



TAMALPAIS COMMUNITY SERVICES DISTRICT

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**TCS D BOARD OF DIRECTORS SPECIAL MEETING AGENDA
WEDNESDAY, MAY 24, 2023
SPECIAL MEETING 8:00AM
TAM VALLEY COMMUNITY CENTER, 203 MARIN AVENUE, MILL VALLEY**

NOTE: This agenda notice allows the Board to start its budget workshop at 8:00am

1. CALL TO ORDER
2. ROLL CALL President Steffen Bartschat
Directors: Vice President Jeff Brown, Jim Jacobs, Steve Levine, and Matt McMahon
3. APPROVE AGENDA
4. REGULAR BUSINESS: Board Actions
 - A. Conduct budget workshop on the Proposed FY23-24 Operating and Capital Improvement Program Budgets
5. ADJOURNMENT



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TCSD BOARD OF DIRECTORS MEETING AGENDA WEDNESDAY, MAY 24, 2023 REGULAR WORK SESSION AT 8:30AM TAM VALLEY COMMUNITY CENTER, 203 MARIN AVENUE, MILL VALLEY

1. CALL TO ORDER

2. ROLL CALL President Steffen Bartschat

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

3. APPROVE AGENDA

4. PUBLIC EXPRESSION

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

5. REGULAR BUSINESS: Board Actions

- A. Conduct budget workshop on the Proposed FY23-24 Operating and Capital Improvement Program Budgets

6. FUTURE AGENDA ITEMS

- A. Board input for future Board Meeting Agendas

7. ADJOURNMENT

NEXT REGULAR BOARD MEETING

June 14, 2023

7:00pm

Tam Valley Community Center



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
May 24, 2023

TO: BOARD OF DIRECTORS

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

SUBJECT: CONDUCT BUDGET WORKSHOP ON THE PROPOSED FY23-24 OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGETS.

RECOMMENDATION

Conduct workshop for the proposed FY23-24 operating and capital budgets and provide direction to staff.

Note: The Board is not approving the Proposed FY23-24 Operating budget, Five-Year CIP, Measure A allocations, or any projects at this meeting. The Board is merely providing input and/or direction to staff regarding the proposed operating and capital budgets. The Board is tentatively scheduled to consider the adoption of the budget at its June 14th regular meeting.

BACKGROUND

At its March 22nd work session, the Board reviewed and discussed the preliminary Five-Year CIP budget. Staff provided an overview of the 5-Year CIP and the various capital reserves including revenue forecast. We also shared the revised format for the Parks & Recreation budget.

At its April 26th work session, the Board reviewed and discussed the Preliminary Five-Year Operating Forecasts.

The preliminary estimates presented in Five-Year CIP and Five-Year Operating Forecast at the March and April meetings, respectively, have been further revised into the proposed FY23-24 budget for discussion at this meeting.

DISCUSSION

At the budget workshop, we will discuss the Operating and Capital Improvement Program (CIP) budgets for Wastewater, Solid Waste and Parks & Recreation (P&R) operations. Specifically, we will review the following:

- Proposed FY23-24 Budget with detail sheets for certain expenditure categories
- Five-Year (5-Yr.) Operating Forecasts
- Capital Reserves/funds including vehicle, facility, and P&R funds
- Proposed Five-Year Capital Improvement Program (CIP) budget

- Proposed uses of Measure A Park funds
- Three years of actual expenditures

The Proposed FY23-24 Budget

Below is a summary of the Proposed FY23-24 Operating budget by Department with comparison to the Adopted FY22-23 budget. Each Department also has new “detail sheets” for certain expenditure categories (e.g., professional services) which shows more specific information as to what expenses are included in the line item. *Please note details regarding event costs will be available at the workshop.*

Overall, each Department has revenues exceeding expenditures *with surpluses available for transfer to capital reserves.* Staff will discuss each budget in more detail at the meeting.

