



TAMALPAIS COMMUNITY SERVICES DISTRICT

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TCSO 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 agendaized, 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 TCSO events (10 min)
- D. Discuss/consider proposed topics and dates for joint PARC/TCSO 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. Discuss parks and open space maintenance activities with Sr. Maintenance Worker

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. Discuss proposed Parks and Recreation operating and capital budget for FY24-25

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.

Table with 2 columns: Date and Event Name. Row 1: June 14, 28, 5:30pm - 8pm, Creekside Fridays (CC). Row 2: 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/TCSO 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, TCSO 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. TCSO 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



TAMALPAIS COMMUNITY SERVICES DISTRICT
Proposed Budget
FY 2024-2025

Attachment A

	A	B	C	D	E
	Adopted Budget FY2023-24	Estimated Year End FY2023-24	Proposed FY2024- 25	Variance (\$) Col. C- Col. A	Variance (%)
PARKS AND RECREATION FUND					
Ordinary Revenue/Expense					
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					
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%
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%
5020 · Employee Benefits					
5021 · Health Insurance	\$ 60,000	\$ 70,000	\$ 80,400	\$ 20,400	34%
5022 · Retirement Contributions	\$ 79,244	\$ 78,359	\$ 85,000	\$ 5,756	7%
5023 · Social Security and Medicare	\$ 40,000	\$ 38,000	\$ 35,300	\$ (4,700)	-12%
5024 · Other Employee Benefits	\$ -	\$ 3,786	\$ 4,000	\$ 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	\$ 161,751	\$ 63,855	\$ (20,598)	-24%
Target Operating Reserve (8 mo.)	\$ 770,473	\$ 756,699	\$ 820,029	\$ 49,555	6%

TAMALPAIS COMMUNITY SERVICES DISTRICT
Detail of Accounts

	Parks & Recreation			
	Year End Estimates FY2023-24	Proposed Budget FY2024-25	Variance (\$)	Variance (%)
5300 · Events Expense				
5301 · Sales Taxes Paid	\$ 2,302	\$ 2,348	\$ 46	2%
5302 · Other TCSD Event Expenses	\$ 1,000	\$ 4,500	\$ 3,500	350%
5303 · Seniors Program Expenses	\$ 3,204	\$ 3,364	\$ 160	5%
5304 · Creekside Friday Concert Exp	\$ 21,345	\$ 22,413	\$ 1,067	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	\$ -	\$ 5,000	\$ 5,000	
Creekside Unplugged	\$ 2,200	\$ 2,300	\$ 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	150%
Trees - General Maint.	\$ 6,000	\$ 15,000	\$ 9,000	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				
5402 · Attorney Fees	\$ 10,155	\$ 8,000	\$ (2,155)	-21%
5403 · Audit and Accounting Fees	\$ 11,953	\$ 12,550	\$ 597	5%
5404 · Consultants				
General Design/Landscape Design	\$ -	\$ 5,000	\$ 5,000	N/A
Engineer Services	\$ 8,753	\$ 9,190	\$ 438	5%
Conceptual Masterplan Services for Community Center	\$ -	\$ -	\$ -	N/A
5404 · Consultants - Other	\$ 1,810	\$ 5,000	\$ 3,190	176%
Total 5404 · Consultants	\$ 10,563	\$ 19,190	\$ 8,628	82%
Total 5401 · Professional Services	\$ 32,671	\$ 39,740	\$ 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	5%
5428 · Postage & Shipping	\$ 369	\$ 387	\$ 18	5%
5429 · Information Technology	\$ 13,617	\$ 14,298	\$ 681	5%
Bank Charges	\$ 1,309	\$ 1,375	\$ 65	5%
Total 5425 · Office and Technology	\$ 18,563	\$ 19,491	\$ 928	5%
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 8,500	\$ 8,925	\$ 425	5%
5452 · Maint. & Supply Contract Svc	\$ 26,000	\$ 27,300	\$ 1,300	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/A
Audio Equipment (wireless)	\$ -	\$ 2,500	\$ 2,500	N/A
New benches/tables for events	\$ -	\$ 6,000	\$ 6,000	N/A
Total 5471 · Minor Equipment	\$ -	\$ 11,500	\$ 11,500	N/A

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 facilities and maintenance. The Board approves an annual workplan which shows the proposed expenditures. The project costs only reflect 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.

