

Proposed FY24-25 Operating and Capital Improvement Budget



Board of Directors

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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.

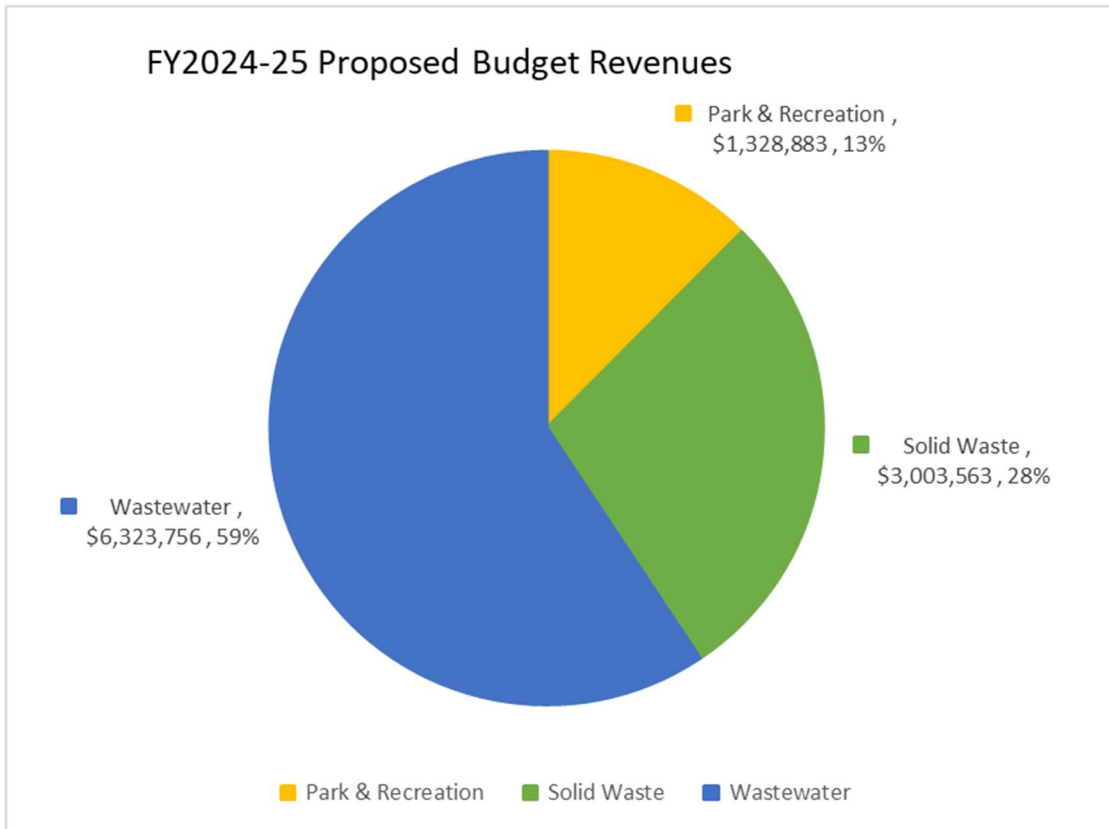
- Budget Message with Executive Summary
- FY24-25 Operating Budget by department with key budget assumptions
- Detail sheets for certain expenditure categories by department and personnel allocations for each department.
- Graphs/Tables/Charts
- TCSD’s goals and priorities for FY24-25 and a list of accomplishments 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

THE PROPOSED FY24-25 BUDGET- EXECUTIVE SUMMARY

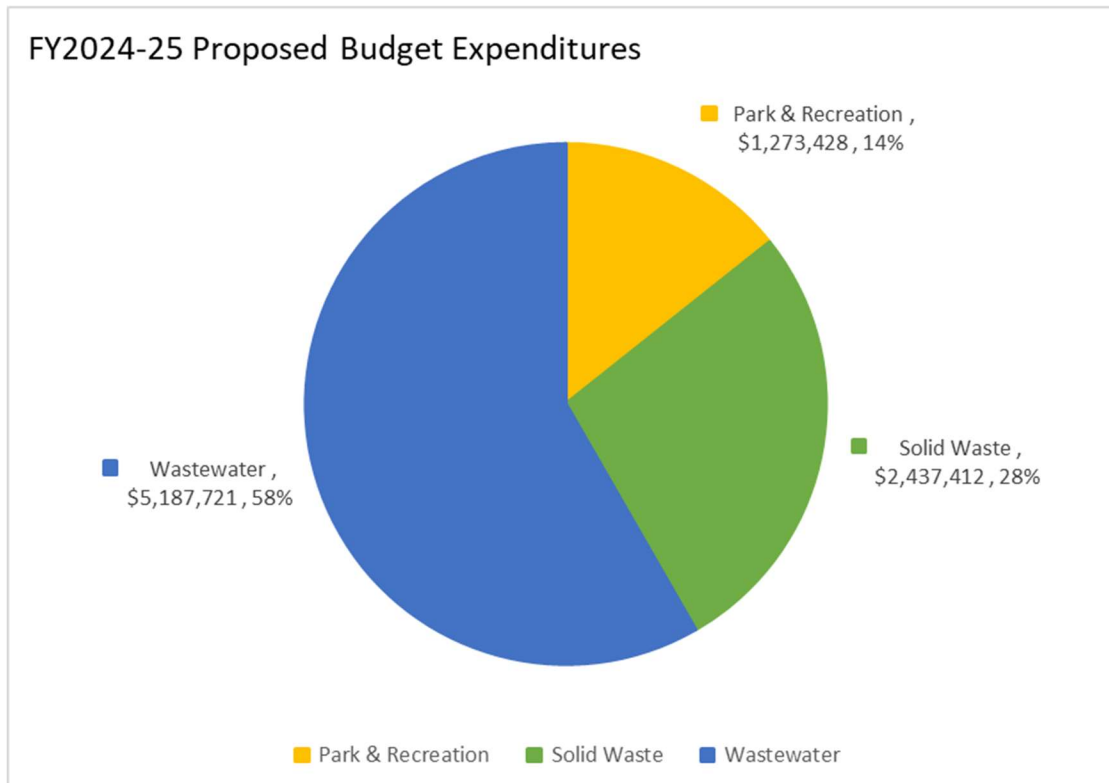
The Table below shows TCSD’s total combined operating budget for FY24-25. Approx. \$10.7M and \$8.9M in total revenue and expenses, respectively. Compared to the FY23-24 adopted budget, the proposed FY24-25 budget reflects slight increases in overall revenues (approx. 4%) and expenses (approx. 2%).

CATEGORY	Park & Recreation	Solid Waste	Wastewater	TOTAL
Revenue	\$ 1,328,883	\$ 3,003,563	\$ 6,323,756	\$ 10,656,202
Expenses	\$ 1,273,428	\$ 2,437,412	\$ 5,187,721	\$ 8,898,561

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 net operating revenues (surpluses) that are transferred to capital funds for projects.*

WASTEWATER	Adopted	Proposed		
	FY23-24	FY24-25	Variance	In %
Total Revenue	\$ 6,145,806	\$ 6,323,756	\$ 177,950	2.9%
Total Expenses	\$ 5,140,044	\$ 5,187,721	\$ 47,677	0.9%
Surplus (deficit)	\$ 1,005,762	\$ 1,136,036	\$ 130,274	13.0%

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 charges and a 2.4% increase in fees for service.

SOLID WASTE	Adopted	Proposed		
	FY23-24	FY24-25	Variance	In %
Total Revenue	\$ 2,828,290	\$ 3,003,563	\$ 175,273	6.2%
Total Expenses	\$ 2,416,125	\$ 2,437,412	\$ 21,287	0.9%
Surplus (deficit)	\$ 412,165	\$ 566,150	\$ 153,986	37.4%

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 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 as reducing the need for overtime incurred due to short staffing. See Appendix C for more detail on the benefits of adding a position.

The budget also reflects the regional grant for \$535,781 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 reflect a 2% increase in service charges and 2.4% increase in fees for service.

PARKS & RECREATION	Adopted	Proposed		
	FY23-24	FY24-25	Variance	In %
Total Revenue	\$ 1,239,585	\$ 1,328,883	\$ 89,298	7.2%
Total Expenses	\$ 1,155,132	\$ 1,273,428	\$ 118,296	10.2%
Surplus (deficit)	\$ 84,453	\$ 55,455	\$ (28,998)	-34.3%

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 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 increase reflects 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,” net operating revenues (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 \$1,079,000 toward capital reserves
- Solid Waste will contribute approximately \$334,000 toward capital reserves
- Parks & Recreation will not be contributing toward capital reserves in FY24-25, but will make contributions in future years in 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 \$2.3M 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-	\$235,000
Cabin Improvements-	\$30,000
Park Improvements	\$49,000
Corporation Yard Improvements-	\$120,000
Wastewater Improvements-	<u>\$1,860,000</u>
TOTAL	\$2,294,000

The Park improvements reflect suggestions 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 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% increase in service charge (per Adopted fee schedule)

Wastewater fee charges (e.g., permits, hook-up fees)- 2.4% increase in fees*

Solid Waste- 2% increase in service charge (per Adopted fee schedule)

Solid Waste fee charges (e.g., extra pick-up, dump bins)- 2.4% increase*

Parks & Recreation rental fees- 2.4% increase*

Parks & Recreation property tax projection- 3.3% (based on County estimate)

Personnel Expenses base assumptions (all departments):

Cost of living adjustment- 2.4% (based on Feb. to Feb. CPI)

