvements (e.g., paint, shed)	\$ 10,000	\$	55,000	\$ -	\$	-	\$ -	\$ -	\$	65,000
TVIC improvements (share of CC improvements)	\$ -	\$		\$ 	\$	9,300	\$ 	\$ 	\$	9,300
Total Project costs	\$ 274,125	\$	194,000	\$ 70,000	\$	253,600	\$ 50,000	\$ 80,000	\$	921,725
Ending Fund Balance	\$ 23,082	\$	(35,018)	\$ 32,920	\$	(80,673)	\$ 11,434	\$ 75,672		
Note: sales taxes collected projected to increase by:		ann	ually	1.5%		1.5%	1.5%	1.5%		

ALL OPERATING RESERVES

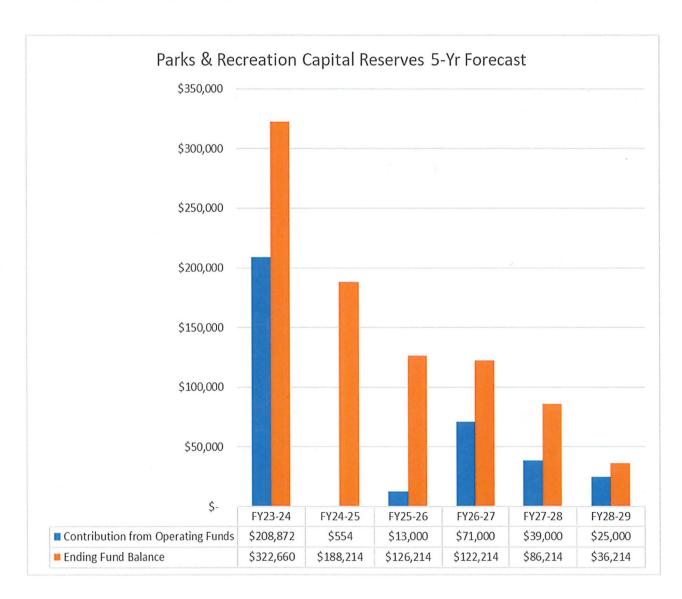
last revised 5-1-24

Operating Reserve Policy is to maintain a reserve equal to 8 months (66.667%) of annual expenditures. Surplus operating reserves are transferred to capital reserves for specific capital improvements

		Adopted	i	Est. Yr End	F	Proposed		For	ecas	t	
WASTEWATER OPERATING RESERVE		FY23-24		FY23-24		FY24-25	FY25-26	FY26-27		FY27-28	FY28-29
Beginning Fund Balance	\$	3,581,638	\$	3,648,789	\$	3,403,493	\$ 3,460,316	\$ 3,609,000	\$	3,667,000	\$ 3,748,000
Net Operating Surplus (deficit)	\$	1,005,763	\$	1,047,008	\$	1,165,876	\$ 1,191,000	\$ 1,362,000	\$	1,238,000	\$ 1,369,000
Ending Operating Fund Balance	\$	4,587,401	\$	4,695,797	\$	4,569,369	\$ 4,651,316	\$ 4,971,000	\$	4,905,000	\$ 5,117,000
Target Ending Fund Balance for Operating Reserve (8 mo. reserve)	\$	3,426,713	\$	3,403,493	\$	3,460,316	\$ 3,609,000	\$ 3,667,000	\$	3,748,000	\$ 3,841,000
Transfer to Capital Projects Reserves	\$	1,160,688	\$	1,292,304	\$	1,109,053	\$ 1,042,316	\$ 1,304,000	\$	1,157,000	\$ 1,276,000
		Adopted	E	st. Yr. End	F	Proposed		Fore	ecas	t	
SOLID WASTE OPERATING RESERVE		FY23-24		FY23-24		FY24-25	FY25-26	FY26-27		FY27-28	FY28-29
Beginning Fund Balance	\$	1,516,266	\$	1,762,146	\$	1,394,500	\$ 1,627,355	\$ 1,705,000	\$	1,867,000	\$ 1,954,000
Net Operating Surplus (deficit)	\$_	406,350	\$	896,735	\$	584,750	\$ 526,000	\$ 342,000	\$	271,000	\$ 238,000
Ending Operating Fund Balance	\$	1,922,616	\$	2,658,881	\$	1,979,250	\$ 2,153,355	\$ 2,047,000	\$	2,138,000	\$ 2,192,000
Target Ending Fund Balance for Operating Reserve (8 mo. reserve)	\$	1,615,434	\$	1,394,500	\$	1,627,355	\$ 1,705,000	\$ 1,867,000	\$	1,954,000	\$ 2,017,000
Transfer to Capital Projects Reserves	\$	307,182	\$	1,264,381	\$	351,895	\$ 448,355	\$ 180,000	\$	184,000	\$ 175,000
		Adopted	E	st. Yr. End	ŗ	Proposed		Fore	ecas	t	
PARKS & RECREATION OPERATING RESERVE		FY23-24		FY23-24		FY24-25	FY25-26	 FY26-27		FY27-28	 FY28-29
Beginning Fund Balance	\$	701,184	\$	803,820	\$	756,699	\$ 820,000	\$ 880,000	\$	899,000	\$ 939,000
Net Operating Surplus (deficit)	\$	83,587	\$	161,751	\$	63,855	\$ 73,000	\$ 90,000	\$	79,000	\$ 66,000
Ending Operating Fund Balance	\$	784,771	\$	965,571	\$	820,554	\$ 893,000	\$ 970,000	\$	978,000	\$ 1,005,000
Target Ending Fund Balance for Operating Reserve (8 mo. reserve)*	\$	774,519	\$	756,699	\$	820,000	\$ 880,000	\$ 899,000	\$	939,000	\$ 980,000
Transfer to Capital Projects Reserves	\$	10,252	\$	208,872	\$	554	\$ 13,000	\$ 71,000	\$	39,000	\$ 25,000