Type	Est 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)	<u>\$ 145,378</u>	<u>\$ 135,899</u>	<u>\$ 137,938</u>	<u>\$ 140,007</u>	<u>\$ 142,107</u>	<u>\$ 144,239</u>	\$ 845,568
Total Available	<u>\$ 297,207</u>	<u>\$ 158,982</u>	<u>\$ 102,920</u>	<u>\$ 172,927</u>	<u>\$ 61,434</u>	<u>\$ 155,672</u>	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)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,300</u>
Total Project costs	<u>\$ 274,125</u>	<u>\$ 194,000</u>	<u>\$ 70,000</u>	<u>\$ 253,600</u>	<u>\$ 50,000</u>	<u>\$ 80,000</u>	<u>\$ -</u>	<u>\$ 921,725</u>

Ending Fund Balance \$ 23,082 \$ (35,018) \$ 32,920 \$ (80,673) \$ 11,434 \$ 75,672

Note: sales taxes collected projected to increase by: annually 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 FY23-24	Est. Yr. End FY23-24	Proposed FY24-25	FY25-26	Forecast		
					FY26-27	FY27-28	FY28-29
WASTEWATER OPERATING RESERVE							
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

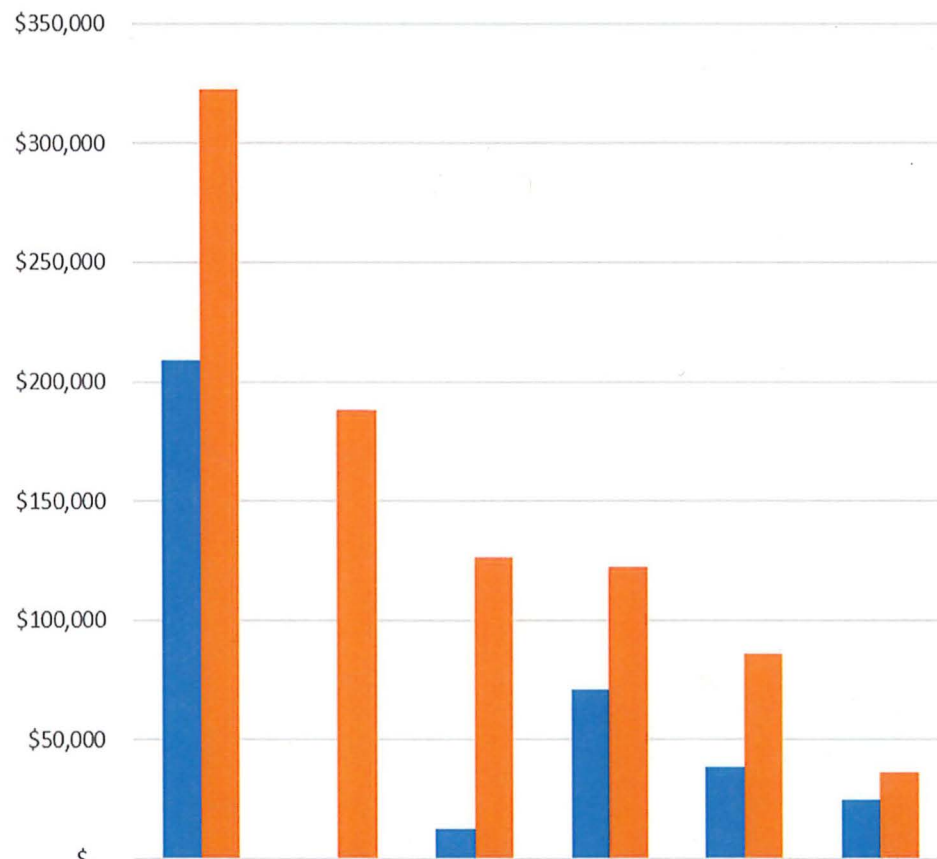
	Adopted FY23-24	Est. Yr. End FY23-24	Proposed FY24-25	FY25-26	Forecast		
					FY26-27	FY27-28	FY28-29
SOLID WASTE OPERATING RESERVE							
Beginning Fund Balance	\$ 1,516,266	\$ 1,762,146	\$ 1,394,500	\$ 1,627,355	\$ 1,705,000	\$ 1,867,000	\$ 1,954,000
Net Operating Surplus (deficit)	\$ 406,350	\$ 896,735	\$ 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 FY23-24	Est. Yr. End FY23-24	Proposed FY24-25	FY25-26	Forecast		
					FY26-27	FY27-28	FY28-29
PARKS & RECREATION OPERATING RESERVE							
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.