Performance Pay- 2.6% (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

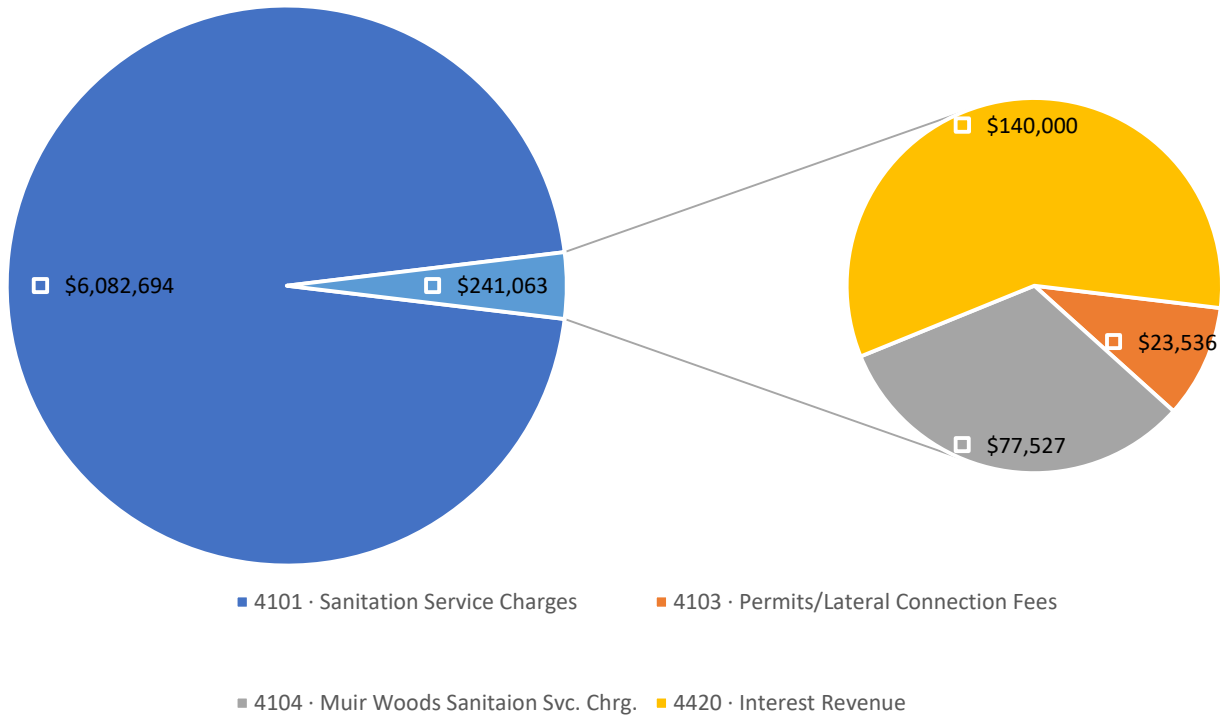
O&M (non-personnel) Expenses base assumptions:

General inflation- 4%

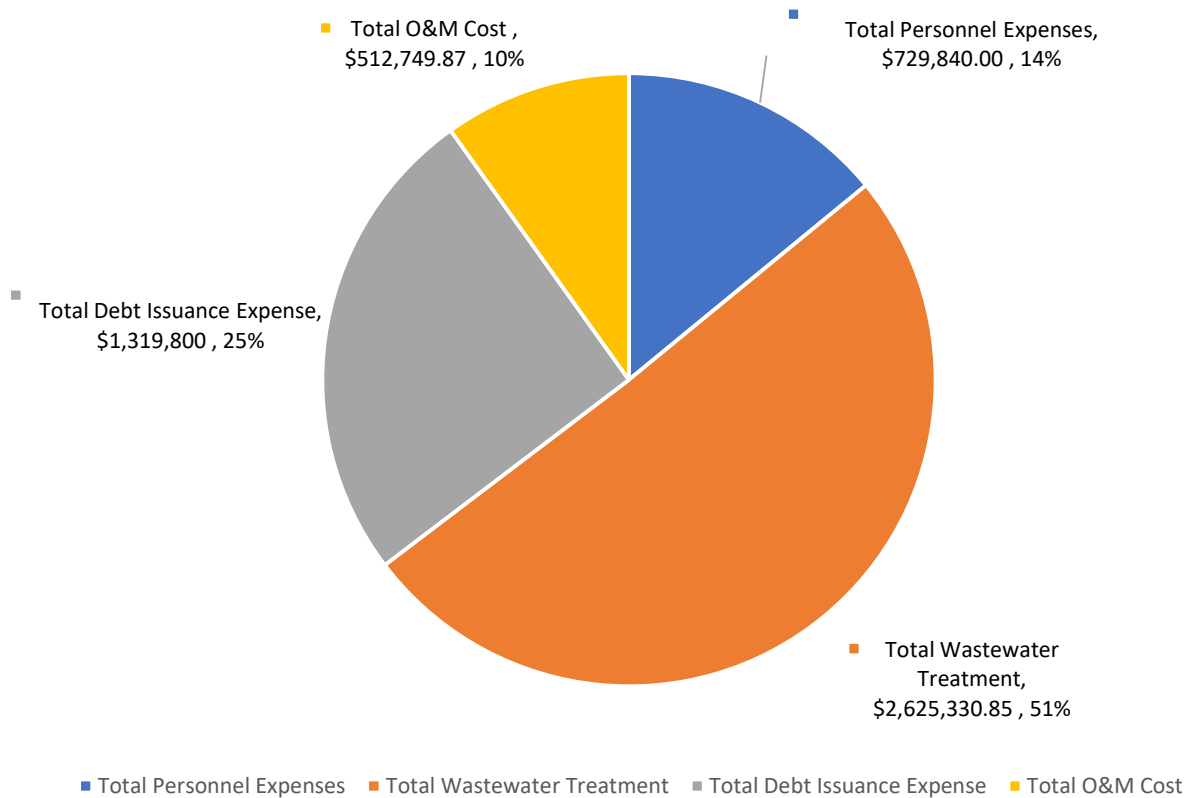
Other considerations range from 3% to 5%, with the exception for fuel at 7%

*Note: Fees for service (i.e., fee charges) are based on the Feb. to Feb. CPI (2.4%) rounded to the nearest dollar.

TCSD Proposed 2024-25 Wastewater Revenue



Proposed 2024-25 Wastewater Budget Expenditures

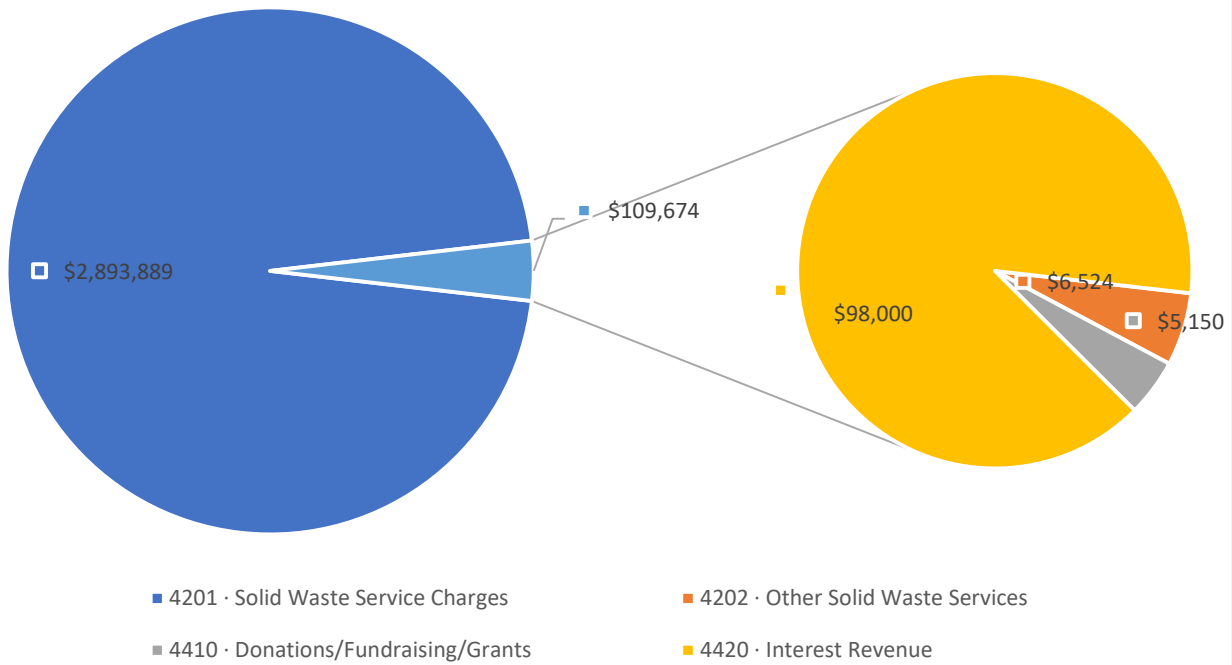




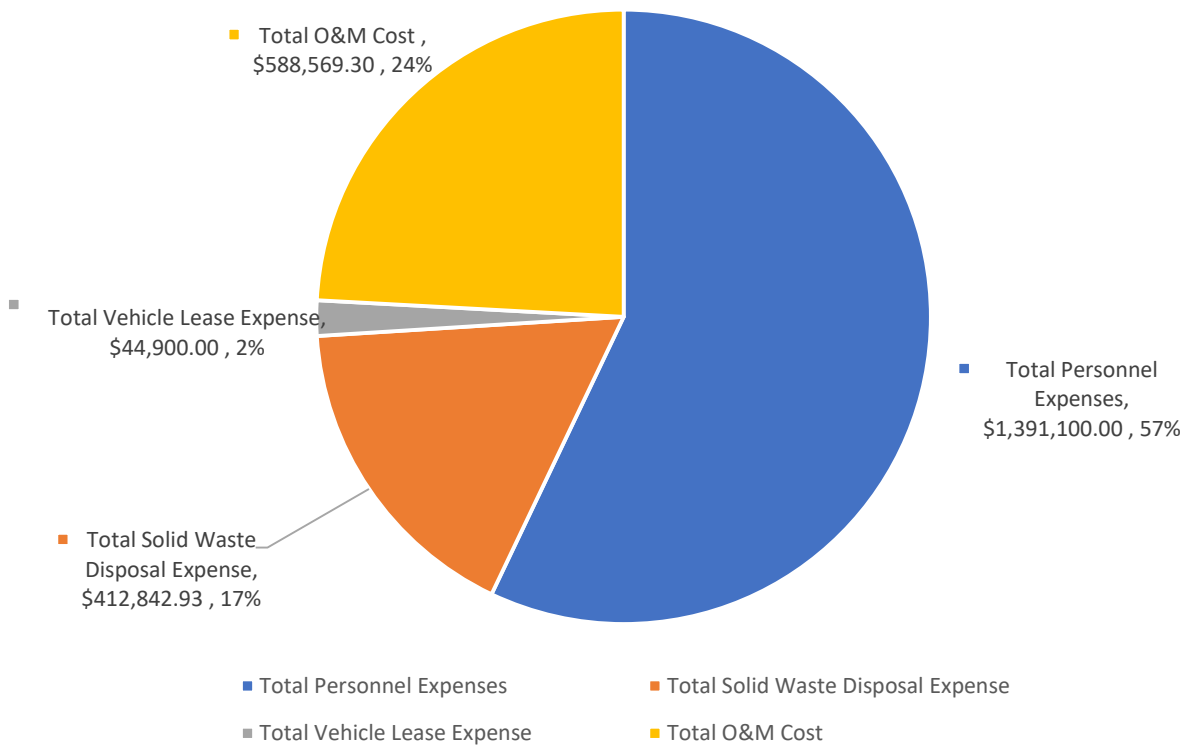
TAMALPAIS COMMUNITY SERVICES DISTRICT
Proposed Budget
FY 2024-2025

