



TAMALPAIS COMMUNITY SERVICES DISTRICT

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TCSD BOARD OF DIRECTORS MEETING AGENDA

WEDNESDAY, May 15, 2024

REGULAR SESSION AT 5:00PM

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

1. **CALL TO ORDER**

2. **ROLL CALL** President Steffen Bartschat

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

3. **APPROVE AGENDA**

4. **PUBLIC EXPRESSION**

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

5. **REGULAR BUSINESS: Board Actions**

- A. Conduct budget workshop on the proposed FY24-25 Operating and Capital Improvement Program Budgets.
- B. Consider change order for a new fire alarm system for the Community Center Restroom Remodel and Accessibility Upgrade Project in an amount not-to-exceed \$25,000.
- C. Consider additional contingency reserve of \$20,000 for the Corporation Yard Shop Improvements (restroom and shower improvements) Project.
- D. Review emergency actions authorizing the General Manager to contract for emergency repairs for two sewer lines damaged by falling trees (approx. locations: 1235 Lattie Lane and 354 Pine Hill Road).
- E. Adopt resolution clarifying the provisions of the TCSD retiree health program.
- F. Adopt resolution approving notice of completion for the Phase D Sewer Improvement Project and the release of the project retention amount of \$66,590.28.

6. **REGULAR BUSINESS: Information Items**

- A. General Manager's report for April including PG&E open house.
- B. Receive Sewer treatment plant update reports: SASM and SMCSO
- C. Board member and/or Subcommittee report

7. CONSENT CALENDAR

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

- A. Receive monthly financial reports
- B. Receive quarterly treasurer’s report
- C. Approve minutes of April 10, 2024, BOD regular meeting.
- D. Approve minutes of April 10, 2024 BOD Special meeting.

8. FUTURE AGENDA ITEMS

- A. Review of meeting
- B. Board input for future Board Meetings – PARC request for joint meeting/work session.

ADJOURN TO CLOSED SESSION

Public comment will be received in person on the closed session matter listed below before the Board adjourns to the closed session (closed to the public).

Conference With Real Property Negotiators
Real Property- 60 Tennessee Valley
Government Code §54956.8
Property: 60 Tennessee Valley Road
Agency negotiators: General Manager, Assistant General Manager
Negotiating parties: County of Marin
Under negotiation: price and terms of payment

9. REPORT OUT OF CLOSED SESSION

ADJOURNMENT

NEXT REGULAR BOARD MEETING

June 12, 2024

7:00pm

Tam Valley Community Center

NEXT REGULAR BOARD WORK SESSION

June 26, 2024

8:30am

Kay Park 8:30am

Eastwood Park 9:00am



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
May 15, 2024

TO: BOARD OF DIRECTORS

FROM: Garrett Toy, General Manager
Alan Shear, Assistant General Manager
Sarah Mehtar, Finance and Program Manager

SUBJECT: CONDUCT BUDGET WORKSHOP ON THE PROPOSED FY24-25 OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGETS.

RECOMMENDATION

Conduct workshop for the proposed FY24-25 operating and capital budgets and provide direction to staff.

Note: The Board is not approving the Proposed FY24-25 Operating budget, Five-Year CIP, Measure A allocations, or any projects at this meeting. The Board is merely providing input and/or direction to staff regarding the proposed operating and capital budgets. The Board is tentatively scheduled to consider the adoption of the budget at its June 12th regular meeting.

DISCUSSION

At the budget workshop, we will discuss the Proposed FY24-25 Operating and Capital Improvement Program (CIP) budgets for Wastewater, Solid Waste and Parks & Recreation (P&R) operations. The budget document uses the same format as the Adopted FY23-24 budget with a few additions. Specifically, the budget document consists of the sections listed below.

- Budget Message with Executive Summary
- FY24-25 Operating Budget by department with key budget assumptions
- Detail sheets for certain expenditure categories by department and personnel allocations for each department.
- Graphs/Tables/Charts
- TCSD's goals and priorities for FY24-25 and a list of accomplishments from the past fiscal year
- Five-Year (5) Operating Budget Forecasts
- Five Year Operating Reserve Forecasts
- Five Year Capital Reserve Forecasts
- Five-Year Capital Improvement Program (CIP) budget
- Uses of Measure A Park funds
- Four years of actual expenditures

Staff will discuss the Operating and Capital budget at the workshop with a focus on obtaining input from the Board on key budgetary assumptions (refer to budget by department page) and issues such as COLA's and proposed new programs/projects. Below is a brief summary of the Proposed FY24-25 Operating and Capital budget.

Proposed FY24-25 Operating Budget

CATEGORY	Park & Recreation	Solid Waste	Wastewater	TOTAL
Revenue	\$ 1,341,783	\$ 3,024,563	\$ 6,353,756	\$ 10,720,102
Expenses	\$ 1,277,928	\$ 2,439,812	\$ 5,187,881	\$ 8,905,621

The Table above shows TCSD's total combined operating budget for FY24-25. Approx. \$10.7M and \$8.9M in total revenue and expenses, respectively. Compared to the FY23-24 adopted budget, the proposed FY24-25 budget reflects slight increases in overall revenues (approx. 5%) and expenses (approx. 2%).

Overall, in FY24-25 each Department has revenues exceeding expenditures *with surpluses available for transfer to capital reserves*. The Five-Year Operating Forecast projects all 3 funds/department will remain fiscally sound over the five-year period. In other words, revenues will continue to exceed expenditures and allow TCSD to transfer surplus funds toward capital improvements.

Proposed FY24-25 Five Year CIP

The Proposed FY24-25 CIP budget is approximately \$4.5M and is summarized below by major category. Please note that a few projects budgeted in FY23-24 have been re-budgeted in FY24-25 or moved to subsequent years to reflect a more practical assessment of how many projects staff can manage in FY24-25.

The Five-Year CIP represents an ambitious slate of projects including the possibility of major capital improvements for the Cabin and Community Center

Community Center Improvements-	\$220,000
Cabin Improvements-	\$30,000
Park Improvements	\$49,000
Corporation Yard Improvements-	\$130,000
Wastewater Improvements-	<u>\$4,030,000</u>
TOTAL	\$4,459,000

ATTACHMENT

Proposed FY24-25 Operating and Capital Improvement Budget

Proposed FY24-25 Operating and Capital Improvement Budget



Board of Directors

Steffen Bartschat, President

Mat McMahon, Vice-President

Jeff Brown, Director

Jim Jacobs, Director

Steve Levine, Director

Tamalpais Community Services District

Fiscal Year 2024-2025

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TAMALPAIS COMMUNITY SERVICES DISTRICT

Budget Message

May 15, 2024

PROPOSED FY24-25 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Dear President and Board members,

I am pleased to present the FY24-25 Operating and Capital Improvement Program (CIP) Budget for Wastewater, Solid Waste and Parks & Recreation (P&R) departments. This year represents the second year of a comprehensive budget document which includes a Five Year Operating Budget Forecast and a Five-Year Capital Improvement Program for the three departments: Wastewater, Solid Waste, and Parks and Recreation. For those new to public budgeting, these documents are typical of what cities/towns prepare as part of their annual budget.

The budget document consists of the sections listed below. Each section has a brief introductory narrative.

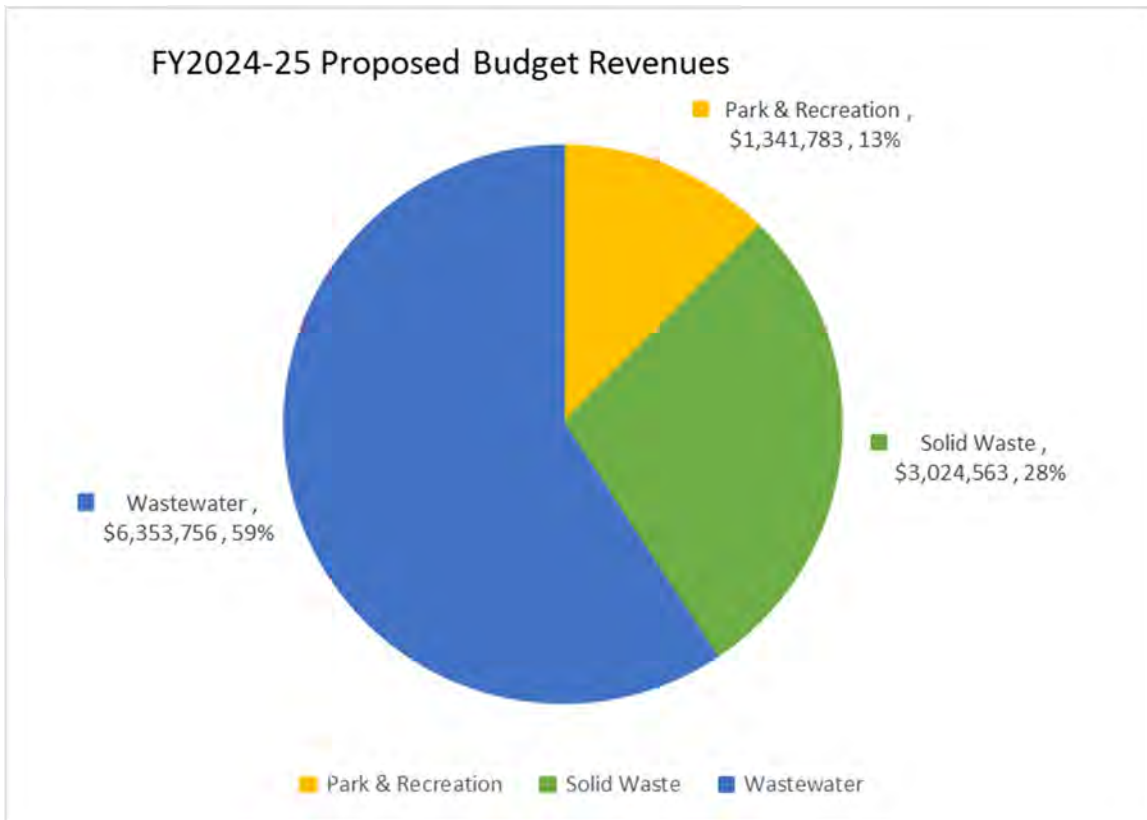
- Budget Message with Executive Summary
- FY24-25 Operating Budget by department with key budget assumptions
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- Five-Year (5) Operating Budget Forecasts
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- Five Year Capital Reserve Forecasts
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- Four years of actual expenditures

THE PROPOSED FY24-25 BUDGET- EXECUTIVE SUMMARY

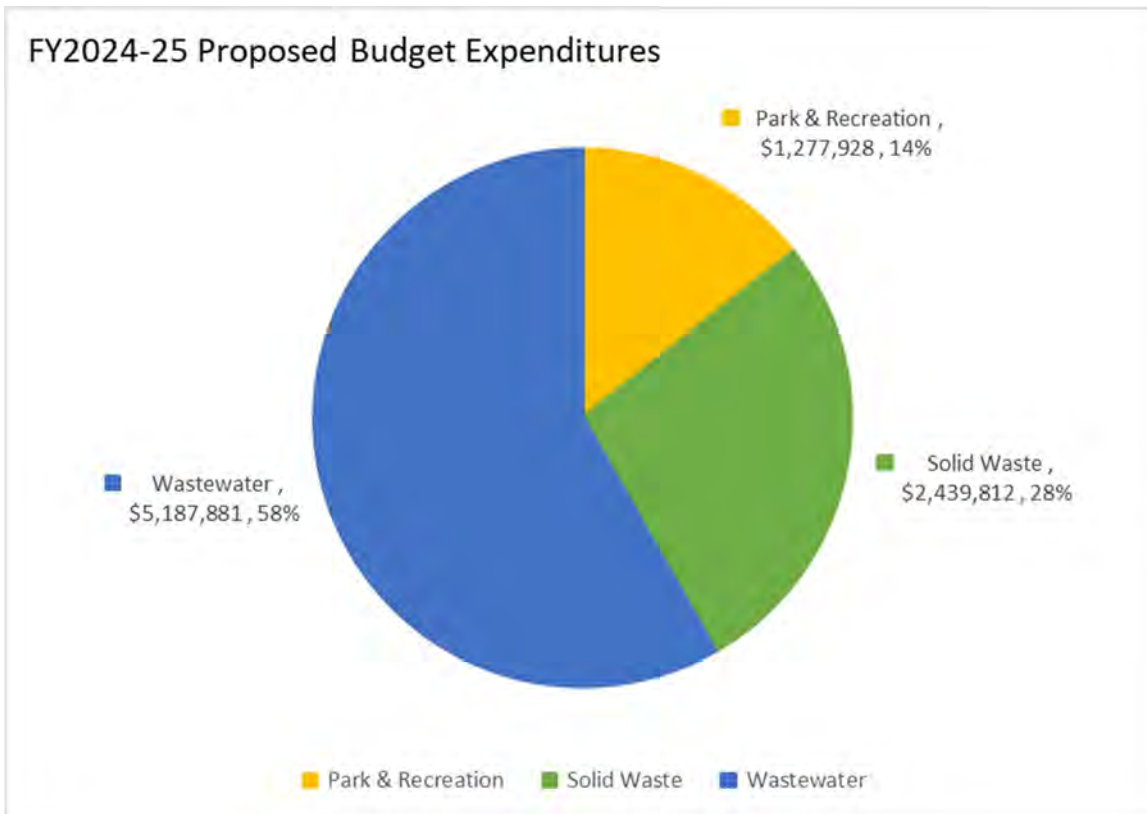
The Table below shows TCSD's total combined operating budget for FY24-25. Approx. \$10.7M and \$8.9M in total revenue and expenses, respectively. Compared to the FY23-24 adopted budget, the proposed FY24-25 budget reflects slight increases in overall revenues (approx. 5%) and expenses (approx. 2%).

CATEGORY	Park & Recreation	Solid Waste	Wastewater	TOTAL
Revenue	\$ 1,341,783	\$ 3,024,563	\$ 6,353,756	\$ 10,720,102
Expenses	\$ 1,277,928	\$ 2,439,812	\$ 5,187,881	\$ 8,905,621

The chart below shows the total estimated revenues for TCSD's 3 departments.



The chart below shows the adopted expenditure budgets by department.



Below is a summary of the Proposed FY24-25 Operating budget by Department with comparison to the Adopted FY23-24 budget and key budget highlights. Overall, each Department has revenues exceeding expenditures *with surpluses that are transferred to capital funds for projects.*

WASTEWATER	Adopted	Proposed		
	FY23-24	FY24-25	Variance	In %
Total Revenue	\$ 6,145,806	\$ 6,353,756	\$ 207,950	3.4%
Total Expenses	\$ 5,140,044	\$ 5,187,881	\$ 47,837	0.9%
Surplus (deficit)	\$ 1,005,762	\$ 1,165,876	\$ 160,114	15.9%

Wastewater Budget Highlights: Overall, net expenditures are approximately 1% higher than the adopted FY23-24 budget. While the proposed budget does reflect COLA's, CPI increases, and a significant rise in health care costs, the increases were offset by reductions in maintenance, repair, and supply costs. Specifically, the CIP now includes an emergency repair fund for sewer main lines which were previously charged to the operating budget. In addition, the reduction in maintenance and supply costs reflects the benefit of completed CIP projects to replace sewer main pipelines.

Revenue increases reflect an annual increase of 4% in service charge and a 4% increase in fees for service.

SOLID WASTE	Adopted	Proposed		
	FY23-24	FY24-25	Variance	In %
Total Revenue	\$ 2,828,290	\$ 3,024,563	\$ 196,273	6.9%
Total Expenses	\$ 2,421,940	\$ 2,439,812	\$ 17,872	0.7%
Surplus (deficit)	\$ 406,350	\$ 584,750	\$ 178,400	43.9%

Solid Waste Budget Highlights: Overall, net expenditures are approximately 1% higher than the adopted FY23-24 budget. A closer look will show that the budget reflects the addition of a solid waste driver, but that cost are offset by a significant reduction in professional services costs for compliance and enforcement of SB1383. The position can be funded without in any increases beyond the estimated 2% Prop 218 annual increase per year during the next five years.

The solid waste collection staffing level will increase from four (4) to five (5) staff. By adding a driver position, TCSD will be able to maintain a minimum staffing level of three (3) drivers per residential collection day which will improve operations and customer service. Approximately 50% of the new driver's time would, in essence, be covering the hours for drivers out due to planned vacations or sick days as well reduce the need for overtime incurred due to short staffing. See Appendix C for a more detail on the benefits of adding a position.

The budget also reflects the regional grant received from CalRecycle for SB1383. We anticipate the grant will offset most of the District’s compliance and enforcement costs over the next two fiscal years. TCSD is the lead agency for seven special districts who are participating in this regional one-time grant. For budget and accounting purposes, grant expenditures are not included in the operating budget and have a separate budget similar to the tracking of County Measure A park funds.

Revenues reflects a 2% increase in service charges and 3% increase in fees for service.

PARKS & RECREATION	Adopted	Proposed		
	FY23-24	FY24-25	Variance	In %
Total Revenue	\$ 1,239,585	\$ 1,341,783	\$ 102,198	8.2%
Total Expenses	\$ 1,155,998	\$ 1,277,928	\$ 121,930	10.5%
Surplus (deficit)	\$ 83,587	\$ 63,855	\$ (19,732)	-23.6%

Parks & Recreation (P&R) Budget Highlights: Approximately 50% of the expenditures increase is for the proposed design charette competition (\$40,000) for the conceptual masterplan for the Community Center and an increase in the events budget. Specifically, we are continuing events such as Spaghetti Bingo and Trivia night for the full year; expanding Earth Day; and included additional funding for the Parks and Recreation Commission (PARC) to sponsor events such as the Speaker series which began with Garden Talk. Event expenditures are adjusted for CPI and include a \$5,000 allocation for PARC sponsored events. The event costs are somewhat offset by an increase in revenue with an emphasis on seeking more sponsorships for events. The balance of P&R expenditure increases reflect COLA and CPI adjustments with a significant increase in the costs of health benefits.

Revenues reflect significant increases in the base property tax from FY23-24. Property taxes received in FY23-24 were approximately \$50,000 (5%) higher than budgeted.

Detail Sheets and Personnel Allocations

This section contains additional details for certain expenditure categories (e.g., professional services, P&R events) by department, personnel allocations for each department, and an organizational chart.

Five-Year Operating Budget Forecast

The Five-Year Operating Budget Forecast (Forecasts) provides revenue and expenditure projections for all three (3) departments. You’ll note that in a few of the forecast years we made adjustments to account for one-time expenditure increases or decreases in a subsequent year. For example, the P&R budget forecast for FY25-26 removes the cost for the design charette. The Solid Waste budget forecast includes the costs of SB1383 compliance and enforcement in FY26-27 when the SB1383 grant is no longer available.

Overall, the Forecasts show revenues will continue to exceed expenditures and allow TCSD to transfer surplus operating funds toward capital improvements. In other words, it is projected that each department will be fiscally sound for the next five year and will be able to continue to contribute to capital projects and/or maintain/expand service levels

Operating Reserves

TCSD policy is to maintain an operating reserve equivalent to 8 months of annual budget expenses for each department. Once the required 8-month operating reserve is “set aside,” the surplus funds are transferred to capital reserves for projects.

Capital Reserves

Capital Reserves are funds designated for capital improvement projects. In essence, these reserves function as TCSD’s “savings account” for projects. In FY23-24, the Board approved the creation of designated reserves (e.g., vehicle replacement fund, TCSD facility fund) for future capital projects. The FY23-24 budget transferred surplus operating revenues to the various capital funds. As a result, many of these designated funds have beginning fund balances for FY24-25.

The Capital Reserves receive annual contributions from the three Departmental Operating Budgets for projects. For FY24-25, we anticipate that:

- Wastewater will contribute approximately \$1,100,000 toward capital reserves
- Solid Waste will contribute approximately \$350,000 toward capital reserves
- Parks & Recreation is only transferring a nominal amount (less \$1,000) toward capital reserves in FY24-25, but will contribute approximately \$150,000 over the five-year forecast period. However, Parks & Recreation has approximately \$660,000 in combined beginning fund balances among all its capital funds. It should also be noted that Measure A County Park funds is the primary funding source for many of Parks & Recreation capital improvements projects.

Five-Year Capital Improvement Program (CIP)

The Proposed FY24-25 CIP budget is approximately \$4.5M and is summarized below by category (refer to the CIP for more detail). Please note that a few projects budgeted in FY23-24 have been re-budgeted in FY24-25 or moved to subsequent years to reflect a more practical assessment of how many projects staff can manage in FY24-25.

The Five-Year CIP represents an ambitious slate of projects including the possibility of major capital improvements for the Cabin and Community Center

Community Center Improvements-	\$220,000
Cabin Improvements-	\$30,000
Park Improvements	\$49,000
Corporation Yard Improvements-	\$130,000
Wastewater Improvements-	<u>\$4,030,000</u>
TOTAL	\$4,459,000

The Park improvements reflect suggestion from PARC to refinish/repair picnic benches in all the parks and improvements to the Rock Garden on Flamingo Rd. The Five-Year CIP does include “place holder” budgets for “to-be-determined” improvements for the Cabin and Community Center. The Wastewater budget re-allocates funding for the auxiliary pump station and force main projects, adds annual funding for Phase E of sewer main replacement, and includes a new project to repair storm drain culvert. One

new project is called “Sewer Pipeline Emergency Repair” which will now be an on-going project to pay for emergency repairs that seem to occur every year. These costs used to be absorbed within the annual budget, but we thought it would be more prudent to budget separately as a CIP project for easier tracking of costs. The funds would only be used if needed and each year unused funds would return to capital reserves. In FY24-25, the repair of the sewer main at Pine Hill Rd. is included in these project costs. The permanent repair for Lattie Lane is included in the Phase E sewer line replacement project.

It should be noted that not all projects will be completed within FY24-25, but we anticipate being able to bid out and start all the projects as planned. The CIP project budgets are estimates and are subject to change when bids are received. While the Board only approves the first year (FY24-25) of the Five-Year CIP with the budget, the Five-Year CIP allows the Board to better match future projects to available funding.

Measure A

The Table in this section reflects the Adopted sources and uses of Measure A County Park funds over a five-year period. Over the five-year period, TCSD plans to allocate the funding toward capital projects.

Four Years Actual Data

We have provided four years’ worth of actual revenues and expenditures by Department. We also included columns for the FY23-24 year-end estimates as well as the Proposed FY24-25 budget. Last year, the Board had requested three years of actual expenditures.

SPECIAL THANKS (it’s a long one 😊)

I would like to specifically thank Sarah, Finance and Program Manager, for her work on the budget, especially for all the additional financial information we include with the budget; Alan, Assistant General Manager, for his work managing the various capital projects in the Community Center and Corporation Yard; Natalie, admin staff, for her customer service in handling all the calls and emails we receive annually at the TCSD offices; Mark, Orlando, Servando, and Sherman, the Solid Waste drivers, for all their hard work collecting the refuse; Mike and Nick, the Wastewater staff, for maintaining the collection system and addressing emergencies as they arise, as well as for maintaining the TCSD fleet; Camille in P&R, for expanding and coordinating the numerous TCSD events and all the volunteers; Josh and Casey, in P&R for maintaining the parks and facilities, respectively; the parks are looking better than ever; and the Board of Directors for their continued support of staff and the vision and foresight reflected in the Five-Year CIP.

Respectively Submitted,



GARRETT TOY
General Manager

FY24-25 OPERATING BUDGET- WASTEWATER, SOLID WASTE, PARKS & RECREATION

There is a separate budget for each Department with columns for the Adopted FY23-24 budget, FY23-24 Year End Estimates, Proposed FY24-25 Budget, and variance columns for the difference between the Adopted FY23-24 and FY24-25 budgets. The budget message contains a summary of the three departmental budgets. Below are the key budget assumptions for FY24-25.

Key FY24-25 Budget Assumptions

Revenue sources base assumptions:

Wastewater (EDU & usage)- 4% (per Adopted fee schedule)
Wastewater fee charges (e.g., permits, hook-up fees)- 4% (match to service fee increase)

Solid Waste- 2% (per Adopted fee schedule)
Solid Waste fee charges (e.g., extra pick-up, dump bins)- 3% (Feb. to Feb CPI)

Parks & Recreation rental fees- 3% (per Reso. 22-08 based on Feb. to Feb. CPI)
Parks & Recreation property tax projection- 3.3% (based on County estimate)

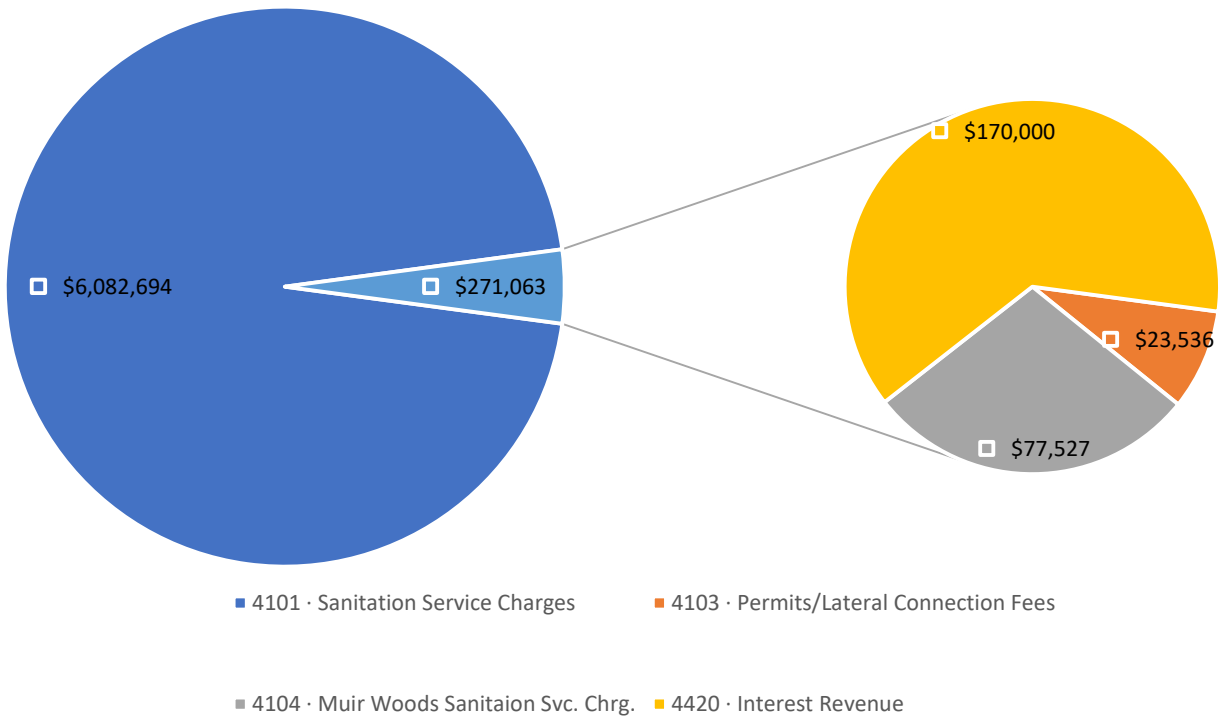
Personnel Expenses base assumptions (all departments):

Cost of living adjustment- 3% (based on Feb. to Feb. CPI)
Performance Pay- 2% (one-time payment)
Retirement- based on Marin County Employees' Retirement Association (MCERA) contribution rate for FY24-25
Health insurance- 7%
Dental insurance- 5%
Vision insurance- 2%
OPEB- 10% increase above last year contribution

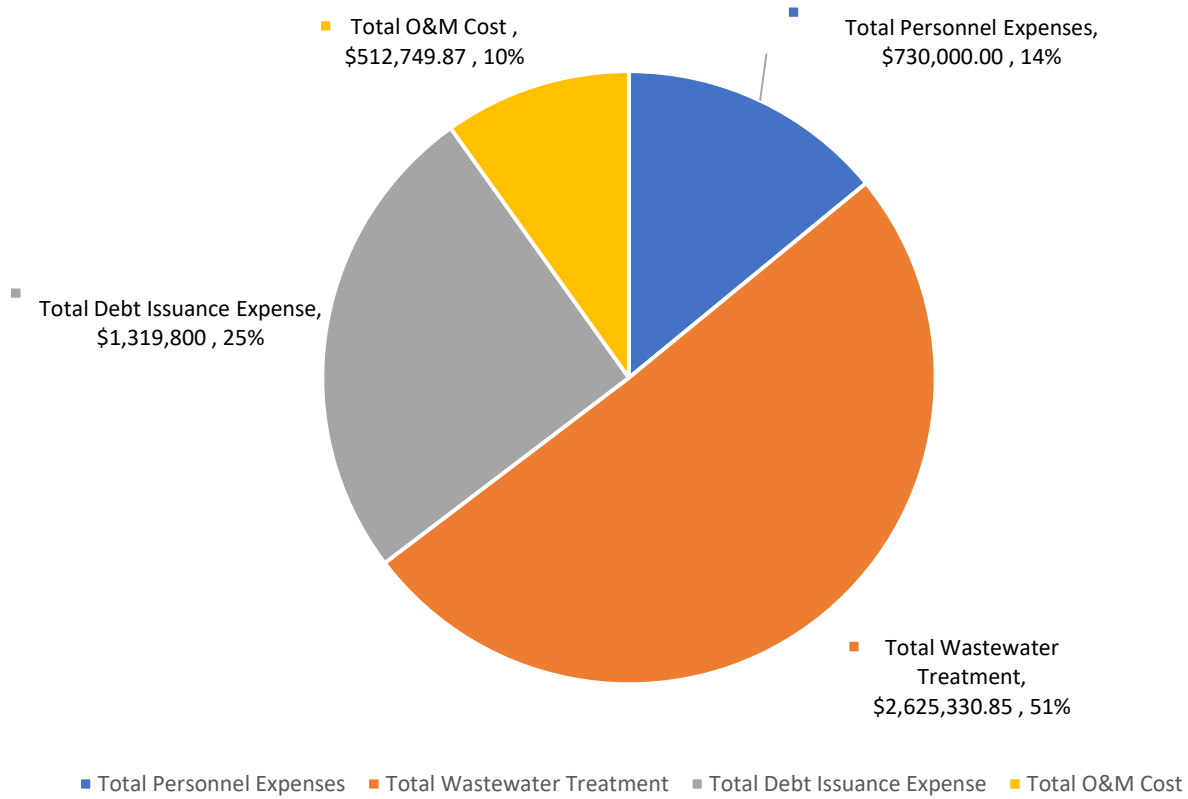
O&M (non-personnel) Expenses base assumptions:

General inflation- 4%
Other considerations range from 3% to 5%, with the exception for fuel at 7%

TCSO Proposed 2024-25 Wastewater Revenue



Proposed 2024-25 Wastewater Budget Expenditures

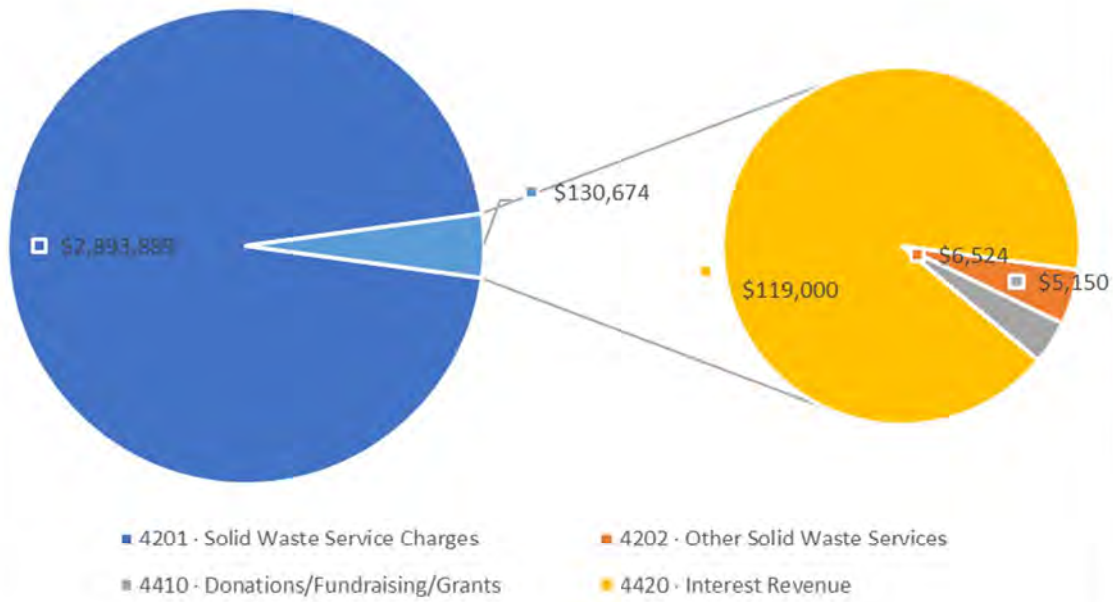




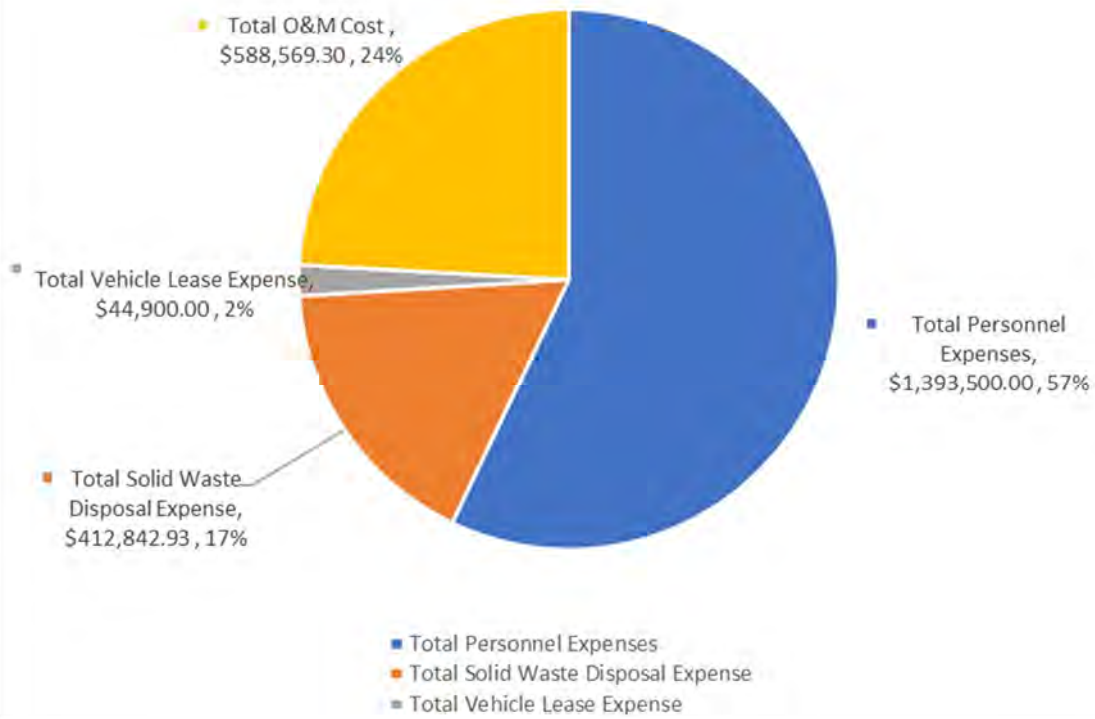
TAMALPAIS COMMUNITY SERVICES DISTRICT
Proposed Budget
FY 2024-2025

	A	B	C	D	E
	Adopted Budget FY2023-24	Estimated Year End FY2023-24	Proposed FY2024-25	Variance (\$) Col. C- Col.A	Variance (%)
WASTEWATER FUND					
Ordinary Revenue/Expense					
Revenue					
4101 · Sanitation Service Charges	\$ 6,032,000	\$ 5,848,744	\$ 6,082,694	\$ 50,694	1%
4103 · Permits/Lateral Connection Fees	\$ 31,200	\$ 22,850	\$ 23,536	\$ (7,665)	-25%
4104 · Muir Woods Sanitaion Svc. Chrg.	\$ 55,906	\$ 74,545	\$ 77,527	\$ 21,621	39%
4420 · Interest Revenue	\$ 26,700	\$ 203,557	\$ 170,000	\$ 143,300	537%
Total Revenue	\$ 6,145,806	\$ 6,149,696	\$ 6,353,756	\$ 207,950	3%
Expense					
5010 · Salaries					
5011 · Wages and P.T.O	\$ 391,820	\$ 413,376	\$ 442,000	\$ 50,180	13%
5012 · Overtime / Standby Pay	\$ 4,543	\$ 7,921	\$ 5,200	\$ 657	14%
5013 · Performance Recognition	\$ 7,816	\$ 8,613	\$ 9,000	\$ 1,184	15%
5014 · Temporary Help	\$ 8,295	\$ 3,952	\$ 4,000	\$ (4,295)	-52%
Total 5010 · Salaries	\$ 412,474	\$ 433,862	\$ 460,200	\$ 47,726	12%
5020 · Employee Benefits					
5021 · Health Insurance	\$ 54,017	\$ 53,378	\$ 80,800	\$ 26,783	50%
5022 · Retirement Contributions	\$ 73,315	\$ 82,062	\$ 86,000	\$ 12,685	17%
5023 · Social Security and Medicare	\$ 31,400	\$ 30,199	\$ 35,000	\$ 3,600	11%
5024 · Allowances	\$ -	\$ 2,910	\$ 3,000	\$ 3,000	0%
5025 · Retiree Medical Insurance	\$ 22,822	\$ 21,909	\$ 25,000	\$ 2,178	10%
5026 · Reserve-Retiree Medical Insu.	\$ 24,860	\$ 25,000	\$ 40,000	\$ 15,140	61%
Total 5020 · Employee Benefits	\$ 206,414	\$ 215,457	\$ 269,800	\$ 63,386	31%
5110 · Wastewater Treatment Expense					
5111 · SMCSO Sewage Treatment O&M	\$ 2,439,558	\$ 2,388,001	\$ 2,448,313	\$ 8,755	0%
5121 · SASM Sewage Treatment & Capital	\$ 160,017	\$ 159,949	\$ 168,018	\$ 8,001	5%
5131 · Almonte and Homestead Svc Fees	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0%
Total 5110 · Wastewater Treatment Expense	\$ 2,608,575	\$ 2,556,950	\$ 2,625,331	\$ 16,756	1%
5140 · Sewer System Maint. & Repair	\$ 225,000	\$ 310,000	\$ 200,000	\$ (25,000)	-11%
5330 · Tree and Landscaping	\$ 10,000	\$ -	\$ 10,000	\$ -	0%
5400 · TCSD Board Fees	\$ 5,000	\$ 4,280	\$ 5,000	\$ -	0%
5401 · Professional Services	\$ 60,000	\$ 50,047	\$ 57,000	\$ (3,000)	-5%
5420 · Training, Travel & Meetings	\$ 7,381	\$ 1,000	\$ 4,000	\$ (3,381)	-46%
5425 · Office and Technology	\$ 19,200	\$ 18,472	\$ 20,000	\$ 800	4%
5430 · Telephone and Alarms	\$ 15,000	\$ 15,000	\$ 15,750	\$ 750	5%
5431 · Public Communications	\$ 7,000	\$ 1,000	\$ 7,000	\$ -	0%
5432 · Insurance	\$ 55,000	\$ 57,533	\$ 59,000	\$ 4,000	7%
5437 · Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
5438 · Fees and Permits	\$ 37,000	\$ 31,858	\$ 37,000	\$ -	0%
5439 · Utilities	\$ 9,000	\$ 11,272	\$ 12,000	\$ 3,000	33%
5440 · Fuel Expense	\$ 12,000	\$ 17,611	\$ 18,000	\$ 6,000	50%
5450 · Maintenance and Supply	\$ 100,000	\$ 51,247	\$ 57,000	\$ (43,000)	-43%
5470 · Yard & Bldg. Improvements	\$ 10,000	\$ 1,000	\$ 10,000	\$ -	0%
5483 · Debt Issuance Costs	\$ 1,340,000	\$ 1,325,100	\$ 1,319,800	\$ (20,200)	-2%
Total Expense	\$ 5,140,044	\$ 5,102,688	\$ 5,187,881	\$ 47,837	1%
Net Operating Surplus (Deficit)	\$ 1,005,763	\$ 1,047,008	\$ 1,165,876	\$ 160,113	16%
Target Operating Reserve (8 mo.)	\$ 3,428,409	\$ 3,403,493	\$ 3,460,316	\$ 31,907	1%

TCSd Proposed 2024-25 Solid Waste Revenue



Proposed 2024-25 Solid Waste Expense





TAMALPAIS COMMUNITY SERVICES DISTRICT

**Proposed Budget
FY 2024-2025**

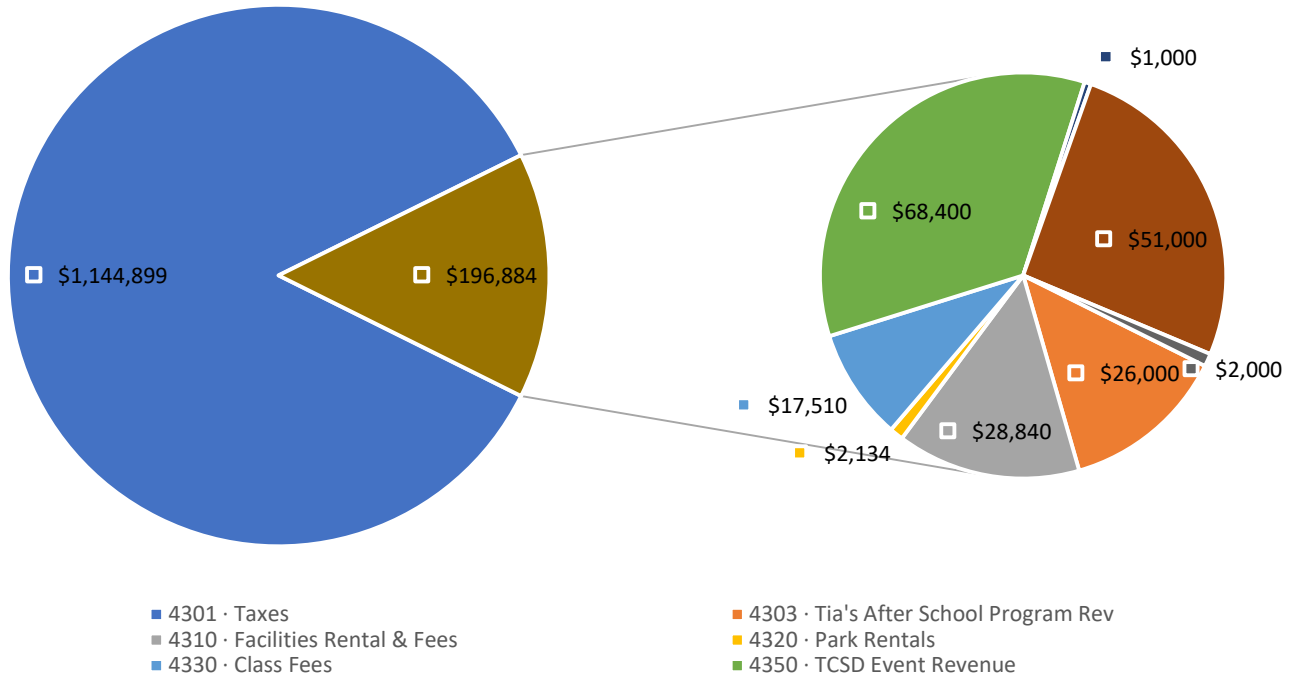
	A	B	C	D	E
SOLID WASTE FUND	Adopted Budget FY2023-24	Estimated Year End FY2023-24	Proposed FY2024-25	Variance (\$) Col. C- Col. A	Variance (%)
Ordinary Revenue/Expense					
Revenue					
4201 · Solid Waste Service Charges	\$ 2,797,000	\$ 2,837,146	\$ 2,893,889	\$ 96,889	3%
4202 · Other Solid Waste Services	\$ 7,600	\$ 6,334	\$ 6,524	\$ (1,076)	-14%
4410 · Donations/Fundraising/Grants	\$ 5,000	\$ 5,000	\$ 5,150	\$ 150	3%
4420 · Interest Revenue	\$ 18,690	\$ 138,960	\$ 119,000	\$ 100,310	537%
Total Revenue	\$ 2,828,290	\$ 2,987,439	\$ 3,024,563	\$ 196,273	7%
Expense					
5010 · Salaries					
5011 · Wages and P.T.O	\$ 699,737	\$ 669,021	\$ 775,500	\$ 75,763	11%
5012 · Overtime Pay	\$ 52,934	\$ 67,634	\$ 60,000	\$ 7,066	13%
5013 · Performance Recognition	\$ 13,642	\$ 12,963	\$ 16,000	\$ 2,358	17%
5014 · Temporary Help	\$ 25,000	\$ 6,000	\$ 6,000	\$ (19,000)	-76%
Total 5010 · Salaries	\$ 791,313	\$ 755,619	\$ 857,500	\$ 66,187	8%
5020 · Employee Benefits					
5021 · Health Insurance	\$ 141,000	\$ 136,136	\$ 193,000	\$ 52,000	37%
5022 · Retirement Contributions	\$ 181,132	\$ 186,952	\$ 194,000	\$ 12,868	7%
5023 · Social Security and Medicare	\$ 58,930	\$ 54,883	\$ 64,000	\$ 5,070	9%
5024 · Allowances	\$ -	\$ 6,645	\$ 7,000	\$ 7,000	N/A
5025 · Retiree Medical Insurance	\$ 43,616	\$ 39,324	\$ 33,000	\$ (10,616)	-24%
5026 · Reserve-Retiree Medical Insu.	\$ 27,940	\$ 30,000	\$ 45,000	\$ 17,060	61%
Total 5020 · Employee Benefits	\$ 452,618	\$ 453,940	\$ 536,000	\$ 83,382	18%
5210 · Solid Waste Disposal Expense					
5211 · Waste Disposal Fees	\$ 190,937	\$ 198,878	\$ 206,833	\$ 15,896	8%
5212 · Recycling Fees	\$ 50,000	\$ 2,294	\$ 50,000	\$ -	0%
5213 · Green Waste Disposal Fees	\$ 116,284	\$ 129,914	\$ 135,110	\$ 18,826	16%
5214 · Debris/HHW Day Expenses	\$ 21,679	\$ 18,000	\$ 20,900	\$ (779)	-4%
5210 · Solid Waste Disposal Expense	\$ 378,900	\$ 349,085	\$ 412,843	\$ 33,943	9%
5400 · TCSD Board Fees	\$ 3,500	\$ 2,280	\$ 3,500	\$ -	0%
5401 · Professional Services	\$ 185,000	\$ 49,922	\$ 57,000	\$ (128,000)	-69%
5420 · Training, Travel & Meetings	\$ 3,300	\$ 1,000	\$ 2,000	\$ (1,300)	-39%
5425 · Office and Technology	\$ 20,000	\$ 20,735	\$ 21,771	\$ 1,771	9%
5430 · Telephone and Alarms	\$ 7,300	\$ 5,693	\$ 7,300	\$ -	0%
5431 · Public Communications	\$ 25,000	\$ -	\$ 20,000	\$ (5,000)	-20%
5432 · Insurance	\$ 79,000	\$ 87,000	\$ 90,000	\$ 11,000	14%
5437 · Miscellaneous	\$ 1,040	\$ 1,000	\$ 1,040	\$ -	0%
5438 · Fees and Permits	\$ 43,300	\$ 43,049	\$ 43,300	\$ -	0%
5439 · Utilities	\$ 3,600	\$ 2,999	\$ 3,600	\$ -	0%
5440 · Fuel Expense	\$ 91,500	\$ 50,000	\$ 60,000	\$ (31,500)	-34%
5450 · Maintenance and Supply				\$ -	
5451 · General Supplies	\$ 3,448	\$ 4,200	\$ 4,410	\$ 962	28%
5452 · Maint. & Supply Contract Svc	\$ 14,801	\$ 17,000	\$ 17,850	\$ 3,049	21%
5454 · Vehicle Repair & Maint.	\$ 210,000	\$ 192,259	\$ 201,872	\$ (8,128)	-4%
5456 · Bridge Tolls	\$ 4,268	\$ 4,120	\$ 4,326	\$ 58	1%
5457 · Solid Waste Carts & Bins	\$ 38,737	\$ 5,000	\$ 36,000	\$ (2,737)	-7%
Total 5450 · Maintenance and Supply	\$ 271,254	\$ 222,579	\$ 264,458	\$ (6,796)	-3%
5470 · Yard & Bldg. Improvements	\$ 10,000	\$ 1,000	\$ 10,000	\$ -	0%
5471 · Minor Equipment	\$ 4,600	\$ -	\$ 4,600	\$ -	0%
Vehicle Lease	\$ 44,900	\$ 44,804	\$ 44,900	\$ -	0%
Total Expense	\$ 2,416,125	\$ 2,090,705	\$ 2,439,812	\$ 23,687	1%
Net Operating Surplus (Deficit)	\$ 412,165	\$ 896,735	\$ 584,750	\$ 172,586	42%

TAMALPAIS COMMUNITY SERVICES DISTRICT
SB 1383 Grant

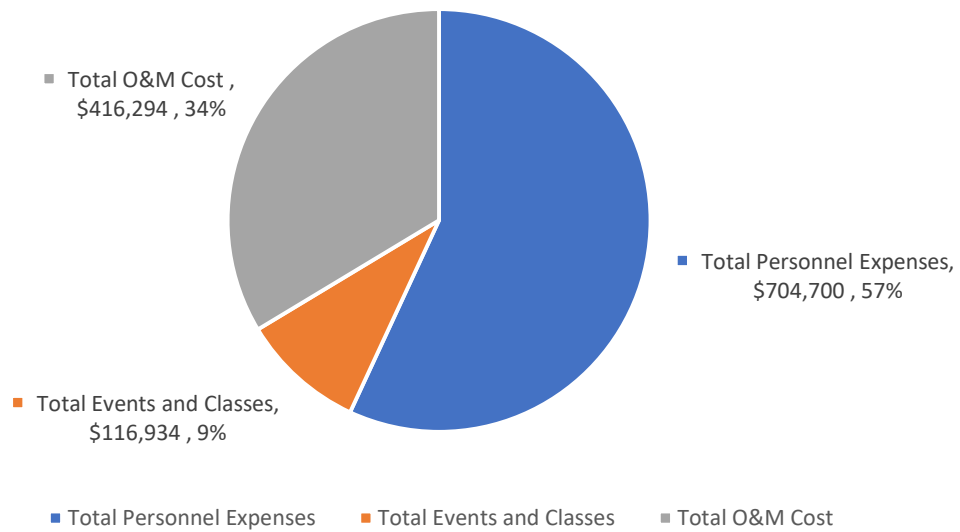
	Grant Funding	
	Year End	Proposed
	Estimates	Budget
	FY2023-24	FY2024-25
SB 1383 Grant Work (grant categories, but budget amounts subject to change)		
Admin Costs	\$ -	\$ 11,781
Program Evaluation	\$ -	\$ 187,000
Edible Food Recovery	\$ -	\$ 22,000
Education & Outreach	\$ -	\$ 120,000
Equipment	\$ -	\$ 31,000
Personnel	\$ -	\$ 164,000
Other	\$ -	\$ -
Total SB 1383 Grant Work	n/a	\$ 535,781

Note: The SB1383 Regional Grant is a one-time grant from CalRecycle for costs to implement compliance and enforcement activities for requirements under SB 1383. SB 1383 regulations require that jurisdictions conduct education and outreach on organics recycling to all residents, businesses (including those that generate edible food that can be donated) haulers, solid waste facilities, and local food banks and other food recovery organizations. TCSD is the lead agency for the regional effort for seven special districts in Marin responsible for refuse collection in their districts. TCSD is the only district that is actually a hauler. The other districts provide services via franchise agreements.

TCS D Proposed 2024-25 P&R Revenue



Proposed 2024-25 P&R Budget Expenditures





TAMALPAIS COMMUNITY SERVICES DISTRICT

Proposed Budget

FY 2024-2025

	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%

DETAIL SHEETS FOR CERTAIN LINE-ITEM EXPENDITURES AND PERSONNEL ALLOCATIONS FOR EACH DEPARTMENT

For certain line items, we provide more specific information as to the costs in that line item. For example, professional services show the budget for legal counsel, audit/outside accounting services, and consulting services. Detail sheets are provided for the following line-item expenses for all three departments:

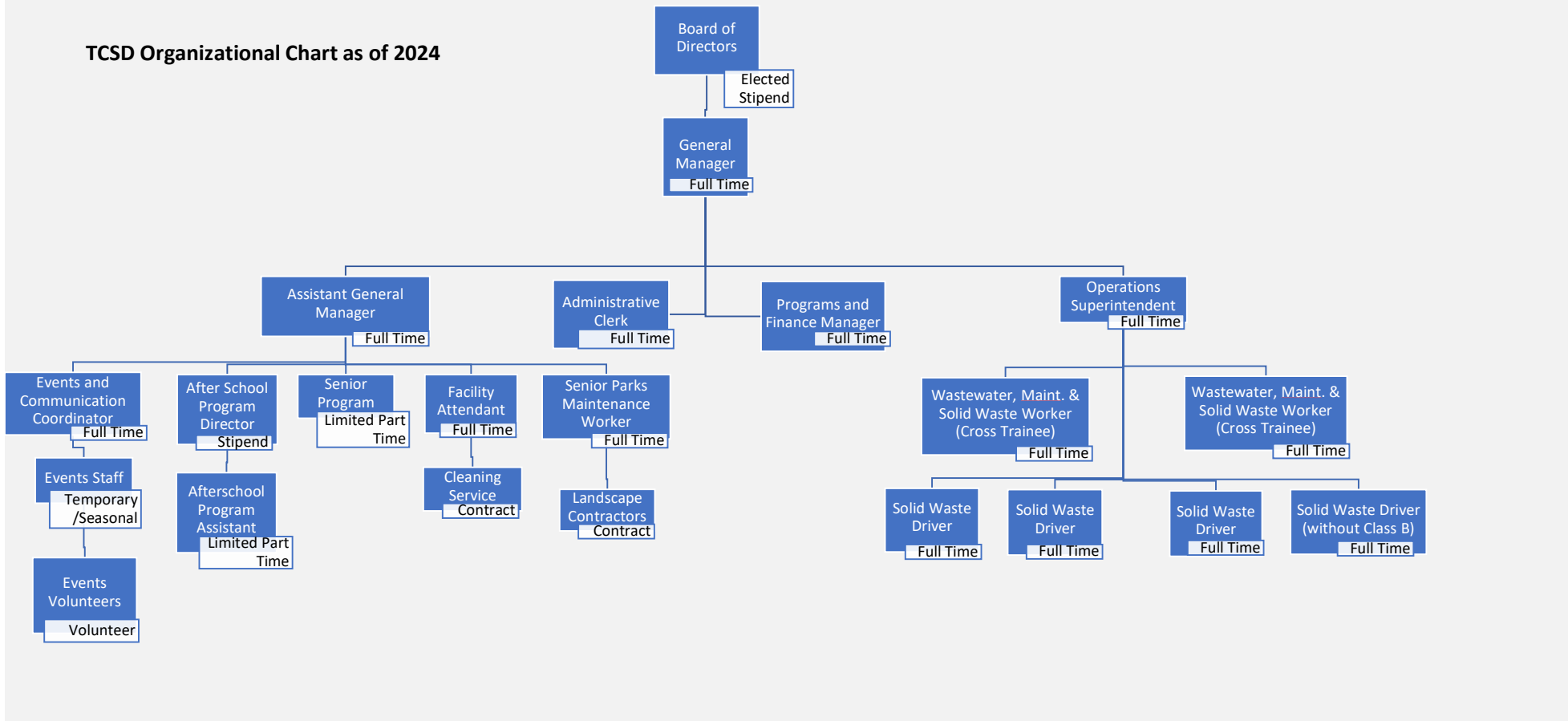
- Professional Services
- Office and Technology
- Maintenance and Supply
- Sewer Line Maintenance (Wastewater only)
- Events (P&R event)

The Personnel Allocation Table below shows how we allocate the cost of staff positions to the three departments. The total row is the overall percentage allocation of staff costs to a department. TCSD also hires part-time and part-time, seasonal workers who are not included in the allocation table. We have also included the TCSD organizational chart for reference.

ALLOCATION OF POSITIONS TO DEPARTMENTS				
Position	FTE*	Wastewater Share	Solid Waste Share	Park & Rec Share
General Manager	1	40%	40%	20%
Assistant General Manager	1	33%	33%	34%
Events & Communications Coordinator	1	0%	0%	100%
Sr. Parks Maint. Worker	1	0%	0%	100%
Facility Attendant	1	0%	0%	100%
Operations Superintendent	1	80%	20%	0%
Cross-trainee	1	80%	20%	0%
Cross-trainee	1	20%	80%	0%
Solid Waste Driver	3	0%	100%	0%
Driver (without Class B)	1	0%	100%	0%
Administrative Clerk	1	20%	40%	40%
Programs & Finance Manager	1	37.50%	37.50%	25.00%
Total FTE	14	27%	46%	27%
Percentage Share in FTE		3.7	6.5	3.8

*Note: FTE is full-time equivalency (e.g., 1 FTE = one full-time position)

TCSO Organizational Chart as of 2024



TAMALPAIS COMMUNITY SERVICES DISTRICT

Detail of Accounts

	Wastewater			
	Year End	Proposed	Variance (\$)	Variance (%)
	Estimates	Budget		
	FY2023-24	FY2024-25		
5140 · Sewer System Maint. & Repair				
5141 · Line Maintenance & Cleaning	\$ 80,400	\$ 120,000	\$ 39,600	49%
5142 · Sewer System Maint. & Repair	\$ 229,600	\$ 80,000	\$ (149,600)	-65%
Total 5140 · Sewer System Maint. & Repair	\$ 310,000	\$ 200,000	\$ (110,000)	-35%
5401 · Professional Services				
5402 · Attorney Fees	\$ 10,627	\$ 15,000	\$ 4,373	41%
5403 · Audit and Accounting Fees	\$ 11,953	\$ 12,550	\$ 597	5%
5404 · Consultants				
Engineer Services	\$ 22,538	\$ 25,450	\$ 2,913	13%
10 Year Sewer Financial Plan	\$ -	\$ -	\$ -	N/A
Sanitation Rate Study	\$ -	\$ -	\$ -	N/A
5404 · Consultants - Other	\$ 4,929	\$ 4,000	\$ (929)	-19%
Total 5404 · Consultants	\$ 27,467	\$ 29,450	\$ 1,983	7%
Total 5401 · Professional Services	\$ 50,047	\$ 57,000	\$ 6,953	14%
5425 · Office and Technology				
5426 · Admin Supplies & Printing	\$ 917	\$ 1,000	\$ 83	9%
5427 · Office Equipment	\$ 2,187	\$ 2,297	\$ 109	5%
5428 · Postage & Shipping	\$ 396	\$ 416	\$ 20	5%
5429 · Information Technology	\$ 14,331	\$ 15,615	\$ 1,284	9%
Bank Charges	\$ 640	\$ 672	\$ 32	5%
Total 5425 · Office and Technology	\$ 18,472	\$ 20,000	\$ 1,528	8%
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 9,113	\$ 10,000	\$ 887	10%
5452 · Maint. & Supply Contract Svc	\$ 23,539	\$ 26,500	\$ 2,961	13%
5453 · Flow Monitoring at Bunce Pump	\$ 1,962	\$ 2,500	\$ 538	27%
5454 · Vehicle Repair & Maint.	\$ 16,633	\$ 18,000	\$ 1,367	8%
Total 5450 · Maintenance and Supply	\$ 51,247	\$ 57,000	\$ 5,753	11%

TAMALPAIS COMMUNITY SERVICES DISTRICT
Detail of Accounts

	Solid Waste			
	Year End	Proposed		
	Estimates	Budget	Variance (\$)	Variance (%)
	FY2023-24	FY2024-25		
5401 · Professional Services				
5402 · Attorney Fees	\$ 2,000	\$ 15,000	\$ 13,000	650%
5403 · Audit and Accounting Fees	\$ 11,953	\$ 12,000	\$ 47	0%
5404 · Consultants				
Refuse Rate Study	\$ -	\$ -	\$ -	
SB1383 Compliance Work (non-grant)	\$ 7,614	\$ 20,000	\$ 12,386	163%
Kitchen Compost Pail Program	\$ 26,954	\$ -	\$ (26,954)	-100%
5404 · Consultants - Other	\$ 1,400	\$ 10,000	\$ 8,600	614%
Total 5404 · Consultants	<u>\$ 35,969</u>	<u>\$ 30,000</u>	<u>\$ (5,969)</u>	<u>-17%</u>
Total 5401 · Professional Services	<u>\$ 49,922</u>	<u>\$ 57,000</u>	<u>\$ 7,078</u>	<u>14%</u>
5425 · Office and Technology				
5426 · Admin Supplies & Printing	\$ 862	\$ 905	\$ 43	5%
5427 · Office Equipment	\$ 1,536	\$ 1,613	\$ 77	5%
5428 · Postage & Shipping	\$ 369	\$ 387	\$ 18	5%
5429 · Information Technology	\$ 16,788	\$ 17,627	\$ 839	5%
Bank Charges	\$ 1,180	\$ 1,239	\$ 59	5%
Total 5425 · Office and Technology	<u>\$ 20,735</u>	<u>\$ 21,771</u>	<u>\$ 1,037</u>	<u>5%</u>
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 4,200	\$ 4,410	\$ 210	5%
5452 · Maint. & Supply Contract Svc	\$ 17,000	\$ 17,850	\$ 850	5%
5454 · Vehicle Repair & Maint.	\$ 192,259	\$ 201,872	\$ 9,613	5%
5456 · Bridge Tolls	\$ 4,120	\$ 4,326	\$ 206	5%
5457 · Solid Waste Carts & Bins	\$ 5,000	\$ 36,000	\$ 31,000	620%
Total 5450 · Maintenance and Supply	<u>\$ 222,579</u>	<u>\$ 264,458</u>	<u>\$ 41,879</u>	<u>19%</u>

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

TCSD BOARD FY24-25 GOALS & PRIORITIES

(not in order of priority)

- 1) Conduct community survey
- 2) Develop masterplan for the Tam Valley Community Center
- 3) Evaluate the feasibility of acquiring the Cabin property from the County of Marin
- 4) Adopt Emergency Operations Plan (Disaster Preparedness and Response Plan)
- 5) Provide clear mission/priorities to the Parks & Recreation Commission (PARC)
- 6) Explore feasibility of solar panels for the TCSD corporation yard
- 7) Develop measures of success (performance) for wastewater projects
- 8) Explore opportunities for shared services with other special districts
- 9) Enhance communication efforts with the goal of expanding the database of contacts and potential use of creative incentives for people to sign-up for the e-newsletter
- 10) Develop creative/innovative outreach programs to educate the community regarding TCSD refuse programs (e.g., e-waste) and other sustainability efforts (e.g., rainwater catchment system) including displays and/or booths at Creekside Fridays

FIVE-YEAR (5-YR.) OPERATING BUDGET FORECASTS

The template for the five-year forecast models are based on the previous models prepared by the consultants for Wastewater (Hildebrand,) and Solid Waste (R3), Parks & Recreation (Management Partners). Staff updated the model assumptions and made other revisions for our purposes. While the models are slightly different in format and content, they all use the same base assumptions for similar expenses (e.g., 4% for general inflation) and revenues, with adjustments to reflect the specific use or fund.