PARKS & RECREATION CAPITAL RESERVE	Adopted	Est. Yr. End	Proposed	Forecast			
	FY23-24	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Beginning Fund Balance	\$ 523,788	\$ 523,788	\$ 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

Parks & Recreation Capital Reserves 5-Yr Forecast



■ Contribution from Operating Funds	\$208,872	\$554	\$13,000	\$71,000	\$39,000	\$25,000
■ Ending Fund Balance	\$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.

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

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

Parks & Recreation	Adopted FY23-24	Yr End FY23-24	Adopted FY24-25	FY25-26	Forecast		2028-29
					FY26-27	FY27-28	
Beginning Fund Balance	\$ -	\$ -	\$ 60,000	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Expenditures							
Medium Duty Pick-up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Light Duty Pick-up	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -
EV Forklift	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 60,000	\$ -	\$ 61,500	\$ -	\$ -	\$ -	\$ -
Transfers in from Capital Reserves	\$ 60,000	\$ 60,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 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 FY23-24	Yr End FY23-24	Proposed FY24-25	FY25-26	Forecast		
WASTEWATER					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	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,500	\$ 162,500	\$ 62,500	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500

	Adopted FY23-24	Yr End FY23-24	Proposed FY24-25	FY25-26	Forecast		
SOLID WASTE					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 FY23-24	Yr End FY23-24	Proposed FY24-25	FY25-26	Forecast		
PARKS & RECREATION					FY26-27	FY27-28	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.

Park Facilities (i.e., Kay Park, Eastwood)	Adopted	Est. Yr End	Proposed	Forecast			
	FY23-24	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Revenue							
Beginning Fund Balance*	\$ -	\$ -	\$ 100,000	\$ 125,000	\$ 150,000	\$ 145,000	\$ 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	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 125,000</u>	<u>\$ 150,000</u>	<u>\$ 145,000</u>	<u>\$ 140,000</u>	<u>\$ 65,000</u>