	Adopted FY22-23	Proposed FY23-24	Variance	In %
WASTE WATER				
Total Revenues	\$ 5,927,800	\$ 6,145,806	\$ 218,006	3.7%
Total Expenses	\$ <u>5,446,500</u>	\$ <u>5,140,044</u>	\$ (306,456)	-5.6%
Surplus (deficit)	\$ 481,300	\$ 1,005,763		

Budget Highlight: Lower expenditures primarily due to the last mediation payment of \$250,000 to Sausalito-Marin City Sanitary District (SMCSD) in FY22-23 and slight reduction in maintenance costs due to completed CIP projects to replace sewer pipelines.

	Adopted FY22-23	Proposed FY23-24	Variance	In %
Solid Waste				
Total Revenues	\$ 2,632,000	\$ 2,828,290	\$ 196,290	7.5%
Total Expenses	\$ <u>2,258,700</u>	\$ <u>2,421,940</u>	\$ 163,240	7.2%
Surplus (deficit)	\$ 373,300	\$ 406,350		

Budget Highlight: The Board reviewed in great detail the proposed budget and 5-year forecast during the Prop 218 process. In essence, increases in revenues evenly offset the increases in expenditures.

	Adopted FY22-23	Proposed FY23-24	Variance	In %
PARKS & RECREATION				
Total Revenues	\$ 1,120,100	\$ 1,221,885	\$ 101,785	9.1%
Total Expenses	\$ <u>1,082,700</u>	\$ <u>1,145,588</u>	\$ 62,888	5.8%
Surplus (deficit)	\$ 37,400	\$ 76,297		

Budget Highlight: Increase in expenditure reflects a new allocation of \$40,000/yr. for vegetation management activities. The proposed budget also reflects a new format which

breaks down revenues and expenses by program area: Parks, Events/Programs, Facilities, and Administration.

Key Forecast/Budget Assumptions

Below are the base increases used for various revenues and expenditures by TCSD function.

Revenue sources base assumptions:

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

Wastewater fee charges (e.g., permits, hook-up fees)- 5% (Feb. to Feb CPI)

Solid Waste- 2% (per adopted fee schedule)

Solid Waste fee charges (e.g., extra pick-up, dump bins)- no change, but staff will discuss this more at the meeting.

Parks & Recreation rental fees- 5% (per Reso. 22-08 based on Feb. to Feb. CPI)

Parks & Recreation property tax projection- 3.75%

Personnel Expenses base assumptions (all departments):

Cost of living adjustment- 4.2% (based on April-to-April CPI)

Performance Pay- 2% (one-time payment)

Health insurance- 7%

Dental insurance- 5%

Vision insurance- 2%

OPEB- 10%

O&M Expenses base assumptions:

General inflation- 4%

Other considerations range from 3% to 5%, with the exception for fuel at 9%

Five-Year Operating Forecast

The purpose of the Five-Year Operating Budget Forecasts (Forecasts) is to project costs and revenues over the next five-year period. This allows the Board to better evaluate the on-going impacts of new programs, the availability of surplus revenue for capital projects, projected increases in wastewater treatment costs, and impacts of various inflationary assumptions.

We used the five-year models prepared by the consultants for Wastewater (Hildebrand) and Solid Waste (R3) used for Prop 218 fee adjustments. For Parks & Recreation, we used the 5-Yr model prepared by Management Partners. 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 has been revised since the Board's April work session. The main difference is that the preliminary budget numbers for FY23-24 have been replaced with the proposed budget amounts. However, the "bottom-line" has not changed which is all 3 funds/department will remain fiscally sound over the five-year period. In other words, revenues will continue to exceed expenditures and allow TCSD to transfer surplus funds toward capital improvements. Staff will discuss the Five-Year Forecasts in more detail at the meeting.

Capital Reserves

The Capital Reserves Five-Year Forecast table shows:

- Beginning fund balance for Capital Reserves by Department
- Contributions (net surplus revenue) from Operating Funds by Department
- Transfers to other designated reserves such as the vehicle replacement and facilities funds
- Transfers to the CIP budget

Also attached are the updated designated fund tables for each department. These tables reflect the transfers in from the capital reserve. Please note only the Vehicle Replacement Fund shows actual expenditures in the fund. The other reserves such as the Facility Fund, P&R Capital Fund, and Park Development Fund show expenses as transfers to the CIP. Staff will discuss the Capital Reserve Forecast in more detail at the meeting.