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
WASTEWATER FUND	Adopted Budget FY2023-24	Estimated Year End FY2023-24	Proposed FY2024-25	Variance (\$) Col. C- Col.A	Variance (%)
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	\$ 175,000	\$ 140,000	\$ 113,300	424%
Total Revenue	\$ 6,145,806	\$ 6,121,139	\$ 6,323,756	\$ 177,950	3%
Expense					
5010 · Salaries					
5011 · Wages and P.T.O	\$ 391,820	\$ 413,376	\$ 440,000	\$ 48,180	12%
5012 · Overtime / Standby Pay	\$ 4,543	\$ 7,921	\$ 5,200	\$ 657	14%
5013 · Performance Recognition	\$ 7,816	\$ 8,613	\$ 11,240	\$ 3,424	44%
5014 · Temporary Help	\$ 8,295	\$ 3,952	\$ 4,000	\$ (4,295)	-52%
Total 5010 · Salaries	\$ 412,474	\$ 433,862	\$ 460,440	\$ 47,966	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	\$ 34,600	\$ 3,200	10%
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	\$ 269,400	\$ 62,986	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	\$ 5,187,721	\$ 47,677	1%
Net Operating Surplus (Deficit)	\$ 1,005,763	\$ 1,018,452	\$ 1,136,036	\$ 130,273	13%
Target Operating Reserve (8 mo.)	\$ 3,428,409	\$ 3,403,493	\$ 3,460,210	\$ 31,801	1%

TCSO Proposed 2024-25 Solid Waste Revenue



Proposed 2024-25 Solid Waste Expenditures





TAMALPAIS COMMUNITY SERVICES DISTRICT

**Proposed Budget
FY 2024-2025**

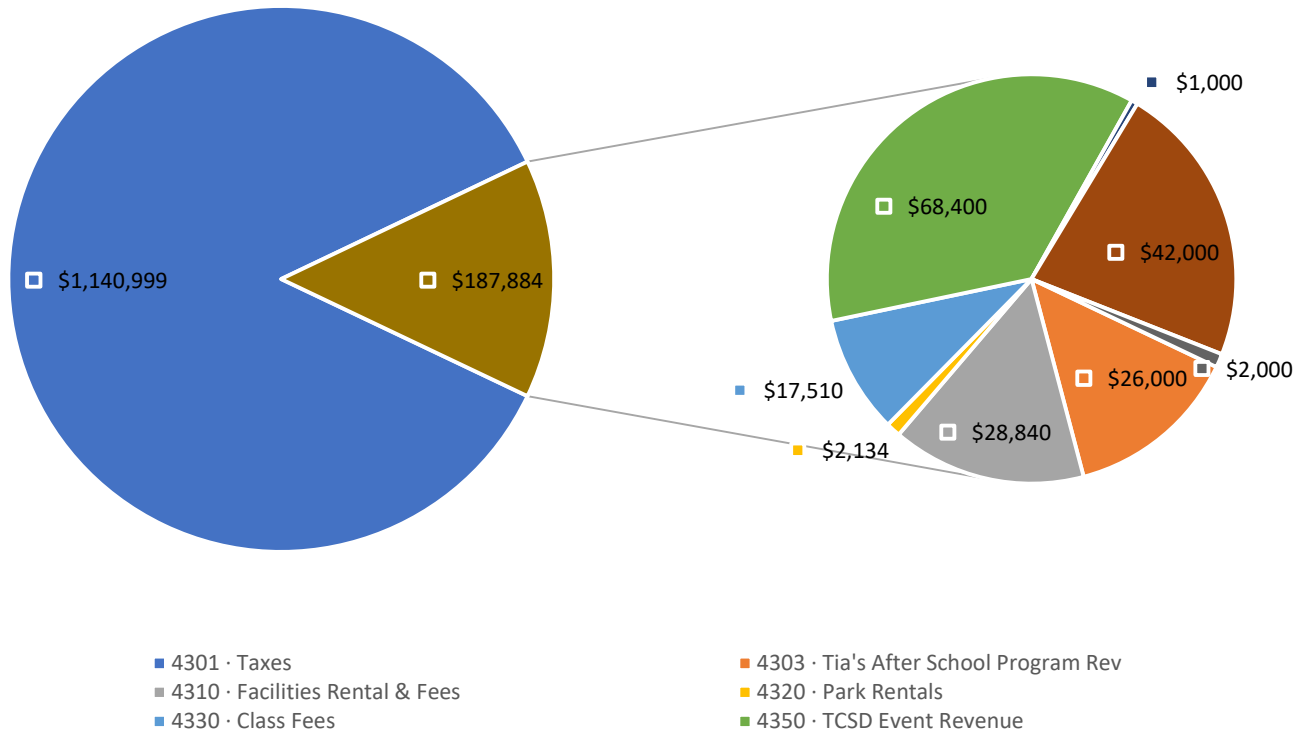
	A	B	C	D	E
SOLID WASTE FUND	Adopted Budget FY2023-24	Estimated Year End FY2023-24	Proposed FY2024-25	Variance (\$) Col. C- Col. A	Variance (%)
Ordinary Revenue/Expense					
Revenue					
4201 · Solid Waste Service Charges	\$ 2,797,000	\$ 2,837,146	\$ 2,893,889	\$ 96,889	3%
4202 · Other Solid Waste Services	\$ 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	\$ 122,500	\$ 98,000	\$ 79,310	424%
Total Revenue	\$ 2,828,290	\$ 2,970,980	\$ 3,003,563	\$ 175,273	6%
Expense					
5010 · Salaries					
5011 · Wages and P.T.O	\$ 699,737	\$ 669,021	\$ 770,500	\$ 70,763	10%
5012 · Overtime Pay	\$ 52,934	\$ 67,634	\$ 60,000	\$ 7,066	13%
5013 · Performance Recognition	\$ 13,642	\$ 12,963	\$ 19,600	\$ 5,958	44%
5014 · Temporary Help	\$ 25,000	\$ 6,000	\$ 6,000	\$ (19,000)	-76%
Total 5010 · Salaries	\$ 791,313	\$ 755,619	\$ 856,100	\$ 64,787	8%
5020 · Employee Benefits					
5021 · Health Insurance	\$ 141,000	\$ 136,136	\$ 193,000	\$ 52,000	37%
5022 · Retirement Contributions	\$ 181,132	\$ 186,952	\$ 193,000	\$ 11,868	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	\$ 535,000	\$ 82,382	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%
Grant paid expenses (no longer used)	\$ 5,000	\$ -	\$ -	\$ -	n/a
Vehicle Lease	\$ 44,900	\$ 44,804	\$ 44,900	\$ -	0%
Total Expense	\$ 2,421,125	\$ 2,090,705	\$ 2,437,412	\$ 16,287	1%
Net Operating Surplus (Deficit)	\$ 407,165	\$ 880,275	\$ 566,150	\$ 158,986	39%

TAMALPAIS COMMUNITY SERVICES DISTRICT
SB 1383 Grant

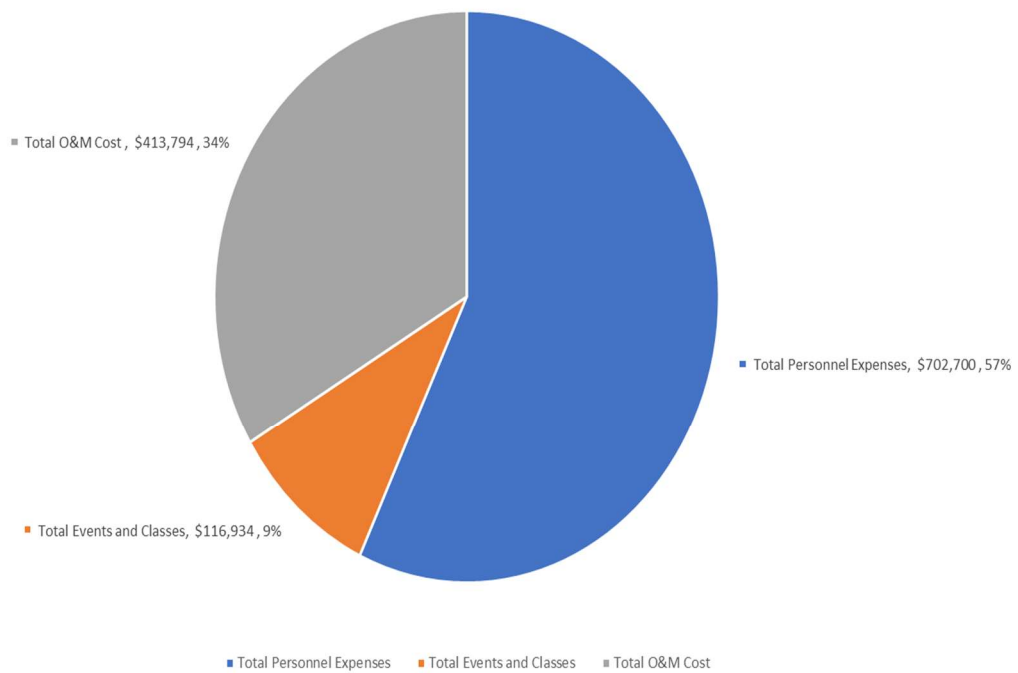
	Grant Funding	
	Year End Estimates FY2023-24	Proposed Budget FY2024-25
SB 1383 Grant Work (grant categories, but budget amounts subject to change)		
Admin Costs	\$ -	\$ 11,781
Program Evaluation	\$ -	\$ 187,000
Edible Food Recovery	\$ -	\$ 22,000
Education & Outreach	\$ -	\$ 120,000
Equipment	\$ -	\$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

TCSD 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	\$ 1,140,999	\$ 82,749	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	\$ 52,500	\$ 42,000	\$ 33,990	424%
4430 · Miscellaneous Revenue	\$ 2,040	\$ 959	\$ 2,000	\$ (40)	-2%
Total Revenue	\$ 1,239,585	\$ 1,299,136	\$ 1,328,883	\$ 89,298	7%
Expense					
5011 · Wages and P.T.O	\$ 423,104	\$ 423,019	\$ 442,000	\$ 18,896	4%
5012 · Overtime Pay	\$ 6,544	\$ 8,000	\$ 8,000	\$ 1,456	22%
5013 · Performance Recognition	\$ 8,448	\$ 8,500	\$ 11,000	\$ 2,552	30%
5014 · Temporary Help	\$ 38,064	\$ 20,000	\$ 22,000	\$ (16,064)	-42%
Total 5010 · Salaries	\$ 476,160	\$ 459,519	\$ 483,000	\$ 6,840	1%
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	\$ 10,000	\$ 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	\$ 2,500	\$ 9,000	\$ 5,568	162%
Total Expense	\$ 1,155,132	\$ 1,131,982	\$ 1,273,428	\$ 118,296	10%
Net Operating Surplus (Deficit)	\$ 84,453	\$ 167,154	\$ 55,455	\$ (28,998)	-34%
Target Operating Reserve (8 mo.)*	\$ 770,473	\$ 755,032	\$ 818,695	\$ 48,221	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:

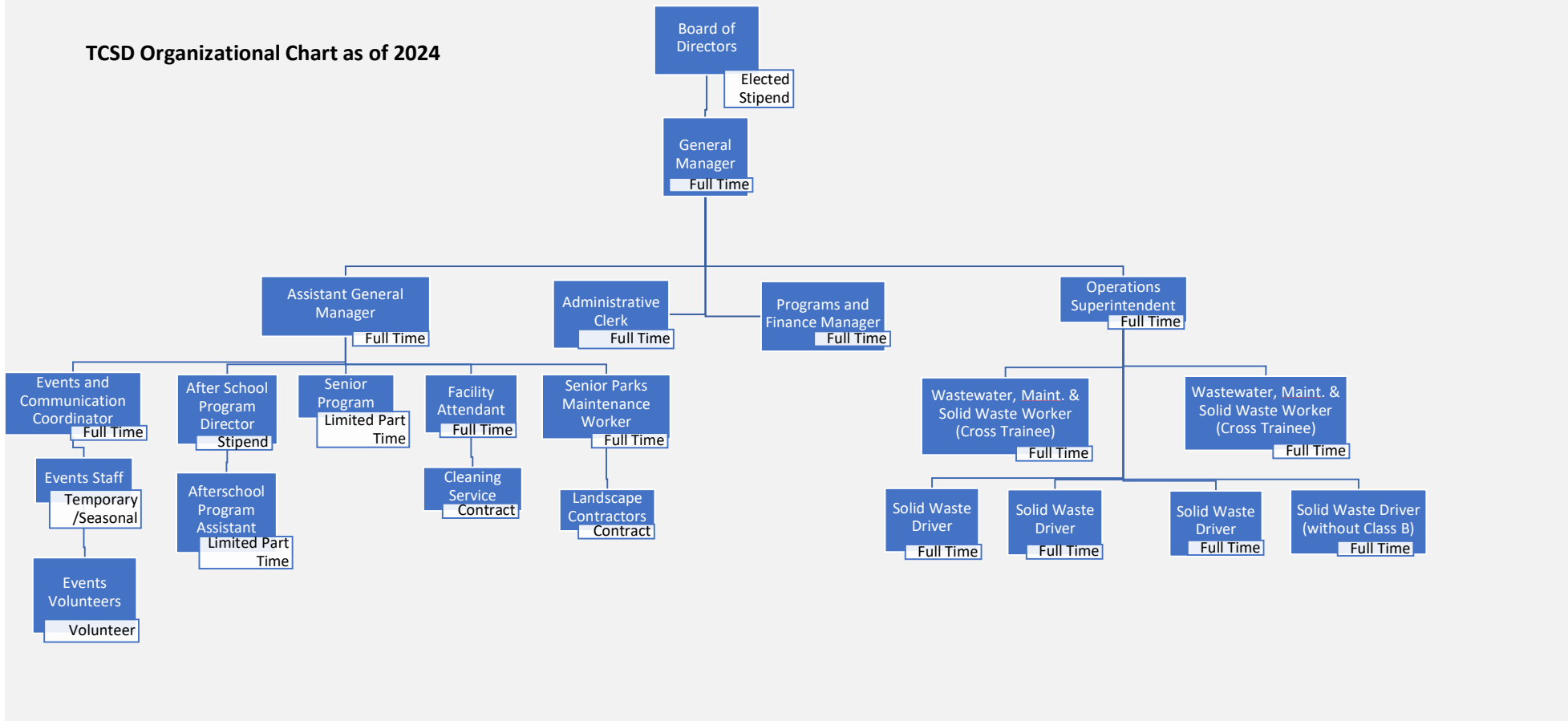
- Professional Services
- Office and Technology
- Maintenance and Supply
- Sewer Line Maintenance (Wastewater only)
- Events (Recreation event)
- Tree & Landscaping Maintenance (Parks only)

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%
Other TCSD Event	\$ 1,000	\$ 4,500	\$ 3,500	350%
Seniors Program Expenses	\$ 3,204	\$ 3,364	\$ 160	5%
Creekside Friday Concert	\$ 21,345	\$ 22,413	\$ 1,067	5%
Oktoberfest Expenses	\$ 26,000	\$ 24,675	\$ (1,325)	-5%
Spooky Cruise Exp	\$ 18	\$ 123	\$ 105	583%
December Holiday Event	\$ 1,503	\$ 1,578	\$ 75	5%
Crab Feed	\$ 5,056	\$ 5,309	\$ 253	5%
Mystery Murder Dinner	\$ 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%
Spaghetti Bingo	\$ 2,916	\$ 3,062	\$ 146	5%
Earth Day	\$ 2,200	\$ 2,310	\$ 110	5%
Total 5300 · Events Expense	\$ 82,509	\$ 94,500	\$ 11,991	15%
All Tree & Landscaping Maintenance				
5330 · Tree & Landscaping Services				
Trails / Parks	\$ 6,000	\$ 12,500	\$ 6,500	108%
Trees - General Maint.	\$ 6,000	\$ 12,500	\$ 6,500	108%
5330 · Tree & Landscaping Services - Other	\$ 6,320	\$ 5,000	\$ (1,320)	-21%
Total 5330 · Tree & Landscaping Services	\$ 18,320	\$ 30,000	\$ 11,680	64%
5331 · Landscaping Contract Svc	\$ 73,000	\$ 76,000	\$ 3,000	4%
5332 · McGlashan Trail Maintenance	\$ 4,500	\$ 5,000	\$ 500	11%
5333 · Vegetation Management				
Trees maintenance/removal	-	25000	-	-
Brush Removal/Goats	10000	10000	-	0%
Total 5333 · Vegetation Management	\$ 10,000	\$ 35,000	\$ 25,000	250%
Total All Tree & Landscaping Maintenance	\$ 105,820	\$ 146,000	\$ 40,180	38%
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	\$ 2,500	\$ 9,000	\$ 6,500	N/A



TAMALPAIS COMMUNITY SERVICES DISTRICT
PARKS AND RECREATION

Proposed Fiscal Year 2024-25

	Overview		Division Allocation			
	Parks & Recreation	Parks	Events/Programs	Facilities	Administration	
Revenue						
4301 · Taxes	\$ 1,140,999	\$ -	\$ -	\$ -	\$ 1,140,999	
4303 · Tia's After School Program Rev	\$ 26,000	\$ -	\$ 26,000	\$ -	\$ -	
Total 4310 · Facilities Rental & Fees	\$ 28,840	\$ -	\$ -	\$ 28,840	\$ -	
Total 4320 · Park Rentals	\$ 2,134	\$ 2,134	\$ -	\$ -	\$ -	
Total 4330 · Class Fees	\$ 17,510	\$ -	\$ 17,510	\$ -	\$ -	
Total 4350 · TCSD Event Revenue	\$ 68,400	\$ -	\$ 68,400	\$ -	\$ -	
Total 4410 · Donations/Fundraising/Grants	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	
4420 · Interest Revenue	\$ 42,000	\$ -	\$ -	\$ -	\$ 42,000	
Total 4430 · Miscellaneous Revenue	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	
Total Revenue	\$ 1,328,883	\$ 2,134	\$ 112,910	\$ 28,840	\$ 1,184,999	
Expense						
Total 5011 · Wages and P.T.O	\$ 442,000	\$ 97,477	\$ 91,055	\$ 78,338	\$ 175,129	
5012 · Overtime Pay	\$ 8,000	\$ -	\$ 5,000	\$ 1,000	\$ 2,000	
5013 · Performance Recognition	\$ 11,000	\$ 2,581	\$ 2,330	\$ 1,930	\$ 4,159	
5014 · Temporary Help	\$ 22,000	\$ -	\$ 20,000	\$ -	\$ 2,000	
Total 5010 · Salaries	\$ 483,000	\$ 100,058	\$ 118,385	\$ 81,268	\$ 183,288	
5020 · Employee Benefits						
5021 · Medical and Dental Insurance	\$ 80,400	\$ 4,152	\$ 36,025	\$ 13,470	\$ 26,753	
5022 · Retirement Contributions	\$ 85,000	\$ 20,000	\$ 18,000	\$ 15,000	\$ 32,000	
5023 · Social Security and Medicare	\$ 35,300	\$ 6,500	\$ 8,000	\$ 5,200	\$ 15,600	
5024 · Other Employee Benefits	\$ 4,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
5025 · Retiree Medical Insurance	\$ 5,000	\$ 1,700	\$ 1,650	\$ 1,650	\$ -	
5026 · Reserve-Retiree Medical Insu.	\$ 10,000	\$ 3,400	\$ 3,300	\$ 3,300	\$ -	
Total 5020 · Employee Benefits	\$ 219,700	\$ 36,752	\$ 67,975	\$ 39,620	\$ 75,353	
Total 5300 · Events Expense	\$ 94,500	\$ -	\$ 94,500	\$ -	\$ -	
5330 · Tree & Landscaping Services	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	
5331 · Landscaping Contract Svc	\$ 76,000	\$ 76,000	\$ -	\$ -	\$ -	
5332 · McGlashan Trail Maintenance	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	
5333 · Vegetation Management	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	
5340 · Instructor Fees	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ -	
5341 · Tia's Afterschool Program Exp	\$ 11,434	\$ -	\$ 11,434	\$ -	\$ -	
5400 · TCSD Board Fees	\$ 5,529	\$ -	\$ -	\$ -	\$ 5,529	
5401 · Professional Services	\$ 39,740	\$ -	\$ -	\$ -	\$ 39,740	
Community Center Masterplan- Design Charette	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	
5420 · Training, Travel & Meetings	\$ 4,000	\$ -	\$ 2,000	\$ -	\$ 2,000	
5425 · Office and Technology	\$ 20,000	\$ 2,000	\$ 6,000	\$ 6,000	\$ 6,000	
5430 · Telephone and Alarms	\$ 19,000	\$ 1,900	\$ 5,700	\$ 5,700	\$ 5,700	
5431 · Public Communications	\$ 4,000	\$ -	\$ 1,200	\$ 1,200	\$ 1,600	
5432 · Insurance	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	
5437 · Miscellaneous	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	
5438 · Fees and Permits	\$ 22,000	\$ 7,260	\$ 7,260	\$ 7,480	\$ -	
5439 · Utilities	\$ 27,000	\$ 8,910	\$ 8,910	\$ 9,180	\$ -	
5440 · Fuel Expense	\$ 8,000	\$ 3,600	\$ 800	\$ 3,600	\$ -	
5450 · Maintenance and Supply						
5451 · General Supplies	\$ 8,925	\$ 1,785	\$ 1,785	\$ 3,570	\$ 1,785	
5452 · Maint. & Supply Contract Svc	\$ 27,300	\$ 16,380	\$ -	\$ 5,460	\$ 5,460	
5454 · Vehicle Repair & Maint.	\$ 1,000	\$ 500	\$ -	\$ 500	\$ -	
5458 · Cabin/Comm.Ctr. Maint & Supply	\$ 6,300	\$ -	\$ -	\$ 6,300	\$ -	
5459 · Park Equip, Irrigation, Fiber	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	
Total 5450 · Maintenance and Supply	\$ 63,525	\$ 38,665	\$ 1,785	\$ 15,830	\$ 7,245	
5470 · Yard & Bldg. Improvements	\$ 5,000	\$ 1,650	\$ 1,650	\$ 1,700	\$ -	
5471 · Minor Equipment	\$ 9,000	\$ 3,000	\$ 6,000	\$ -	\$ -	
Total Expense	\$ 1,273,428	\$ 349,795	\$ 344,599	\$ 211,578	\$ 367,456	

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)- 3%

Solid Waste- 2% (per Adopted fee schedule)

Solid Waste fee charges (e.g., extra pick-up, dump bins)- 3%

Parks & Recreation Property tax projection- 3.5%

Parks & Recreation rental fees- 3%

Personnel Expenses base assumptions (all departments):

Cost of living adjustment- 3%

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 or reduced over the forecast period due to economic uncertainties or the uncertain nature of the revenue source.