^{*}Note: FY24-25 Operating Target reserve modified to reflect one time expenses of \$48,500.

	1	Adopted	Est. Yr. End			Proposed		Fore			
PARKS & RECREATION CAPITAL RESERVE		FY23-24		FY23-24		FY24-25	FY25-26	FY26-27	FY27-28		FY28-29
Beginning Fund Balance	\$	523,788	\$	523,788	\$	322,660	\$ 188,214	\$ 126,214	\$ 122,214	\$	86,214
Contribution from Operating Funds	\$	10,252	\$	208,872	\$	554	\$ 13,000	\$ 71,000	\$ 39,000	\$	25,000
Transfer to Vehicle	\$	60,000	\$	60,000	\$	10,000	\$	\$	\$ •	\$	
Transfers to Park Facilities	\$	100,000	\$	100,000	\$	25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$	25,000
Transfer to Park Development (combine reserve in park facilities)	\$	25,000	\$		\$	-	\$	\$ -	\$	\$	
Transfer to Facilities	\$	250,000	\$	250,000	\$	100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$	50,000
Ending Fund Balance	\$	99,040	\$	322,660	\$	188,214	\$ 126,214	\$ 122,214	\$ 86,214	\$	36,214



VEHICLE REPLACEMENT FUND

Purpose of the fund is for the purchase of vehicles.

		Adopted		Yr End	Proposed	Forecast												
Waste Water		FY23-24		FY23-24	FY24-25		FY25-26		FY26-27	····	FY27-28		2028-29					
Beginning Fund Balance	\$	-	\$ \$	-	\$ 50,000	\$	95,000	\$	145,000	\$	45,000	\$	45,000					
Expenditures																		
Heavy/Medium Duty Pick-up			\$	-	\$ -	\$	-	\$	100,000	\$	-	\$	-					
EV Forklift	\$	-	\$	-	\$ 5,000	\$	-	\$	-	\$		\$						
Total Expenditures			\$	-	\$ 5,000	\$	448	\$	100,000	\$	-	\$	-					
Transfers in from Capital Reserves	\$		\$	50,000	\$ 50,000	\$	50,000	\$		\$		\$						
Ending Fund Balance	\$	-	\$	50,000	\$ 95,000	\$	145,000	\$	45,000	\$	45,000	\$	45,000					
	1	Adopted		Yr End	Proposed				Fore	cast	Ė							
SOLID WASTE		FY23-24		FY23-24	 FY24-25		FY25-26		FY26-27		FY27-28		2028-29					
Beginning Fund Balance	\$	400,000	\$	400,000	\$ 400,000	\$	335,000	\$	735,000	\$	435,000	\$	835,000					
Expenditures																		
2 Refuse satelite truck	\$	-	\$	-	\$ 455,000	\$	-	\$	~	\$	-	\$	500,000					
Large Refuse Truck	\$	-	\$	-	\$ -	\$, -	\$	700,000	\$	-	\$	-					
EV Forklift	\$		\$	-	\$ 10,000	\$		\$	-	\$		\$						
Total Expenditures	\$	-	\$	-	\$ 465,000	\$	-	\$	700,000	\$	~	\$	500,000					
Transfers in from Capital Reserves	\$	_	\$	_	\$ 400,000	\$	400,000	\$	400,000	\$	400,000	\$	400,000					
Ending Fund Balance	\$	400,000	\$	400,000	\$ 335,000	\$	735,000	\$	435,000	\$	835,000	\$	735,000					
	,	Adopted		Yr End	Adopted				Fore	cast	:							
Parks & Recreation		FY23-24		FY23-24	 FY24-25		FY25-26		FY26-27		FY27-28		2028-29					
Beginning Fund Balance	\$	-	\$	-	\$ 60,000	\$	8,500	\$	8,500	\$	8,500	\$	8,500					
Expenditures																		
Medium Duty Pick-up	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-					
Light Duty Pick-up	\$	60,000	\$	-	\$ 60,000	\$	-	\$	-	\$	-	\$	-					
EV Forklift	\$		\$	-	\$ 1,500	\$		\$	-	\$	-	\$						
Total Expenditures	\$	60,000	\$	-	\$ 61,500	\$	-	\$	-	\$	-	\$	-					
Transfers in from Capital Reserves	\$	60,000	\$	60,000	\$ 10,000	\$		\$	-	\$		\$	10,000					
Ending Fund Balance	- \$	-	\$	60,000	\$ 8,500	\$	8,500	\$	8,500	\$	8,500	\$	18,500					