The Five-Year Forecasts for all three (3) departments show revenues will continue to exceed expenditures and allow TCSD to transfer surplus operating funds toward capital improvements. In other words, it is projected that each department will be fiscally sound for the next five year and be able to continue to maintain or expand service levels

Below are the key assumptions used for the revenues and expenditures for each Five-Year Forecast. The percentages reflect annual increases.

Key Forecast/Budget Assumptions

Revenue sources base assumptions:

Wastewater (EDU & usage)- 4% (per Adopted fee schedule)

Wastewater fee charges (e.g., permits, hook-up fees)- 4%

Solid Waste- 2% (per Adopted fee schedule)

Solid Waste fee charges (e.g., extra pick-up, dump bins)- 4%

Parks & Recreation rental fees- 4%

Parks & Recreation property tax projection- 3.5%

Personnel Expenses base assumptions (all departments):

Cost of living adjustment- 4%

Performance Pay- 2% (one-time payment)

Retirement- 6%

Health insurance- 7%

Dental insurance- 5%

Vision insurance- 2%

OPEB- 10%

O&M (non-personnel) Expenses base assumptions:

General inflation- 4%

Other considerations range from 3% to 5%, with the exception for fuel at 7%

Please note some revenues such as interest earnings are kept flat (0%) due to economic uncertainties or the uncertain nature of the revenue source.

**Tamalpais Community Services District
Wastewater 5-yr Financial Plan**

last revised 5-1-24

	Forecast						
	Adopted FY23-24	Est. Yr End FY23-24	Proposed FY24- 25	FY25-26	FY26-27	FY27-28	FY28-29
BEGINNING OPERATING RESERVE FUND BALANCE	\$ 3,581,638	\$ 3,648,789	\$ 3,403,494	\$ 3,460,317	\$ 3,609,178	\$ 3,667,675	\$ 3,748,628
Ordinary Revenue/Expense							
Revenue							
4101 · Sanitation Service Charges	\$ 6,032,000	\$ 5,848,744	\$ 6,082,694	\$ 6,326,077	\$ 6,579,042	\$ 6,579,120	\$ 6,842,204
4103 · Permits/Lateral Connection Fees	\$ 31,200	\$ 22,850	\$ 23,536	\$ 24,477	\$ 25,457	\$ 25,457	\$ 26,475
4104 · Muir Woods Sanitation Svc. Chrg.	\$ 55,906	\$ 74,545	\$ 77,527	\$ 80,629	\$ 86,272	\$ 83,854	\$ 89,723
4420 · Interest Revenue	\$ 26,700	\$ 203,557	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000
Total Revenue	\$ 6,145,806	\$ 6,149,696	\$ 6,353,757	\$ 6,601,184	\$ 6,860,770	\$ 6,858,431	\$ 7,128,401
Expense							
5010 · Salaries							
5011 · Wages and P.T.O	\$ 391,820	\$ 413,376	\$ 442,000	\$ 476,680	\$ 495,747	\$ 515,577	\$ 536,200
5012 · Overtime Pay	\$ 4,543	\$ 7,921	\$ 5,200	\$ 5,408	\$ 5,624	\$ 5,849	\$ 6,083
5013 · Performance Recognition	\$ 7,816	\$ 8,613	\$ 9,000	\$ 9,360	\$ 9,734	\$ 10,124	\$ 10,529
5014 · Temporary Help	\$ 8,295	\$ 3,952	\$ 4,000	\$ 4,160	\$ 4,326	\$ 4,499	\$ 4,679
Total 5010 · Salaries	\$ 412,474	\$ 433,862	\$ 460,200	\$ 495,608	\$ 515,432	\$ 536,050	\$ 557,492
5020 · Employee Benefits							
5021 · Health Insurance	\$ 54,017	\$ 53,378	\$ 80,800	\$ 86,456	\$ 92,508	\$ 98,983	\$ 105,912
5022 · Retirement Contributions	\$ 73,315	\$ 82,062	\$ 86,000	\$ 91,160	\$ 96,630	\$ 102,427	\$ 108,573
5023 · Social Security and Medicare	\$ 31,400	\$ 30,199	\$ 35,000	\$ 37,450	\$ 40,072	\$ 42,877	\$ 45,878
5024 · Allowances	\$ -	\$ 2,910	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
5025 · Retiree Medical Insurance	\$ 22,822	\$ 21,909	\$ 25,000	\$ 26,750	\$ 28,623	\$ 30,626	\$ 32,770
5026 · OPEB Contribution (retiree medical)	\$ 24,860	\$ 25,000	\$ 40,000	\$ 44,000	\$ 48,400	\$ 53,240	\$ 58,564
Total 5020 · Employee Benefits	\$ 206,414	\$ 215,458	\$ 269,800	\$ 288,816	\$ 309,232	\$ 331,153	\$ 354,697
5110 · Wastewater Treatment Expense							
5111 · SMCSO Sewage Treatment O&M	\$ 2,439,558	\$ 2,388,001	\$ 2,448,313	\$ 2,524,652	\$ 2,578,084	\$ 2,631,600	\$ 2,687,650
5121 · SASM Sewage Treatment & Capital	\$ 160,017	\$ 159,949	\$ 168,018	\$ 173,806	\$ 189,676	\$ 197,338	\$ 205,311
5131 · Almonte and Homestead Svc Fees	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Total 5110 · Wastewater Treatment Expense	\$ 2,608,575	\$ 2,556,950	\$ 2,625,331	\$ 2,707,458	\$ 2,776,760	\$ 2,837,938	\$ 2,901,961
5140 · Sewer System Maint. & Repair	\$ 225,000	\$ 310,000	\$ 200,000	\$ 208,000	\$ 216,320	\$ 224,973	\$ 233,972
5330 · Tree and Landscaping	\$ 10,000	\$ -	\$ 10,000	\$ 10,400	\$ 10,816	\$ 11,249	\$ 11,699
5400 · TCSD Board Fees/Meeting Expenses	\$ 5,000	\$ 4,280	\$ 5,000	\$ 5,200	\$ 5,408	\$ 5,624	\$ 5,849
5401 · Professional Services	\$ 60,000	\$ 50,047	\$ 57,000	\$ 110,000	\$ 65,000	\$ 67,600	\$ 70,304
5420 · Staff Training, Meeting, & Travel Expense	\$ 7,381	\$ 1,000	\$ 4,000	\$ 4,160	\$ 4,326	\$ 4,499	\$ 4,679
5425 · Office and Technology	\$ 19,200	\$ 18,472	\$ 20,000	\$ 20,800	\$ 21,632	\$ 22,497	\$ 23,397
5430 · Telephone and Alarms	\$ 15,000	\$ 15,000	\$ 15,750	\$ 16,380	\$ 17,035	\$ 17,717	\$ 18,425
5431 · Public Communications	\$ 7,000	\$ 1,000	\$ 7,000	\$ 7,280	\$ 7,571	\$ 7,874	\$ 8,189
5432 · Insurance	\$ 55,000	\$ 57,533	\$ 59,000	\$ 61,360	\$ 63,814	\$ 66,367	\$ 69,022
5437 · Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,040	\$ 1,082	\$ 1,125	\$ 1,170
5438 · Fees and Permits	\$ 37,000	\$ 31,858	\$ 37,000	\$ 38,480	\$ 40,019	\$ 41,620	\$ 43,285
5439 · Utilities	\$ 9,000	\$ 11,272	\$ 12,000	\$ 12,480	\$ 12,979	\$ 13,498	\$ 14,038
5440 · Fuel Expense	\$ 12,000	\$ 17,611	\$ 18,000	\$ 18,720	\$ 19,469	\$ 20,248	\$ 21,057
5450 · Maintenance and Supply	\$ 100,000	\$ 51,247	\$ 57,000	\$ 59,280	\$ 61,651	\$ 61,651	\$ 64,117
5470 · Yard & Bldg. Improvements	\$ 10,000	\$ 1,000	\$ 10,000	\$ 10,400	\$ 10,816	\$ 11,249	\$ 11,699
Total 5400- Operations Non-Personel Expense	\$ 572,581	\$ 571,320	\$ 512,750	\$ 583,980	\$ 557,939	\$ 577,791	\$ 600,902
5483 · Debt Issuance Costs	\$ 1,340,000	\$ 1,325,100	\$ 1,319,800	\$ 1,335,200	\$ 1,339,400	\$ 1,337,200	\$ 1,343,800
Total Expense	\$ 5,140,044	\$ 5,102,690	\$ 5,187,881	\$ 5,411,062	\$ 5,498,763	\$ 5,620,132	\$ 5,758,852
Net Operating Surplus (deficit)	\$ 1,005,763	\$ 1,047,006	\$ 1,165,876	\$ 1,190,122	\$ 1,362,007	\$ 1,238,299	\$ 1,369,549
ENDING OPERATING FUND BALANCE	\$ 4,587,401	\$ 4,695,795	\$ 4,569,370	\$ 4,650,438	\$ 4,971,186	\$ 4,905,974	\$ 5,118,177
Target Operating Reserve (8 mo of operating budget)	\$ 3,428,409	\$ 3,403,494	\$ 3,460,317	\$ 3,609,178	\$ 3,667,675	\$ 3,748,628	\$ 3,841,154
Transfer to Capital and Other Reserves (see Capital Reserve Table for detail)	\$ 1,158,991	\$ 1,292,301	\$ 1,109,054	\$ 1,041,260	\$ 1,303,511	\$ 1,157,346	\$ 1,277,023

TAMALPAIS COMMUNITY SERVICES DISTRICT SOLID WASTE BUDGET (last revised 5-1-24)	Adopted	Year End Estimates	Proposed Budget	Forecast	Forecast	Forecast	Forecast
FIVE YEAR FORECAST	FY 23-24	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Starting Available Fund Balance (Including Reserves)	\$ 1,516,266	\$ 1,762,146	\$ 1,394,500	\$ 1,627,355	\$ 1,705,452	\$ 1,867,533	\$ 1,954,910
Recommended Annual Change in Service Charges	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
4201 · Refuse Service Charges	\$ 2,797,000	\$ 2,837,146	\$ 2,893,889	\$ 2,952,000	\$ 3,011,000	\$ 3,071,000	\$ 3,132,000
4202 · Other Refuse Services	\$ 7,600	\$ 6,334	\$ 6,524	\$ 6,785	\$ 7,056	\$ 7,339	\$ 7,632
4410 · Donations/Fundraising/Grants	\$ 5,000	\$ 5,000	\$ 5,150	\$ 5,150	\$ 5,150	\$ 5,150	\$ 5,150
4420 · Interest Revenue	\$ 18,690	\$ 138,960	\$ 119,000	\$ 119,000	\$ 119,000	\$ 119,000	\$ 119,000
Total Revenue	\$ 2,828,290	\$ 2,987,440	\$ 3,024,563	\$ 3,082,935	\$ 3,142,206	\$ 3,202,489	\$ 3,263,782
Annual Expenses							
5010 · Salaries	\$ 791,313	\$ 755,619	\$ 857,500	\$ 892,000	\$ 928,000	\$ 965,000	\$ 1,004,000
5021 · Health Insurance	\$ 141,000	\$ 136,136	\$ 193,000	\$ 207,000	\$ 221,000	\$ 236,000	\$ 253,000
5022 · Retirement Contributions	\$ 181,132	\$ 186,952	\$ 194,000	\$ 206,000	\$ 218,000	\$ 231,000	\$ 245,000
5023 · Social Security and Medicare	\$ 58,930	\$ 54,883	\$ 64,000	\$ 67,000	\$ 70,000	\$ 73,000	\$ 76,000
5024 · Allowances	\$ -	\$ 6,645	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
5025 · Retiree Medical Insurance	\$ 43,616	\$ 39,324	\$ 33,000	\$ 35,000	\$ 37,000	\$ 40,000	\$ 43,000
5026 · OPEB Liability	\$ 27,940	\$ 30,000	\$ 45,000	\$ 50,000	\$ 55,000	\$ 61,000	\$ 67,000
5210 · Refuse Disposal Expenses	\$ 378,900	\$ 349,085	\$ 412,843	\$ 433,000	\$ 455,000	\$ 478,000	\$ 502,000
5400 · TCSD Director Fees	\$ 3,500	\$ 2,280	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
5401 · Professional Fees	\$ 185,000	\$ 49,922	\$ 57,000	\$ 59,000	\$ 185,000	\$ 192,000	\$ 200,000
5420 · Staff Training & Travel	\$ 3,300	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
5425 · Office and Technology	\$ 20,000	\$ 20,735	\$ 21,771	\$ 23,000	\$ 24,000	\$ 25,000	\$ 26,000
5430 · Telephone and Alarms	\$ 7,300	\$ 5,693	\$ 7,300	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
5431 · Public Education and Outreach	\$ 25,000	\$ -	\$ 20,000	\$ 21,000	\$ 22,000	\$ 23,000	\$ 24,000
5432 · Insurance	\$ 79,000	\$ 87,000	\$ 90,000	\$ 94,000	\$ 98,000	\$ 102,000	\$ 106,000
5437 · Miscellaneous	\$ 1,040	\$ 1,000	\$ 1,040	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
5438 · Fees and Permits	\$ 43,300	\$ 43,049	\$ 43,300	\$ 45,000	\$ 47,000	\$ 49,000	\$ 51,000
5439 · Utilities	\$ 3,600	\$ 2,999	\$ 3,600	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
5440 · Fuel, Lubricants	\$ 91,500	\$ 50,000	\$ 60,000	\$ 64,000	\$ 68,000	\$ 73,000	\$ 78,000
5450 · Maintenance and Supply	\$ 272,068	\$ 222,579	\$ 264,458	\$ 275,000	\$ 286,000	\$ 297,000	\$ 309,000
5470 · Yard Bldg Improvements	\$ 10,000	\$ 1,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
5471 · Minor Equipment	\$ 4,600	\$ -	\$ 4,600	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
5472 · Donations/grants/paid expenses	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Lease Payments (1st pymt 10/2027)	\$ 44,900	\$ 44,804	\$ 44,900	\$ 44,900	\$ 44,900	\$ 44,900	\$ -
Total Expenses	2,421,939	2,090,705	2,439,812	2,556,900	2,799,900	2,930,900	3,025,000
Surplus (Shortfall)	406,351	896,735	584,751	526,035	342,306	271,589	238,782
Ending Fund Balance	1,922,617	2,658,881	1,979,251	2,153,390	2,047,759	2,139,122	2,193,692
Target 8 Mo. Operating Reserve	1,615,433	1,394,500	1,627,355	1,705,452	1,867,533	1,954,910	2,017,675
Available for Transfers to Reserves (see Capital Reserve Table for detail)	307,184	1,264,381	351,897	447,937	180,225	184,212	176,017
Ending Cash Balance less transfers to Reserves	1,615,433	1,394,500	1,627,355	1,705,452	1,867,533	1,954,910	2,017,675
8 Mo. Reserve as % of Operating Expenses	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%	66.7%

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

Operating Reserves

TCSD policy is to maintain an operating reserve equivalent to 8 months of annual budget expenses for each department. Once the required 8-month operating reserve is “set aside,” the surplus funds are transferred to capital reserves for projects.

The Reserve Tables show:

- Beginning fund balance for Operating Reserves by Department
- Net Operating Surplus (deficit) which is the difference between revenues and expenses.
- Ending Operating Fund Balance, which is the surplus (deficit) is added to the beginning fund balance for the department.
- Target Ending Fund Balance which is the 8-month operating reserve based on expenditure budget.
- Transfers to the Capital Project Reserves for CIP projects.
- Five Year Forecast of Reserves by Department

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.

Capital Reserves

Capital Reserves are funds designated for capital improvement projects. The Capital Reserves receive, if available, annual contributions from the Departmental Operating Budgets for projects. As a matter of financial process, the Capital Reserves transfer funds to other designated reserves for projects. These designated funds are reserved for specific capital uses by department and transfers funds to the Capital Improvement Program (CIP) as needed to fund projects. For example, the Wastewater Capital Reserve transfers \$1,680,000 to the CIP for projects such as the Phase E of the sewer line replacement project.

The following are the Capital Reserves by department:

Wastewater

- Capital Reserve
- Vehicle Replacement Fund
- Facility Fund

Solid Waste

- Capital Reserve
- Vehicle Replacement Fund
- Facility Fund

Parks & Recreation (P&R)

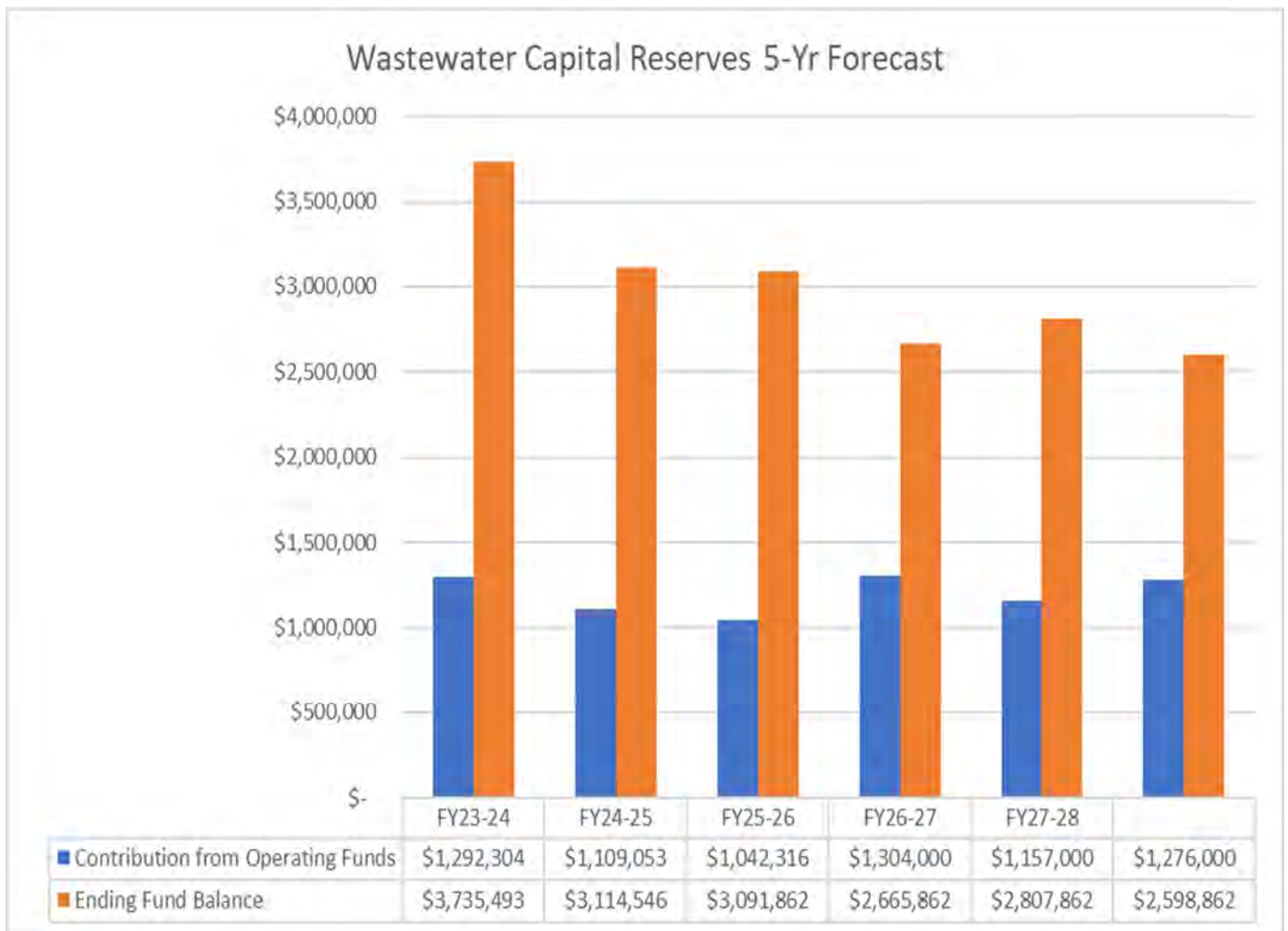
- Capital Reserve
- Vehicle Replacement Fund
- Facility Fund
- Park Facilities Fund (e.g., Kay, Eastwood)
- Park Development Fund

The Reserve Tables show:

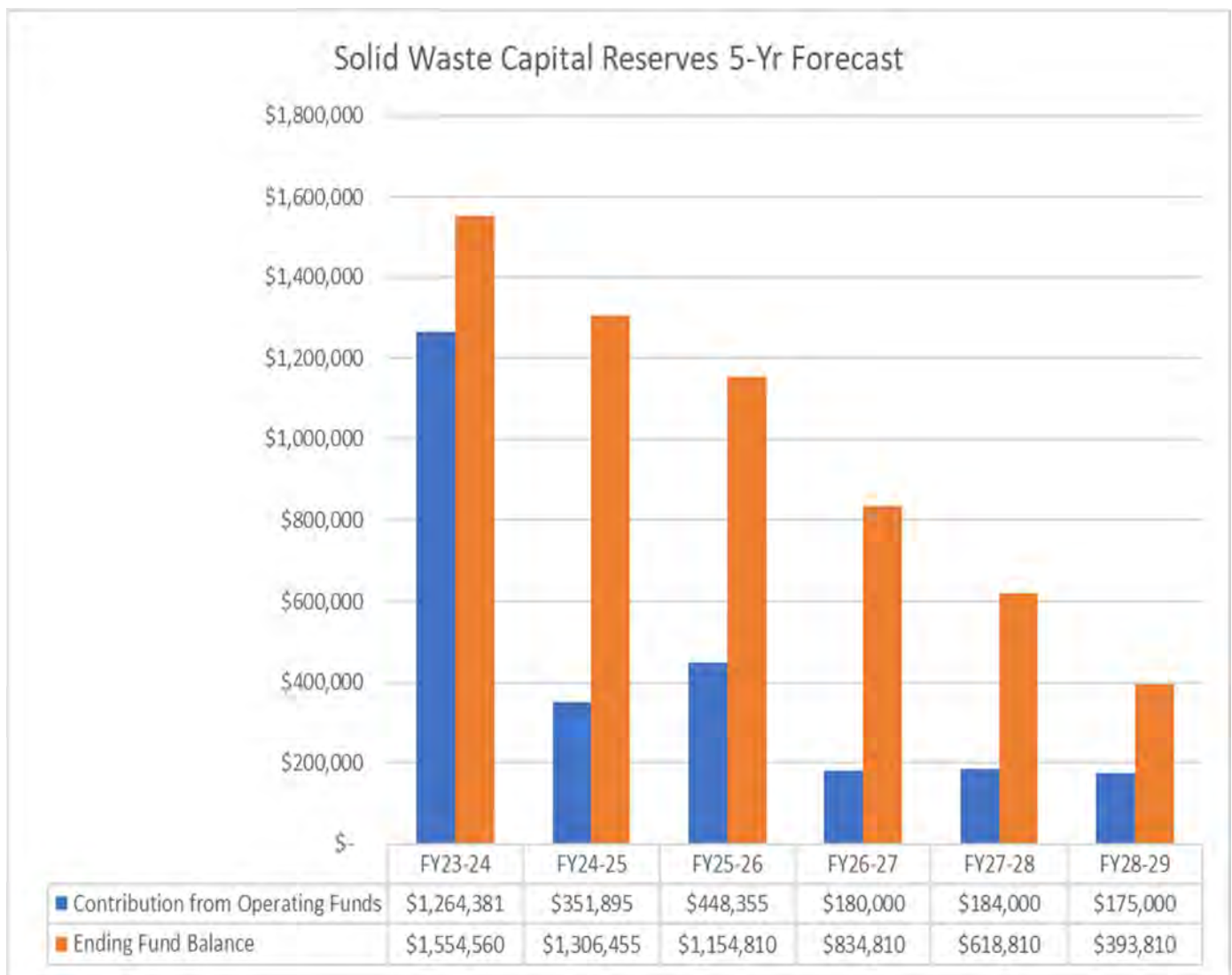
- Beginning fund balance for Capital Reserves by Department
- Annual contributions (net surplus revenue) from Operating Funds by Department
- Transfers by department to other designated reserves such as the vehicle replacement and facilities funds
- Transfers to the Capital Improvement Program (CIP)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

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

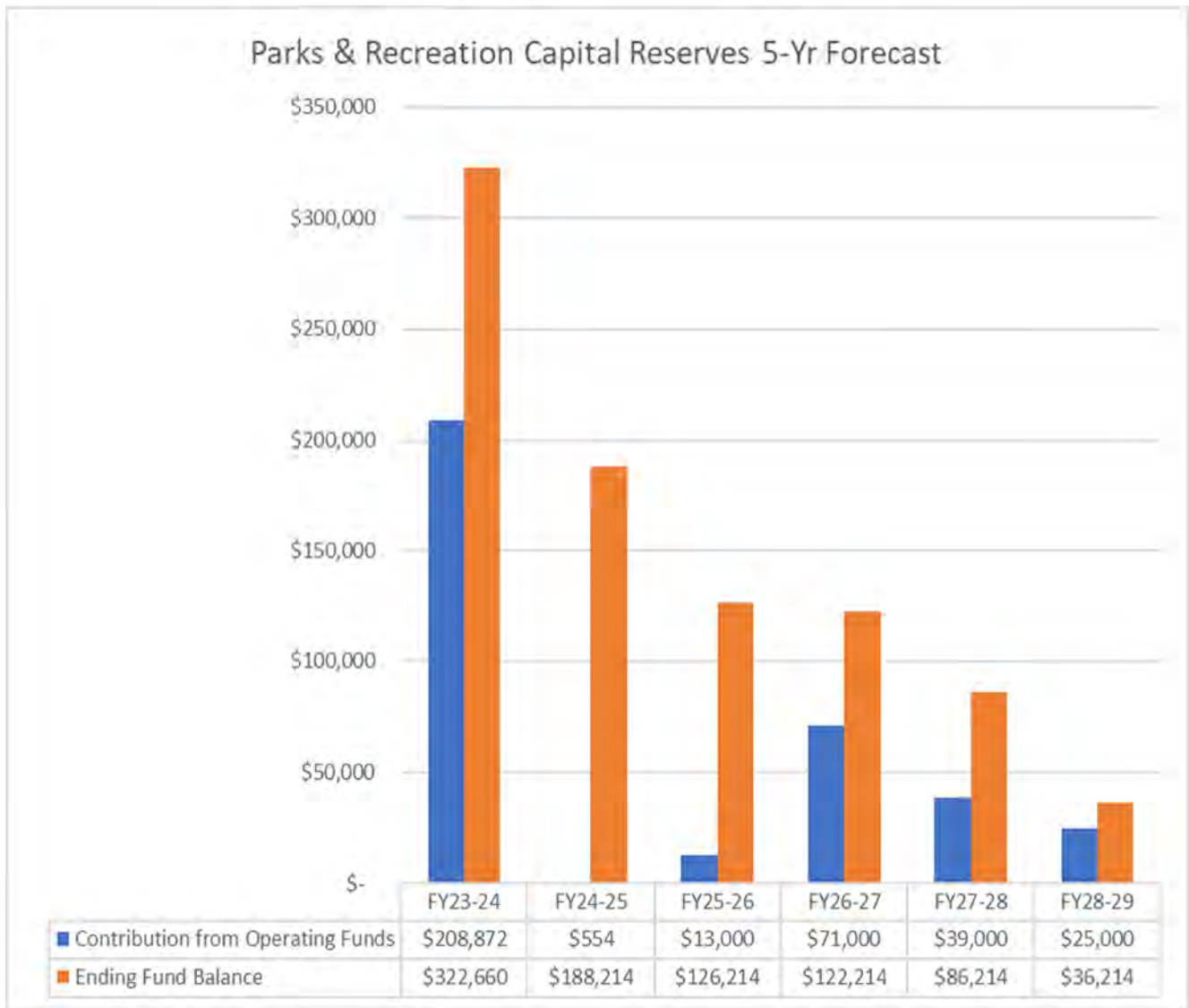
WASTEWATER CAPITAL RESERVE	Adopted	Est. Yr End	Proposed	Forecast			
	FY23-24	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Beginning Fund Balance	\$ 2,653,189	\$ 2,653,189	\$ 3,735,493	\$ 3,114,546	\$ 3,091,862	\$ 2,665,862	\$ 2,807,862
Contribution from Operating Funds	\$ 1,160,688	\$ 1,292,304	\$ 1,109,053	\$ 1,042,316	\$ 1,304,000	\$ 1,157,000	\$ 1,276,000
Transfer to Vehicle*	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Transfer to Facilities	\$ 160,000	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects (CIP)	\$ 1,300,000	\$ -	\$ 1,680,000	\$ 1,015,000	\$ 1,730,000	\$ 1,015,000	\$ 1,485,000
Ending Fund Balance	\$ 2,303,877	\$ 3,735,493	\$ 3,114,546	\$ 3,091,862	\$ 2,665,862	\$ 2,807,862	\$ 2,598,862



SOLID WASTE CAPITAL RESERVE	Adopted	Est. Yr. End	Proposed	Forecast			
	FY23-24	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Beginning Fund Balance*	\$ 390,179	\$ 390,179	\$ 1,554,560	\$ 1,306,455	\$ 1,154,810	\$ 834,810	\$ 618,810
Contribution from Operating Funds	\$ 307,182	\$ 1,264,381	\$ 351,895	\$ 448,355	\$ 180,000	\$ 184,000	\$ 175,000
Transfer to Vehicle	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Transfer to Facilities	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 100,000	\$ -	\$ -
Ending Fund Balance	\$ 597,361	\$ 1,554,560	\$ 1,306,455	\$ 1,154,810	\$ 834,810	\$ 618,810	\$ 393,810



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



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		
					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	\$ -	\$ 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		
					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 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		
					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.