Five-Year Capital Improvement Program (CIP)

The purpose of a Five-Year CIP budget is to show the projected cost and revenues for projects over a five-year period. This allows the Board to better plan for projects and the availability of funding sources.

The attached Five-Year CIP reflects input received from the Board at its March work session. The CIP also reflects any budget revisions and phasing since March. Many of the projects are in the conceptual design process and, as a result, we only have "rough" cost estimates. In any case, FY23-24 does appear to be an extremely ambitious year for major improvements to all TCSD facilities. It should be noted that not all projects will be completed within FY23-24, but we anticipate being able to bid out and start all the projects as planned.

The Proposed FY23-24 CIP shows a total CIP budget of approximately \$4.9M. Staff will discuss the Five-Year CIP in more detail at the meeting.

Measure A

The Measure A Table reflects the proposed sources and uses of Measure A County Park funds over a five-year period. The Board may recall at its March work session it indicated that it would be willing to consider the reallocation of Measure A funds from FY22-23 maintenance activities to capital projects. The Table reflects the reallocation of funds. However, the Board will need to take formal action to approve the reallocation of funds and the Measure A work plan for

FY23-24. This action will be included with approval of the budget at the June meeting. Staff will discuss the Measure A Forecast in more detail at the meeting.

Three Years Actual Data

As requested by the Board, we have provided three years' worth of actual revenues and expenditures by Department. We also included columns for the FY22-23 year-end estimates as well as the Proposed FY23-24 budget.

Next Step

Staff will incorporate any revisions, as directed by the Board, and return to the June 14th Board meeting with revised Proposed FY23-24 Operating and Capital Improvement Program Budget for approval. All the information presented at this meeting will be incorporated into a budget document including the staff report which will be converted into a budget message to accompany all the tables.

FISCAL IMPACT

n/a

ATTACHMENTS

- A. Proposed FY23-24 Budget with detail sheets for certain expenditure categories
- B. Five-Year (5-Yr.) Operating Forecasts
- C. Proposed Five-Year Capital Improvement Program (CIP) budget
- D. Capital Reserves/funds including vehicle, facility, P&R funds, and SW contingency fund
- E. Proposed uses of Measure A Park funds
- F. Three years of actual expenditures

ATTACHMENT A

Proposed FY23-24 Budget with detail sheets for certain expenditure categories

Wastewater budget

Solid Waste budget

Parks & Recreation budget (event detail will be available at the meeting)