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

last revised 5-21-24

	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	\$ 3,460,210	\$ 3,609,059	\$ 3,667,543	\$ 3,748,481
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	\$ 175,000	\$ 140,000	\$ 134,400	\$ 129,024	\$ 123,863	\$ 118,909
Total Revenue	\$ 6,145,806	\$ 6,121,139	\$ 6,323,757	\$ 6,565,584	\$ 6,819,794	\$ 6,812,294	\$ 7,077,310
Expense							
5010 · Salaries							
5011 · Wages and P.T.O	\$ 391,820	\$ 413,376	\$ 440,000	\$ 474,600	\$ 493,584	\$ 513,327	\$ 533,860
5012 · Overtime Pay	\$ 4,543	\$ 7,921	\$ 5,200	\$ 5,408	\$ 5,624	\$ 5,849	\$ 6,083
5013 · Performance Recognition	\$ 7,816	\$ 8,613	\$ 11,240	\$ 11,690	\$ 12,157	\$ 12,643	\$ 13,149
5014 · Temporary Help	\$ 8,295	\$ 3,952	\$ 4,000	\$ 4,160	\$ 4,326	\$ 4,499	\$ 4,679
Total 5010 · Salaries	\$ 412,474	\$ 433,862	\$ 460,440	\$ 495,858	\$ 515,692	\$ 536,320	\$ 557,772
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	\$ 34,600	\$ 37,022	\$ 39,614	\$ 42,386	\$ 45,354
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	\$ 269,400	\$ 288,388	\$ 308,774	\$ 330,663	\$ 354,173
5110 · Wastewater Treatment Expense							
5111 · SMCSD 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	\$ 5,187,721	\$ 5,410,884	\$ 5,498,565	\$ 5,619,912	\$ 5,758,608
Net Operating Surplus (deficit)	\$ 1,005,763	\$ 1,018,449	\$ 1,136,036	\$ 1,154,700	\$ 1,321,230	\$ 1,192,382	\$ 1,318,701
ENDING OPERATING FUND BALANCE	\$ 4,587,401	\$ 4,667,238	\$ 4,539,530	\$ 4,614,910	\$ 4,930,289	\$ 4,859,925	\$ 5,067,182
Target Operating Reserve (8 mo of operating budget)	\$ 3,428,409	\$ 3,403,494	\$ 3,460,210	\$ 3,609,059	\$ 3,667,543	\$ 3,748,481	\$ 3,840,992
Transfer to Capital and Other Reserves (see Capital Reserve Table for detail)	\$ 1,158,991	\$ 1,263,744	\$ 1,079,320	\$ 1,005,851	\$ 1,262,746	\$ 1,111,444	\$ 1,226,191

TAMALPAIS COMMUNITY SERVICES DISTRICT SOLID WASTE BUDGET (last revised 5-21-24)	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	\$ 1,625,754	\$ 1,703,451	\$ 1,848,857	\$ 1,935,567
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	\$ 122,500	\$ 98,000	\$ 94,080	\$ 90,317	\$ 86,704	\$ 83,236
Total Revenue	\$ 2,828,290	\$ 2,970,980	\$ 3,003,563	\$ 3,058,015	\$ 3,113,523	\$ 3,170,193	\$ 3,228,018
Annual Expenses							
5010 · Salaries	\$ 791,313	\$ 755,619	\$ 856,100	\$ 890,000	\$ 926,000	\$ 963,000	\$ 1,002,000
5021 · Health Insurance	\$ 141,000	\$ 136,136	\$ 193,000	\$ 207,000	\$ 221,000	\$ 236,000	\$ 253,000
5022 · Retirement Contributions*	\$ 181,132	\$ 186,952	\$ 193,000	\$ 205,000	\$ 192,000	\$ 204,000	\$ 216,000
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	2,437,412	2,553,900	2,771,900	2,901,900	2,994,000
Surplus (Shortfall)	406,351	880,275	566,151	504,115	341,623	268,293	234,018
Ending Fund Balance	1,922,617	2,642,421	1,960,651	2,129,869	2,045,074	2,117,150	2,169,585
Target 8 Mo. Operating Reserve	1,615,433	1,394,500	1,625,754	1,703,451	1,848,857	1,935,567	1,996,998
Available for Transfers to Reserves (see Capital Reserve Table for detail)	307,184	1,247,921	334,897	426,417	196,217	181,583	172,587
Ending Cash Balance less transfers to Reserves	1,615,433	1,394,500	1,625,754	1,703,451	1,848,857	1,935,567	1,996,998
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 5-21-24

	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	\$ 755,031	\$ 818,694	\$ 878,603	\$ 897,787	\$ 937,507
Revenues							
4301 · Taxes	\$ 1,058,250	\$ 1,108,324	\$ 1,140,999	\$ 1,180,934	\$ 1,222,267	\$ 1,265,046	\$ 1,309,323
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	\$ 52,500	\$ 42,000	\$ 40,320	\$ 38,707	\$ 37,159	\$ 35,673
Total 4430 · Miscellaneous Revenue	\$ 2,000	\$ 959	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total Revenue	\$ 1,240,055	\$ 1,299,136	\$ 1,328,883	\$ 1,371,813	\$ 1,416,396	\$ 1,462,684	\$ 1,510,733
Expenses/Appropriations							
Total 5011 · Wages and P.T.O	\$ 423,104	\$ 423,019	\$ 442,000	\$ 459,680	\$ 478,067	\$ 497,190	\$ 517,077
5012 · Overtime Pay	\$ 6,544	\$ 8,000	\$ 8,000	\$ 8,320	\$ 8,653	\$ 8,999	\$ 9,359
5013 · Performance Recognition	\$ 8,448	\$ 8,500	\$ 11,000	\$ 11,440	\$ 11,898	\$ 12,374	\$ 12,868
5014 · Temporary Help	\$ 38,064	\$ 20,000	\$ 22,000	\$ 22,880	\$ 23,795	\$ 24,747	\$ 25,737
Total 5010 · Salaries	\$ 476,160	\$ 459,519	\$ 483,000	\$ 502,320	\$ 522,413	\$ 543,309	\$ 565,042
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	\$ 10,000	\$ 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	\$ 2,500	\$ 9,000	\$ 5,000	\$ 5,200	\$ 5,408	\$ 5,624
Total Expenses/Appropriations	\$ 1,155,051	\$ 1,131,981	\$ 1,273,428	\$ 1,311,347	\$ 1,339,981	\$ 1,399,265	\$ 1,461,331
Surplus (Deficit)	\$ 85,004	\$ 167,155	\$ 55,455	\$ 60,466	\$ 76,414	\$ 63,419	\$ 49,402
Ending Fund Balance	\$ 786,189	\$ 970,975	\$ 810,486	\$ 879,161	\$ 955,017	\$ 961,206	\$ 986,909
Target Operating Reserve (8 month of exp)	\$ 770,419	\$ 755,031	\$ 818,694	\$ 878,603	\$ 897,787	\$ 937,507	\$ 979,092
Transfers to Capital Reserves*	\$ 15,770	\$ 215,944	\$ -	\$ 558	\$ 57,230	\$ 23,699	\$ 7,817
Target Operating Reserve in %	66.7%	66.7%	66.7%	66.70%	66.70%	66.70%	66.70%

*Note: no transfers to Capital Reserves if 8 mo. operating reserve is not met.

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 5-21-24

Operating Reserve Policy is to maintain a reserve equal to 8 months (66.667%) of annual expenditures. Net 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	\$ 3,460,210	\$ 3,609,000	\$ 3,667,000	\$ 3,748,000
Net Operating Revenue (shortfall)	\$ 1,005,763	\$ 1,018,452	\$ 1,136,036	\$ 1,155,000	\$ 1,321,000	\$ 1,192,000	\$ 1,318,000
Ending Operating Fund Balance	\$ 4,587,401	\$ 4,667,241	\$ 4,539,529	\$ 4,615,210	\$ 4,930,000	\$ 4,859,000	\$ 5,066,000
Target Ending Fund Balance for Operating Reserve (8 mo. reserve)	\$ 3,426,713	\$ 3,403,493	\$ 3,460,210	\$ 3,609,000	\$ 3,667,000	\$ 3,748,000	\$ 3,841,000
Transfer to Capital Projects Reserves	\$ 1,160,688	\$ 1,263,748	\$ 1,079,319	\$ 1,006,210	\$ 1,263,000	\$ 1,111,000	\$ 1,225,000

	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	\$ 1,626,000	\$ 1,703,000	\$ 1,849,000	\$ 1,936,000
Net Operating Revenue (shortfall)	\$ 406,350	\$ 880,275	\$ 566,150	\$ 504,000	\$ 342,000	\$ 268,000	\$ 234,000
Ending Operating Fund Balance	\$ 1,922,616	\$ 2,642,421	\$ 1,960,650	\$ 2,130,000	\$ 2,045,000	\$ 2,117,000	\$ 2,170,000
Target Ending Fund Balance for Operating Reserve (8 mo. reserve)	\$ 1,615,434	\$ 1,394,500	\$ 1,626,000	\$ 1,703,000	\$ 1,849,000	\$ 1,936,000	\$ 1,997,000
Transfer to Capital Projects Reserves	\$ 307,182	\$ 1,247,921	\$ 334,650	\$ 427,000	\$ 196,000	\$ 181,000	\$ 173,000

	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	\$ 755,031	\$ 818,694	\$ 879,000	\$ 898,000	\$ 937,000
Net Operating Revenue (shortfall)	\$ 83,587	\$ 167,155	\$ 55,455	\$ 60,466	\$ 76,414	\$ 63,419	\$ 49,402
Ending Operating Fund Balance	\$ 784,771	\$ 970,975	\$ 810,486	\$ 879,160	\$ 955,414	\$ 961,419	\$ 986,402
Target Ending Fund Balance for Operating Reserve (8 mo. reserve)*	\$ 774,519	\$ 755,031	\$ 818,694	\$ 879,000	\$ 898,000	\$ 937,000	\$ 979,000
Transfer to Capital Projects Reserves	\$ 10,252	\$ 215,944	\$ -	\$ 160	\$ 57,414	\$ 24,419	\$ 7,402

*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 \$380,000 to the CIP for projects such as emergency repair projects.