WASTEWATER	Adopted FY23-24	Yr End FY23-24	Proposed FY24-25	FY25-26	Forecast		
					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

SOLID WASTE	Adopted FY23-24	Yr End FY23-24	Proposed FY24-25	FY25-26	Forecast		
					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

PARKS & RECREATION	Adopted FY23-24	Yr End FY23-24	Proposed FY24-25	FY25-26	Forecast		
					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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 100,000</u>
Ending Fund Balance	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 125,000</u>	<u>\$ 150,000</u>	<u>\$ 145,000</u>	<u>\$ 140,000</u>	<u>\$ 65,000</u>

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

PROPOSED FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FY24-25 THRU FY 28-29

The purpose of a Five-Year CIP budget is to show the projected sources of revenue and expenses for projects over a five-year period. This allows the Board to better plan for projects and the availability of funding sources. The Board approves the first year of the CIP (FY24-25) along with the annual operating budgets.

The Proposed FY24-25 CIP budget is approximately \$4.5M and is summarized below (refer to the CIP for individual project detail). Please note that a few projects budgeted in FY23-24 have been re-budgeted in FY24-25 or moved to subsequent years to reflect a more practical assessment of how many projects staff can manage in FY24-25.

The Five-Year CIP reflects an ambitious slate of projects including the possibility of major capital improvements for the Cabin and Community Center

Community Center Improvements-	\$220,000
Cabin Improvements-	\$30,000
Park Improvements	\$49,000
Corporation Yard Improvements-	\$130,000
Pipe Culvert Repair-	\$65,000
Emergency Repairs-	\$345,000
Bell Lane Force Main Replacement-	\$660,000
Auxiliary Bell Lane Pump Station-	\$1,660,000
Phase D Sewer Pipeline Replacement-	<u>\$1,300,000</u>
TOTAL	\$4,459,000

The Park Improvements include requests from PARC to refinish/repair picnic benches in all the parks and improvements to the Rock Garden on Flamingo Rd.

The Five-Year CIP also include “place holder” budgets for “to-be-determined” improvements for the Cabin and Community Center.

The Wastewater CIP budget re-allocates funding for the auxiliary pump station and force main projects, adds annual funding for Phase E of sewer main replacement, and includes a new project to repair a storm drain culvert. One new project is called “Sewer Pipeline Emergency Repair” which will now be an annual CIP project to pay for emergency repairs that seem to occur every year. These costs used to be absorbed within the annual budget, but it would be more prudent to budget separately as a CIP project for easier tracking of costs. The funds would only be used if needed and each year unused funds would return to capital reserves. In FY24-25, the repair of the sewer main at Pine Hill Rd. is included in these project costs. The permanent repair for Lattie Lane is included in the Phase E sewer line replacement project.

The Solid Waste 5-Yr CIP does the Facility Fund making a contribution toward the Bell Lane Pump Station and Force Main projects for its share of improvements to the corporation yard and Community Center parking lot.

It should be noted that not all projects will be completed within FY24-25, but we anticipate being able to bid out and start all the projects as planned. The CIP project budgets are estimates and are subject to change when bids are received. While the Board only approves the first year (FY24-25) of the Five-Year CIP with the budget, the Five-Year CIP allows the Board to better match future projects to available funding.

Below is the funding allocation for the Certificate of Participation (COPs), debt financing, issued in 2020 for Wastewater projects. Wastewater capital reserves will supplement projects funded by the COPs as needed.

SOURCES AND USES FOR 2020 CERTIFICATE OF PARTICIPATION (COPs)	
Net COPs Proceeds Available for CIP Projects	\$ 12,728,307.07
Uses (Completed CIP Projects)	Amount
Phase A CIP	\$ 375,713.13
Phase B CIP	\$ 1,470,255.94
Phase C CIP	\$ 2,641,344.21
Phase D CIP (Close to Completion)	\$ 1,168,291.83
Hydro/Vactor truck	\$ 398,715.06
Bell Lane Pump Station (ytd includes emergency repair)	\$ 296,618.65
Force Main (ytd)	\$ 122,784.20
Subtotal Total Costs	\$ 6,473,723.02
Sources	Amount
Net available for current/future CIP projects	\$ 6,254,584.05
Uses (CIP Budget)	Amount
CIP Budget for Bell Lane Pump Station	\$ 4,105,000
Budget for Force Main- Phase I	\$ 3,220,000
Subtotal CIP estimates	\$ 7,325,000

CAPITAL IMPROVEMENT PROGRAM 5-YEAR SUMMARY-ALL PROJECTS

FUNDING SOURCES	Year End	Proposed	FISCAL YEAR FORECAST				Total
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Measure A funds	\$ 274,125	\$ 194,000	\$ 70,000	\$ 244,300	\$ 50,000	\$ 80,000	\$ 912,425
Certificates of Participation (bond funding)	\$ 1,655,403	\$ 2,320,000	\$ 3,890,000	\$ -	\$ -	\$ -	\$ 7,865,403
County Grant	\$ -	\$ 30,000	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 180,000
TCS D Facility Fund	\$ 74,082	\$ 39,000	\$ 110,000	\$ 125,000	\$ 100,000	\$ -	\$ 448,082
Park Facility Funds	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 100,000	\$ 160,000
Waste Water Capital Reserves	\$ -	\$ 1,680,000	\$ 1,015,000	\$ 1,730,000	\$ 1,015,000	\$ 1,485,000	\$ 6,925,000
Waste Water Facility Fund	\$ 119,109	\$ 98,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 247,109
Solid Waste Facility Funds	\$ 260,578	\$ 98,000	\$ 30,000	\$ 400,000	\$ -	\$ -	\$ 788,578
Other: Prop 68, misc	\$ 148,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,100
Total Revenue	\$ 2,531,397	\$ 4,459,000	\$ 5,220,000	\$ 2,604,300	\$ 1,195,000	\$ 1,665,000	\$ 17,674,697

USES	Year End	Proposed	FISCAL YEAR FORECAST				Total
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Community Center ADA stage improvements	\$ 10,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 110,000
Community Center bathroom and lobby improvements	\$ 189,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,700
Community Center and Corporation Yard Fence	\$ 301,050	\$ 65,000	\$ 65,000	\$ 35,000	\$ -	\$ -	\$ 466,050
Replace/New Fire Alarm System for TCS D facilities	\$ 22,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 62,000
Community Center General Improvements	\$ 10,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Community Center Path of Travel	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Cabin General Improvements	\$ -	\$ 30,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ 330,000
Community Center Improvements (Design Charette)	\$ -	\$ -	\$ 60,000	\$ 189,300	\$ 180,000	\$ -	\$ 429,300
Eastwood, Kay, and other Park Improvements	\$ -	\$ 49,000	\$ 40,000	\$ -	\$ -	\$ 180,000	\$ 269,000
Corporation Yard Outdoor Shed and Pathway	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
Remodel Corporation Yard Restrooms, Showers, Kitchenette	\$ 335,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,494
Office front patio area	\$ 7,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,750
Repair Pipe Culvert- (Erica to Midvale Trail)	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Sewer Pipeline Emergency Repair Projects	\$ 37,528	\$ 345,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 842,528
Bell Lane Force Main	\$ 122,784	\$ 660,000	\$ 1,950,000	\$ 610,000	\$ -	\$ -	\$ 3,342,784
Auxiliary Bell Lane Pump Station	\$ 259,091	\$ 1,660,000	\$ 1,940,000	\$ 505,000	\$ -	\$ 470,000	\$ 4,834,091
Sewer Pipeline Replacement Projects	\$ 1,236,000	\$ 1,300,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 6,136,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,531,397	\$ 4,459,000	\$ 5,220,000	\$ 2,604,300	\$ 1,195,000	\$ 1,665,000	\$ 17,674,697
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM 5-YEAR SUMMARY-FACILITIES

FUNDING SOURCES	Yr End	Adopted	FISCAL YEAR					Total
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29		
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	
TCS D Facility Fund	\$ 74,082	\$ 39,000	\$ 110,000	\$ 125,000	\$ 100,000	\$ -	\$ 448,082	
Park Facility Fund	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 100,000	\$ 160,000	
Waste Water Facility Fund	\$ 119,109	\$ 98,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 247,109	
Solid Waste Facility Fund	\$ 260,578	\$ 98,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 388,578	
Other: Prop 68, misc	\$ 148,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,100	
Total Revenue	\$ 875,994	\$ 429,000	\$ 315,000	\$ 474,300	\$ 180,000	\$ 180,000	\$ 2,454,294	

USES Project	FISCAL YEAR							Total
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29		
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 TCS D facilities	\$ 22,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
Community Center Path of Travel	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
Community Center and Corporation Yard Fence	\$ 301,050	\$ 65,000	\$ 65,000	\$ 35,000	\$ -	\$ -	\$ 466,050	
Community Center General Improvements	\$ 10,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000	
<i>Subtotal Community Center Improvements</i>	<u>\$ 532,750</u>	<u>\$ 220,000</u>	<u>\$ 65,000</u>	<u>\$ 135,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 930,750</u>	
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	
<i>Subtotal Cabin Improvements</i>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 210,000</u>	<u>\$ 339,300</u>	<u>\$ 180,000</u>	<u>\$ -</u>	<u>\$ 759,300</u>	
Park Improvement								
Eastwood, Kay, and other Park Improvements	\$ -	\$ 49,000	\$ 40,000	\$ -	\$ -	\$ 180,000	\$ 269,000	
<i>Subtotal Parks Improvements</i>	<u>\$ -</u>	<u>\$ 49,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,000</u>	<u>\$ 269,000</u>	
Office								
Office front patio area	\$ 7,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,750	
<i>Subtotal Office Improvements</i>	<u>\$ 7,750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,750</u>	
Corporation Yard and Building								
Corporation Yard Outdoor Shed and Pathway	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000	
Remodel Corporation Yard Restrooms, Showers, Kitchenette	\$ 335,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,494	
<i>Subtotal Corp. Yard and Building Improvements</i>	<u>\$ 335,494</u>	<u>\$ 130,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 465,494</u>	
Total All Projects	\$ 875,994	\$ 429,000	\$ 315,000	\$ 474,300	\$ 180,000	\$ 180,000	\$ 3,191,594	
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CAPITAL IMPROVEMENT PROGRAM 5-YEAR SUMMARY-WASTE WATER

FUNDING SOURCES	Yr End	Adopted	Fiscal Year				Total
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ 1,655,403	\$ 2,320,000	\$ 3,890,000	\$ -	\$ -	\$ -	\$ 7,865,403
County Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
TCS D Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Capital Reserves	\$ -	\$ 1,680,000	\$ 1,015,000	\$ 1,730,000	\$ 1,015,000	\$ 1,485,000	\$ 6,925,000
Solid Waste Facility Fund	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000
Other: Prop 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 1,655,403	\$ 4,030,000	\$ 4,905,000	\$ 2,130,000	\$ 1,015,000	\$ 1,485,000	\$ 15,220,403

USES	FISCAL YEAR						
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Project							
Bell Lane Force Main	\$ 122,784	\$ 660,000	\$ 1,950,000	\$ 610,000	\$ -	\$ -	\$ 3,342,784
Auxiliary Bell Lane Pump Station	\$ 259,091	\$ 1,660,000	\$ 1,940,000	\$ 505,000	\$ -	\$ 470,000	\$ 4,834,091
Sewer Pipeline Replacement Projects	\$ 1,236,000	\$ 1,300,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 6,136,000
Sewer Pipeline Emergency Repair Projects	\$ 37,528	\$ 345,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 842,528
Repair Pipe Culvert- (Erica to Midvale Trail)	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Total	\$ 1,655,403	\$ 4,030,000	\$ 4,905,000	\$ 2,130,000	\$ 1,015,000	\$ 1,485,000	\$ 15,220,403
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

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.

Type	Yr End 2023-24	Proposed 2024-25	2025-26	Fiscal Year			Total
				2026-27	2027-28	2028-29	
FUNDING SOURCES							
Measure A funds	\$ 10,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 110,000
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCSO 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
<i>Non-Construction</i>							
Design	\$ 10,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 15,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ 10,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 15,000
<i>Construction</i>							
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
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0

CAPITAL IMPROVEMENT PROGRAM

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

Type	Yr End	Adopted	Fiscal Year				Total
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
FUNDING SOURCES							
Measure A funds	\$ 189,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,700
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCS D Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Facility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Facility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 189,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,700
USES							
<i>Non-Construction</i>							\$ -
Design	\$ 28,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,450
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ 28,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,450
<i>Construction</i>							\$ -
ADA improvements	\$ 161,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,250
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal construction costs	\$ 161,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,250
Total Project Costs (Uses)	\$ 189,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,700
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

Division Facilities
 Project Name: Community Center and Corporation Yard Fence
 Project Description: Phase I- replace perimeter fence around Community Center parcel and around the parking lot, replace southern portion of corp yd fence and prepare pads; Phase II- remainder of corporation yard fence not part of Bell Lane Pump Station project; Phase III- split rail replacement

Type	Yr End 2023-24	Adopted 2024-25	2025-26	Fiscal Year			Total
				2026-27	2027-28	2028-29	
FUNDING SOURCES							
Measure A funds	\$ 64,425	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 99,425
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCS D Facility Fund	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 10,000
Park Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Facility Fund	\$ 45,025	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 105,025
Solid Waste Facility Fund	\$ 65,500	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 125,500
Other: Prop 68	\$ 111,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,000
Other PG&E fee	\$ 15,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,100
Total Revenue	\$ 301,050	\$ 65,000	\$ 65,000	\$ 35,000	\$ -	\$ -	\$ 466,050
USES							
<i>Non-Construction</i>							
Design	\$ 15,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 25,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Subtotal non-construction costs	\$ 25,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 35,000
<i>Construction</i>							
Phase I- Community Ctr Perimeter Fence	\$ 276,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,050
Phase II- Corporation Yard Fence (Bell Lane side)	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Phase III- Corporation Yard Fence (southside, behind building)	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Phase IV- Split Rail Replacement	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
Subtotal construction costs	\$ 276,050	\$ 60,000	\$ 60,000	\$ 35,000	\$ -	\$ -	\$ 431,050
Carryover surplus(deficit)							
Total Project Costs	\$ 301,050	\$ 65,000	\$ 65,000	\$ 35,000	\$ -	\$ -	\$ 466,050
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Construction costs prorated to each department for corp. yard fence; fence along the dirt path is included in the pump station project.

CAPITAL IMPROVEMENT PROGRAM

Division Facilities
 Project Name: Replace/New Fire Alarm System for TCS D facilities
 Project Description: Install new fire alarm system at the Community Center, Corporation Yard Building, Main Office

Type	Yr End 2023-24	Adopted 2024-25	2025-26	Fiscal Year			Total
			2026-27	2027-28	2028-29		
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCS D 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
Total Revenue	\$ 22,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 62,000
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Construction</i>							
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	\$ 22,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

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

Type	Yr End 2023-24	Adopted 2024-25	2025-26	Fiscal Year			2028-29	Total
				2026-27	2027-28			
FUNDING SOURCES								
Measure A funds	\$ 10,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCS D 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
<i>Non-Construction</i>								
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Construction</i>								
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)	\$ 10,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0

CAPITAL IMPROVEMENT PROGRAM

Division Facilities- Parks & Recreation
 Project Name: Community Center Path of Travel
 Project Description: Replace asphalt/concrete path of travel from parking lot to Enterprise Concourse with new accessible path

Type	Yr End 2023-24	Adopted 2024-25	2025-26	Fiscal Year			Total
			2026-27	2027-28	2028-29		
FUNDING SOURCES							
Measure A funds	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCS D 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
<i>Non-Construction</i>							
Design	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<i>Construction</i>							
Paint, power wash, prep, repair	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal construction costs	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Project Costs (uses)	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0

CAPITAL IMPROVEMENT PROGRAM

Division Facilities- Parks & Recreation
 Project Name: Cabin General Improvements
 Project Description: General Improvements to be determined

Type	Yr End 2023-24	Adopted 2024-25	2025-26	Fiscal Year			Total
				2026-27	2027-28	2028-29	
FUNDING SOURCES							
Measure A funds	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 150,000
TCS D 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
<i>Non-Construction</i>							
Design	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
<i>Construction</i>							
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0

CAPITAL IMPROVEMENT PROGRAM

Project Name: Community Center Improvements (Design Charette)
 Project Description: General Improvements to be determined

Type	Yr End	Adopted	Fiscal Year				Total
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ 30,000	\$ 109,300	\$ 50,000	\$ -	\$ 189,300
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCS D 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	\$ -	\$ -	\$ 60,000	\$ 189,300	\$ 180,000	\$ -	\$ 429,300
USES							
							Total
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
<i>Construction</i>							
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

Division: Facilities- Parks & Recreation
 Project Name: Eastwood, Kay, and other Park Improvements
 Project Description: Major and/or minor repair in parks such as picnic tables and irrigation, replace playground equipment in either Kay or Eastwood Park

Type	Yr End	Adopted	Fiscal Year				Total
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
FUNDING SOURCES							
Measure A funds	\$ -	\$ 49,000	\$ 40,000	\$ -	\$ -	\$ 80,000	\$ 169,000
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCSO Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Waste Water Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 49,000	\$ 40,000	\$ -	\$ -	\$ 180,000	\$ 269,000
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Construction</i>							
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
Kay Park Irrigation controller, box, & new 4 ft gate	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ 14,000
Subtotal construction costs	\$ -	\$ 49,000	\$ 40,000	\$ -	\$ -	\$ 180,000	\$ 269,000
Total Project Costs	\$ -	\$ 49,000	\$ 40,000	\$ -	\$ -	\$ 180,000	\$ 269,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

Division: Facilities
 Project Name: Corporation Yard Outdoor Shed and Pathway
 Project Description: Install pre-fab storage shed or shade structure and pave section of asphalt for shed and pathway

Type	Yr End 2023-24	Adopted 2024-25	2025-26	Fiscal Year			Total
			2026-27	2027-28	2028-29		
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCSF Facility Fund	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Park Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Facility Fund	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Solid Waste Facility Fund	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<i>Construction</i>							
Pre-Fab Shed installed w- foundation	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Asphalt paving	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Subtotal construction costs	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Total Project Costs	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

Division Facilities
 Project Name: Remodel Corporation Yard Restrooms, Showers, Kitchenette
 Project Description: Relocate restrooms, showers and kitchenette to make ADA accessible including framing out two roll-up doors with door.

Type	Yr End 2023-24	Adopted 2024-25	2025-26	2026-27	Fiscal Year		2028-29	Total
FUNDING SOURCES								
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCS D Facility Fund	\$ 71,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,500
Park Facility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Facility Fund	\$ 71,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,500
Solid Waste Facility Funds	\$ 192,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,494
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 335,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,494
USES								
<i>Non-Construction</i>								
Design	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
<i>Construction</i>								
Construction	\$ 310,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal construction costs	\$ 310,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Project Costs	\$ 335,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Prorated based on corp yd personnel

CAPITAL IMPROVEMENT PROGRAM

Division Facilities
 Project Name: Office front patio area
 Project Description: Remove concrete and replace with paved walkway and DG in the front patio area of the office.

Type	Yr End	Adopted	Fiscal Year				Total
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCSO Facility Fund	\$ 2,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,582
Park Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Facility Fund	\$ 2,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,584
Solid Waste Facility Fund	\$ 2,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,584
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 7,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,750

USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Construction</i>							
Demo and construction	\$ 7,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal construction costs	\$ 7,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Project Costs	\$ 7,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

Division Wastewater Project No.
 Project Name: Repair Pipe Culvert- (Erica to Midvale Trail)

Project Description: Repair pipe culvert and erosion to the trail; County's storm drain culvert grant provides 50% match up to \$30,000.

Type	Yr End	Adopted	Fiscal Year				Total
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
TCSO Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Capital Reserves	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Solid Waste Facility Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<i>Construction</i>							
Repair culvert and trail	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Subtotal construction costs	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Total Project Costs	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

Division Wastewater Project No.
 Project Name: Sewer Pipeline Emergency Repair Projects
 Project Description: various locations as needed

Type	Yr End	Adopted	Fiscal Year				Total
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ 37,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,528
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCSO Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Capital Reserves	\$ -	\$ 345,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 805,000
Solid Waste Facility Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 37,528	\$ 345,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 842,528
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ 45,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 105,000
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ 45,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 105,000
<i>Construction</i>							
Bell Lane Pump Station- exterior by-pass pipe system	\$ 37,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,528
Pine Hill sewer line repair	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Emergency Repair (reserve)	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Subtotal construction costs	\$ 37,528	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 737,528
Total Project Costs	\$ 37,528	\$ 345,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 842,528
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

Division	Wastewater CIP						
Project Name:	Bell Lane Force Main						
Project Description:	Replace the Force Main from Bell Lane Pump Station to Shoreline Hwy						
	Yr End	Adopted		Fiscal Year			
Type	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	TOTAL
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ 122,784	\$ 660,000	\$ 1,950,000	\$ -	\$ -	\$ -	\$ 2,732,784
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCSO Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Capital Reserves	\$ -	\$ -	\$ -	\$ 410,000	\$ -	\$ -	\$ 410,000
Solid Waste Facility Reserves*	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
Wastewater Facility Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 122,784	\$ 660,000	\$ 1,950,000	\$ 610,000	\$ -	\$ -	\$ 3,342,784
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 122,784	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 142,784
Construction Management	\$ -	\$ 40,000	\$ 50,000	\$ 10,000	\$ -	\$ -	\$ 100,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ 122,784	\$ 60,000	\$ 50,000	\$ 10,000	\$ -	\$ -	\$ 242,784
<i>Construction</i>							
Phase I- Replace Force Main to Tennessee Valley Rd.		\$ 600,000	\$ 1,900,000	\$ 600,000			\$ 3,100,000
Phase II- Replace Force Main from Tennessee Valley Rd to Shoreline Hwy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal construction costs	\$ -	\$ 600,000	\$ 1,900,000	\$ 600,000	\$ -	\$ -	\$ 3,100,000
Total Project Costs	\$ 122,784	\$ 660,000	\$ 1,950,000	\$ 610,000	\$ -	\$ -	\$ 3,342,784
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Notes:Solid Waste will pay a prorated share for cost for the Force Main and Pump Station projects related to paving and other costs.

CAPITAL IMPROVEMENT PROGRAM

Division: Wastewater CIP
 Project Name: Auxiliary Bell Lane Pump Station
 Project Description: Auxilliary underground pump station needed to allow the replacement of the primary pump station

Project Description:

Type	Yr End	Adopted	Fiscal Year				TOTAL
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ 259,091	\$ 1,660,000	\$ 1,940,000	\$ -	\$ -	\$ -	\$ 3,859,091
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCS D Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Fund/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Capital Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ 305,000	\$ -	\$ 470,000	\$ 775,000
Solid Waste Facility Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
Wastewater Facility Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 259,091	\$ 1,660,000	\$ 1,940,000	\$ 505,000	\$ -	\$ 470,000	\$ 4,834,091
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 259,091	\$ 100,000	\$ -	\$ -	\$ -	\$ 220,000	\$ 579,091
Construction Management	\$ -	\$ 60,000	\$ 40,000	\$ 5,000	\$ -	\$ -	\$ 105,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ 259,091	\$ 160,000	\$ 40,000	\$ 5,000	\$ -	\$ 220,000	\$ 684,091
<i>Construction</i>							
Phase I- Relocate electric and build auxillary underground pump station		\$ 1,500,000	\$ 1,900,000	\$ 500,000			\$ 3,900,000
Phase II- Rebuild primary pump station as underground facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
Subtotal construction costs	\$ -	\$ 1,500,000	\$ 1,900,000	\$ 500,000	\$ -	\$ 250,000	\$ 4,150,000
Total Project Costs	\$ 259,091	\$ 1,660,000	\$ 1,940,000	\$ 505,000	\$ -	\$ 470,000	\$ 4,834,091
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Notes:Solid Waste will pay a prorated share for cost for the Force Main and Pump Station projects related to paving and other costs.

CAPITAL IMPROVEMENT PROGRAM

Division Wastewater Project No.
 Project Name: Sewer Pipeline Replacement Projects
 Project Description: various locations see map/list for detail including Lattie Lane permanent repair

Type	Yr End	Adopted	Fiscal Year				Total
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ 1,236,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,236,000
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCS D Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Capital Reserves	\$ -	\$ 1,300,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 4,900,000
Solid Waste Facility Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 1,236,000	\$ 1,300,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 6,136,000

USES

<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ 100,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 420,000
Construction Management	\$ -	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 110,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ 130,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 530,000
<i>Construction</i>							
Phase D	\$ 1,236,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,236,000
Phase E	\$ -	\$ 1,170,000	\$ -	\$ -	\$ -	\$ -	\$ 1,170,000
Phase F	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
Phase G	\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ 800,000
Phase H	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ 800,000
Phase I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Subtotal construction costs	\$ 1,236,000	\$ 1,170,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 5,606,000
Total Project Costs	\$ 1,236,000	\$ 1,300,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 6,136,000
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 facilities 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.

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)	\$ 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: annually 1.5% 1.5% 1.5% 1.5%

FOUR YEARS OF ACTUAL EXPENDITURES FY19-20 THRU FY22-23

This is historical revenue and expenditure data compared to the Year End estimate for FY23-24 and the Proposed Operating Budget for FY24-25.