TAMALPAIS COMMUNITY SERVICES DISTRICT
Proposed Annual Budget
FY 2023- 2024

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
	Adopted Budget FY2022-23	Estimated Year End FY2022-23	Proposed FY2023-24	Variance (\$) Col. C- Col.A	Variance (in %)
WASTEWATER FUND					
Ordinary Revenue/Expense					
Revenue					
4101 · Sanitation Service Charges	\$ 5,848,600	\$ 5,800,000	\$ 6,032,000	\$ 183,400	3%
4103 · Permits/Lateral Connection Fees	\$ 34,100	\$ 30,000	\$ 31,200	\$ (2,900)	-9%
4104 · Muir Woods Sanitaion Svc. Chrg.	\$ 35,100	\$ 53,756	\$ 55,906	\$ 20,806	59%
4420 · Interest Revenue	<u>\$ 10,000</u>	<u>\$ 53,595</u>	<u>\$ 26,700</u>	<u>\$ 16,700</u>	<u>167%</u>
Total Revenue	<u>\$ 5,927,800</u>	<u>\$ 5,937,351</u>	<u>\$ 6,145,806</u>	<u>\$ 218,006</u>	<u>4%</u>
Expense					
5010 · Salaries					
5011 · Wages and P.T.O	\$ 384,600	\$ 412,846	\$ 391,820	\$ 7,220	2%
5012 · Overtime Pay	\$ 5,200	\$ 2,522	\$ 4,543	\$ (657)	-13%
5013 · Performance Recognition	\$ 7,700	\$ 7,450	\$ 7,816	\$ 116	2%
5014 · Temporary Help	<u>\$ 7,900</u>	<u>\$ 7,900</u>	<u>\$ 8,295</u>	<u>\$ 395</u>	<u>5%</u>
Total 5010 · Salaries	<u>\$ 405,400</u>	<u>\$ 430,718</u>	<u>\$ 412,474</u>	<u>\$ 7,074</u>	<u>2%</u>
5020 · Employee Benefits					
5021 · Health Insurance	\$ 67,100	\$ 42,077	\$ 54,017	\$ (13,083)	-19%
5022 · Retirement Contributions	\$ 95,200	\$ 86,923	\$ 73,315	\$ (21,885)	-23%
5023 · Social Security and Medicare	\$ 31,100	\$ 32,276	\$ 31,400	\$ 300	1%
5024 · Other Employee Benefits	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100%
5025 · Retiree Medical Insurance	\$ 23,200	\$ 18,636	\$ 22,822	\$ (378)	-2%
5026 · Reserve-Retiree Medical Insu.	<u>\$ 22,600</u>	<u>\$ 22,600</u>	<u>\$ 24,860</u>	<u>\$ 2,260</u>	<u>10%</u>
Total 5020 · Employee Benefits	<u>\$ 240,200</u>	<u>\$ 203,512</u>	<u>\$ 206,414</u>	<u>\$ (33,786)</u>	<u>-14%</u>
5110 · Wastewater Treatment Expense					
5111 · SMCSO Sewage Treatment O&M	\$ 2,606,800	\$ 2,589,427	\$ 2,439,558	\$ (167,242)	-6%
5121 · SASM Sewage Treatment & Capital	\$ 173,400	\$ 173,370	\$ 160,017	\$ (13,383)	-8%
5131 · Almonte and Homestead Svc Fees	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>\$ -</u>	<u>0%</u>
Total 5110 · Wastewater Treatment Expense	<u>\$ 2,789,200</u>	<u>\$ 2,771,797</u>	<u>\$ 2,608,575</u>	<u>\$ (180,625)</u>	<u>-6%</u>
5140 · Sewer System Maint. & Repair	\$ 303,900	\$ 250,000	\$ 225,000	\$ (78,900)	-26%
5330 · Tree and Landscaping	\$ -	\$ -	\$ 10,000	\$ 10,000	#DIV/0!
5400 · TCSD Board Fees	\$ 7,000	\$ 4,442	\$ 5,000	\$ (2,000)	-29%
5401 · Professional Services	\$ 131,100	\$ 70,000	\$ 60,000	\$ (71,100)	-54%
5420 · Staff Training & Travel Expense	\$ 6,500	\$ 7,236	\$ 7,381	\$ 881	14%
5425 · Office and Technology	\$ 18,900	\$ 18,248	\$ 19,200	\$ 300	2%
5430 · Telephone and Alarms	\$ 11,300	\$ 10,768	\$ 15,000	\$ 3,700	33%
5431 · Public Communications	\$ 7,000	\$ 1,360	\$ 7,000	\$ -	0%
5432 · Insurance	\$ 50,500	\$ 50,643	\$ 55,000	\$ 4,500	9%
5437 · Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
5438 · Fees and Permits	\$ 27,900	\$ 36,680	\$ 37,000	\$ 9,100	33%
5439 · Utilities	\$ 7,500	\$ 8,175	\$ 9,000	\$ 1,500	20%
5440 · Fuel Expense	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0%
5450 · Maintenance and Supply	\$ 80,000	\$ 112,251	\$ 100,000	\$ 20,000	25%
5470 · Yard & Bldg. Improvements	\$ 8,500	\$ 45,000	\$ 10,000	\$ 1,500	18%
5483 · Debt Issuance Costs	<u>\$ 1,338,600</u>	<u>\$ 1,338,600</u>	<u>\$ 1,340,000</u>	<u>\$ 1,400</u>	<u>0%</u>
Total Expense	<u>\$ 5,446,500</u>	<u>\$ 5,372,430</u>	<u>\$ 5,140,044</u>	<u>\$ (306,456)</u>	<u>-6%</u>
Net Operating Surplus (Deficit)	<u>\$ 481,300</u>	<u>\$ 564,921</u>	<u>\$ 1,005,763</u>	<u>\$ 524,463</u>	<u>109%</u>
Target Operating Reserve (8 mo.)	\$ 3,631,018	\$ 3,581,638	\$ 3,426,713	\$ (204,305)	-6%
Transfer to Capital Reserves	\$ 246,195	\$ 408,189	\$ 1,130,687	\$ 884,492	359%