FACILITY FUND last revised 4-30-24

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

•												
	Adopted	Yr End		Proposed	Forecast							
WASTEWATER	FY23-24	FY23-24		FY24-25		FY25-26		FY26-27		FY27-28		FY28-29
Revenue												
Beginning Fund Balance	\$ -	\$ 2,500	\$	162,500	\$	62,500	\$	32,500	\$	32,500	\$	32,500
Transfers in from Capital	\$ 160,000	\$ 160,000	\$	-	\$	-	\$	-	\$	-	\$	
Expenses												
Transfer Out to CIP	\$ 157,500	\$ 	\$	100,000	\$	30,000	\$		\$		<u>\$</u>	-
Ending Fund Balance	\$ 2,500	\$ 162,500	\$	62,500	\$	32,500	\$	32,500	\$	32,500	\$	32,500
	Adopted	Yr End	F	Proposed				Fore	ecas	t		
SOLID WASTE	FY23-24	FY23-24		FY24-25		FY25-26		FY26-27		FY27-28		FY28-29
Revenue												
Beginning Fund Balance	\$ 300,000	\$ 232,500	\$	332,500	\$	432,500	\$	602,500	\$	302,500	\$	302,500
Transfers in from Capital	\$ 100,000	\$ 100,000	\$	200,000	\$	200,000	\$	100,000	\$	-	\$	-
Expenses												
Transfer Out to CIP	\$ 232,500	\$ _	\$	100,000	\$	30,000	\$	400,000	\$	-	\$	
Ending Fund Balance	\$ 167,500	\$ 332,500	\$	432,500	\$	602,500	\$	302,500	\$	302,500	\$	302,500
	Adopted	Yr End	F	Proposed				Fore	ecas	t		
PARKS & RECREATION	FY23-24	FY23-24		FY24-25		FY25-26		FY26-27	ı	FY27-28	1	FY28-29
Revenue												
Beginning Fund Balance	\$ -	\$ -	\$	175,918	\$	236,918	\$	176,918	\$	101,918	\$	51,918
Transfers in from Capital	\$ 250,000	\$ 250,000	\$	100,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000
Expenses												
Transfer Out to CIP	\$ 130,000	\$ 74,082	\$	39,000	\$	110,000	\$	125,000	\$	100,000	\$	
Ending Fund Balance	\$ 120,000	\$ 175,918	\$	236,918	\$	176,918	\$	101,918	\$	51,918	\$	101,918

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

PARKS AND RECREATION CAPITAL FUNDS

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

	Adopted	Est. Yr End			Proposed	Forecast							
Park Facilities (i.e., Kay Park, Eastwood)	 FY23-24		FY23-24		FY24-25		FY25-26		FY26-27	F	Y27-28	F	Y28-29
Revenue													
Beginning Fund Balance*	\$ -	\$	-	\$	100,000	\$	125,000	\$	150,000	\$	145,000	\$	140,000
Transfers in from Capital Reserves	\$ 100,000	\$	100,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000
Expenses													
Transfer Out to CIP	\$ 	\$		\$	**	\$	-	\$	30,000	\$	30,000	\$_	100,000
Ending Fund Balance	\$ 100,000	\$	100,000	\$	125,000	\$	150,000	\$	145,000	\$	140,000	\$	65,000