TAMALPAIS COMMUNITY SERVICES DISTRICT
Wastewater Fund
Four Year Actuals Budget Report

WASTEWATER	FY 2019-20	FY 2020-21	FY2021-22	FY2022-23	Estimate FY23-24	Proposed FY2024-25
Revenue						
4101 · Sanitation Service Charges	4,926,692	5,607,288	5,791,364	5,724,618	5,848,744	6,082,694
4102 · Refund of Sanitation Svc. Chrg.	-1,387	-5,091	-	-	-	-
4103 Permits/Lateral Connection Fees	3,371	70,351	62,848	45,402.00	22,850.00	23,536
4104 · Muir Woods Sanitation Svc. Chrg.	61,542	38,231	33,657	53,756	74,545.37	77,527
4420 · Interest Revenue	39,203	16,618	8,806	64,531	203,556.67	170,000
4430 · Miscellaneous Revenue				3,462		
Total Revenue	5,029,422	5,727,397	5,896,675	5,891,770	6,149,696	6,353,756
Expense						
5010 · Salaries						
5011 · Wages and P.T.O	313,812	298,863	326,480	399,827	413,376	442,000
5012 · Overtime Pay	1,841	2,092	4,184	3,847	7,921	5,200
5013 · Performance Recognition	6,370	9,675	6,529	7,450	8,613	9,000
5014 · Temporary Help	2,958	597	3,216	16,763	3,952	4,000
Total 5010 · Salaries	324,981	311,226	340,409	427,887	433,862	460,200
5020 · Employee Benefits						
5021 · Health Insurance	62,465	57,107	49,238	47,569	53,378	80,800
5022 · Retirement Contributions	104,768	95,717	89,734	84,393	82,062	86,000
5023 · Social Security and Medicare	22,322	22,958	24,282	31,357	30,199	35,000
Other Employee Benefits	1,183	516	0	0	2,910	3,000
5025 · Retiree Medical Insurance	2,367	25,443	22,135	22,190	21,909	25,000
5026 · Contribution to OPEB Reserve	23,308	24,000	13,659	22,600	25,000	40,000
Total 5020 · Employee Benefits	216,414	225,741	199,047	208,110	215,457	269,800
5110 · Wastewater Treatment Expense						
SMCSD Sewage Treatment O&M	2,611,529	2,441,773	2,508,113	2,589,428	2,388,001	2,448,313
SASM Sewage Treatment & Capital	144,391	143,101	134,509	173,370	159,949	168,018
Almonte and Homestead Svc Fees	7,539	7,539	7,939	8,139	9,000	9,000
Total 5110 · Wastewater Treatment Expense	2,763,459	2,592,413	2,650,561	2,770,937	2,556,950	2,625,331
Total 5140 · Sewer System Maint. & Repair	144,521	103,632	288,249	233,291	310,000	200,000
5400 · TCSD Board Fees	5,501	6,152	4,977	4,772	0	10,000
Total 5401 · Professional Services	87,065	95,514	71,280	42,384	4,280	5,000
Total 5420 · Staff Training & Travel Expense	3,690	2,375	1,932	5,002	50,047	57,000
Total 5425 · Office and Technology	13,691	14,156	20,156	19,931	1,000	4,000
5430 · Telephone and Alarms	8,528	8,161	11,918	13,279	18,472	20,000
5431 · Public Communications	6,406	4,540	3,196	1,132	15,000	15,750
Total 5432 · Insurance	33,918	45,416	42,400	50,643	1,000	7,000
Total 5437 Miscellaneous	0	1,650	8,451	606	57,533	59,000
Total 5438 · Fees and Permits	17,936	22,551	22,483	25,651	1,000	1,000
5439 · Utilities	6,919	7,647	7,723	8,960	31,858	37,000
5440 · Fuel Expense	5,387	10,141	8,024	8,838	11,272	12,000
Maintenance and Supply	46,809	50,233	44,979	45,339	17,611	18,000
5470 · Yard & Bldg. Improvements	0	0	0	49,346	51,247	57,000
5471 · Minor Equipment	0	0	0	3,674	1,000	10,000
5483 · Debt Issuance Costs	0	870,870	1,077,499	1,324,296	1,325,100	1,319,800
Total Expense	3,685,224	4,372,417	4,803,284	5,244,076	5,102,688	5,187,881



TAMALPAIS COMMUNITY SERVICES DISTRICT
Solid Waste Fund
Four Year Actuals Budget Report

SOLID WASTE	FY2019-20	FY2020-21	FY2021-22	FY2022-23	Estimate FY23-24	Proposed FY2024-25
Revenue						
4201 · Solid Waste Service Charges	2,215,073	2,414,878	2,615,450	2,742,000	2,837,146	2,893,889
4202 · Refund of Solid Waste Svc.Chrg.	-792	-1,448				
4203 · Other Solid Waste Services	13,913	7,021	8,463	7,580	6,334	6,524
4410 · Donations/Fundraising/Grants	6,628	5,000	26,754	14,628	5,000	5,150
4420 · Interest Revenue	11,737	7,232	4,403	26,798	138,960	119,000
4430 · Miscellaneous Revenue	0	1,038	195	0		0
Total Revenue	2,246,558	2,433,721	2,655,265	2,791,006	2,987,439	3,024,563
Expense						
5010 · Salaries						
Total 5011 · Wages and P.T.O	545,867	533,201	552,551	647,620	669,021	775,500
5012 · Overtime Pay	32,049	30,637	34,301	59,978	67,634	60,000
5013 · Performance Recognition	10,077	19,475	10,925	11,756	12,963	16,000
5014 · Temporary Help	9,741	18,459	20,830	8,144	6,000	6,000
Total 5010 · Salaries	597,734	601,772	618,606	727,498	755,619	857,500
5020 · Employee Benefits						
5021 · Health Insurance	132,892	127,589	124,775	150,852	136,136	193,000
5022 · Retirement Contributions	199,308	199,175	191,038	224,900	186,952	194,000
5023 · Social Security and Medicare	40,899	47,136	45,357	58,274	54,883	64,000
5024 · Other Employee Benefits	1,890	2,401	-161	0	6,645	7,000
5025 · Retiree Medical Insurance	28,653	45,110	42,289	44,600	39,324	33,000
5026 · Contribution to OPEB Reserve	20,500	21,100	24,586	25,400	30,000	45,000
Total 5020 · Employee Benefits	424,141	442,511	427,884	504,026	453,940	536,000
5210 · Solid Waste Disposal Expense						
5211 · Waste Disposal Fees	153,249	179,942	156,210	185,376	198,878	206,833
5212 · Recycling Fees	2,068	3,583	1,466	2,030	2,294	50,000
5213 · Green Waste Disposal Fees	106,764	112,725	105,777	112,897	129,914	135,110
5214 · Debris Day Expenses	54	0	1,727	3,504	18,000	20,900
5223 · Chipper Programs	24,113					
5228 · Good Earth Refuse Disposal/Tran	27,829	25,385	28,142			
Total 5210 · Solid Waste Disposal Expense	314,076	321,635	293,323	303,807	349,085	412,843
5400 · TCSD Board Fees	1,813	2,247	2,876	3,400	2,280	3,500
Total 5401 · Professional Services	28,179	22,415	42,937	116,000	49,922	57,000
Total 5420 · Staff Training & Travel Expense	3,101	2,319	1,273	3,200	1,000	2,000
5425 · Office and Technology	15,270	14,117	19,543	19,000	20,735	21,771
5430 · Telephone and Alarms	4,002	3,884	7,607	7,000	5,693	7,300
5431 · Public Communications	20,079	1,147	1,342	20,000	0	20,000
5432 · Insurance	51,251	76,202	56,345	75,900	87,000	90,000
5437 · Miscellaneous	0	2,516	8,451	1,000	1,000	1,040
5438 · Fees and Permits	26,892	31,449	37,273	41,600	43,049	43,300
5439 · Utilities	2,160	2,230	2,305	3,500	2,999	3,600
5440 · Fuel Expense	43,111	48,364	64,785	85,500	50,000	60,000
5450 · Maintenance and Supply						
General Supplies	4,246	4,800	4,563	3,284	4,200	4,410
Maint. & Supply Contract Svc	8,930	7,962	11,792	14,232	17,000	17,850
Vehicle Repair & Maint.	183,172	129,948	90,239	200,000	192,259	201,872
Bridge Tolls	3,570	3,570	3,060	4,104	4,120	4,326
Solid Waste Carts & Bins	46,434	15,710	31,906	36,892	5,000	36,000
Meeting Supplies	315	8	263	783		
5450 · Total Maintenance and Supply	246,667	161,997	141,823	259,295	222,579	264,458
5470 · Yard & Bldg. Improvements	237	520	0	38,610	1,000	10,000
5471 · Minor Equipment	1,179		0	4,400	0	4,600
5472 · Donations/Grants Paid Expenses	5,000	5,000	6,000	14,628		
Vehicle Lease						
			44,804	44,900	44,804	44,900
Total Expense	1,784,893	1,740,325	1,777,176	2,273,264	2,090,705	2,439,812



TAMALPAIS COMMUNITY SERVICES DISTRICT
Parks and Recreation
Four Years Actuals Budget Report

PARKS AND RECREATION	FY2019-20	FY2020-21	FY2021-22	FY2022-23	Estimate FY2023-24	Proposed FY2024- 25
Revenue						
4301 · Taxes	\$ 883,717	\$ 1,008,323	\$ 1,030,656	\$ 1,020,000	\$ 1,108,324	\$ 1,144,899
4303 · Tia's After School Program Rev	\$ 35,382	\$ 28,446	\$ 3,477	\$ 30,000	\$ 25,281	\$ 26,000
Total 4310 · Facilities Rental & Fees	\$ 34,567	\$ 3,781	\$ 20,607	\$ 27,000	\$ 28,000	\$ 28,840
Total 4320 · Park Rentals	\$ 1,365	\$ 1,353	\$ 4,067	\$ 2,600	\$ 2,072	\$ 2,134
Total 4330 · Class Fees	\$ 13,023	\$ 6,200	\$ 16,000	\$ 30,300	\$ 17,000	\$ 17,510
Total 4350 · TCSD Event Revenue	\$ 74,179	\$ -	\$ 46,901	\$ 54,000	\$ 60,000	\$ 68,400
Total 4410 · Donations/Fundraising/Grants	\$ 22,078	\$ 5,955	\$ 272,924	\$ 4,803	\$ 5,000	\$ 1,000
4420 · Interest Revenue	\$ 11,737	\$ 3,847	\$ 1,468	\$ 8,933	\$ 49,597	\$ 51,000
Total 4430 · Miscellaneous Revenue	\$ 5,994	\$ 6,623	\$ 7,542	\$ 2,000	\$ 959	\$ 2,000
Total Revenue	\$ 1,082,042	\$ 1,064,529	\$ 1,403,641	\$ 1,179,636	\$ 1,296,233	\$ 1,341,783
Expense						
5010 Salaries						
5011 · Wages and P.T.O	\$ 364,686	\$ 263,466	\$ 302,301	\$ 404,025	\$ 423,019	\$ 446,000
5012 · Overtime Pay	\$ 5,560	\$ 1,555	\$ 7,426	\$ 4,308	\$ 8,000	\$ 8,000
5013 · Performance Recognition	\$ 7,450	\$ 11,100	\$ 6,098	\$ 7,253	\$ 8,500	\$ 9,000
5014 · Temporary Help	\$ 60,928	\$ 38,407	\$ 44,341	\$ 23,352	\$ 20,000	\$ 22,000
Total 5010 · Salaries	\$ 438,625	\$ 314,528	\$ 360,166	\$ 438,938	\$ 459,519	\$ 485,000
5020 · Employee Benefits						
5021 · Health Insurance	\$ 50,081	\$ 32,198	\$ 43,801	\$ 78,986	\$ 70,000	\$ 80,400
5022 · Retirement Contributions	\$ 122,653	\$ 77,803	\$ 77,955	\$ 84,223	\$ 78,359	\$ 85,000
5023 · Social Security and Medicare	\$ 28,087	\$ 27,332	\$ 28,322	\$ 34,736	\$ 38,000	\$ 35,300
5024 · Other Employee Benefits	\$ 1,944	\$ 2,224	\$ 1,049	\$ -	\$ 3,786	\$ 4,000
5025 · Retiree Medical Insurance	\$ 3,879	\$ 4,168	\$ 4,213	\$ 3,545	\$ 3,536	\$ 5,000
5026 · Contribution to OPEB Reserve	\$ 7,911	\$ 7,945	\$ 16,391	\$ 8,500	\$ 10,000	\$ 10,000
Total 5020 · Employee Benefits	\$ 214,554	\$ 151,669	\$ 171,731	\$ 209,990	\$ 203,682	\$ 219,700
Total 5300 · Events Expense	\$ 67,581	\$ 7	\$ 64,784	\$ 74,000	\$ 82,509	\$ 94,500
5330 · Tree & Landscaping Services	\$ 13,817	\$ -	\$ 19,661	\$ 40,000	\$ 18,320	\$ 30,000
5331 · Landscaping Contract Svc	\$ 24,880	\$ 975	\$ -	\$ 50,000	\$ 73,000	\$ 76,000
5332 · McGlashan Trail Maintenance	\$ 2,928	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,500	\$ 5,000
5333 Vegetation Management	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 35,000
5340 · Instructor Fees	\$ 7,995	\$ 3,145	\$ 9,324	\$ 9,276	\$ 15,000	\$ 11,000
5341 · Tia's Afterschool Program Exp	\$ 30,109	\$ 38,083	\$ 13,530	\$ 10,994	\$ 11,538	\$ 11,434
5400 · TCSD Board Fees	\$ 3,083	\$ 3,301	\$ 3,664	\$ 5,316	\$ 4,040	\$ 5,529
Total 5401 · Professional Services	\$ 19,546	\$ 42,398	\$ 40,106	\$ 13,604	\$ 32,671	\$ 39,740
Community Center Masterplan- Design Charette	-	-	-	-	-	\$ 40,000
Total 5420 · Staff Training & Travel Expense	\$ 2,957	\$ 1,613	\$ 834	\$ 517	\$ 2,121	\$ 4,000
Total 5425 · Office and Technology	\$ 19,286	\$ 14,569	\$ 22,256	\$ 18,122	\$ 18,563	\$ 20,000
5430 · Telephone and Alarms	\$ 10,585	\$ 8,439	\$ 11,979	\$ 13,983	\$ 18,096	\$ 19,000
5431 · Public Communications	\$ 7,513	\$ 647	\$ 4,928	\$ 3,698	\$ 5,079	\$ 4,000
Total 5432 · Insurance	\$ 20,230	\$ 26,909	\$ 27,915	\$ 35,808	\$ 40,893	\$ 40,000
Total 5437 · Miscellaneous	\$ -	\$ 324	\$ 8,451	\$ 455	\$ 400	\$ 1,000
Total 5438 · Fees and Permits	\$ 15,199	\$ 16,185	\$ 14,917	\$ 23,886	\$ 21,705	\$ 22,000
5439 · Utilities	\$ 20,470	\$ 18,729	\$ 14,314	\$ 19,226	\$ 25,346	\$ 27,000
5440 · Fuel Expense	\$ 3,965	\$ 2,247	\$ 3,798	\$ 4,090	\$ 8,000	\$ 8,000
5450 · Maintenance and Supply						
5451 · General Supplies	\$ 14,894	\$ 6,248	\$ 9,523	\$ 7,842	\$ 8,500	\$ 8,925
5452 · Maint. & Supply Contract Svc	\$ 8,613	\$ 7,357	\$ 17,147	\$ 23,156	\$ 26,000	\$ 27,300
5454 · Vehicle Repair & Maint.	\$ 201	\$ -	\$ 6,789	\$ 3,724	\$ 1,000	\$ 1,000
Vehicle Parts	\$ 765	\$ 684	\$ 1,463	\$ -	\$ -	\$ -
5458 · Cabin/Comm.Ctr. Maint & Supply	\$ 2,426	\$ 1,147	\$ 1,993	\$ 8,362	\$ 6,000	\$ 6,300
5459 · Park Equip, Irrigation, Fiber	\$ 9,200	\$ 1,569	\$ 8,759	\$ 10,366	\$ 32,000	\$ 20,000
Offsite Storage Expenses	\$ 5,150	\$ 1,600	\$ -	\$ -	\$ -	\$ -
5461 · Meeting Supplies	\$ 280	\$ 8	\$ 274	\$ 837	\$ -	\$ -
Mutt Mitts	\$ 1,462	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance and Supply	\$ 42,991	\$ 18,612	\$ 45,949	\$ 54,287	\$ 73,500	\$ 63,525
5470 · Yard & Bldg. Improvements	\$ 220	\$ 783	\$ -	\$ 12,854	\$ 1,000	\$ 5,000
Minor Equipment	\$ 1,539	\$ -	\$ -	\$ 3,300	\$ -	\$ 11,500
5472 · Donations/Grants Paid Expenses	\$ 4,000	\$ 5,447	\$ 68,324	\$ -	\$ -	\$ -
Total Expense	\$ 972,073	\$ 672,809	\$ 910,831	\$ 1,046,544	\$ 1,134,482	\$ 1,277,928

APPENDICES

- A. Budget Adoption Resolution with Salary Schedule
- B. List FY23-24 TCSD Accomplishments
- C. Benefits of a New Driver Position

APPENDIX B

2023 KEY ACCOMPLISHMENTS

- Remodeled Community Center Kitchen
- Began Community Center fence project/redesign gravel lot/CC Patio
- Act as liaison between PG&E and residents for tower replacement project
- Finalized Community Center bathroom remodel project
- Began discussions with the County of Marin for the acquisition of the Cabin property
- Purchased two new garbage trucks
- Purchased new Vactor truck
- Engaged Board in new garbage worker hierarchy
- Creation and staffing of PARC commission
- Significant improvement in communications to the community.
- New improved TCSD website
- Analysis of the land use capabilities of the TCSD property
- Continued implementation of our wastewater CIP plan
- Financial stability of TCSD's 3 major functions
- Sewer and refuse operations are operating very well with very little complaint from the community
- Good progress made on upgrading systems, processes, policies, etc. to ensure that TCSD is more up to date with modern standards
- Newsletter is well-received and events are back on track post-COVID
- Good staff-board relations and transparency, in particular the staff reports are thorough and the financial reporting is better than ever
- Kay Park is in much better shape and Eastwood is looking good too
- Good job managing & trying to resolve neighbor issues instead of ignoring or escalating
- Building staff and hiring needed workers,
- Keeping fiscally sound (reserves and cash projections) and planning for the future,
- Adjusting our vehicles, especially the garbage fleet, to new requirements and improved service,
- Smooth meetings, good communication with staff, fairly frictionless management of the operations,
- Reducing legal issues.
- Amended the personnel policy including stand-by pay, medical in-lieu payment program, uniform allowance program, and cell phone allowance program
- Provided updates on previous studies such as the Management Partners P&R study
- Resolved EDU overage issue with SASM and issue with Palma Way residents
- Created 5-step salary schedule for staff
- Developed new budget document and format with a Five-year Forecast, Five-Year CIP, new capital reserve funds, and five year forecast for all reserves.
- Conducted successful Prop 2018 process for Solid Waste service fees

APPENDIX C

BENEFITS OF A NEW DRIVER POSITION

The overall solid waste collection staffing level will increase from four (4) FTE to five (5) FTE during residential collection days (Tues through Friday). The four FTE consist of three (3) Solid Waste Drivers and one Sanitation, Maintenance and Solid Waste Worker position (cross trainee-CT1). The cross trainee performs commercial collections on Monday and Tuesday – Friday drives the residential routes, but on a different work schedule (5/8 work week- 8 hrs/day). The CT1 position serves as a back-up Wastewater maintenance worker, but is primarily a Solid Waste driver.

By adding a driver position, TCSD will be able to maintain a minimum staffing level of three (3) drivers per residential collection day. Previously, when a driver was out sick or on vacation, a temporary driver was available to fill in and maintain the appropriate staffing and service levels. However, finding temporary drivers is now more challenging due to retirements and/or relocations out of the area. Subsequently, there have been numerous occasions when the staffing level has been reduced to three or, sometimes, two due to planned and unplanned absences. With only three drivers, we may incur overtime costs to finish collections. With two drivers, we incur significant overtime costs. The additional driver is estimated to reduce annual overtime costs by 50% (\$17,000).

However, only having two drivers is an untenable situation as it creates a significant burden, both physical and mental, on the collection staff. Furthermore, reduced staffing will greatly affect services levels with pick-ups occurring much later in the day, more missed pick-ups, and lack of staff to perform other solid waste tasks such as bulky-item pick-ups or cart replacements.

The new Solid Waste Driver will also free up the time of the other cross trainee (CT2) position. Currently CT2 assist with commercial collections on Monday and serves as the back-up driver when needed. We conservatively estimate CT2 would have an additional 250 hours available for wastewater maintenance activities such as preventative maintenance and cleaning of equipment.

Another benefit of having another driver on staff will allow for more flexible staffing to respond to calls and requests for service later in the day. The new driver could potentially start their work shift later in the day to provide more immediate and same-day response to customer requests including a missed pickup and/or a new cart delivery. Many times, those calls and requests are received at the District office after the drivers have left for the day.

We estimate that approximately 50% of the new driver's time would, in essence, be covering the hours for drivers out due to planned vacations or sick days as well reduce the need for overtime incurred due to short staffing. As stated above, the new driver would assist with Monday commercial collections and free up time for CT2 to work on wastewater maintenance activities



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
Board Meeting
May 15, 2024

TO: BOARD OF DIRECTORS

FROM: ALAN SHEAR, ASSISTANT GENERAL MANAGER

SUBJECT: CONSIDER CHANGE ORDER FOR A NEW FIRE ALARM SYSTEM FOR THE COMMUNITY CENTER RESTROOM REMODEL AND ACCESSIBILITY UPGRADE PROJECT IN AN AMOUNT NOT-TO-EXCEED \$25,000

RECOMMENDATION

Adopt resolution approving a contract change order for the Community Center Restroom Remodel and Accessibility Upgrade Project (Project) in an amount not-to-exceed \$25,000 for the installation of a new fire alarm system in the Community Center.

BACKGROUND

At its January 2024 meeting, the Board awarded the Community Center Restroom Remodel and Accessibility Upgrade Project to DMR Builders (DMR) as the lowest responsible bidder for a total amount of \$141,250. The bid award also included a project contingency of \$20,000 (approx. 15%).

DISCUSSION

DMR has completed most of the restroom remodel project that, when completed, will meet the ADA guidelines requiring a minimum turnaround radius of sixty (60) inches, as well as current accessibility requirements for grab bar, mirror, bath accessories, soap, and towel dispensers. To issue an Occupancy Permit for the Project, the Southern Marin Fire Protection District (SMFD) requires the bathrooms provide fire alarm emergency and evacuation notification in the form of horns, strobes, and detector devices.

When the project specifications were designed, the assumption was to add the required notification items to the existing fire alarm system in the building. However, recent electrical work by PG&E in the area resulted in an unexpected electrical outage to the Community Center building, causing the alarm system electrical panel to short out and disable the system. This has created the necessity to install an entirely new fire alarm system in the Community Center.

DMR obtained 3 quotes for the new fire alarm system. The change order cost for a new fire alarm system from the selected vendor ADT is \$21,086.62. ADT performs the work under contract with DMR. We are requesting authority for up to \$25,000 to provide contingency funding for unforeseen field conditions. It should be noted that installation of a comprehensive fire alarm

system in the TCSD corporation yard/garage, office, and community center is included as a project in the proposed FY24-25 5-year CIP.

If the Board approves the change order tonight, staff will work with DMR to coordinate installation of the new alarm system in the Community Center and then completion of the bathroom remodel project. We anticipate the contractor will complete the remodel project by early June 2024.

FISCAL IMPACT

The total Project budget allocated was \$161,250 (\$141,250 contractor bid + \$20,000 contingency reserve). The following are the three change orders approved to date for this Project:

Change Order #1	Remove/replace wall between bathrooms	\$5,337.15
Change Order #2	Window frame repair & replacement	\$8,981.27
Change Order #3	Replace wall siding due to water damage	\$516.35
	Total	\$14,834.77

The recommended funding source for the change order is the permit fees paid by PG&E to install temporary power poles on TCSD property. PG&E paid a total of \$37,000 in fees; \$15,000 was allocated to pay for the delays incurred during the Community Center fence project. Staff is recommending the allocation of the remaining \$22,000 of fees towards the new fire alarm system. The additional \$3,000 would come from Measure A funds.

The attached resolution makes the required findings to approve the change order, authorizes the General Manager to execute an agreement with DMR and authorizes the use of the PG&E permit fees for the Project.

ATTACHMENTS

- A. Resolution

**TAMALPAIS COMMUNITY SERVICES DISTRICT**

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

RESOLUTION NO. 2024-11**RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAMALPAIS COMMUNITY SERVICES DISTRICT APPROVING A CHANGE ORDER FOR THE COMMUNITY CENTER RESTROOM REMODEL AND ACCESSIBILITY UPGRADE PROJECT IN AN AMOUNT NOT TO EXCEED \$25,000**

WHEREAS, at its January 2024 meeting, the Board awarded the Community Center Restroom Remodel and Accessibility Upgrade Project (Project) to DMR Builders (DMR) as the lowest responsible bidder for a total amount of \$141,250, along with a project contingency of \$20,000; and

WHEREAS, DMR has completed most of the project that, when completed, will meet the ADA guidelines requiring a minimum turnaround radius of sixty (60) inches, as well as current accessibility requirements for grab bar, mirror, bath accessories, soap, and towel dispensers; and

WHEREAS, the Southern Marin Fire Protection District (SMFD), prior to issuing a Certificate of Occupancy, requires the bathrooms provide fire alarm emergency and evacuation notification in the form of horns, strobes, and detector devices; and

WHEREAS, recent electrical work by PG&E in the area resulted in an unexpected electrical outage to the Community Center, causing the alarm system to short out and disable the system, thus creating the need to install an entirely new fire alarm system in the Community Center; and

WHEREAS, the proposed change order is approx. \$21,100 to install a new fire alarm system in the Community Center; and

WHEREAS, the change order authority requested is up to \$25,000 to cover unforeseen field conditions; and

WHEREAS, the change order will be funded by permit fees paid by PG&E and Measure A funding.

THEREFORE, BE IT RESOLVED that the Tamalpais Community Services District Board of Directors takes the following actions:

- 1) Approves the change order in the amount not to exceed \$25,000 to DMR Builders Community Center Restroom Remodel and Accessibility Upgrade Project to install a new fire alarm system to comply with all applicable fire code requirements.

- 2) Authorizes the General Manager to do everything necessary and appropriate to prepare and execute a change order with DMR Builders and use the project contingency funds as needed.
- 3) Authorizes the General Manager to do everything necessary and appropriate to allocate the PG&E and Measure A funds to the project including any revisions to the Measure A workplan.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Tamalpais Community Service District at a duly noticed meeting held in said District on the 15th day of May 2024 by the following vote:

AYES:

NAYS:

ABSENT:

Steffen Bartschat, President

ATTEST:

Secretary, Tamalpais Community Services District



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
Board Meeting
May 15, 2024

TO: BOARD OF DIRECTORS

FROM: ALAN SHEAR, ASSISTANT GENERAL MANAGER

SUBJECT: CONSIDER ADDITIONAL CONTINGENCY RESERVE OF \$20,000 FOR THE CORPORATION YARD SHOP IMPROVEMENTS (RESTROOM & SHOWER IMPROVEMENTS) PROJECT

RECOMMENDATION

Adopt resolution approving an additional contingency reserve of \$20,000 for the Corporation Yard Shop Improvements (Restroom & Shower Improvements) Project.

BACKGROUND

At its February 2024 meeting, the Board awarded the Corporation Yard Shop Improvements Project to DMR Builders (DMR) as the lowest responsible bidder for a total amount of \$275,494. The bid award also included a project contingency of \$35,000 for unforeseen field conditions.

DISCUSSION

DMR has completed a significant portion of the project, that consists of the demolition of old facilities and the construction of a new restroom, shower and laundry facilities, and kitchenette. The new shower, bathroom and laundry facilities are progressing. However, as with all projects, there were unexpected field conditions encountered, causing change orders.

The table below (under fiscal impact) lists all change orders received to date. The largest change order was to relocate and replace conduit and wires to the existing corporation yard shop electrical panels, which included providing and installing two new (2) 100-amp panels. While this expansion of electrical capacity was not part of the original specifications of the project, we believe it was necessary to replace and upgrade the existing panel to accommodate any future infrastructure improvements to TCSD facilities requiring an increase in electrical supply. The other change orders were caused by field conditions.

We have approximately \$5,000 left in the contingency balance. We believe it would be prudent to increase the contingency for other unforeseen field conditions, especially since the contractor has yet to demolish the existing restroom and construct the new kitchenette.

We anticipate the contractor will complete the remodel project by the end of June 2024.

FISCAL IMPACT

The total Project budget allocation was \$310,494 (\$275,494 contractor bid + \$35,000 contingency reserve). The following are the change orders approved to date for this Project:

Change Order #1	Furring wall to new shower	\$1,580.10
Change Order #2	Garage header repair	\$1,350.10
Change Order #3	Concrete slab removal and regrading	\$5,554.50
Change Order #4	Additional conduit/wire run/new panels	\$16,044.94
Change Order #5	Upsize staff lockers to 24"	\$795.69
Change Order #6	Add lighting, associated conduit & wiring for bathroom/shower/laundry area	\$4,028.26
	Total	\$305,643.29

The recommended funding sources for the \$20,000 additional contingency are as follows:

- \$4,000 TCSD facility fund
- \$4,000 Wastewater facility fund
- \$12,000 Solid Waste facility fund

The attached resolution makes the required findings to approve the additional contingency funds and authorizes the General Manager to approve future change orders as appropriate.

ATTACHMENT

Resolution



TAMALPAIS COMMUNITY SERVICES DISTRICT

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

RESOLUTION NO. 2024-12

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAMALPAIS COMMUNITY SERVICES DISTRICT APPROVING AN ADDITIONAL CONTINGENCY RESERVE OF \$20,000 FOR THE CORPORATION YARD SHOP IMPROVEMENTS (RESTROOM & SHOWER IMPROVEMENTS) PROJECT

WHEREAS, at its February 2024 meeting, the Board awarded the Corporation Yard Shop Improvements Project to DMR Builders (DMR) as the lowest responsible bidder for a total amount of \$275,494, and a project contingency of \$35,000 for unforeseen field conditions; and

WHEREAS, DMR has completed a significant portion of the project, that consists of the demolition of old facilities and the construction of a new restroom, shower and laundry facilities, and kitchenette; and

WHEREAS, as with all projects, there were unexpected conditions encountered, causing change orders related to additional electrical wiring and conduit, concrete slab removal and grading, and other unforeseen conditions; and

WHEREAS, the additional contingency reserve authority requested is up to \$20,000 to cover unforeseen field conditions; and

WHEREAS, the additional contingency will be funded by the following facility funds: TCSD (\$4,000); Wastewater (\$4,000); Solid Waste (\$12,000).

THEREFORE, BE IT RESOLVED that the Tamalpais Community Services District Board of Directors takes the following actions:

- 1) Approves the additional contingency reserve in the amount not to exceed \$20,000 to DMR Builders Corporation Yard Shop Improvements (Restroom & Shower Improvements) Project.
- 2) Authorizes the General Manager to do everything necessary and appropriate to appropriate the funds and use the project contingency as needed.

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The foregoing resolution was duly passed and adopted by the Board of Directors of the Tamalpais Community Service District at a duly noticed meeting held in said District on the 15th day of May 2024 by the following vote:

AYES:

NAYS:

ABSENT:

Steffen Bartschat, President

ATTEST:

Secretary, Tamalpais Community Services District



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
May 15, 2024

TO: BOARD OF DIRECTORS

FROM: GARRETT TOY, GENERAL MANAGER

SUBJECT: REVIEW EMERGENCY ACTIONS AUTHORIZING THE GENERAL MANAGER TO CONTRACT FOR EMERGENCY REPAIRS FOR TWO SEWER LINES DAMAGED BY FALLING TREES (APPROX. LOCATIONS: 1235 LATTIE LANE AND 354 PINE HILL ROAD)

RECOMMENDATION

Receive staff report and continue emergency actions and authority to the repair the damaged sewer line located at 1235 Lattie Lane and 354 Pine Hill Rd (approx. locations).

BACKGROUND

At its April 10th 2024, the Board adopted a resolution declaring an emergency pursuant to TCSD purchasing policies and Public Contract Code §20806 for emergency repairs to sewer main at approximately 1235 Lattie Lane and 354 Pine Hill Road.

Lattie Lane

On March 29th, staff was informed that a tree had fallen across the sewer line at approximately 1235 Lattie Lane. The pipe is suspended over a ravine (see picture below). Staff had the tree removed that day and pipe inspected that day. The engineer reports Lattie Lane is a critical situation. The existing pipe has been bent by a tree and could fail from a stress fracture. The elevated pipe there is approximately 60 feet in length with two existing concrete supports for a clear span of 30'. The pipe needs to be repaired and bolstered with additional support like an I-beam and/or a steel casing pipe with sealed HDPE pipe.



Pine Hill Rd.