TAMALPAIS COMMUNITY SERVICES DISTRICT

Detail of Accounts	Wastewater			
	Year End Estimates FY2022-23	Proposed Budget FY2023-24	Variance (\$)	Variance (%)
5330 · Tree & Landscaping Services	\$ -	\$ 10,000	\$ 10,000	N/A
5401 · Professional Services				
5402 · Attorney Fees	\$ 18,618	\$ 20,000	\$ 1,382	7%
5403 · Audit and Accounting Fees	\$ 11,382	\$ 12,000	\$ 618	N/A
5404 · Consultants				
10 Year Sewer Financial Plan	\$ -	\$ -	\$ -	N/A
Sanitation Rate Study	\$ -	\$ -	\$ -	N/A
5404 · Consultants - Other	\$ 40,000	\$ 28,000	\$ (12,000)	-30%
Total 5404 · Consultants	\$ 40,000	\$ 28,000	\$ (12,000)	-30%
Total 5401 · Professional Services	\$ 70,000	\$ 60,000	\$ (10,000)	-14%
5425 · Office and Technology				
5426 · Admin Supplies & Printing	\$ 1,000	\$ 1,200	\$ 200	20%
5427 · Office Equipment	\$ 2,050	\$ 2,600	\$ 550	27%
5428 · Postage & Shipping	\$ 540	\$ 800	\$ 260	48%
5429 · Information Technology	\$ 14,158	\$ 13,600	\$ (558)	-4%
Bank Charges	\$ 500	\$ 1,000	\$ 500	100%
Total 5425 · Office and Technology	\$ 18,248	\$ 19,200	\$ 952	5%
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 40,000	\$ 40,000	\$ -	0%
5452 · Maint. & Supply Contract Svc	\$ 39,684	\$ 40,000	\$ 316	1%
5453 · Flow Monitoring at Bunce Pump	\$ 1,000	\$ 1,000	\$ -	0%
5454 · Vehicle Repair & Maint.	\$ 30,767	\$ 18,000	\$ (12,767)	-41%
5461 · Meeting Supplies	\$ 800	\$ 1,000	\$ 200	25%
Total 5450 · Maintenance and Supply	\$ 112,251	\$ 100,000	\$ (12,251)	-11%
Total Expense	\$ 200,499	\$ 189,200	\$ (11,299)	-6%