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

Tamalpais Community Services District
Parks and Recreation 5-yr Operating Forecast

revised 5-1-24

	Adopted Yr End Est Proposed					Forecast									
		FY23-24		FY23-24		FY2024-25	F	Y 2025-26	F	Y 2026-27		Y 2027-28	F	Y2028-29	
Beginning Fund Balance	\$	701,184	\$	803,820	\$	756,699	\$	820,000	\$	879,996	\$	899,237	\$	939,015	
Revenues															
4301 · Taxes	\$	1,058,250	\$	1,108,324	\$	1,144,899	\$	1,184,970	\$	1,226,444	\$	1,269,370	\$	1,313,798	
4303 · Tia's After School Program Rev	\$	30,600	\$	25,281	\$	26,000	\$	26,000	\$	26,000	\$	26,000	\$	26,000	
Total 4310 · Facilities Rental & Fees	\$	28,350	\$	28,000	\$	28,840	\$	29,994	\$	31,193	\$	32,441	\$	33,739	
Total 4320 · Park Rentals	\$	2,730	\$	2,072	\$	2,134	\$	2,219	\$	2,308	\$	2,400	\$	2,496	
Total 4330 · Class Fees	\$	31,512	\$	17,000	\$	17,510	\$	18,210	\$	18,939	\$	19,696	\$	20,484	
Total 4350 · TCSD Event Revenue	\$	73,800	\$	60,000	\$	68,400	\$	71,136	\$	73,981	\$	76,941	\$	80,018	
Total 4410 · Donations/Fundraising/Grants	\$	4,803	\$	5,000	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	1,000	
4420 · Interest Revenue	\$	8,010	\$	49,597	\$	51,000	\$	51,000	\$	51,000	\$	51,000	\$	51,000	
Total 4430 · Miscellaneous Revenue	\$	2,000	\$	959	\$	2,000	\$	2,000	\$	2,000	\$	2,000	\$	2,000	
Total Revenue	\$	1,240,055	\$	1,296,233	\$	1,341,783	\$	1,386,530	\$	1,432,866	\$	1,480,849	\$	1,530,536	
Expenses/Appropriations															
Total 5011 · Wages and P.T.O	\$	423.104	\$	423,019	\$	446,000	Ś	463,840	Ś	482,394	\$	501,689	\$	521,757	
5012 · Overtime Pay	\$	6,544	\$	8,000		•	\$	8,320		8,653		8,999	-	9,359	
5013 · Performance Recognition	\$	8,448	\$	8,500		9,000	\$	9,360	-	9,734		•	\$	10,529	
5014 · Temporary Help	\$	38,064	\$	20,000		22,000	\$	22,880	\$	23,795		24,747		25,737	
Total 5010 · Salaries	Ś	476,160	\$	459,519		485,000	<u> </u>		\$	524,576		545,559		567,381	
5020 · Employee Benefits	Ţ	470,100	٦	433,313	Ţ	403,000	Ļ	304,400	Ţ	324,370	Ţ	343,333	Ţ	307,361	
5021 · Medical and Dental Insurance	\$	60,000	\$	70,000	¢	80,400	\$	86,028	¢	92,050	¢	98,493	¢	105,388	
5022 · Retirement Contributions	\$	79,244	\$	78,359	•	85,000	\$	90,100		95,506		•	\$	107,311	
5023 · Social Security and Medicare	¢	40,000	\$	38,000		35,300	\$	36,712		38,180		39,708		41,296	
5024 · Other Employee Benefits (allowances)	\$	40,000	\$	•	\$	4,000	\$	4,000		4,000		•	\$	4,000	
5025 · Retiree Medical Insurance	\$	4,360	\$	3,536		5,000	\$	5,350		5,725		6,125		6,554	
5026 · OPEB -Retiree Medical Insu.	\$	9,350	\$		\$	10,000	\$	11,000	ب \$	12,100		13,310	ب \$	14,641	
Total · Employee Benefits	\$	192,954	\$	203,681	<u> </u>	219,700	\$	233,190		247,561	_	262,873	_	279,190	
Total 5300 · Events Expense	\$ \$	76,450	\$ \$	-	۶ \$	94,500	۶ \$	•	\$ \$	102,211		-	۶ \$	110,552	
•	\$	30,000	\$	-	\$	30,000	۶ \$	31,200		32,448		-	۶ \$	35,096	