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)

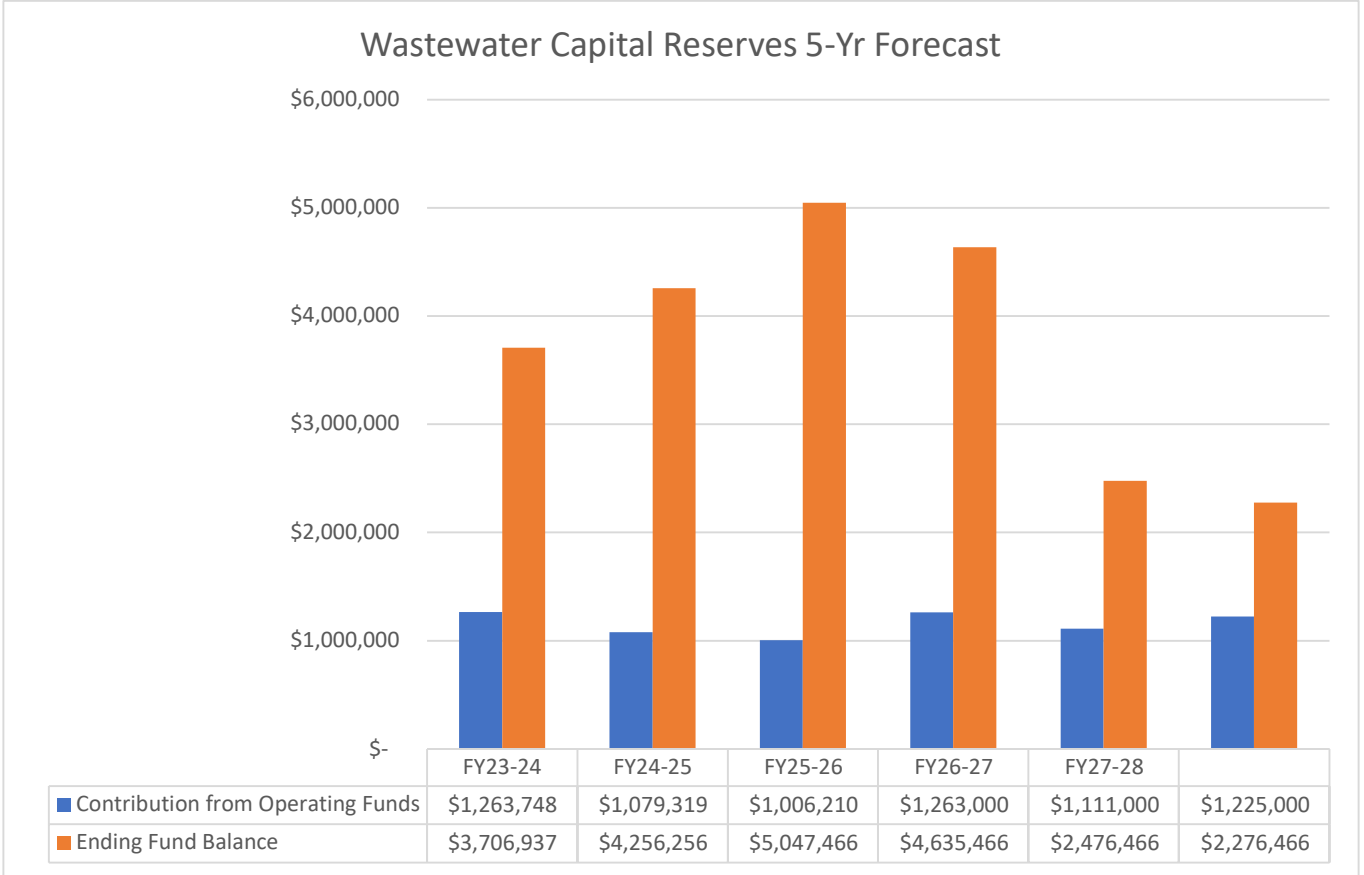
- Capital Reserve
- Vehicle Replacement Fund
- Facility Fund
- Park Facilities Fund (e.g., Kay, Eastwood)
- Park Development Fund

The Reserve Tables show:

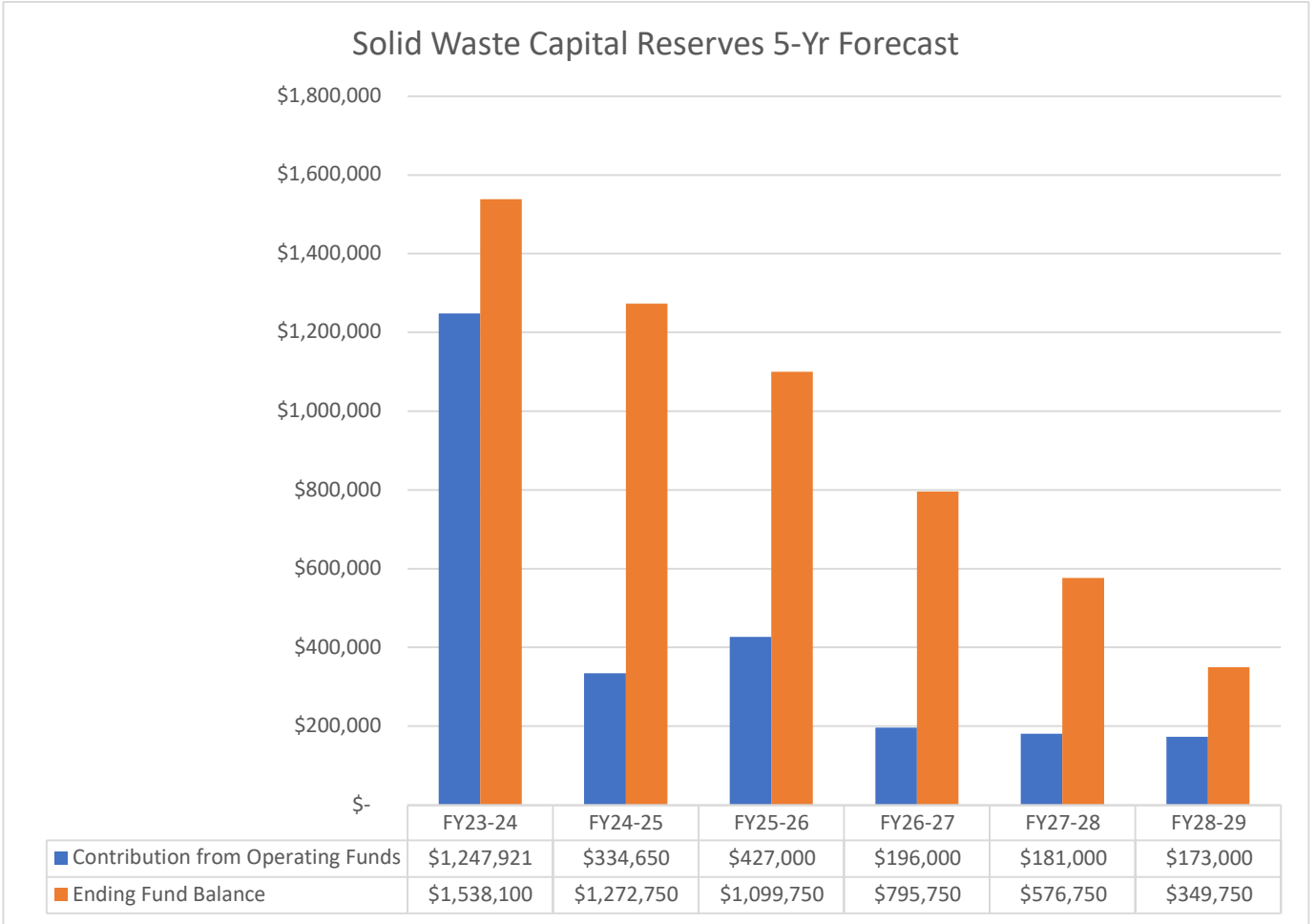
- Beginning fund balance for Capital Reserves by Department
- Annual contributions (net surplus revenue) from Operating Funds by Department
- Transfers by department to other designated reserves such as the vehicle replacement and facilities funds
- Transfers to the Capital Improvement Program (CIP) 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	\$ 3,706,937	\$ 4,256,256	\$ 5,047,466	\$ 4,635,466	\$ 2,476,466
Contribution from Operating Funds	\$ 1,160,688	\$ 1,263,748	\$ 1,079,319	\$ 1,006,210	\$ 1,263,000	\$ 1,111,000	\$ 1,225,000
Transfer to Vehicle*	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Transfer to Facilities	\$ 160,000	\$ 160,000	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -
Transfer to Capital Projects (CIP)	\$ 1,300,000	\$ -	\$ 380,000	\$ 115,000	\$ 1,675,000	\$ 3,270,000	\$ 1,425,000
Ending Fund Balance	\$ 2,303,877	\$ 3,706,937	\$ 4,256,256	\$ 5,047,466	\$ 4,635,466	\$ 2,476,466	\$ 2,276,466