TAMALPAIS COMMUNITY SERVICES DISTRICT
Proposed Annual Budget
FY 2023-2024

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
SOLID WASTE FUND	Adopted Budget FY2022-23	Estimated Year End FY2022-23	Proposed FY2023-24	Variance (\$) Col. C- Col. A	Variance (in %)
Ordinary Revenue/Expense					
Revenue					
4201 · Solid Waste Service Charges	\$ 2,611,000	\$ 2,742,000	\$ 2,797,000	\$ 186,000	7%
4202 · Other Solid Waste Services	\$ 9,000	\$ 7,580	\$ 7,600	\$ (1,400)	-16%
4410 · Donations/Fundraising/Grants	\$ 5,000	\$ 14,628	\$ 5,000	\$ -	0%
4420 · Interest Revenue	\$ 7,000	\$ 26,798	\$ 18,690	\$ 11,690	167%
Total Revenue	\$ 2,632,000	\$ 2,791,006	\$ 2,828,290	\$ 196,290	7%
Expense					
5010 · Salaries					
5011 · Wages and P.T.O	\$ 630,100	\$ 647,620	\$ 699,737	\$ 69,637	11%
5012 · Overtime Pay	\$ 58,500	\$ 59,978	\$ 52,934	\$ (5,566)	-10%
5013 · Performance Recognition	\$ 12,400	\$ 11,756	\$ 13,642	\$ 1,242	10%
5014 · Temporary Help	\$ 26,200	\$ 8,144	\$ 25,000	\$ (1,200)	-5%
Total 5010 · Salaries	\$ 727,200	\$ 727,498	\$ 791,313	\$ 64,113	9%
5020 · Employee Benefits					
5021 · Health Insurance	\$ 140,700	\$ 150,852	\$ 141,000	\$ 300	0%
5022 · Retirement Contributions	\$ 224,900	\$ 224,900	\$ 181,132	\$ (43,768)	-19%
5023 · Social Security and Medicare	\$ 51,600	\$ 58,274	\$ 58,930	\$ 7,330	14%
5024 · Other Employee Benefits	\$ 2,100	\$ -	\$ -	\$ (2,100)	-100%
5025 · Retiree Medical Insurance	\$ 44,600	\$ 44,600	\$ 43,616	\$ (984)	-2%
5026 · Reserve-Retiree Medical Insu.	\$ 25,400	\$ 25,400	\$ 27,940	\$ 2,540	10%
Total 5020 · Employee Benefits	\$ 489,300	\$ 504,026	\$ 452,618	\$ (36,682)	-7%
5210 · Solid Waste Disposal Expense					
5211 · Waste Disposal Fees	\$ 214,100	\$ 185,376	\$ 190,937	\$ (23,163)	-11%
5212 · Recycling Fees	\$ 50,000	\$ 2,030	\$ 50,000	\$ -	0%
5213 · Green Waste Disposal Fees	\$ 127,800	\$ 112,897	\$ 116,284	\$ (11,516)	-9%
5214 · Debris Day Expenses	\$ 3,000	\$ 3,504	\$ 21,679	\$ 18,679	623%
Total 5210 · Solid Waste Disposal Expense	\$ 394,900	\$ 303,807	\$ 378,900	\$ (16,000)	-4%
5400 · TCSD Board Fees	\$ 3,400	\$ 3,400	\$ 3,500	\$ 100	3%
5401 · Professional Services	\$ 116,000	\$ 116,000	\$ 115,000	\$ (1,000)	-1%
5420 · Staff Training & Travel Expense	\$ 3,200	\$ 3,200	\$ 3,300	\$ 100	3%
5425 · Office and Technology	\$ 19,000	\$ 19,000	\$ 20,000	\$ 1,000	5%
5430 · Telephone and Alarms	\$ 7,000	\$ 7,000	\$ 7,300	\$ 300	4%
5431 · Public Communications	\$ 20,000	\$ 20,000	\$ 95,000	\$ 75,000	375%
5432 · Insurance	\$ 75,900	\$ 75,900	\$ 79,000	\$ 3,100	4%
5437 · Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,040	\$ 40	4%
5438 · Fees and Permits	\$ 41,600	\$ 41,600	\$ 43,300	\$ 1,700	4%
5439 · Utilities	\$ 3,500	\$ 3,500	\$ 3,600	\$ 100	3%
5440 · Fuel Expense	\$ 85,500	\$ 85,500	\$ 91,500	\$ 6,000	7%
5450 · Maintenance and Supply				\$ -	
5451 · General Supplies	\$ 4,100	\$ 3,284	\$ 3,448	\$ (652)	-16%
5452 · Maint. & Supply Contract Svc	\$ 11,600	\$ 14,232	\$ 14,801	\$ 3,201	28%
5454 · Vehicle Repair & Maint.	\$ 138,000	\$ 200,000	\$ 210,000	\$ 72,000	52%
5456 · Bridge Tolls	\$ 4,000	\$ 4,104	\$ 4,268	\$ 268	7%
5457 · Solid Waste Carts & Bins	\$ 50,000	\$ 36,892	\$ 38,737	\$ (11,263)	-23%
5461 · Meeting Supplies	\$ 700	\$ 783	\$ 814	\$ 114	16%
Total 5450 · Maintenance and Supply	\$ 208,400	\$ 259,295	\$ 272,068	\$ 63,668	31%
5470 · Yard & Bldg. Improvements	\$ 8,500	\$ 38,610	\$ 10,000	\$ 1,500	18%
5471 · Minor Equipment	\$ 4,400	\$ 4,400	\$ 4,600	\$ 200	5%
5472 · Donations/Grants Paid Expenses	\$ 5,000	\$ 14,628	\$ 5,000	\$ -	0%
Vehicle Lease	\$ 44,900	\$ 44,900	\$ 44,900	\$ -	0%
Total Expense	\$ 2,258,700	\$ 2,273,263	\$ 2,421,940	\$ 163,240	7%
Net Operating Surplus (Deficit)	\$ 373,300	\$ 517,743	\$ 406,350	\$ 33,050	9%
Target Operating Reserve (8 mo.)	\$ 1,506,553	\$ 1,516,267	\$ 1,615,434	\$ 108,881	7%
Transfer to Capital Reserves	\$ 935,458	\$ 1,090,179	\$ 307,182	\$ (628,276)	-67%