5330 · Tree & Landscaping Services	\$ \$	•	\$ \$	•	\$	76,000	\$ \$		\$ \$	-		•	- 1	•	
5331 · Landscaping Contract Svc	\$ \$	73,000	\$ \$	4,500		5,000	\$ \$	5,200		82,202 5,408		85,490		88,909	
5332 · McGlashan Trail Maintenance	\$ \$	4,500	\$ \$	-	\$	•	۶ \$		۶ \$	37,856	-	5,624	- 1	5,849	
5333 · Vegetation Management	-	40,000		•		35,000		36,400				39,370	\$ ¢	40,945	
5340 · Instructor Fees	\$ \$	9,647	\$	-	\$ \$	11,000	\$ \$	11,440	\$ \$	11,898 12,367	\$ ¢	•	\$	12,868	
5341 · Tia's Afterschool Program Exp 5400 · TCSD Board Fees	\$ \$	11,434	\$ \$	11,538 4,040		11,434	۶ \$	11,891	\$ \$			-	\$	13,376	
	Ş Ç	5,529				5,529		5,750		5,980		6,219	\$	6,468	
Total 5401 · Professional Services	\$ ¢	35,000	\$	32,671	\$ \$	39,740	\$	41,330	\$ \$	42,983	\$ \$	•	\$	46,490	
Community Center Masterplan- Design Charette	\$	- 000	\$	- 2 121	•	40,000 4,000	\$	- 4,160		4,326		4 400	\$ \$	4.670	
Total 5420 · Staff Training & Travel Expense Total 5425 · Office and Technology	\$	6,000		2,121										4,679	
c,	\$	18,847		18,563	\$	20,000		20,800		21,632		22,497		23,397	
5430 · Telephone and Alarms	\$	14,542	\$	•		19,000	\$	19,760 4,160		20,550		21,372		22,227	
5431 · Public Communications	\$ \$	3,846	\$	5,079 40,893		4,000	\$	4,160		4,326		4,499		4,679	
Total 5432 · Insurance		37,240	\$	-	1	•	\$	•		43,264		44,995		46,794	
5437 · Miscellaneous	\$	473	\$	400	-	1,000	\$	1,040		1,082		1,125		1,170	
5438 · Fees and Permits	\$	24,841	\$	21,705			\$	22,880		23,795		24,747		25,737	
5439 · Utilities	\$	19,995	\$	25,346 8,000	\$	27,000	\$	28,080	\$	29,203 9,159		30,371		31,586	
5440 · Fuel Expense	ب	4,376	\$			8,000	\$	8,560				9,800		10,486	
Total 5450 · Maintenance and Supply	\$	56,784	\$	73,500		•	\$	66,066	\$	68,709		71,457		74,315	
5470 · Yard & Bldg. Improvements	Ş	10,000	\$	1,000		5,000	\$	5,200		5,408		5,624		5,849	
5471 · Minor Equipment	<u> </u>	3,432	-	-	\$	11,500	\$	5,000	-	5,200		5,408		5,624	
Total Expenses/Appropriations	\$	1,155,051	\$	1,134,481	\$	1,277,928	\$	1,313,427	\$	1,342,144		1,401,514		1,463,671	
Surplus (Deficit)	\$	85,004	\$	161,752		•	\$	73,103		90,722		79,334		66,865	
Ending Fund Balance	\$	786,189	\$	965,572		820,554		893,103		970,718		978,571		1,005,880	
Target Operating Reserve (8 month of exp)	\$	770,419	\$	756,699	\$	820,000	\$	879,996	\$	899,237	\$	939,015	\$	980,659	
Transfers to Capital Reserves	\$	15,770	\$	208,873		554	\$	13,107	\$	71,481		39,557		25,220	
Target Operating Reserve in %		66.7%		66.7%		66.7%		66.70%		66.70%		66.70%		66.70%	
Note: see Capital Reserves Table for details															

Attachment E



TAMALPAIS COMMUNITY SERVICES DISTRICT

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

TCSD PARKS AND RECREATION COMMISSION (PARC) SPECIAL MEETING MINUTES FRIDAY, APRIL 19, 2024, 3:00 PM

1. CALL TO ORDER

The Parks and Recreation Commission (PARC) Special Meeting was called to order at 3:07pm on Friday, April 19, 2024, by Chair Rosenblatt.