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



DISCUSSION

The declaration of an emergency authorizes the General Manager to contract for emergency repairs without giving notice to bid contracts. However, the Board is required to review the action at each subsequent regular meeting to determine if the emergency action should continue or be terminated.

The emergency conditions still exist for both locations and should continue.

With regard to Lattie Lane, the engineer is recommending a two-prolonged approach. We repair the line and install a new sewer line in the street to service a majority of the homes. The new line would be approximately 250 ft and would serve approximately 20 homes. As a result, the pipe that spans the creek could be a much smaller pipe since it would only serve 3-4 homes. The reduced size would allow us to insert a smaller pipe into the existing sewer line that spans the ravine. This pipe could be used by all the home until the new pipeline is constructed on Lattie Lane. The Lattie Lane construction is included in the proposed FY24-25 CIP budget for Phase E sewer pipe replacement project. The emergency condition will continue to exist until we make the repairs to the existing line.

The Pine Hill repair is much more complex due to the steepness of the topography. The engineer will discuss the repair concept at the meeting.

Nute Engineering is in the process of obtaining estimates for both locations from contractors to make the repairs and will report at the meeting his discussions with contractors.

FISCAL IMPACT

The proposed FY24-25 CIP budget has a new on-going project called "Sewer Pipeline Emergency Repair Project." The emergency repair for Pine Hill is included in this budget. The preliminary estimate is \$200,000 for construction. The Lattie Lane emergency repair would also be charged to this budget, but in FY23-24.



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
May 15, 2024

TO: BOARD OF DIRECTORS

FROM: GARRETT TOY, GENERAL MANAGER

SUBJECT: ADOPT RESOLUTION CLARIFYING THE PROVISIONS OF THE TCSD RETIREE HEALTH PROGRAM

RECOMMENDATION

Adopt resolution clarifying the provisions of the TCSD retiree health program.

BACKGROUND

In January 2008, TCSD adopted a retiree health program for employees that retired from and worked for TCSD a minimum of 20 years. TCSD would pay Marin County Employee's Retirement System (MCERA) for single employee health coverage for retirees based on the Kaiser rate. The contribution was limited to the employee only and not family members.

In December 2011, TCSD expanded health coverage to include the employee's family and dental care. The contribution for retiree health was based on Kaiser's rate for family health coverage and Delta Dental.

In May 2014, TCSD revised the retiree health program for employees hired after May 14, 2014. The new health contribution was \$737 per month or \$8,844 per year. The contribution was based on the Kaiser rate for employee-only. The program would only apply to employees and not their families. The goal was to reduce TCSD's OPEB liability.

In January 2018, TCSD clarified that TCSD would continue to pay for retiree medical and dental for employees who move out of state, but the contribution would be capped at the Kaiser family rate.

The Board discussed this matter at its April 10, 2024 meeting and provided guidance to staff on key policy issues.

In all the above circumstances, employees are required to pay any additional costs above the TCSD contribution in order to receive retiree health benefits through MCERA.

DISCUSSION

Given TCSD adopted four resolutions over a 10-year period regarding the retiree health program, we believe it would be beneficial to review and clarify the program requirements for

employees hired prior to and after May 14, 2014. Also, the 2014 resolution indicates the Board may review on an annual basis the contributions to retiree health for employees hired after May 14, 2014. The current cap is \$737/month or \$8,844 per year. The current Kaiser rate for employee only is \$1,027/month or \$12,324/yr. The difference is \$3,480 per year. At its April 10th meeting, the Board did not recommend any increases to this rate. The Board also clarified other policy issues such as no survivor benefits.

Please note the attached resolution is a draft as we are still working to finalize the language. A proposed final version will be distributed at the meeting. The draft resolution clarifies current TCSD practices/policies and addresses other clarifications needed for the program such as employees hired after May 14, 2014 who move out of state and how to address Medicare premiums. Staff will discuss the resolution in detail at the meeting. For your reference, attached are the previously adopted resolutions pertaining to the retiree health program.

FISCAL IMPACT

The clarifications to the program will result in a significant reduction (upwards of 50%) in TCSD's OPEB liability. The actuarial valuation study is currently being revised to reflect the program's policies.

ATTACHMENTS

- A. Draft resolution
- B. 2018 Resolution
- C. 2014 Resolution
- D. 2011 Resolution
- E. 2008 Resolution

RESOLUTION NO. 2024-_____

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
TAMALPAIS COMMUNITY SERVICES DISTRICT
CLARIFYING THE HEALTH CARE BENEFIT PROGRAM
FOR ELIGIBLE RETIREES**

WHEREAS, the Tamalpais Community Services District (“District”) is a community services district organized under Sections 6100 et seq. of the California Government Code; and

WHEREAS, District provides contributions to offset the cost of retiree health benefits offered through the Marin County Employees’ Retirement Association (“MCERA”) for certain eligible retirees subject to any requirements imposed by MCERA; and

WHEREAS, the Board of Directors of the District (“Board”) wishes to clarify its retiree health benefit program and to provide a single source of reference for retiree health benefits to avoid confusion; and

WHEREAS, Resolution 2008-02 first extended retiree health benefits for District employees hired on or before May 14, 2014 who have achieved at least twenty (20) years of employment with the District and who have retired, consistent with District policy (“Tier 1 Retiree”) in an amount not to exceed the premium for single employee health coverage offered to District employees during the then current fiscal year to offset the cost of retiree health benefits offered by MCERA for the Tier 1 Retiree only; and

WHEREAS, Resolution 2011-09 increased the District contribution for Tier 1 Retirees to an amount not to exceed the combined value of the premium for California Kaiser family coverage and the premium for Delta Dental coverage offered to District employees during the then current fiscal year to offset the cost of retiree health benefits offered by MCERA for the Tier 1 Retiree and his or her eligible dependents; and

WHEREAS, consistent with historical practice, the District contribution for Tier 1 Retirees that are eligible for Medicare shall be reduced to an amount that does not exceed the combined value of the premiums for California Kaiser employee plus one and Delta Dental for employee plus one offered to District employees during the then current fiscal year to offset the cost of retiree health benefits offered by MCERA, plus Medicare Part B reimbursements, for the Tier 1 Retiree and his or her eligible dependents; and

WHEREAS, although Resolution 2011-09 does not authorize the provision of survivor benefits upon the death of a Tier 1 Retiree, the District has been inadvertently providing survivor benefits to a survivor of a Tier 1 Retiree and wishes to clarify that survivor benefits shall not be provided to the survivors of a Tier 1 Retiree unless otherwise provided herein; and

WHEREAS, to avoid financial distress to the survivor of a Tier 1 Retiree that has been receiving District contributions to offset the cost of retiree health coverage offered by MCERA, the Board wishes to continue the same level of benefits until the survivor becomes eligible for Medicare, at such time the District contribution will be limited to the premium for Kaiser single

coverage plus Medicare Part B not to exceed \$737 per month to offset the cost of retiree health coverage offered by MCERA; and

WHEREAS, Resolution 2018-01 further clarifies that District contribution for medical and dental coverage for Tier 1 Retirees who move to an area not covered by California Kaiser shall not exceed the premium for California Kaiser family coverage offered to District employees during the then current fiscal year; and

WHEREAS, Resolution 2014-03 approved retiree health benefits for District employees hired after May 14, 2014 who have achieved at least twenty (20) years of employment with the District and who have retired, consistent with District policy ("Tier 2 Retiree"); and

WHEREAS, pursuant to Resolution 2014-03, a Tier 2 Retiree shall be eligible for a District contribution not exceed the premium for single coverage health insurance in effect on May 14, 2014, which is \$737 per month, to offset the cost of retiree health benefits offered by MCERA, plus Medicare Part B reimbursements, for the Tier 2 Retiree only; and

WHEREAS, consistent with historical practice, the District contribution for Tier 2 Retirees that are eligible for Medicare shall be reduced to an amount that does not exceed the combined value of the premiums for the Medicare rate for California Kaiser employee only plus the premium for Medicare Part B not to exceed \$737 per month, to offset the cost of retiree health benefits offered by MCERA, plus Medicare Part B reimbursements, for the Tier 2 Retiree only; and

WHEREAS, Resolution 2014-03 does not authorize the provision survivor benefits upon the death of a Tier 2 Retiree; and

WHEREAS, the District contribution for medical and dental coverage for Tier 2 Retirees who move to an area not covered by California Kaiser shall not exceed the premium for California Kaiser single coverage not to exceed \$737 per month.

WHEREAS, Resolution 2014-03 further clarifies that District contribution for retiree health benefits for Tier 2 Retirees who move to an area not covered by California Kaiser shall not exceed the premium for California Kaiser single coverage offered to District employees during the then current fiscal year not to exceed \$737 per month for the Tier 2 Retiree only; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Tamalpais Community Services District as follows:

1. That all facts as set forth in the recitals of this Resolution are true and correct, are incorporated herein by reference.
2. District employees hired on or before May 14, 2014 who have achieved at least twenty (20) years of employment with the District and who have retired, consistent with District policy ("Tier 1 Retiree") shall be eligible for the retiree health benefits pursuant to the following terms and conditions:

- a. Prior to becoming Medicare-eligible, the District contribution for Tier I Retirees shall be an amount not to exceed the combined value of the premium for California Kaiser family coverage and the premium for Delta Dental coverage offered to District employees during the then current fiscal year to offset the cost of retiree health benefits offered by MCERA for the Tier 1 Retiree and his or her eligible dependents; and
 - i. Notwithstanding the foregoing, the District contribution for retiree health benefits for Tier 1 Retirees who move to an area not covered by California Kaiser shall not exceed the premium for California Kaiser family coverage offered to District employees during the then current fiscal year; and
 - b. Upon becoming Medicare-eligible, a Tier I Retiree shall be eligible for a District contribution to offset the cost of retiree health coverage offered by MCERA in an amount that does not exceed the combined value of the premiums for California Kaiser employee plus one, Medicare Part B, and delta dental for employee plus one.
 - c. No survivor benefits shall be provided upon the death of a Tier 1 Retiree. Notwithstanding the foregoing, to avoid financial distress to the survivor of a Tier 1 Retiree that has been receiving District contributions to offset the cost of retiree health coverage offered by MCERA, the District contribution shall remain at the current level until the survivor becomes eligible for Medicare, at such time the District contribution will be limited to the premium for Kaiser single coverage plus Medicare Part B not to exceed \$737 per month to offset the cost of retiree health coverage offered by MCERA.
3. District employees hired after May 14, 2014 who have achieved at least twenty (20) years of employment with the District and who have retired, consistent with District policy (“Tier 2 Retiree”) shall be eligible for the retiree health benefits pursuant to the following terms and conditions:
- a. A Tier 2 Retiree shall be eligible for a District contribution not exceed the premium for single coverage health insurance in effect on May 14, 2014, which is \$737 per month, to offset the cost of retiree health benefits offered by MCERA, plus Medicare Part B reimbursements, for the Tier 2 Retiree only; and
 - b. Notwithstanding the foregoing, the District contribution for retiree health coverage for Tier 2 Retirees who move to an area not covered by California Kaiser (“Out of Area Tier 2 Retiree”) shall not exceed the premium for California Kaiser single coverage offered to District employees during the then current fiscal year, not to exceed \$737 per month. An Out of Area Tier 2 Retiree that becomes Medicare-eligible shall not be eligible for reimbursement of Medicare Part B premiums.
 - c. No survivor benefits shall be provided upon the death of a Tier 2 Retiree.
4. Resolution 2008-02, Resolution 2011-09, Resolution 2014-03, and Resolution 2018-01 are hereby superseded.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the Board of Directors of the Tamalpais Community Services District, California, on the ____ day of May, 2024, by the following vote:

AYES:

NOES:

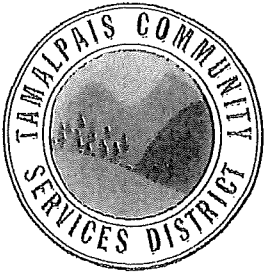
ABSTAIN:

ABSENT:

President, Board of Directors
TAMALPAIS COMMUNITY SERVICES DISTRICT

ATTEST:

Secretary
TAMALPAIS COMMUNITY SERVICES DISTRICT



Tamalpais Community Services District

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RESOLUTION NO. 2018-01

A RESOLUTION OF THE TAMALPAIS COMMUNITY SERVICES DISTRICT AUTHORIZING TCSD TO MAINTAIN CONSISTENT IMPLEMENTATION OF RETIREE MEDICAL PAYMENTS WITH MARIN COUNTY

WHEREAS, the Tamalpais Community Services District (the “District” or “TCSD”) is a community services district organized under Sections 61000 et seq. of the Government Code of the State of California; and

WHEREAS, TCSD’s Resolution 2011-09 provided medical and dental benefits to retirees and their families who have served in district employment for 20 or more years before retiring; and

WHEREAS, TCSD’s Resolution 2011-09 states that the maximum monetary contributions that TCSD will make to MCERA for retiree health benefits during any fiscal year of an eligible retiree and his family will be the monetary contribution that the District makes for family employee health coverage during that fiscal year, and that eligible retirees are required to pay any additional costs in order to receive retiree health benefits through MCERA; and

WHEREAS, the County of Marin currently offers Kaiser and other medical and dental insurance to TCSD’s retirees; and

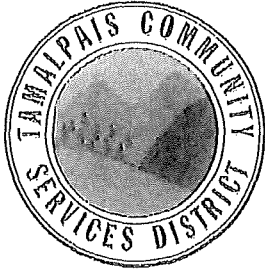
WHEREAS, TCSD provides California Kaiser medical and Delta dental coverage to employees and eligible family members; and

WHEREAS, a retiree may wish to move to an area not covered by California Kaiser; and

WHEREAS, TCSD intends to clarify its intention to pay for retiree medical and dental coverage up to the amount it would have paid for eligible benefits with Kaiser in California; and

WHEREAS, the District wishes to contain its costs; and

WHEREAS, the retiree has a choice whether to live in an area where Kaiser coverage is offered, or in an area where it is not.



Tamalpais Community Services District

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NOW THEREFORE BE IT RESOLVED, the Board resolves that TCSD will continue to pay for eligible retiree medical and dental, capped at the amount it would have paid for family employee health coverage under for California Kaiser offered by the County of Marin, with the retiree paying any difference between what TCSD would have paid for California Kaiser healthcare and the retiree's chosen plan.

I HEREBY CERTIFY that the foregoing resolution is a full, true, and correct copy of a resolution duly and regularly adopted and passed by the Board of Directors of the Tamalpais Community Services District, County of Marin, California, at a meeting thereof, held on the sixteenth day of January, 2018, by the following vote:

AYES: *Steffen Bartschat, Matt McMahon, Steve Levine, Jim Jacobs, Jeff Brown*

NAYS: *Ø*

ABSTAIN: *Ø*

ABSENT: *Ø*

A handwritten signature in black ink, appearing to read "Steffen Bartschat".

Steffen Bartschat
President, Board of Directors

ATTEST:

A handwritten signature in black ink, appearing to read "Heather Abrams".

Heather Abrams
Secretary of the Board

RESOLUTION NUMBER 2014-03
RESOLUTION OF THE TAMALPAIS COMMUNITY SERVICE DISTRICTS BOARD OF DIRECTORS
ESTABLISHING A REVISED HEALTH PLAN FOR EMPLOYEES
WHO RETIRE AFTER TWENTY YEARS OF TCSD SERVICE.

WHEREAS, TCSD established a benefit program for employees who have retired after 20 years of full time service in 2007?

WHEREAS, the initial program did not define specific benefit levels or programs and the Board of Directors of TCSD now wants to better define the benefit program for all employees who will be hired after May 14, 2014.

WHEREAS, TCSD like many public agencies is experiencing increasing annual expenses and substantial long term liability associated with providing retired health and dental care. Based on GASB reports done for TCSD in 2014, the estimate of TCSD's long term liability for retired health is approximately \$2.7 million dollars depending on earning rate assumptions.

WHEREAS, to address the future growth of the long term liability for members (with 20 years of service) and hired after May 14, 2014 a new health contribution level will be established based on the cost of single employee healthcare in existence on May 14, 2014 of \$8,844 (\$737 / month x 12).. The program will only contribute to the retired employee and not include spouse or family benefits.

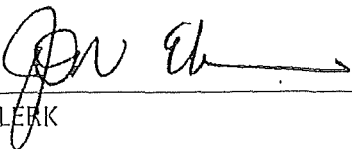
NOW, THEREFORE, BE IT RESOLVED, given the unfunded liability associated with retired health, the TCSD Board of Directors established the new dollar contributions cap with a maximum benefit of \$8,844 / year. Subsequent increases may be reviewed by the TCSD on a year to year basis.

PASSED AND ADOPTED at its regular meeting of May 14, 2014 by the Board of Directors of the Tamalpais Community Service District this 14th day of May 2014 on the following vote.

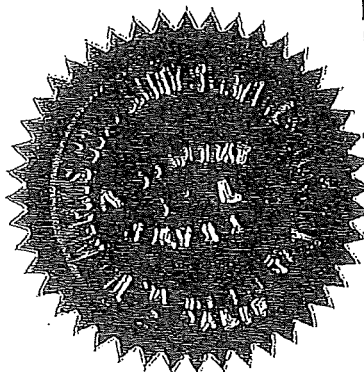
AYES: 4
ABSTAIN: 1
NOES: 0
ABSENT: 0



PRESIDENT, BOARD OF DIRECTORS

ATTEST:


CLERK





Tamalpais Community Services District

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TAMALPAIS COMMUNITY SERVICES DISTRICT RESOLUTION NO. 2011-09

A RESOLUTION ADOPTING CERTAIN RETIREE DENTAL AND HEALTH BENEFITS AND AMENDING
RESOLUTION 2008-02 FOR EMPLOYEES WITH 20 OR MORE YEARS OF DISTRICT SERVICE

RESOLVED, by the Board of Directors of Tamalpais Community Services District, Marin County, CA
that

WHEREAS, On the 9th day of January, 2008, the Board of Directors of the Tamalpais Community
Services District Adopted Resolution 2008-02 adopting certain retiree health benefits for employees
who retire after twenty years of District service, and

WHEREAS, the Board of Directors of TCSD now has proposed to Amend Resolution 2008-02 to
provide additional economic support for retiree Health and Dental Benefits to include the employee's
family members through the Marin County Employees Retirement Association (MCERA) to Employees
who have worked for the District for a minimum of twenty years.

NOW, THEREFORE BE IT RESOLVED, the Board of Directors of The Tamalpais Community Services
District orders as follows:

1. Any Employee who works for the Tamalpais Community Services District for a minimum of
twenty (20) years will be entitled to receive economic support from the District for retiree
health care benefits through MCERA.
2. The maximum monetary contributions that the Tamalpais Community Services District will
make to MCERA for retiree health benefits during any fiscal year of an eligible retiree and his
family will be the monetary contribution that the District makes for a family employee health
coverage during that fiscal year. Eligible retirees will be required to pay any additional costs in
order to receive retiree health benefits through MCERA.
3. Any retiree of the Tamalpais Community Services District and their family receives retiree
health benefits through the MCERA must comply with any requirements imposed by MCERA
in order to remain eligible to receive those benefits.

I certify that the foregoing Resolution was duly and regularly adopted by the Board of Directors of the
Tamalpais Community Services District, Marin County, California, at a meeting held on December
14th, 2011, by the following vote:

AYES, and in favor thereof, Directors: President Steffen Bartschat, Directors Linda Johnson, Jim Jacobs, Gretchen Stagg, and Jeff Brown

NOES, Directors: None

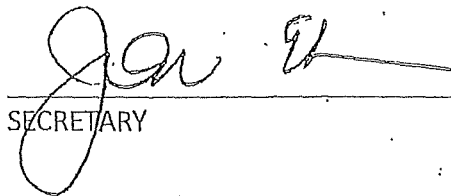
ABSTAIN, Directors: None

ABSENT, Directors: None

APPROVED:



PRESIDENT



SECRETARY

RESOLUTION NO. 2008-02

**RESOLUTION ADOPTING CERTAIN RETIREE HEALTH BENEFITS FOR
EMPLOYEES WITH
TWENTY OR MORE YEARS OF DISTRICT SERVICE**

RESOLVED, by the District Board of the Tamalpais Community Services District, County of Marin, California that;

WHEREAS, the Tamalpais Community Services District provides certain retirement benefits to retired District employees through the Marin County Employees' Retirement Association ("MCERA");

WHEREAS, the Tamalpais Community Services District desires to provide economic support for retiree health benefits through the MCERA to employees who have worked for the District for a minimum of twenty years.

NOW, THEREFORE, IT IS ORDERED, as follows:

1. Any employee who works for the Tamalpais Community Services District for a minimum of twenty years will be entitled to receive economic support from the District for retiree health care benefits through the MCERA.
2. The maximum monetary contribution that the Tamalpais Community Services District will make to the MCERA for retiree health benefits during any fiscal year on behalf of an eligible retiree will be the monetary contribution that the District makes for single employee health coverage during that fiscal year. Eligible retirees will be required to pay any additional costs in order to receive retiree health benefits through the MCERA.
3. Any retiree of the Tamalpais Community Services District who receives retiree health benefits through the MCERA must comply with any requirements imposed by the MCERA in

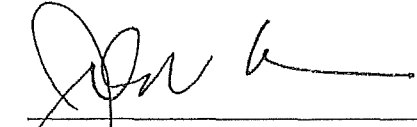
order to remain eligible to receive those benefits. The Tamalpais Community Services District will not provide any monetary support for retiree health benefits for any spouse, domestic partner and/or dependent(s) of any former District employee who receives retiree health benefits through the MCERA.

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly and regularly adopted and passed by the District Board of the Tamalpais Community Services District, County of Marin, California, at a meeting thereof held on the 9th day of January, 2008 by the following vote:

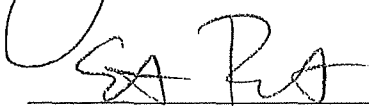
AYES: President: Steffen Bartschat, Directors: Linda Johnson, Jim Jacobs, Rick Johnson and Gretchen Stagg

NOES: None

ABSENT: None



Secretary, Tamalpais Community Services District



Steffen Bartschat,, Board of Directors President



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
Board Meeting
May 15, 2024

TO: BOARD OF DIRECTORS

FROM: ALAN SHEAR, ASSISTANT GENERAL MANAGER

SUBJECT: ADOPT RESOLUTION APPROVING NOTICE OF COMPLETION FOR THE PHASE D SEWER IMPROVEMENT PROJECT AND THE RELEASE OF THE PROJECT RETENTION AMOUNT OF \$66,590.28

RECOMMENDATION

Adopt resolution authorizing the General Manager to 1) execute and record the Phase D Sewer Improvement Project Notice of Acceptance of Completion, and 2) release the project retention of \$66,590.28 35 days after the recording date with the County Recorder and pay said retention to Glosage Engineering Inc. at that time.

BACKGROUND

In September 2023, the Board awarded the bid to Glosage Engineering Inc. in an amount of \$673,405.50 for the 2023/2024 Sewer Improvement Project Phase D and a project contingency reserve of \$140,000 for open cut rehabilitation work and other unforeseen field conditions. Phase D included the replacement of sewer main pipeline along Eastwood Way, Eucalyptus Way, and portions of Glenwood Ave.

In December 2023, the Board authorized the General Manager to proceed with change orders with Glosage Engineering in an amount of \$380,000 to A) replace an additional 1,300 linear feet (approximately) of sewer main pipeline on Northern and Glenwood Avenues and Springfield Way and B) to realign the sewer main pipeline on Cabin Drive.

DISCUSSION

In accordance with Public Contract Code, the Notice of Completion signifies agency acceptance of the project and triggers the minimum 35-day continuous holding period before the retention amount is released. Staff and Nute Engineering have reviewed the project and believe the contractor has completed the work in accordance with the project plan and specifications.

The Statement of Completion by the design engineer, Nute Engineering, is attached (attachment C). Nute Engineering states that as of March 19, 2024, Glosage Engineering, Inc. has completed work on Sewer Improvement Project Phase D and recommends filing and recording the Notice of Completion with the County and to release the retention payment of \$66,590.28 after the requisite 35-day lien period from the recording date.

FISCAL IMPACT

N/A

ATTACHMENTS

- A. Resolution
- B. Notice of Acceptance of Completion
- C. Nute Engineering Statement of Completion



TAMALPAIS COMMUNITY SERVICES DISTRICT

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RESOLUTION NO. 2024-13

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAMALPAIS COMMUNITY SERVICES DISTRICT AUTHORIZING THE GENERAL MANAGER TO EXECUTE AND RECORD THE PHASE D SEWER IMPROVEMENT PROJECT NOTICE OF ACCEPTANCE OF COMPLETION AND THE RELEASE OF THE PROJECT RETENTION AMOUNT OF \$66,590.28

WHEREAS, the Tamalpais Community Services District (TCSD) is responsible for the collection of wastewater from homes and businesses in Tam Valley and pumping it to treatment plants located in Sausalito and Mill Valley; and

WHEREAS, the District maintains approximately thirty miles (30) of pipeline, various manholes and cleanouts, and several pump stations, to convey effluent for treatment; and

WHEREAS, at their August 2020 meeting, the TCSD Board approved an updated sewer Capital Improvement Program (CIP) to meet its commitment to repair and replace its sewer collection system; and

WHEREAS, the approved CIP is comprised of multiple phases; and

WHEREAS, in September 2023, the Board awarded the bid to Glosage Engineering Inc. in an amount of \$673,405.50 for the 2023/2024 Sewer Improvement Project Phase D and a project contingency reserve of \$140,000 for open cut rehabilitation work and other unforeseen field conditions; and

WHEREAS, Phase D included the replacement of sewer main pipeline along Eastwood Way, Eucalyptus Way, and portions of Glenwood Ave.; and

WHEREAS, in December 2023, the Board authorized the General Manager to proceed with change orders with Glosage Engineering in an amount of \$380,000 to A) replace an additional 1,300 linear feet (approximately) of sewer main pipeline on Northern and Glenwood Avenues and Springfield Way and B) to realign the sewer main pipeline on Cabin Drive; and

WHEREAS, per the attached Statement of Completion, Nute Engineering states that as of March 19, 2024, Glosage Engineering, Inc has completed work on Sewer Improvement Project Phase D and recommends filing and recording the Notice of Acceptance and Completion with the County and to release the retention payment of \$66,590.28 after the requisite 35-day lien period from the recording date.

THEREFORE, BE IT RESOLVED that the Tamalpais Community Services District authorizes the General Manager to 1) execute and record the Phase D Sewer Improvement Project Notice of Acceptance of Completion, and 2) release the project retention of \$66,590.28 thirty-five (35) days after the recording date with the County Recorder and pay said retention to Glosage Engineering, Inc. at that time.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Tamalpais Community Service District at a duly noticed meeting held in said District on the 15th day of May 2024 by the following vote:

AYES:

NAYS:

ABSENT:

Steffen Bartschat, President

ATTEST:

Secretary, Tamalpais Community Services District

Record Without Fee per G.C. 27383

Recorded at the Request of:
Tamalpais Community Services District
305 Bell Lane
Mill Valley, CA 94941

When Recorded Mail to:
Tamalpais Community Services District
305 Bell Lane
Mill Valley, CA 94941

Space above this Line for Recorder's Use

NOTICE OF ACCEPTANCE OF COMPLETION

***TAMALPAIS COMMUNITY SERVICES DISTRICT
SEWER IMPROVEMENT PROJECT – PHASE D***

NOTICE IS HEREBY GIVEN, Pursuant to Section 3093 of the Civil Code of the State of California, that Garrett Toy, General Manager for and on behalf of Tamalpais Community Services District, Marin County, California, on the ___ day of _____, 2024, did file with the Secretary of said District a Statement of Completion of the following described work, the Sewer Improvement Project - Phase D, the contract for doing which was awarded to Glosage Engineering, Inc. and entered into on October 13, 2023.

That said work and improvements are public improvements owned and held by said District for the benefit of the public, and were actually completed on April 10, 2024. Acceptance of completion of said work was ordered by the District Board of the Tamalpais Community Services District on the 10th day of April, 2024 and the name of the surety on the contractor’s faithful performance bond for said project is Western National Mutual Insurance Company.

That said work and improvements consisted of the performing of all work and furnishing of all labor, materials, equipment and all utility and transportation services required for the installation of the Sewer Improvement Project Phase D, all as more particularly described in the plans and specifications approved by the Board of Directors of said District.

The site of the construction and improvements was in and around Eastwood Way, Glenwood Ave and Eucalyptus Way.

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

OWNER: Tamalpais Community Services District
305 Bell Lane
Mill Valley, CA 94941

Dated: April 19, 2024

By: _____
Garrett Toy
General Manager
Tamalpais Community Services District



March 19, 2024

Attn: Alan Shear
Tamalpais Community Services District
305 Bell Lane
Mill Valley, CA 94941

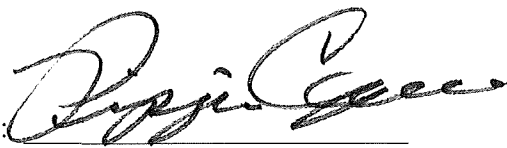
Re: Sewer Improvement Project – Phase D
Statement of Completion

Dear Alan:

Glosage Engineering, Inc. has completed their work on the above referenced project and we recommend that the project be accepted. We recommend that the attached Notice of Acceptance of Completion be filed and recorded with the Marin County Recorder, and the retention release payment be made to the Contractor after the 35 day lien period from the recording date.

Very truly yours,

NUTE ENGINEERING

By: 
Pippin Cavagnaro, PE



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
 Board Meeting
 May 15, 2024

TO: BOARD OF DIRECTORS
FROM: GARRETT TOY, GENERAL MANAGER
SUBJECT: GENERAL MANAGER’S REPORT FOR APRIL

RECOMMENDATION

Receive and discuss the April 2024 General Manager’s report.

DISCUSSION

Wastewater Statistics and Work

- March flow through Bell Lane Pump Station: 9,505,900 gallons
- January flow through Bob Bunce Pump Station: 138,957 gallons
- Rain: 1.53 total inches
- Sewer Spill: 0
- Lateral Inspections 2024 ytd: 58 (incl. 18 CIP CCTV’s in Phase D)

Solid Waste Statistics and Work

SOLID WASTE CALLS FOR SERVICE 2024

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

YTD Total 226
Avg/mo. 57

- On May 4th, we held the Spring Debris Day. We collected approximately 26,000 lbs. of debris, 9,000 lbs. of scrap metal, 3 cubic yards (cy) of e-waste, and 6 cubic yards of cardboard. The shredding truck was about ¾ full. We conservatively counted approximately 450 vehicles coming to Debris Day. The rain made it impossible to have

anyone fill out a form. Kudos to our Solid Waste staff for making this event happen. We will provide a more detailed report at the meeting.