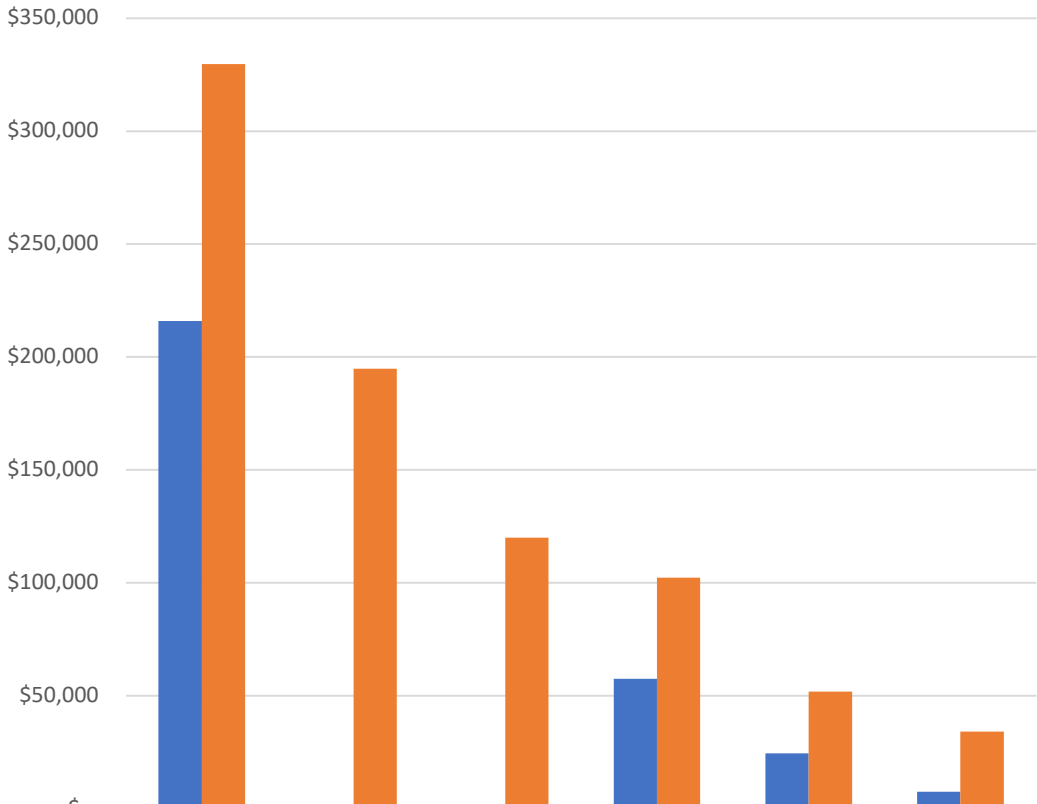


SOLID WASTE CAPITAL RESERVE	Adopted	Est. Yr. End	Proposed	Forecast			
	FY23-24	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Beginning Fund Balance*	\$ 390,179	\$ 390,179	\$ 1,538,100	\$ 1,272,750	\$ 1,099,750	\$ 795,750	\$ 576,750
Contribution from Operating Funds	\$ 307,182	\$ 1,247,921	\$ 334,650	\$ 427,000	\$ 196,000	\$ 181,000	\$ 173,000
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	\$ 1,538,100	\$ 1,272,750	\$ 1,099,750	\$ 795,750	\$ 576,750	\$ 349,750



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	\$ 329,732	\$ 194,732	\$ 119,892	\$ 102,306	\$ 51,725
Contribution from Operating Funds	\$ 10,252	\$ 215,944	\$ -	\$ 160	\$ 57,414	\$ 24,419	\$ 7,402
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	\$ -
Ending Fund Balance	\$ 99,040	\$ 329,732	\$ 194,732	\$ 119,892	\$ 102,306	\$ 51,725	\$ 34,127

Parks & Recreation Capital Reserves 5-Yr Forecast



	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
Contribution from Operating Funds	\$215,944	\$-	\$160	\$57,414	\$24,419	\$7,402
Ending Fund Balance	\$329,732	\$194,732	\$119,892	\$102,306	\$51,725	\$34,127

VEHICLE REPLACEMENT FUND

last rev. 5-21-24

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	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 60,000	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500

FACILITY FUND

last revised 5-21-24

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	\$ 43,391	\$ 45,391	\$ 60,391	\$ 60,391	\$ 60,391
Transfers in from Capital	\$ 160,000	\$ 160,000	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -
Expenses							
Transfer Out to CIP	\$ 157,500	\$ 119,109	\$ 98,000	\$ 35,000	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,500	\$ 43,391	\$ 45,391	\$ 60,391	\$ 60,391	\$ 60,391	\$ 60,391

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	\$ 71,922	\$ 168,922	\$ 328,922	\$ 428,922	\$ 228,922
Transfers in from Capital	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 100,000	\$ -	\$ -
Expenses							
Transfer Out to CIP	\$ 232,500	\$ 260,578	\$ 103,000	\$ 40,000	\$ -	\$ 200,000	\$ 200,000
Ending Fund Balance	\$ 167,500	\$ 71,922	\$ 168,922	\$ 328,922	\$ 428,922	\$ 228,922	\$ 28,922

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	\$ 186,918	\$ 111,918	\$ 61,918
Transfers in from Capital	\$ 250,000	\$ 250,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Expenses							
Transfer Out to CIP	\$ 130,000	\$ 74,082	\$ 39,000	\$ 100,000	\$ 125,000	\$ 100,000	\$ -
Ending Fund Balance	\$ 120,000	\$ 175,918	\$ 236,918	\$ 186,918	\$ 111,918	\$ 61,918	\$ 61,918

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

last revised 5-21-24

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

Park Facilities (i.e., Kay Park, Eastwood)	Adopted FY23-24	Est. Yr End FY23-24	Proposed FY24-25	FY25-26	Forecast		
					FY26-27	FY27-28	FY28-29
Revenue							
Beginning Fund Balance*	\$ -	\$ -	\$ 100,000	\$ 125,000	\$ 150,000	\$ 145,000	\$ 75,000
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>\$ 95,000</u>	<u>\$ 45,000</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>\$ 75,000</u>	<u>\$ 55,000</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 \$2.3M 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-	\$235,000
Cabin Improvements-	\$30,000
Park Improvements	\$49,000
Corporation Yard Improvements-	\$120,000
Bell Lane Force Main Replacement-	\$50,000
Auxiliary Bell Lane Pump Station-	\$100,000
Emergency Repairs-	\$345,000
Pipe Culvert Repair-	\$65,000
Phase D Sewer Pipeline Replacement-	<u>\$1,300,000</u>
TOTAL	\$2,294,000

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, 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 shows 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 as of 3/31/24)	
	Amount
Phase A CIP	\$ 375,713.13
Phase B CIP	\$ 1,470,255.94
Phase C CIP	\$ 2,641,344.21
Phase D CIP (completion est.)	\$ 1,168,291.83
Hydro/Vactor truck	\$ 398,715.06
Bell Lane Pump Station (ytd includes Bell Lane pump station 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 (FY24-25 to FY26-27)	\$ 3,800,000
Bell Lane Force Main	\$ 100,000
Sewer Pipeline Replacement Projects -Phase E & F	\$ 2,354,584
Subtotal CIP estimates	\$ 6,254,584

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	\$ 150,000	\$ 982,425
Certificates of Participation (bond funding)	\$ 1,587,695	\$ 1,450,000	\$ 2,664,584	\$ 1,940,000	\$ -	\$ -	\$ 7,642,279
County Grant	\$ -	\$ 30,000	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 180,000
TCS D Facility Fund	\$ 74,082	\$ 39,000	\$ 100,000	\$ 125,000	\$ 100,000	\$ -	\$ 438,082
Park Facility Funds	\$ -	\$ -	\$ -	\$ 30,000	\$ 95,000	\$ 45,000	\$ 170,000
Waste Water Capital Reserves	\$ -	\$ 380,000	\$ 115,000	\$ 1,675,000	\$ 3,270,000	\$ 1,425,000	\$ 6,865,000
Waste Water Facility Fund	\$ 119,109	\$ 98,000	\$ 35,000	\$ -	\$ -	\$ -	\$ 252,109
Solid Waste Facility Funds	\$ 260,578	\$ 103,000	\$ 40,000	\$ -	\$ 200,000	\$ 200,000	\$ 803,578
Other: Prop 68, misc	\$ 148,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,100
Total Revenue	\$ 2,463,689	\$ 2,294,000	\$ 3,099,584	\$ 4,089,300	\$ 3,715,000	\$ 1,820,000	\$ 17,481,573

USES	Year End	Proposed	2025-26	2026-27	2027-28	2028-29	Total
	2023-24	2024-25					
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	\$ 80,000	\$ 80,000	\$ 35,000	\$ -	\$ -	\$ 496,050
Replace/New Fire Alarm System for TCS D facilities	\$ 22,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 62,000
Community Center Paint and Shed 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)	\$ -	\$ -	\$ 50,000	\$ 189,300	\$ 230,000	\$ -	\$ 469,300
Eastwood, Kay, and other Park/Open Space Improvements	\$ -	\$ 49,000	\$ 40,000	\$ -	\$ 15,000	\$ 195,000	\$ 299,000
Corporation Yard Outdoor Shed and Pathway	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
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	\$ 50,000	\$ 50,000	\$ 660,000	\$ 1,950,000	\$ 610,000	\$ 3,442,784
Auxiliary Bell Lane Pump Station	\$ 259,091	\$ 100,000	\$ 1,560,000	\$ 1,940,000	\$ 505,000	\$ -	\$ 4,364,091
Sewer Pipeline Replacement Projects	\$ 1,168,292	\$ 1,300,000	\$ 1,054,584	\$ 900,000	\$ 900,000	\$ 900,000	\$ 6,222,876
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,463,689	\$ 2,294,000	\$ 3,099,584	\$ 4,089,300	\$ 3,715,000	\$ 1,820,000	\$ 17,481,573
Project Surplus (Deficit)	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 0

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	\$ 150,000	\$ 982,425	
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County Grant	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 150,000	
TCSD Facility Fund	\$ 74,082	\$ 39,000	\$ 100,000	\$ 125,000	\$ 100,000	\$ -	\$ 438,082	
Park Facility Fund	\$ -	\$ -	\$ -	\$ 30,000	\$ 95,000	\$ 45,000	\$ 170,000	
Waste Water Facility Fund	\$ 119,109	\$ 98,000	\$ 35,000	\$ -	\$ -	\$ -	\$ 252,109	
Solid Waste Facility Fund	\$ 260,578	\$ 103,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 403,578	
Other: Prop 68, misc	\$ 148,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,100	
Total Revenue	\$ 875,994	\$ 434,000	\$ 320,000	\$ 474,300	\$ 245,000	\$ 195,000	\$ 2,544,294	