2. ROLL CALL

Commissioners:

Michael Bogart, Valerie Jordan, Michael Wisner, and Chair Erin Rosenblatt were present. Vice-Chair Pam Keon was absent.

Staff Present: General Manager, Garrett Toy; Assistant General Manager (AGM) Alan Shear Others in attendance: Jim Kasper John Byrne Barry.

3. APPROVE AGENDA

MOTION TO APPROVE THE AGENDA M/S: E. ROSENBLATT/M. WISNER

AYES: 4

NAYS: 0

ABSENT: 1

4. PUBLIC EXPRESSION

Chair Rosenblatt invited public expression on non-agenda items. There was none.

5. REGULAR BUSINESS

A. Discuss preliminary Park and Recreation operating budget for FY24-25.

GM Toy summarized the Board's budget process and timeline for adoption. The Commission requested the most current Measure A Worksheet.

The Commission asked questions of staff.

Chair Rosenblatt invited public expression. There was none.

B. Discuss/consider possible park improvements to be considered as part of the preliminary FY24-25 Parks and Recreation capital improvement budget

GM Toy summarized the Parks and Recreation capital project information proposed for FY24-25. The Commission had previously expressed an interest in proposing specific park/facility improvements to the Board. The Commission recommended the following for inclusion in the budget:

- -\$5,000 PARC reserves/events
- -\$20,000 picnic tables

- -\$15,000 fence/shrubs along the street side at Flamingo Park
- -add a bench at Kay Park
- -improve existing parking facilities at Eastwood Park
- -add a trash can at Kott Park

The Commission asked questions of staff.

Chair Rosenblatt invited public expression.

Jim Kasper mentioned the expense for tree removal/vegetation management, work currently performed by the Fire District, is not recognized in the budget. He would like the budget to reflect that expenditure.

No other further comments.

C. Discuss/consider implementation strategy for PARC goals and priorities This item is continued to the May 24th PARC meeting.

D. Receive update on speaker series

Commissioner Wisner stated that he has a tentative speaker series through the end of 2024. The proposed schedule is as follows: end of July; end of September; end of November; and end of December. They will take place at either the Cabin or Community Center. One of the topics will be a writing workshop and another topic will be a discussion on toxins in the world/water testing given by the head of the Environmental Working Group (EWG).

John Byrne Barry is also included as one of the speakers in the series to discuss his new book. That event is tentatively scheduled for June 9th at 4:00.

Chair Rosenblatt invited public expression. There was none.

E. Commissioner Reports

Commissioner Jordan stated that reaching out to pickleball websites to update their Eastwood Park information is still ongoing. Vice-Chair Keon provided a written report on her update given to the Board at their April 10 meeting.

F. Discuss PARC having a "booth" at Creekside Fridays and other TCSD events
Chair Rosenblatt suggested moving away from the music at events. This will make it easier and
more effective to approach people and talk, which can include promoting the newsletter. She also
suggested having a QR code posted at the table to allow people to sign up for the newsletter.
Finally, it was suggested to include in the newsletter that Commissioners will be available at
events.

G. GM report

GM Toy provided an overview on general improvements, budget process, maintenance, and/or repair projects in park facilities. He specifically mentioned the recently concluded Earth Day event.

Commissioners	asked	questions	of staff.
COMMISSIONES	asica	questions	O. Stairi

Chair Rosenblatt invited public expression. There was none.

6. CONSENT CALENDAR

A. Approve minutes of March 15, 2024 meeting

MOTION TO APPROVE THE CONSENT CALENDAR

M/S: E. ROSENBLATT/V. JORDAN

AYES: 4

NAYS: 0

ABSENT: 1

7. FUTURE PARC AGENDA ITEMS

- A. Update from Girl Scout Troop 10461 regarding their proposed Silver Award project for Kay Park
- B. Update on speaker series

Next meeting of the Commission will be a special meeting at the Tam Community Center on May 24, 2024, at 2:00 P.M.

8. ADJOURNMENT

MOTION TO ADJOURN

M/S: E. ROSENBLATT/M. WISNER

AYES: 4

NAYS: 0

ABSENT: 1

MEETING ADJOURNED AT 4:31 P.M.

Approved by Commission on:	4
----------------------------	---