Parks & Recreation

- The Community Survey was conducted and the responses are being tabulated and compiled for a report to the Board in June. The response rate was very high.
- April 20th Earth Day event included a Wooley Egg Ranch Tour, and food, a garage sale, and various other activities at the Community Center. We estimate 50-70 attendees. This was the first time for an Earth Day event of this scale in the Community Center parking lot.
- April 27th Improv Show at the Community Center was well attended with approximately 80 attendees.
- Upcoming events
 - o May 7th (First Tuesday of every month) - Trivia night in partnership with Tam Junktion
 - o May 10th- Spaghetti Bingo
 - o May 18th- Hazardous Waste Day

Administration

- Submitted another revised budget for the SB 1383 regional grant as requested by CalRecycle staff.
- Staff attended the PG&E "open house" on May 13th regarding the location for the replacement electrical transmission tower. We will provide an oral report at the Board meeting.
- Attended the 4/19/24 PARC meeting. The next PARC meeting is May 24th at 2:00pm.

Date: April 18, 2024

To: Steffen and Garrett,

I attended the SASM Meeting for April 18, 2024, at the Forrest Room at the Mill Valley Community Center.

ATTENDANCE

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

SASM Staff: Mark Grushayev, Director of the Wastewater Treatment Plant was present. Brian Exberger, SASM Chief Treatment Plant Operator and other SASM Staff were present.

Andrew Poster, P.E., City Engineer and Director of Public Works and Todd Cusimano, City Manager for the City of Mill Valley were present.

Bonner Buehler, Manager for Homestead Valley, and Bill Hansel of Alto Sanitary District were in the audience.

CLOSED SESSION

A closed session with the attorneys by Zoom and the SASM commissioners occurred regarding the case of SASM v. Carollo Engineers, Inc. There was nothing to report to the public.

BUSINESS SESSION

A review of waste discharge requirements adopted by the water board was reviewed by Vivian Housen, P.E., of V.W. Housen and Associates. TCSD has an audit due 11/1/25 for the period ending 5/2/25 and the Sanitary Sewer Maintenance Program (SSMP) plan is due 5/2/26.

David Steer, P.E., of Nute Engineers went over some of the effluent pipe projects, which totaled about \$6 million total over the next three years.

Trevor Atashkarian, Deputy Director of Finance for the City of Mill Valley went over the budget and remaining funds for the \$33,881,788 bond. After all planned projects (some still on the books) is removed, there is \$51,039 left. Future projects are likely to be about \$3 million per year for the foreseeable future, and that amount is likely to be funded through operating revenues, with potential additional funds. The future budget meeting (next month) will look at future SASM Capital Improvement Projects (CIP) over the next few years. SASM also provided a review of the recent CIP projects and future ones being considered.

ANNUAL RETREAT

The annual retreat occurred after the regular meeting. The SASM commissioners reviewed the workplan progress and the mission statement. No changes to either document were made.

NEXT SASM MEETING

The next SASM meeting is May 16, 2024, at 6:00 pm in the SASM conference room at the SASM plant. I will attend the meeting.

Sincerely,

Jim Jacobs
TCSD Representative

STAFF REPORT

TO: Sewerage Agency of Southern Marin Board of Commissioners
FROM: Mark Grushayev, Wastewater Treatment Plant Director
SUBJECT: Strategic Planning Session – Mission Statement and Work Plan Review
DATE: April 18, 2024

ISSUE:

Consideration of the SASM Mission Statement and the FY 2024-25 Work Plan

RECOMMENDATION:

Acknowledge & confirm the Mission Statement, receive an update on the current Work Plan implementation, and approve the Work Plan for FY 2024-25.

BACKGROUND:

The SASM Board meets annually for a Strategic Planning Session. The goal of these sessions is to review SASM’s goals, vision, mission, and objectives, offering an opportunity to confirm or update them. The Strategic Planning Session is also an occasion to look back and reflect on what has been accomplished in the last 12 months and to approve a Work Plan for the upcoming year.

DISCUSSION:

Tonight’s discussion provides an opportunity to identify goals and priorities for the upcoming fiscal year. This report is intended to provide a reference for a strategic planning discussion, including review of the Board's adopted Mission and Goals Statements and the FY2023-24 Work Plan update.

This item is to confirm that the established Mission and Goals Statements are effective and continue to resonate with the board. The following are the adopted Mission and Goals Statements:

MISSION STATEMENT:

The Mission of The Sewerage Agency of Southern Marin (SASM) is to efficiently provide wastewater treatment services to its member agencies and work cooperatively with government agencies on all compliance requirements, always guided by the following core values:

Sewerage Agency of Southern Marin
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- 29 • *Public health and safety, with emphasis on facility operations, employee*
- 30 *safety and neighborhood well-being*
- 31 • *Operational excellence, customer service, and education*
- 32 • *Environmental stewardship, with emphasis on quality treated effluent, zero*
- 33 *controllable spills, and re-use of biosolids, methane, and reclaimed water*
- 34 • *Support and encourage cooperative activities between all member agencies.*

35

36 **GOALS STATEMENT**

37 *To operate, maintain and manage the SASM Wastewater Treatment, Reclamation and*
38 *Disposal Facilities in an efficient, cost-effective, and well-planned manner to protect our*
39 *environment.*

40

41 Staff recommends review and confirmation of the Goals Statement.

42

43 Below is a report on the FY 2023-24 Work Plan completion status as of March 2024:

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45

**WORK PLAN 2023-24
IMPLEMENTATION UPDATE**

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1. **Continue executing the Master Plan (MP) and the 2021-25 Capital Improvement Program through a series of CIPs, while maintaining awareness and consideration of climate change, opportunities for implementation of alternative energy projects, and carbon footprint reduction. (Ongoing)**

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The Board adopts a CIP annually. The CIP Budget for FY 2023-24 was presented to the SASM Board for approval in May 2023 and subsequently was incorporated in the Work Plan. Updates on the CIP are provided monthly with the Managers Report. In FY 2022-23 the SASM Board had to approve emergency rehabilitation of Digester #2, which was rehabilitated structurally in 2022. The new cover was fabricated and installed in 2023 and various additional improvements were completed in March 2024. SASM Board approved the 5-Year Capital Improvement Plan for 2021-25 in August 2020. Regular updates on implementation of the CIP are provided in the Manager's Report monthly. A presentation with an annual update on the 2021-25 CIP is included in a separate item on tonight's agenda.

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2. **Continue Efforts for Reduction of Infiltration and Inflow (I&I) through the Private Lateral Replacement Program and through collaboration between the SASM member agencies and other bay area agencies that are committed to developing a sound approach to sea level rise. (Ongoing)**

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In 2023 the SASM Board committed to continuing offering grants to facilitate private lateral replacements and increased the annual funding for the Private Lateral Replacement Program (PLRP) program to \$75,000. The PLRP has been a valuable incentive for residents on fixed

**Sewerage Agency of Southern Marin
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69 income to be able to repair failed laterals and has also proved to be a successful component of the
70 SASM’s I/I reduction efforts. The annual update on the PLRP is included with the Annual Report.
71 To address the sea level rise concerns, staff hired Schaaf & Wheeler engineering firm to develop a
72 design concept for the North perimeter flood protection wall that included a geotechnical
73 investigation of the soil. A presentation with an annual update on the 2021-25 CIP is a separate
74 item on tonight’s agenda.

75
76 **3. Initiate construction of the Primary Clarifier Odor Control Project, based on the 2021**
77 **Odor Control Pilot project. (In progress)**

78 In February 2024, the SASM Board approved contract with Hallsten Corporation for \$146,546 to
79 fabricate and install engineered surface mounted aluminum covers over the Primary Clarifier’s
80 influent inlet channels as Phase I of SASM’s 2023-2024 odor control project.

81
82 **4. Develop specifications and execute rehabilitation of the 30” Miller-Sycamore sewer line.**
83 **(Completed)**

84 The contractor completed all CIPP liner installation and manhole work in October 2023. This
85 project concluded Phase I of the Sycamore sewer trunk rehabilitation.

86
87 **5. Initiate development of the Capital Improvement Program for 2026-2030 including CIP**
88 **Projects to ensure reliability of the sewer force mains and the 36” effluent line. (In**
89 **progress)**

90 Staff continue to evaluate potential options. The conceptual document is still in its early
91 development phase.

92
93 **6. Evaluate options and consider solutions for long-term planning of the WWTP biosolids**
94 **disposal. (In progress)**

95 SASM hired West Yost, Inc. to evaluate Class A biosolids drying alternatives and develop a 10%
96 design level to the preferred alternative based on existing site space constraints, capital and
97 operating costs, and flexibility for future operational changes. The draft report is currently under
98 staff review and expected to be finalized in May 2023.

99

100 **SASM WORK PLAN FISCAL YEAR 2024-25 (DRAFT)**

101
102 The following is a summary of the key elements of the proposed Work Plan for Fiscal Year
103 2024-25:

- 104 **1. Continue executing the Master Plan (MP) and the 2021-25 Capital Improvement**
105 **Program through a series of projects, while maintaining awareness and consideration**
106 **of climate change, opportunities for implementation of alternative energy projects, and**
107 **carbon footprint reduction. (Ongoing)**

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- 108 2. **Continue Efforts for Reduction of Infiltration and Inflow (I&I) through the Private**
109 **Lateral Replacement Program (PLRP) and through collaboration between the SASM**
110 **member agencies and other bay area agencies that are committed to developing a**
111 **sound approach to sea level rise. (Ongoing)**
112
- 113 3. **Develop specifications and execute rehabilitation of the 30” Sycamore sewer trunk line**
114 **Phase II.**
115
- 116 4. **Conduct Underwater Inspection of the SASM Outfall and diffusers.**
117
- 118 5. **Complete development of the Capital Improvement Program for 2026-2030 including**
119 **CIP Projects to ensure reliability of the sewer force mains and the 36” effluent line.**
120
- 121 6. **Conduct a Financial Evaluation of the funding requirements for the 2026-2030 Capital**
122 **Improvement Program upon its completion and approval.**

I attended the SMCSD Board of Directors meeting on May 7 at noon.

1. Public Hearing on Sewer Rate Change Plan for 2024-2029 was held. 9 letters of protest; 1 member of public made an appearance with positive comments.
2. After the public hearing the Board approved a Motion was adopted to approve the 2024-2029 Sewer Rate Plan.
3. A Strategic Plan and Budget Workshop will be held on May 14.
4. Conferences with union labor negotiators continue.
5. Board approved bid for the Beach Force Main Project; The bid included the TCSD flowmeter. Looking forward to installing before the winter.
6. Board approved chemical purchasing contract for 2025-2025. Costs up 5% to 15%.

GM Report:

1. No high flow, SSOs or blending events in April.
2. No negative reportable maintenance events .
3. Projects :
Updated Capital Investment Program including costs and schedules for the next 5 years with an estimated budget of \$14.7 million or \$2.9 million per year.
Projects include:
 - . Bio-handling
 - . Marin City pump station rehab
 - . Marin City Sewer Collection System rehab
 - . Primary Digester upgrade
 - . Princess St.pump station rehab
 - . Main St. Force Main
 - . Locust St. Force Main
 - . Shop, Operations and equipment facility upgrades.

Steve Levine
May 7, 2024



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
May 15, 2024

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

RECOMMENDATION

Receive and file the April 2024 financial reports.

BACKGROUND

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

Schedule of Reports

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

Please note that Fiscal Year Quarters are as follows:

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

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

DISCUSSION

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

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

Institution	Account	31-Mar-24	30-Apr-24
Wells Fargo	General Checking	\$ 262,419.67	\$ 618,093.59
Wells Fargo	General Savings	\$ 200,000.00	\$ 237,612.00
Wells Fargo	General Merchant Services	\$ 7,116.11	\$ 2,411.81
Wells Fargo	Stagecoach Sweep	\$ 7,737,005.19	\$ 9,632,081.79
State of CA - LAIF	General Account	\$ 2,931,980.75	\$ 2,963,250.89
Total Balances		\$ 11,138,521.72	\$ 13,453,450.08

MONTHLY REPORTS

The disbursement reports for April 2024 are attached to this report (Attachment A). The largest disbursement for the period was to Sausalito- Marin City Sanitary District, \$1,194,000.54 as the second installment for the wastewater treatment services. The second largest was to Glosage Engineering, \$114,135.00, for emergency sewer repairs.

The year-to-date annual budget report (Attachment B) is through the end of April 2024. The report gives the cumulative totals for the fiscal year with budget comparisons. YTD Parks and Recreation revenues are \$1,241,423.94, which meets the budget. YTD Wastewater revenues are \$5,812,566.77, which is 95% of the budget. And YTD Solid Waste revenues are \$2,830,427.21, which meets the budget.

The County disburses payments for Wastewater and Solid Waste services, collected through property tax bills, to public agencies in installments. The District received its second disbursement for the fiscal year from the County of Marin in April and it equals approximately 40% of the revenue projections, while the final payment is expected in June.

The first revenue installment total was \$5,153,003.55, of which \$7,554.17 was deducted as admin fees by the County. The revenue is broken down as: \$3,202,361.81 for Wastewater, \$1,539,096.79 for Solid waste and \$411,544.95 for Parks and Recreation.

The second revenue installment was \$3,747,638.95, of which \$5,371.16 was deducted as admin fees. The revenue is broken down as: \$2,328,990.41 for Wastewater, \$1,19,343.12 for Solid waste and \$299,305.42 for Parks and Recreation.

Quarterly Reports

Attachment C reports that the District received Measure A disbursement of \$145,378.14 in the current fiscal year. The community center bathroom remodel is an ongoing project for which \$164,565.73 has been spent through March 2024.

The Wastewater Services current Capital Improvement Projects (CIP) are being funded by the Certificates of Participation (COP) issued in October 2020. The current fiscal year CIP spending

through March is \$1,646,257. Phase D is in progress, while other projects are in the design and planning phase. Also, the new hydro-vactor truck was purchased using these funds.

FISCAL IMPACT

N/A

ATTACHMENTS

- A. Monthly Disbursement Reports
- B. Year-to-Date Annual Budget Reports
- C. Measure A Year-to-Date Budget Report
- D. Certificates of Participation (COP) Fund Balance



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

Date	Name	Memo	Amount
04/01/2024	Microsoft	Software Licenses	\$ 350.00
04/01/2024	Amazon.com	Gen. Maint. Supplies	\$ 48.39
04/02/2024	Transbay Security Serv/Transbay Lock Inc	Trailer Locks - Key copies	\$ 21.85
04/02/2024	Membership	Annual Business Membership	\$ 60.00
04/03/2024	DOT Compliance Group LLC	Biennial Update - Auto Renewal	\$ 49.00
04/03/2024	Comcast	Internet Mar 18- Apr 17, 2024 @ 305 Bell Ln.	\$ 259.62
04/03/2024	Comcast	Internet Mar 13- Apr 12, 2024 @ 203 Marin Ave	\$ 144.84
04/03/2024	Amazon.com	P&R Supplies	\$ 156.41
04/04/2024	Zoom	Virtual Meetings Subscription	\$ 849.70
04/04/2024	Amazon.com	Gen. Maint. Supplies	\$ 6.48
04/04/2024	Terminix	Pest Control Servicing at Community Center & Main Office	\$ 106.00
04/06/2024	Verizon Wireless	Device & Data Plan	\$ 264.72
04/06/2024	Verizon Wireless	Data Plan for Refuse Driver's iPads	\$ 126.36
04/07/2024	Amazon.com	Gen. Maint. Supplies	\$ 23.94
04/08/2024	QuickBooks Time, Inc.	Online Time Card Service- Mar 2024	\$ 124.00
04/09/2024	BingBanners	Earth Day Signage and Creekside Friday Dates	\$ 106.49
04/10/2024	Go To Communications, Inc.	(415)388-6393 Voice & Data Lines and Wireless Services	\$ 250.99
04/10/2024	Restaurant	HQ Fuels - Soft Drinks for Board Meeting	\$ 11.30
04/10/2024	Walgreens	Soft Drinks for Board Meeting	\$ 3.89
04/13/2024	Shutter Stock	Stock Images for P&R	\$ 29.00
04/16/2024	Grainger	Gen. Supplies	\$ 99.87
04/17/2024	Trader Joe's	Food for Earth Day - Smoothie Bike, Volunteers and Snacks to sell	\$ 322.66
04/17/2024	Marin Independent Journal/Circ.	Subscription	\$ 31.66
04/18/2024	Marin County Community Development Agency	Permit for Comm. Ctr. Bathroom Project - April	\$ 337.02
04/18/2024	Community Develop.	Permit	\$ 337.02
04/19/2024	Amazon.com	Label Tape	\$ 18.28
04/19/2024	AT&T	Staff Cell Phone Plan	\$ 71.91
04/20/2024	Staples Business Credit	Printer Paper	\$ 178.90
04/21/2024	Amazon.com	Laminating Supplies	\$ 76.87
04/23/2024	Friedman's Home Improvement	Supplies for Earth Day (Crafts & Signs)	\$ 116.12
04/26/2024	O'Reilly Auto Parts	Wheel Lock for Trailer	\$ 69.26
04/29/2024	Autel Tech	Diagnostic Tool Subscription	\$ 295.00
04/30/2024	Indeed.com	Driver Job Ad Posting	\$ 142.33
04/30/2024	BingBanners	Hazardous Waste Day Signage	\$ 55.18



Tamalpais Community Services District
 Disbursements from Wells Fargo Transaction Account

Date	Num	Name	Memo	Amount
04/30/2024	44677	Sausalito-Marin City SD	2023-24 Wastewater Treatment Pmt 2 of 2	\$ 1,194,000.54
04/12/2024	100932	Glosage Engineering Inc.	357 Woodside Ave, Sewer Emergency Repair and 732 Cabin Drive Sewer	\$ 114,135.00
04/30/2024	44678	Sewerage Agency of So.Marin	2023/24 Wastewater Treatment Charge 50%, 2nd installment	\$ 79,974.50
04/19/2024		QuickBooks Payroll Service	Created by Payroll Service on 04/18/2024	\$ 60,946.18
04/05/2024		QuickBooks Payroll Service	Created by Payroll Service on 04/04/2024	\$ 55,481.60
04/26/2024	100955	Kaiser Foundation Health Pln	Purchaser ID 463 Billing Unit ID 17 - May 2024 Medical	\$ 19,837.71
04/30/2024	100971	County of Marin DOF Payroll	Retiree Health Insurance Premiums Jan - Mar 2024	\$ 14,809.89
04/03/2024	100915	Marin Sanitary Service	Mar 2024 Solid Waste 118.48 tons @\$110.99/T	\$ 13,150.07
04/15/2024	100933	Nute Engineering	Engineering Consulting Svcs. Multiple Projects Mar 2024	\$ 12,630.00
04/15/2024	100942	Marin County Tax Collector	Joint Powers Authority, JPA 2nd installment FY 23/24	\$ 12,450.00
04/03/2024	100924	J. W. Mobile/Napa Truck Service	93, 6, 21 : Truck Repair & Maint.	\$ 12,445.76
04/19/2024	100968	Marin County Employees Retirement Sys.	PP8 2024 Apr 06 - Apr 19, 2024	\$ 12,218.40
04/12/2024	100931	Marin Resource Recovery Center	Green Waste, 110.78 Tons @ \$102.48/T, Mar 2024	\$ 11,352.76
04/05/2024	100929	Marin County Employees Retirement Sys.	PP7 2024 Mar 23 - Apr 05, 2024	\$ 11,133.56
04/03/2024	100925	Glosage Engineering Inc.	347 Dolan Sewer Emergency Repair	\$ 8,840.00
04/15/2024	100941	Jorges Tree Services	Monthly Parks & Open Space Mani.- 3 days/week - Mar	\$ 7,863.00
04/30/2024	44679	Teamsters Anthem PPO	Medical Insurance Premium Mar - Apr	\$ 6,635.24
04/19/2024	100967	Marin County Employees Retirement Sys.	PP8 2024 Apr 06 - Apr 19, 2024	\$ 6,023.25
04/15/2024	100946	Spec.Dist.Risk Mgmt. Auth. (SDRMA)	insur claim deductible: Date of loss 2/15/24	\$ 5,969.52
04/05/2024	100927	Marin County Employees Retirement Sys.	PP7 2024 Mar 23 - Apr 05, 2024	\$ 5,374.69



Tamalpais Community Services District
 Disbursements from Wells Fargo Transaction Account

Date	Num	Name	Memo	Amount
04/26/2024	100961	J. W. Mobile/Napa Truck Service	94: Brake Lights Inoperable, Repair Wire Damages	\$ 4,882.82
04/03/2024	100920	Roy's Sewer Service, Inc.	Mar Maint. Cleaning - Midvale Trail	\$ 4,762.50
04/03/2024	100926	Hayes, Robert W. - Architect	Community Center Bathroom Remodel: County Plan Review, Materials and Time for March	\$ 4,495.00
04/26/2024	100958	Consolidated Fabricators Corp.	Four of 1.5yd Bins Rear Loader	\$ 4,319.29
04/19/2024	100952	Diesel Direct	Diesel - balance from prev. invoices	\$ 4,156.46
04/26/2024	100966	Diesel Direct	694.1 gal Diesel, for Above Ground Tank	\$ 3,604.76
04/15/2024	100940	J. W. Mobile/Napa Truck Service	9 & 93 Maint. & Repair	\$ 3,522.10
04/30/2024	100975	Diesel Direct	652.8 gal Diesel, for Above Ground Tank	\$ 3,364.44
04/20/2024	44676	Delta Dental	Apr - May 2024 Employee Dental Coverage	\$ 3,163.52
04/22/2024	100954	Diesel Direct	Diesel - balance from prev. invoices	\$ 3,102.24
04/15/2024	100936	Bay Cities Refuse Service, Inc.	Good Earth, Dumping Trash Compactor Mar 2024, 9 Trips, 11.73	\$ 2,969.14
04/30/2024	100973	AT&T	Office Data Lines, Wireless Services Bunce Pump Station & Comm. Ctr.	\$ 2,748.20
04/03/2024	100918	Pacific Gas & Electric	Office, Shop, Cabin and CC Gas & Electricity and Kay Park and Eastwood Electricity	\$ 2,608.82
04/15/2024	100939	Energy Systems	Generator Major Service and Oil and Coolant Sample Testing	\$ 2,559.25
04/05/2024	100928	Employee Personal W/H	Employee Personal W/H	\$ 2,500.00
04/19/2024	100949	Employee Personal W/H	Employee Personal W/H	\$ 2,500.00
04/03/2024	100916	Matrix Computer Solutions	IT services	\$ 2,268.00
04/15/2024	100938	Cal Accessibility	50% Balance on CASp Inspection Report for Eastwood, Kay Park and District Office	\$ 2,200.00
04/03/2024	100919	Pacific Window Cleaning & Janitorial, Inc	Cleaning Services Mar 2024	\$ 2,050.00
04/26/2024	100963	Spec.Dist.Risk Mgmt. Auth. (SDRMA)	FY23-24 Property Liability Prorated Cost	\$ 2,037.02



Tamalpais Community Services District
 Disbursements from Wells Fargo Transaction Account

Date	Num	Name	Memo	Amount
04/30/2024	100976	Pacific Gas & Electric	Office, Shop, CC Gas & Electricity and Kay Park Electricity, 2/16-3/18/24	\$ 1,866.38
04/26/2024	100962	Miller Starr Regalia	Greene Vs. Kenyon Litigation, March 2024	\$ 1,737.32
04/03/2024	100912	AT&T	Office Data Lines, Wireless Services 3/20-4/19/24	\$ 1,616.37
04/15/2024	100943	Matrix Computer Solutions	Offsite Labor	\$ 1,616.14
04/15/2024	100948	Eco-Check Compliance, Inc.	Replaced Generator 2 Boots and Test	\$ 1,329.81
04/25/2024	44697	California Dep of Tax and Fee Admin	2024 Q1 Sales Tax on Event Sales	\$ 1,074.00
04/26/2024	100964	West Marin Compost	24 cy Nicasio Blend compost delivered for Earth Day	\$ 1,066.00
04/26/2024	100957	Best Best & Kreiger (BBK)	Attorney fees - Mar	\$ 955.50
04/19/2024	100953	Helfman, Stan	Refund Usage Charge for FY22-23	\$ 764.28
04/26/2024	100960	FleetCrew Inc.	2024 Advanced Clean Fleet Report	\$ 750.00
04/20/2024	100951	Andrew McKee	Band for Earth Day	\$ 550.00
04/03/2024	100913	Cintas	Carpets, Towels, Soap	\$ 538.26
04/30/2024	100969	Cooler Heads Collective	DJ for Earth Day	\$ 450.00
04/26/2024	100965	Owen Equipment Company	#23; Misc. Parts	\$ 438.79
04/26/2024	100956	AT&T (Internet)	Internet Svc. - Bimonthly	\$ 272.85
04/03/2024	100917	North Bay Bottling	Drinking Water Mar'24	\$ 270.00
04/15/2024	100945	Perfect Timing Personnel Services, Inc.	Front Desk Sub: Apr 14, 2024	\$ 241.28
04/15/2024	100935	Atco Pest Control	Pest Control for Eastwood Park	\$ 225.00
04/30/2024	100970	Woolly Egg Ranch	Donation to Woolly Egg Ranch	\$ 225.00
04/15/2024	100944	Napa Auto Parts- DNG Enterprises	7: Fuel Injection Relay Parts	\$ 217.84
04/03/2024	100911	Goodman Building Supply Co.	Wood for Picnic Table; Motion Light for Portable Restroom at C.C. parking lot; Replaced Hose in CC, Bolts	\$ 208.96
04/30/2024	100974	Davis Sign Co.	Kay Park Sign - Reprint	\$ 185.73
04/03/2024	100921	Stericycle, Inc.	Apr 2024 Medical Waste Services	\$ 185.66
04/20/2024	100950	The Sparklers	Face Painting for Earth Day	\$ 185.00



Tamalpais Community Services District
 Disbursements from Wells Fargo Transaction Account

Date	Num	Name	Memo	Amount
04/22/2024	44696	VSP Vision Service Plan (CA)	Employee Vision Coverage Apr 2024	133.67
04/30/2024	100972	Goodman Building Supply Co.	Fuel for Weed Whacker; LED Lights for C.C. stage	122.76
04/12/2024	100930	Schwartz, Jack (v)	Reimbursement Seniors' Lunches	121.20
04/15/2024	100934	Access Answering Service	Answering Service - Apr	92.00
04/15/2024	100937	Boomerang Lounge	Trivia Night Donation to TamJunktion	86.00
04/15/2024	44694	Pitney Bowes	Postage Meter Rental	71.10
04/03/2024	100922	UBEO West LLC- RMC	Billable Prints (BW & Color)	58.93
04/15/2024	100947	TEC Equipment, Inc.	Isuzu Trucks Headlight Mounting Clips	57.53
04/15/2024	44695	Optum Financial (COBRA)	Mar- COBRA Administration for TCSD Staff	4.81



TAMALPAIS COMMUNITY SERVICES DISTRICT
Year-to-Date Budget Report
FY 2023-24

ATTACHMENT B

	WASTEWATER DEPT.			
	Apr 2024 (83% of year)	Budget 2023-24	% of Budget Spent	Comments
Ordinary Revenue/Expense				
Revenue				
4101 · Sanitation Service Charges	\$ 5,546,555.82	\$ 6,032,000	92%	
4103 · Permits/Lateral Connection Fees	\$ 22,274.00	\$ 31,200	71%	
4104 · Muir Woods Sanitation Svc. Chrg.	\$ 74,545.37	\$ 55,906	133%	Higher Flow
4420 · Interest Revenue	\$ 169,191.58	\$ 26,700	634%	
Total Revenue	\$ 5,812,566.77	\$ 6,145,806	95%	
Expense				
5010 · Salaries				
5011 · Wages and P.T.O	\$ 336,645.86	\$ 391,820	86%	
5012 · Overtime Pay	\$ 5,537.38	\$ 4,543	122%	
5013 · Performance Recognition	\$ 8,613.06	\$ 7,816	110%	
5014 · Temporary Help	\$ 2,496.20	\$ 8,295	30%	
Total 5010 · Salaries	\$ 353,292.50	\$ 412,474	86%	
5020 · Employee Benefits				
5021 · Health Insurance	\$ 48,456.17	\$ 54,017	90%	
5022 · Retirement Contributions	\$ 68,097.58	\$ 73,315	93%	
5023 · Social Security and Medicare	\$ 25,307.69	\$ 31,400	81%	
5024 · Other Employee Benefit	\$ 2,685.55	\$ -	100%	Allowances
5025 · Retiree Medical Insurance	\$ 16,984.95	\$ 22,822	74%	
5026 · Reserve-Retiree Medical Insu.	\$ -	\$ 24,860	0%	
Total 5020 · Employee Benefits	\$ 161,531.94	\$ 206,414	78%	
5110 · Wastewater Treatment Expense				
5111 · SMCSO Sewage Treatment O&M	\$ 2,388,001.08	\$ 2,439,558	98%	Paid in Full
5121 · SASM Sewage Treatment & Capital	\$ 159,949.00	\$ 160,017	100%	Paid in Full
5131 · Almonte and Homestead Svc Fees	\$ -	\$ 9,000	0%	
Total 5110 · Wastewater Treatment Expense	\$ 2,547,950.08	\$ 2,608,575	98%	
5140 · Sewer System Maint. & Repair	\$ 274,622.15	\$ 225,000	122%	
5330 · Tree & Landscaping	\$ -	\$ 10,000	0%	
5400 · TCSD Board Fees	\$ 3,531.00	\$ 5,000	71%	
5401 · Professional Services	\$ 36,915.33	\$ 60,000	62%	
5420 · Staff Training & Travel Expense	\$ 886.39	\$ 7,381	12%	Recategorized
5425 · Office and Technology	\$ 14,232.57	\$ 19,200	74%	
5430 · Telephone and Alarms	\$ 15,183.94	\$ 15,000	101%	
5431 · Public Communications	\$ 120.75	\$ 7,000	2%	
5432 · Insurance	\$ 57,211.80	\$ 55,000	104%	
5437 · Miscellaneous	\$ -	\$ 1,000	0%	
5438 · Fees and Permits	\$ 18,947.78	\$ 37,000	51%	
5439 · Utilities	\$ 10,499.42	\$ 9,000	117%	
5440 · Fuel Expense	\$ 14,466.19	\$ 12,000	121%	
5450 · Maintenance and Supply	\$ 42,119.96	\$ 100,000	42%	
5470 · Yard & Bldg. Improvements	\$ 374.88	\$ 10,000	4%	
5483 · Debt Issuance Costs	\$ 1,042,498.98	\$ 1,340,000	78%	
Total Expense	\$ 4,594,385.66	\$ 5,140,044	89%	