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 TCSD facilities	\$ 22,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
Community Center Path of Travel	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
Community Center and Corporation Yard Fence	\$ 301,050	\$ 80,000	\$ 80,000	\$ 35,000	\$ -	\$ -	\$ 496,050	
Community Center Paint and Shed Improvements	\$ 10,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000	
<i>Subtotal Community Center Improvements</i>	<i>\$ 532,750</i>	<i>\$ 235,000</i>	<i>\$ 80,000</i>	<i>\$ 135,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 960,750</i>	
Cabin and Community Center Site Improvements								
Cabin General Improvements	\$ -	\$ 30,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ 330,000	
Community Center Improvements (Design Charette)	\$ -	\$ -	\$ 50,000	\$ 189,300	\$ 230,000	\$ -	\$ 469,300	
<i>Subtotal Cabin Improvements</i>	<i>\$ -</i>	<i>\$ 30,000</i>	<i>\$ 200,000</i>	<i>\$ 339,300</i>	<i>\$ 230,000</i>	<i>\$ -</i>	<i>\$ 799,300</i>	
Park Improvement								
Eastwood, Kay, and other Park/Open Space Improvements	\$ -	\$ 49,000	\$ 40,000	\$ -	\$ 15,000	\$ 195,000	\$ 299,000	
<i>Subtotal Parks Improvements</i>	<i>\$ -</i>	<i>\$ 49,000</i>	<i>\$ 40,000</i>	<i>\$ -</i>	<i>\$ 15,000</i>	<i>\$ 195,000</i>	<i>\$ 299,000</i>	
Office								
Office front patio area	\$ 7,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,750	
<i>Subtotal Office Improvements</i>	<i>\$ 7,750</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 7,750</i>	
Corporation Yard and Building								
Corporation Yard Outdoor Shed and Pathway	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000	
Remodel Corporation Yard Restrooms, Showers, Kitchenette	\$ 335,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,494	
<i>Subtotal Corp. Yard and Building Improvements</i>	<i>\$ 335,494</i>	<i>\$ 120,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 455,494</i>	
Total All Projects	\$ 875,994	\$ 434,000	\$ 320,000	\$ 474,300	\$ 245,000	\$ 195,000	\$ 3,321,594	
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)	\$ 1,587,695	\$ 1,450,000	\$ 2,664,584	\$ 1,940,000	\$ -	\$ -	\$ 7,642,279
County Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
TCSD Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Capital Reserves	\$ -	\$ 380,000	\$ 115,000	\$ 1,675,000	\$ 3,270,000	\$ 1,425,000	\$ 6,865,000
Solid Waste Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 400,000
Other: Prop 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 1,587,695	\$ 1,860,000	\$ 2,779,584	\$ 3,615,000	\$ 3,470,000	\$ 1,625,000	\$ 14,937,279

USES	FISCAL YEAR						
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Project							
Bell Lane Force Main	\$ 122,784	\$ 50,000	\$ 50,000	\$ 660,000	\$ 1,950,000	\$ 610,000	\$ 3,442,784
Auxiliary Bell Lane Pump Station	\$ 259,091	\$ 100,000	\$ 1,560,000	\$ 1,940,000	\$ 505,000	\$ -	\$ 4,364,091
Sewer Pipeline Replacement Projects	\$ 1,168,292	\$ 1,300,000	\$ 1,054,584	\$ 900,000	\$ 900,000	\$ 900,000	\$ 6,222,876
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	\$ 1,587,695	\$ 1,860,000	\$ 2,779,584	\$ 3,615,000	\$ 3,470,000	\$ 1,625,000	\$ 14,937,279
Project Surplus (Deficit)	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 0

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	Adopted	Fiscal Year				Total
	2023-24	2024-25	2025-26	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	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ 115,025
Solid Waste Facility Fund	\$ 65,500	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 145,500
Other: Prop 68	\$ 111,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,000
Other PG&E fee	\$ 15,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,100
Total Revenue	\$ 301,050	\$ 80,000	\$ 80,000	\$ 35,000	\$ -	\$ -	\$ 496,050
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,gate)	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Phase III- Corporation Yard Fence (southside, behind building)	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Phase IV- Split Rail Replacement	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
Subtotal construction costs	\$ 276,050	\$ 75,000	\$ 75,000	\$ 35,000	\$ -	\$ -	\$ 461,050
Carryover surplus(deficit)							
Total Project Costs	\$ 301,050	\$ 80,000	\$ 80,000	\$ 35,000	\$ -	\$ -	\$ 496,050
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 Paint and Shed 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
USES								
<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCSO Facility Fund	\$ -	\$ -	\$ 20,000	\$ 50,000	\$ 100,000	\$ -	\$ 170,000
Park Facility Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ 30,000	\$ 80,000	\$ -	\$ 110,000
Waste Water Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ 50,000	\$ 189,300	\$ 230,000	\$ -	\$ 469,300
USES							
							Total
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ 50,000	\$ -	\$ 10,000	\$ -	\$ 60,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ -	\$ 50,000	\$ -	\$ 10,000	\$ -	\$ 60,000
<i>Construction</i>							
Phase I	\$ -	\$ -	\$ -	\$ 189,300	\$ -	\$ -	\$ 189,300
Phase II	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ -	\$ 220,000
Subtotal construction costs	\$ -	\$ -	\$ -	\$ 189,300	\$ 220,000	\$ -	\$ 409,300
Total Project Costs	\$ -	\$ -	\$ 50,000	\$ 189,300	\$ 230,000	\$ -	\$ 469,300
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

Division: Facilities- Parks & Recreation
 Project Name: Eastwood, Kay, and other Park/Open Space 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	\$ -	\$ -	\$ 150,000	\$ 239,000
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCSO Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 45,000	\$ 60,000
Waste Water Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 49,000	\$ 40,000	\$ -	\$ 15,000	\$ 195,000	\$ 299,000
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
Open Space Infrastructure repair	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 30,000
Kay Park Irrigation controller, box, & new 4 ft gate	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ 14,000
Subtotal construction costs	\$ -	\$ 49,000	\$ 40,000	\$ -	\$ 15,000	\$ 195,000	\$ 299,000
Total Project Costs	\$ -	\$ 49,000	\$ 40,000	\$ -	\$ 15,000	\$ 195,000	\$ 299,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Solid Waste Facility Fund	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<i>Construction</i>							
Pre-Fab Shed installed w- foundation	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Asphalt paving	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Subtotal construction costs	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ 115,000
							\$ -
Total Project Costs	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
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
					2027-28			
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	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	TOTAL
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ 122,784	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 222,784
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCSO Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Capital Reserves	\$ -	\$ -	\$ -	\$ 660,000	\$ 1,950,000	\$ 410,000	\$ 3,020,000
Solid Waste Facility Reserves*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
Wastewater Facility Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 122,784	\$ 50,000	\$ 50,000	\$ 660,000	\$ 1,950,000	\$ 610,000	\$ 3,442,784
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 122,784	\$ 50,000	\$ 50,000	\$ 20,000	\$ -	\$ -	\$ 242,784
Construction Management	\$ -	\$ -	\$ -	\$ 40,000	\$ 50,000	\$ 10,000	\$ 100,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ 122,784	\$ 50,000	\$ 50,000	\$ 60,000	\$ 50,000	\$ 10,000	\$ 342,784
<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	\$ 50,000	\$ 50,000	\$ 660,000	\$ 1,950,000	\$ 610,000	\$ 3,442,784
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

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	\$ 100,000	\$ 1,560,000	\$ 1,940,000	\$ -	\$ -	\$ 3,859,091
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCSD Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Fund/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Capital Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ 305,000	\$ -	\$ 305,000
Solid Waste Facility Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Wastewater Facility Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 259,091	\$ 100,000	\$ 1,560,000	\$ 1,940,000	\$ 505,000	\$ -	\$ 4,364,091
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 259,091	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 359,091
Construction Management	\$ -	\$ -	\$ 60,000	\$ 40,000	\$ 5,000	\$ -	\$ 105,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ 259,091	\$ 100,000	\$ 60,000	\$ 40,000	\$ 5,000	\$ -	\$ 464,091
<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal construction costs	\$ -	\$ -	\$ 1,500,000	\$ 1,900,000	\$ 500,000	\$ -	\$ 3,900,000
Total Project Costs	\$ 259,091	\$ 100,000	\$ 1,560,000	\$ 1,940,000	\$ 505,000	\$ -	\$ 4,364,091
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

3yr diff
 \$ 3,600,000 \$ 4,105,000 \$ 505,000

*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)	\$ 1,168,292	\$ 1,300,000	\$ 1,054,584	\$ -	\$ -	\$ -	\$ 3,522,876
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCS D Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Facility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Capital Reserves	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ 900,000	\$ 2,700,000
Solid Waste Facility Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 1,168,292	\$ 1,300,000	\$ 1,054,584	\$ 900,000	\$ 900,000	\$ 900,000	\$ 6,222,876

USES

<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 84,000	\$ 100,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 504,000
Construction Management	\$ -	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 110,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ 84,000	\$ 130,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 614,000
<i>Construction</i>							
Phase D	\$ 1,084,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,084,292
Phase E	\$ -	\$ 1,170,000	\$ -	\$ -	\$ -	\$ -	\$ 1,170,000
Phase F	\$ -	\$ -	\$ 954,584	\$ -	\$ -	\$ -	\$ 954,584
Phase G	\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ 800,000
Phase H	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ 800,000
Phase I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Subtotal construction costs	\$ 1,084,292	\$ 1,170,000	\$ 954,584	\$ 800,000	\$ 800,000	\$ 800,000	\$ 5,608,876
Total Project Costs	\$ 1,168,292	\$ 1,300,000	\$ 1,054,584	\$ 900,000	\$ 900,000	\$ 900,000	\$ 6,222,876
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	\$ (71,373)	\$ 20,734	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	\$ 70,734	\$ 164,972	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	\$ -	\$ -	\$ 150,000	\$ -	\$ 239,000
Cabin General Improvements	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Community Center Improvements (Design Charette)	\$ -	\$ -	\$ 30,000	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 180,000
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	\$ 244,300	\$ 50,000	\$ 150,000	\$ -	\$ 982,425

Ending Fund Balance \$ 23,082 \$ (35,018) \$ 32,920 \$ (71,373) \$ 20,734 \$ 14,972

* Note: TVIC allocation is reflected in the FY24-25 Measure A workplan, but spent in FY26-27

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	175,000.00	140,000
4430 · Miscellaneous Revenue				3,462		
Total Revenue	5,029,422	5,727,397	5,896,675	5,891,770	6,121,139	6,323,756
Expense						
5010 · Salaries						
5011 · Wages and P.T.O	313,812	298,863	326,480	399,827	413,376	440,000
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	11,240
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	460,440
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	34,600
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	269,400
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	5,187,721



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	122,500	98,000
4430 · Miscellaneous Revenue	0	1,038	195	0		0
Total Revenue	2,246,558	2,433,721	2,655,265	2,791,006	2,970,980	3,003,563
Expense						
5010 · Salaries						
Total 5011 · Wages and P.T.O	545,867	533,201	552,551	647,620	669,021	770,500
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	19,600
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	856,100
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	193,000
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	535,000
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	2,437,412



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	\$ 1,140,999
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	\$ 52,500	\$ 42,000
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	\$ 1,299,136	\$ 1,328,883
Expense						
5010 Salaries						
5011 · Wages and P.T.O	\$ 364,686	\$ 263,466	\$ 302,301	\$ 404,025	\$ 423,019	\$ 442,000
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	\$ 11,000
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	\$ 483,000
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	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 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	\$ 2,500	\$ 9,000
5472 · Donations/Grants Paid Expenses	\$ 4,000	\$ 5,447	\$ 68,324	\$ -	\$ -	\$ -
Total Expense	\$ 972,073	\$ 672,809	\$ 910,831	\$ 1,046,544	\$ 1,131,982	\$ 1,273,428

APPENDICES

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

**APPENDIX A
RESOLUTION**

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