*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	FY 2025-26	FY 2026-27	FY 2027-28	FY2028-29
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	\$ 463,840	\$ 482,394	\$ 501,689	\$ 521,757
5012 · Overtime Pay	\$ 6,544	\$ 8,000	\$ 8,000	\$ 8,320	\$ 8,653	\$ 8,999	\$ 9,359
5013 · Performance Recognition	\$ 8,448	\$ 8,500	\$ 9,000	\$ 9,360	\$ 9,734	\$ 10,124	\$ 10,529
5014 · Temporary Help	\$ 38,064	\$ 20,000	\$ 22,000	\$ 22,880	\$ 23,795	\$ 24,747	\$ 25,737
Total 5010 · Salaries	\$ 476,160	\$ 459,519	\$ 485,000	\$ 504,400	\$ 524,576	\$ 545,559	\$ 567,381
5020 · Employee Benefits							
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	\$ 101,236	\$ 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)	\$ -	\$ 3,786	\$ 4,000	\$ 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	\$ 10,000	\$ 11,000	\$ 12,100	\$ 13,310	\$ 14,641
Total · Employee Benefits	\$ 192,954	\$ 203,681	\$ 219,700	\$ 233,190	\$ 247,561	\$ 262,873	\$ 279,190
Total 5300 · Events Expense	\$ 76,450	\$ 82,509	\$ 94,500	\$ 98,280	\$ 102,211	\$ 106,300	\$ 110,552
5330 · Tree & Landscaping Services	\$ 30,000	\$ 18,320	\$ 30,000	\$ 31,200	\$ 32,448	\$ 33,746	\$ 35,096
5331 · Landscaping Contract Svc	\$ 73,000	\$ 73,000	\$ 76,000	\$ 79,040	\$ 82,202	\$ 85,490	\$ 88,909
5332 · McGlashan Trail Maintenance	\$ 4,500	\$ 4,500	\$ 5,000	\$ 5,200	\$ 5,408	\$ 5,624	\$ 5,849
5333 · Vegetation Management	\$ 40,000	\$ 15,000	\$ 35,000	\$ 36,400	\$ 37,856	\$ 39,370	\$ 40,945
5340 · Instructor Fees	\$ 9,647	\$ 15,000	\$ 11,000	\$ 11,440	\$ 11,898	\$ 12,374	\$ 12,868
5341 · Tia's Afterschool Program Exp	\$ 11,434	\$ 11,538	\$ 11,434	\$ 11,891	\$ 12,367	\$ 12,862	\$ 13,376
5400 · TCSD Board Fees	\$ 5,529	\$ 4,040	\$ 5,529	\$ 5,750	\$ 5,980	\$ 6,219	\$ 6,468
Total 5401 · Professional Services	\$ 35,000	\$ 32,671	\$ 39,740	\$ 41,330	\$ 42,983	\$ 44,702	\$ 46,490
Community Center Masterplan- Design Charette	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Total 5420 · Staff Training & Travel Expense	\$ 6,000	\$ 2,121	\$ 4,000	\$ 4,160	\$ 4,326	\$ 4,499	\$ 4,679
Total 5425 · Office and Technology	\$ 18,847	\$ 18,563	\$ 20,000	\$ 20,800	\$ 21,632	\$ 22,497	\$ 23,397
5430 · Telephone and Alarms	\$ 14,542	\$ 18,096	\$ 19,000	\$ 19,760	\$ 20,550	\$ 21,372	\$ 22,227
5431 · Public Communications	\$ 3,846	\$ 5,079	\$ 4,000	\$ 4,160	\$ 4,326	\$ 4,499	\$ 4,679
Total 5432 · Insurance	\$ 37,240	\$ 40,893	\$ 40,000	\$ 41,600	\$ 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	\$ 22,000	\$ 22,880	\$ 23,795	\$ 24,747	\$ 25,737
5439 · Utilities	\$ 19,995	\$ 25,346	\$ 27,000	\$ 28,080	\$ 29,203	\$ 30,371	\$ 31,586
5440 · Fuel Expense	\$ 4,376	\$ 8,000	\$ 8,000	\$ 8,560	\$ 9,159	\$ 9,800	\$ 10,486
Total 5450 · Maintenance and Supply	\$ 56,784	\$ 73,500	\$ 63,525	\$ 66,066	\$ 68,709	\$ 71,457	\$ 74,315
5470 · Yard & Bldg. Improvements	\$ 10,000	\$ 1,000	\$ 5,000	\$ 5,200	\$ 5,408	\$ 5,624	\$ 5,849
5471 · Minor Equipment	\$ 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	\$ 63,855	\$ 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



TAMALPAIS COMMUNITY SERVICES DISTRICT

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TCSO 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.

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: _____