TAMALPAIS COMMUNITY SERVICES DISTRICT
Year-to-date Budget Report
FY 2023-24

ATTACHMENT B

SOLID WASTE DEPT.				
	Apr 2024 (83% of year)	Budget 2023-24	% of Budget Spent	Comments
Ordinary Revenue/Expense				
Revenue				
4201 · Solid Waste Service Charges	\$ 2,709,441.25	\$ 2,797,000	97%	
4202 · Other Solid Waste Services	\$ 6,081.75	\$ 7,600	80%	
4410 · Donations/Fundraising/Grants	\$ -	\$ 5,000	0%	
4420 · Interest Revenue	\$ 114,904.21	\$ 18,690	615%	
Total Revenue	\$ 2,830,427.21	\$ 2,828,290	100%	
Expense				
5010 · Salaries				
5011 · Wages and P.T.O	\$ 538,363.53	\$ 699,737	77%	
5012 · Overtime Pay	\$ 40,189.70	\$ 52,934	76%	
5013 · Performance Recognition	\$ 12,963.23	\$ 13,642	95%	
5014 · Temporary Help	\$ 2,794.89	\$ 25,000	11%	
Total 5010 · Salaries	\$ 594,311.35	\$ 791,313	75%	
5020 · Employee Benefits				
5021 · Health Insurance	\$ 114,987.30	\$ 141,000	82%	
5022 · Retirement Contributions	\$ 151,609.75	\$ 181,132	84%	
5023 · Social Security and Medicare	\$ 43,669.86	\$ 58,930	74%	
5024 · Other Employee Benefits	\$ 5,571.55	\$ -	100%	Allowances
5025 · Retiree Medical Insurance	\$ 26,412.94	\$ 43,616	61%	
5026 · Reserve-Retiree Medical Insu.	\$ -	\$ 27,940	0%	
Total 5020 · Employee Benefits	\$ 342,251.40	\$ 452,618	76%	
5210 · Solid Waste Disposal Expense				
5211 · Waste Disposal Fees	\$ 149,793.39	\$ 190,937	78%	
5212 · Recycling Fees	\$ 1,561.84	\$ 50,000	3%	
5213 · Green Waste Disposal Fees	\$ 109,437.42	\$ 116,284	94%	
5214 · Debris Day Expenses	\$ 3,116.00	\$ 21,679	14%	
Total 5210 · Solid Waste Disposal Expense	\$ 263,908.65	\$ 378,900	70%	
5400 · TCSD Board Fees				
5401 · Professional Services	\$ 48,179.33	\$ 185,000	26%	
5420 · Staff Training & Travel Expense	\$ 569.15	\$ 4,114	14%	Recategorized
5425 · Office and Technology	\$ 16,608.16	\$ 20,000	83%	
5430 · Telephone and Alarms	\$ 6,897.09	\$ 7,300	94%	
5431 · Public Communications	\$ 142.33	\$ 25,000	1%	
5432 · Insurance	\$ 87,700.35	\$ 79,000	111%	
5437 · Miscellaneous	\$ -	\$ 1,040	0%	
5438 · Fees and Permits	\$ 36,370.38	\$ 43,300	84%	
5439 · Utilities	\$ 2,482.06	\$ 3,600	69%	
5440 · Fuel Expense	\$ 45,793.06	\$ 91,500	50%	
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 3,126.03	\$ 3,448	91%	
5452 · Maint. & Supply Contract Svc	\$ 13,101.58	\$ 14,801	89%	
5454 · Vehicle Repair & Maint.	\$ 148,244.30	\$ 210,000	71%	
5456 · Bridge Tolls	\$ 4,080.00	\$ 4,268	96%	
5457 · Solid Waste Carts & Bins	\$ 4,319.29	\$ 38,737	11%	
Total 5450 · Maintenance and Supply	\$ 172,871.20	\$ 271,254	64%	
5470 · Yard & Bldg. Improvements	\$ 712.54	\$ 10,000	7%	
5471 · Minor Equipment	\$ -	\$ 4,600	0%	
Vehicle Lease	\$ 44,804.48	\$ 44,900	100%	
Total Expense	\$ 1,666,132.53	\$ 2,416,940	69%	



TAMALPAIS COMMUNITY SERVICES DISTRICT
 Year-to-date Budget Report
 FY 2023-24

ATTACHMENT B

PARKS AND RECREATION DEPT.

	Apr 2024 (83% of year)	Budget 2023-24	% of Budget Spent	Comments
Ordinary Revenue/Expense				
Revenue				
4301 · Taxes	\$ 1,066,267.12	\$ 1,058,250	101%	
4303 · Tia's After School Program Rev	\$ 26,836.00	\$ 30,600	88%	
4310 · Facilities Rental & Fees	\$ 27,842.12	\$ 28,350	98%	
4320 · Park Rentals	\$ 1,862.00	\$ 2,730	68%	
4330 · Class Fees	\$ 11,275.00	\$ 30,906	36%	
4350 · TCSD Event Revenue	\$ 50,613.45	\$ 73,800	69%	
4410 · Donations/Fundraising/Grants/Tips	\$ 867.90	\$ 4,899	18%	
4420 · Interest Revenue	\$ 54,287.34	\$ 8,010	678%	
4430 · Miscellaneous Revenue	\$ 1,573.04	\$ 2,040	77%	
Total Revenue	\$ 1,241,423.97	\$ 1,239,585	100%	
Expense				
5011 · Wages and P.T.O	\$ 344,111.73	\$ 423,104	81%	
5012 · Overtime Pay	\$ 6,099.31	\$ 6,544	93%	
5013 · Performance Recognition	\$ 8,256.29	\$ 8,448	98%	
5014 · Temporary Help	\$ 15,376.34	\$ 38,064	40%	
Total 5010 · Salaries	\$ 373,843.67	\$ 476,160	79%	
5020 · Employee Benefits				
5021 · Health Insurance	\$ 59,754.90	\$ 60,000	100%	
5022 · Retirement Contributions	\$ 63,489.30	\$ 79,244	80%	
5023 · Social Security and Medicare	\$ 28,575.81	\$ 40,000	71%	
5024 · Other Employee Benefits	\$ 2,551.35	\$ -	100%	Allowances
5025 · Retiree Medical Insurance	\$ 2,966.42	\$ 4,360	68%	
5026 · Reserve-Retiree Medical Insu.	\$ -	\$ 9,350	0%	
Total 5020 · Employee Benefits	\$ 157,337.78	\$ 192,954	82%	
5300 · Events Expense	\$ 67,883.44	\$ 76,450	89%	
5330 · Tree & Landscaping Services	\$ 10,668.00	\$ 30,000	36%	
5331 · Landscaping Contract Svc	\$ 48,914.00	\$ 73,000	67%	
5332 · McGlashan Trail Maintenance	\$ 3,216.00	\$ 4,500	71%	
5333 · Vegetation Management	\$ 268.00	\$ 40,000	1%	
5340 · Instructor Fees	\$ 10,897.25	\$ 9,647	113%	
5341 · Tia's Afterschool Program Exp	\$ 8,283.65	\$ 11,434	72%	
5400 · TCSD Board Fees	\$ 2,938.00	\$ 5,529	53%	
5401 · Professional Services	\$ 30,539.20	\$ 35,000	87%	
5420 · Staff Training & Travel Expense	\$ 1,075.24	\$ 6,866	16%	Recategorized
5425 · Office and Technology	\$ 16,442.26	\$ 18,847	87%	
5430 · Telephone and Alarms	\$ 17,520.23	\$ 14,542	120%	
5431 · Public Communications	\$ 2,988.95	\$ 3,846	78%	
5432 · Insurance	\$ 41,572.19	\$ 37,240	112%	
5437 · Miscellaneous	\$ -	\$ 473	0%	
5438 · Fees and Permits	\$ 15,595.16	\$ 24,841	63%	
5439 · Utilities	\$ 20,326.38	\$ 19,995	102%	
5440 · Fuel Expense	\$ 7,997.03	\$ 4,458	179%	
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 6,341.22	\$ 9,580	66%	
5452 · Maint. & Supply Contract Svc	\$ 21,349.38	\$ 23,966	89%	
5454 · Vehicle Repair & Maint.	\$ 659.27	\$ 3,854	17%	
5458 · Cabin/Comm.Ctr. Maint. & Supply	\$ 5,125.51	\$ 8,655	59%	
5459 · Park Maint.	\$ 27,163.31	\$ 10,729	253%	
Total 5450 · Maintenance and Supply	\$ 60,638.69	\$ 56,784	107%	
5470 · Yard & Bldg. Improvements	\$ 374.88	\$ 10,000	4%	
5471 · Minor Equipment	\$ -	\$ 3,432	0%	
Total Expense	\$ 899,320.00	\$ 1,155,998	78%	



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

ATTACHMENT C

Mar 2024	Budget
(75% of FY)	FY 23/24

Sources of Funds

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

Planned Work

Community Center Stage Accessibility Improvements	\$ -	\$ 110,000.00
Community Center Bathroom Remodel	\$ 164,565.73	\$ 125,050.00
Community Center Fence	\$ -	\$ 50,000.00
Cabin Improvements	\$ -	\$ 30,000.00
General Community Center Improvements	\$ -	\$ 65,000.00
ADA Improvement Study	\$ 4,400.00	\$ -
TVIC Improvements	\$ -	\$ 9,300.00
Total Expenses	\$ 164,565.73	\$ 389,350.00

Measure A Balance at Fiscal Year End	\$ 132,641.69	\$ (101,621.34)
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TAMALPAIS COMMUNITY SERVICES DISTRICT
 WASTEWATER DEPARTMENT
 Certificates Of Participation (C.O.P.) Funds

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

TCSD Accelerated CIP - Comparing Budgeted Plan to Progress Completed

	FY 20/21 Complete	FY 21/22 Complete	FY 22/23 Complete	FY 23/24 YTD	Total Spent
Phase A	\$ 48,577.63	\$ 327,135.50	-	\$ -	\$ 375,713.13
Phase B	\$ 491,589.93	\$ 978,666.01	-	\$ -	\$ 1,470,255.94
Phase C		\$ 839,264.39	\$ 1,802,079.82	\$ -	\$ 2,641,344.21
Phase D			\$ 8,478.00	\$ 1,159,813.83	\$ 1,168,291.83
Bell Ln PS		\$ 91,474.65	\$ 148,149.00	\$ 19,467.00	\$ 259,090.65
Bell Ln. Force Main		\$ 10,617.50	\$ 43,905.20	\$ 68,261.50	\$ 122,784.20
Hydro-Vactor Truck				\$ 398,715.06	\$ 398,715.06
Total	\$ 540,167.56	\$ 2,247,158.05	\$ 2,002,612.02	\$ 1,646,257	\$ 6,436,195.02
				Forecast Available	\$ 6,292,112.05
				Total C.O.P Funds	\$ 12,728,307.07

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



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

Project Scopes

Phase A	Sewer main lining and rehabilitation in steep and heavily wooded areas near Erica Road and Melaleuca Lane, and an area that requires frequent cleaning near a creek in the area of Ash, Spruce, and Pine Streets. An additive alternative includes similarly challenging terrain near Midvale Way and Brookline Ave.
Phase B	Sewer main lining and rehabilitation in steep and heavily wooded areas near Erica Lane, Trillium Lane and Midvale Way, and an area that requires frequent cleaning near a creek in the area of Ash, Spruce, and Pine Streets totaling about 4500 linear feet. An additive alternative includes similarly challenging terrain near Brookline, Northern Ave, Dolan and Lowell of about 1500 linear feet.
Phase C	Sewer main lining and rehabilitation of estimated 12,000 linear feet in steep and heavily wooded areas near Dolan, Sheffield, Lowell, Peralta, Fern and areas that require frequent cleaning with hand equipment. An additive alternative includes the sewer main on Morning Sun.
Phase D	Sewer main lining and rehabilitation on Poplar, Pine, Marin, Spruce, Ash, in alignment with August 2020 adopted CIP.
Bell Ln PS	Major rehabilitation of TCSD's main pump station for safety, reliability, modernization of controls and reporting.
Force Main	Rehabilitate FM to reduce leakage risk, reduce corrosion, increase protection from external damage, new thick wall HDPE lining material is easier to repair.
Hydro-Vactor Truck	Local staged sewer truck for reduced SSO response time, better access to small streets, improve maintenance of pump stations and trouble spots due to sanitary wipes.



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
May 15, 2024

TO: BOARD OF DIRECTORS

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

SUBJECT: RECEIVE QUARTERLY TREASURER'S REPORT

RECOMMENDATION

Receive the Treasurer's report for the quarter ending March 31, 2024.

BACKGROUND

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

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

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

DISCUSSION

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

Institution	Account	31-Mar-24	30-Apr-24
Wells Fargo	General Checking	\$ 262,419.67	\$ 618,093.59
Wells Fargo	General Savings	\$ 200,000.00	\$ 237,612.00
Wells Fargo	General Merchant Services	\$ 7,116.11	\$ 2,411.81
Wells Fargo	Stagecoach Sweep	\$ 7,737,005.19	\$ 9,632,081.79
State of CA - LAIF	General Account	\$ 2,931,980.75	\$ 2,963,250.89
Total Balances		\$ 11,138,521.72	\$ 13,453,450.08

The State of California Local Agency Investment Fund (LAIF) earned 4.0% as the quarterly apportionment rate for the quarter ending December 31, 2023. The LAIF interest rate for March 2024 was 4.232% which is 0.11 percentage points higher from the prior month and 1.401 percentage points higher from March 2023.

The district received \$31,270.14 in interest earnings from LAIF for the quarter ending 03/31/24 (Jan-Mar). Prior to that interest earned from LAIF were as follows:

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

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

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

Hence, the total interest returns received from LAIF in the current fiscal year is \$249,959.65.

In the month of March, the 7-day simple yield was 5.18475% from the Wells Fargo Stagecoach Sweep Account. The district received \$35,298.77 in interest earnings at the end of March. Prior to the interest earned from the Sweep Account were as follows:

Month end 01/31/24 = \$21,322.84

Month end 02/29/24 = \$31,801.87

Month end 03/31/24 = \$35,298.77

Hence, the total interest returns received from Wells Fargo Stagecoach Sweep account in the current fiscal year is \$88,423.48.

FISCAL IMPACT

The total interest received through March is approximately \$338,000. The adopted FY23-24 budget conservatively estimated total interest earned at \$53,400. Typically, the \$338,000 would be the year end estimate, but with the establishment of the Wells Fargo Stagecoach Sweep account, an increase in interest revenue is anticipated for the rest of the fiscal year because we receive this interest on a monthly basis. LAIF is received quarterly.

ATTACHMENTS

- A. LAIF Monthly Statement April 30, 2024
- B. LAIF Performance Report
- C. Wells Fargo Stagecoach Sweep Account Statement March 31, 2024

California State Treasurer
Fiona Ma, CPA



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

May 07, 2024

LAIF Home
PMIA Average Monthly Yields

TAMALPAIS COMMUNITY SERVICES DISTRICT

GENERAL MANAGER
 305 BELL LANE
 MILL VALLEY, CA 94941

Tran Type Definitions

Account Number: [REDACTED]

April 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/15/2024	4/12/2024	QRD	1750252	N/A	SYSTEM	31,270.14

Account Summary

Total Deposit:	31,270.14	Beginning Balance:	2,931,980.75
Total Withdrawal:	0.00	Ending Balance:	2,963,250.89



PMIA/LAIF Performance Report as of 4/17/24



Quarterly Performance Quarter Ended 03/31/24

LAIF Apportionment Rate ⁽²⁾ :	4.30
LAIF Earnings Ratio ⁽²⁾ :	0.00011755619077389
LAIF Administrative Cost ^{(1)*} :	0.27
LAIF Fair Value Factor ⁽¹⁾ :	0.994191267
PMIA Daily ⁽¹⁾ :	4.22
PMIA Quarter to Date ⁽¹⁾ :	4.12
PMIA Average Life ⁽¹⁾ :	226

PMIA Average Monthly Effective Yields⁽¹⁾

March	4.232
February	4.122
January	4.012
December	3.929
November	3.843
October	3.670

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 3/31/24 \$156.5 billion

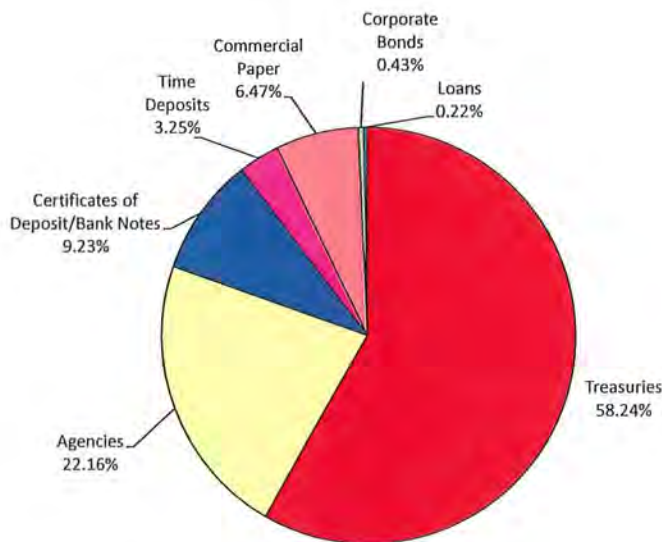


Chart does not include \$2,005,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

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

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

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

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller



STAGECOACH SWEEP

WELLS FARGO BANK, N.A.

Page 1 of 2

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

Account Number: DDA
 [REDACTED]

THIS STATEMENT COVERS 03/01/2024 THROUGH 03/29/2024

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

ALLSPRING GOVERNMENT FUND INST CLS

FUND SUMMARY

Dividends Earned YTD 85,223.20
 Federal Withholding YTD .00
 7 Day Simple Yield 5.18475 %
 Federal Withholding .90

Beginning Balance 8,240,692.71
 Shares Purchased 44,314.64
 Shares Redeemed 548,002.16
 Ending Balance 7,737,005.19
 Prior Month Dividends Paid to Checking 31,801.87
 Dividends Earned in Current Month 33,098.49

Transaction Detail

Date	Description	Amount
3 01 2024	Beginning Balance	8,240,692.71
3 04 2024	Next Day Sweep Purchase	31,801.87
3 07 2024	Sweep Funds Return To DDA	100,000.00
3 11 2024	Next Day Sweep Purchase	654.54
3 12 2024	Next Day Sweep Purchase	2,495.00
3 13 2024	Next Day Sweep Purchase	506.00
3 14 2024	Sweep Funds Return To DDA	200,000.00
3 20 2024	Next Day Sweep Purchase	926.23
3 26 2024	Sweep Funds Return To DDA	248,002.16
3 27 2024	Next Day Sweep Purchase	7,770.00
3 28 2024	Next Day Sweep Purchase	161.00
3 29 2024	Ending Balance	7,737,005.19

Daily Balance Information

Date	Investment Balance	Annualized Fund Yield	Daily Dividend Factor	Daily Accrual
03 01	8,240,692.71	5.172 %	.000141700	1,167.71
03 02*	8,240,692.71	5.172 %	.000141700	1,167.71
03 03*	8,240,692.71	5.172 %	.000141700	1,167.71
03 04	8,272,494.58	5.167 %	.000141583	1,171.24
03 05	8,272,494.58	5.164 %	.000141482	1,170.41
03 06	8,272,494.58	5.180 %	.000141924	1,174.07
03 07	8,172,494.58	5.166 %	.000141546	1,156.78
03 08	8,172,494.58	5.166 %	.000141551	1,156.82
03 09*	8,172,494.58	5.166 %	.000141551	1,156.82
03 10*	8,172,494.58	5.166 %	.000141551	1,156.82
03 11	8,173,149.12	5.168 %	.000141598	1,157.30
03 12	8,175,644.12	5.172 %	.000141704	1,158.52
03 13	8,176,150.12	5.194 %	.000142307	1,163.52
03 14	7,976,150.12	5.168 %	.000141611	1,129.51
03 15	7,976,150.12	5.171 %	.000141686	1,130.11
03 16*	7,976,150.12	5.171 %	.000141686	1,130.11
03 17*	7,976,150.12	5.171 %	.000141686	1,130.11

Date	Investment Balance	Annualized Fund Yield	Daily Dividend Factor	Daily Accrual
03 18	7,976,150.12	5.179 %	.000141912	1,131.91
03 19	7,976,150.12	5.182 %	.000141977	1,132.43
03 20	7,977,076.35	5.175 %	.000141797	1,131.13
03 21	7,977,076.35	5.177 %	.000141842	1,131.48
03 22	7,977,076.35	5.179 %	.000141907	1,132.00
03 23*	7,977,076.35	5.179 %	.000141907	1,132.00
03 24*	7,977,076.35	5.179 %	.000141907	1,132.00
03 25	7,977,076.35	5.180 %	.000141943	1,132.29
03 26	7,729,074.19	5.184 %	.000142029	1,097.75
03 27	7,736,844.19	5.189 %	.000142167	1,099.92
03 28	7,737,005.19	5.190 %	.000142192	1,100.14
03 29*	7,737,005.19	5.190 %	.000142192	1,100.14
			TOTAL MTD	33,098.46

* Indicates non business day

THANK YOU FOR BANKING WITH WELLS FARGO.

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TAMALPAIS COMMUNITY SERVICES DISTRICT

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TCSD BOARD OF DIRECTORS REGULAR MEETING

MINUTES

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

1. CALL TO ORDER

The Tamalpais Community Services District Board of Directors Meeting was called to order by President Bartschat at 7:01 pm on Wednesday, April 10, 2024.

2. ROLL CALL

President Steffen Bartschat

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

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

Others present: Pippin Cavagnaro, PE, Nute Engineering

3. APPROVE AGENDA

MOTION TO APPROVE AGENDA

M/S: S. LEVINE/ J. BROWN AYES: 4 (S. BARTSCHAT, J. BROWN, J. JACOBS, S. LEVINE)

NAYS: 0 ABSENT: 1 (M. McMAHON)

4. PUBLIC EXPRESSION

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

Pam Keon, PARC Commissioner, gave the Board a PARC update from their last March 15 meeting.

5. REGULAR BUSINESS: Board Actions

A. Discussed / consider adopting resolution approving a contract change order for the

Community Center/Corporation Yard Fence Replacement Project in an amount not-to-exceed \$70,000 for a concrete pad, pad grading/compaction, and the replacement of a portion of the fence for the corporation yard and establish a contingency reserve of \$15,000.

Assistant General Manager Shear gave a brief background on the Community Center/Corporate Yard Fence Replacement Project. Shear shared with the Board that LVI has completed Phase I of the project. Shear shared that since LVI Engineering is now familiar with the topography of the community center parking area and has mobilized resources, along with surplus redwood fencing and lattice onsite, that this provides a good opportunity to look at Phase II to speed up the process and get some of that work done now with a change order. The change order would include the following:

1. Behind the Community Center, create a compacted gravel pad, 15x20 feet, for future placement of a storage shed. Total cost \$11,500,
2. In the fence area dividing the corporation yard and community center parking area, clear and level an area of 35x35 feet and place a large, compacted base pad of excavated topsoil around the area, and remove 50 feet of existing fence in the area. Total cost \$20,500.
3. Install 100 feet new fence with a 2' lattice and one gate between the corporation yard and community center side. The fence border will connect with the rear of the TVIC building to section off that portion of the area creating additional space on the corporation yard side for additional storage for replacement refuse collection cans and other solid waste and wastewater equipment/materials. Total cost \$38,000.

The Board took a recess at 7:12 pm to go outside and look at the areas where the proposed change orders would take place. Back in session at 7:29 pm.

The Board discussed and asked questions of staff and Pippin Cavagnaro, PE, Nute Engineering.

There was no public comment.

MOTION TO ADOPT RESOLUTION 2024-08 APPROVING A CONTRACT CHANGE ORDER FOR COMMUNITY CENTER/ CORPORATION YARD FENCE REPLACEMENT PROJECT IN AN AMOUNT NOT-TO-EXCEED \$70,000 FOR A CONCRETE PAD, PAD GRADING/COMPACTION, AND THE REPLACEMENT OF A PORTION OF THE FENCE FOR THE CORPORATION YARD AND ESTABLISH A CONTINGENCY RESERVE OF \$15,000.

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

B. Discussed/ consider adopting resolution authorizing the General Manager to contract for

emergency repairs to the damaged sewer line (approx. location 1235 Lattie Lane and Pine Hill Rd).

GM Toy shared with the Board the details of the two above ground sewer lines damaged by falling trees at 1235 Lattie Lane on March 29, 2024, and 354 Pine Hill Rd on April 2, 2024.

Pippin Cavagnaro, PE, shared with the Board the critical situation of both Lattie Lane and Pine Hill Rd.

Due to the urgency of both situations and significantly high costs due to the locations of the pipes, staff is recommending the declaration of an emergency pursuant to TCSD purchasing policies and Public Contract Code 20806. The declaration of an emergency will authorize the GM to contract for emergency repairs without giving notice to bid contracts. The GM is required to report back at subsequent regular board meetings on the continuing need for the emergency actions.

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

MOTION TO ADOPT RESOLUTION DECLARING AN EMERGENCY PURSUANT TO TCSD PURCHASING POLICIES AND PUBLIC CONTRACT CODE 20806 AND AUTHORIZING THE GENERAL MANAGER TO CONTRACT FOR EMERGENCY REPAIRS FOR TWO SEWER LINES DAMAGED BY FALLING TREES (APPROX. LOCATIONS: 1235 LATTIE LANE AND 354 PINE HILL ROAD).

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

C. Discussed / consider adopting resolution clarifying the provisions of the TCSD retiree health program.

GM Toy indicated that the staff recommendation has changed and that we would like to first get some policy direction from the Board on key issues and then come back to the Board in May with a Resolution.

GM Toy gave the Board some background history on the TCSD retiree health program. The Board discussed and asked questions of the staff.

The Board made the following clarifications:

- No survivor benefits.
- Do not increase the retiree health contribution rate.

There was no public comment.

- D. Discussed / consider adopting resolution approving revised regular board meeting schedule for 2024 and discussed future work session topics.

The resolution makes the May 15th meeting a regular Board meeting with an earlier start time of 5:00pm. The May 15th meeting would replace the previously scheduled April 24th work session, May 8th meeting, and May 22nd budget work session. The Revised schedule will allow the Board members to attend the May 15th meeting which Will include the FY24-25 budget workshop.

The revised schedule includes the annual field trip to Kay and Eastwood Parks for the June 26th, and the tour of the corporation yard for the July 24th work sessions.

There was no public comment.

MOTION TO ADOPT RESOLUTION APPROVING REVISED REGULAR BOARD MEETING SCHEDULE FOR 2024 AND DISCUSS FUTURE WORK SESSION TOPICS.

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

6. REGULAR BUSINESS: Information Items

A. General Manager Report

GM Toy reported the following:

- The Hydro Flush truck went to auction and the highest bid was \$2,400. But we had to remove truck from the auction because UPS lost the title that was mailed. GM Toy applied for a new title. The replacement title can take up to 30 days to receive. Once we have the title we can put it back on the auction.
- Earth Day on April 20 is coming along well. We have currently sold 35 tickets out of 60 tickets for the Wooley Egg Ranch tour. We have reserved 5 garage sale booths out of 10 booths.

Assistant GM Shear gave an update on the progress of the Community Center restroom renovations.

There was no public comment.

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

Director Jacobs attended the SASM Board of Commissioners meeting on March 24, 2024. Director Jacobs reported on his written report.

Director Levine attended the SMCSO Board of Directors meeting on April 2, 2024.
Director Levine reported on his written report.

There was no public comment.

- C. Board member and/or Subcommittee report
No Board member or Subcommittee report,
There was no public comment.

7. CONSENT CALENDAR

- A. Received monthly financial reports.
- B. Approve minutes of February 10, 2024, special meeting for annual Board retreat.
- C. Approve minutes of March 13, 2024, regular meeting.
- D. Approve minutes of March 27, 2024, regular work session meeting.

MOTION TO APPROVE THE CONSENT CALENDAR

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

8. FUTURE AGENDA ITEMS

No future agenda items.

9. ADJOURNMENT

MOTION TO ADJOURN

THE MEETING WAS ADJOURNED AT 8:46 PM

Approved by Board on: _____



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TCSO BOARD OF DIRECTORS SPECIAL MEETING

MINUTES

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

1. CALL TO ORDER

The Tamalpais Community Services District Board of Directors Special Meeting was called to order by President Bartschat at 7:01 pm on Wednesday, April 10, 2024. Concurrent with the regular meeting.

2. ROLL CALL

President Steffen Bartschat

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

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

3. APPROVE AGENDA

MOTION TO APPROVE AGENDA

M/S: S. LEVINE/ J. BROWN AYES: 4 (S. BARTSCHAT, J. BROWN, J. JACOBS, S. LEVINE)

NAYS: 0 ABSENT: 1 (M. McMAHON)

4. REGULAR BUSINESS: Board Actions

A. Discussed / consider authorizing the General Manager to amend an agreement with FM3
In an amount not to exceed \$3,000 for the community survey.

GM Toy shared with the Board that the staff has worked with FM3 to get the survey down from 26 minutes to 20 minutes. The initial agreement back in October 2023 was for a 15-minute survey and 250 interviews – total cost \$24,500. If we move forward with the 20-minute survey and 250 interviews the total cost would be \$27,250. Which is

approximately \$2,250 higher than the General Manager's contractual authority of up to \$25,000.

The Board discussed and asked questions of the staff.

There was no public comment.

MOTION TO AUTHORIZE THE GENERAL MANAGER TO AMEND AN AGREEMENT WITH FM3 IN AN AMOUNT NOT-TO-EXCEED \$28,000 FOR THE COMMUNITY SURVEY.

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

5. ADJOURNMENT

MOTION TO ADJOURN

THE MEETING WAS ADJOURNED AT 8:03 PM

Approved by Board on: _____