TAMALPAIS COMMUNITY SERVICES DISTRICT

Detail of Accounts	Solid Waste			
	Year End Estimates FY2022-23	Proposed Budget FY2023-24	Variance (\$)	Variance (%)
5330 · Tree & Landscaping Services	\$ -	\$ 10,000	\$ 10,000	N/A
5401 · Professional Services				
5402 · Attorney Fees	\$ 15,855	\$ 15,000	\$ (855)	-5%
5403 · Audit and Accounting Fees	\$ 11,382	\$ 12,000	\$ 618	N/A
5404 · Consultants				
Refuse Rate Study	\$ 50,000	\$ -	\$ (50,000)	-100%
SB1383 Compliance Work	\$ 35,000	\$ 80,000	\$ 45,000	129%
5404 · Consultants - Other	\$ 3,763	\$ 8,000	\$ 4,237	113%
Total 5404 · Consultants	\$ 88,763	\$ 88,000	\$ (763)	-1%
Total 5401 · Professional Services	\$ 116,000	\$ 115,000	\$ (1,000)	-1%
5425 · Office and Technology				
5426 · Admin Supplies & Printing	\$ 1,300	\$ 1,800	\$ 500	38%
5427 · Office Equipment	\$ 2,200	\$ 2,600	\$ 400	18%
5428 · Postage & Shipping	\$ 500	\$ 500	\$ -	0%
5429 · Information Technology	\$ 14,000	\$ 14,000	\$ -	0%
Bank Charges	\$ 1,000	\$ 1,100	\$ 100	10%
Total 5425 · Office and Technology	\$ 19,000	\$ 20,000	\$ 1,000	5%
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 3,284	\$ 3,448	\$ 164	5%
5452 · Maint. & Supply Contract Svc	\$ 14,232	\$ 14,801	\$ 569	4%
5454 · Vehicle Repair & Maint.	\$ 200,000	\$ 210,000	\$ 10,000	5%
5456 · Bridge Tolls	\$ 4,104	\$ 4,268	\$ 164	4%
5457 · Solid Waste Carts & Bins	\$ 36,892	\$ 38,737	\$ 1,845	5%
5461 · Meeting Supplies	\$ 783	\$ 814	\$ 31	4%
Total 5450 · Maintenance and Supply	\$ 259,295	\$ 272,068	\$ 12,774	5%
Total Expense	\$ 394,295	\$ 417,068	\$ 22,774	6%



TAMALPAIS COMMUNITY SERVICES DISTRICT
Proposed Annual Budget
FY 2023-2024

	A	B	C	D	E
	Adopted Budget FY2022-23	Estimated Year End FY2022-23	Proposed FY2023-24	Variance (\$) Col. C - Col. A	Variance (in %)
PARKS AND RECREATION					
FUND					
Ordinary Revenue/Expense					
Revenue					
4301 · Taxes	\$ 975,800	\$ 1,020,000	\$ 1,058,250	\$ 82,450	8%
4303 · Tias After School Program Rev	\$ 15,000	\$ 30,000	\$ 30,600	\$ 15,600	104%
4310 · Facilities Rental & Fees	\$ 26,000	\$ 27,000	\$ 28,350	\$ 2,350	9%
4320 · Park Rentals	\$ 3,900	\$ 2,600	\$ 2,730	\$ (1,170)	-30%
4330 · Class Fees	\$ 11,900	\$ 30,300	\$ 30,906	\$ 19,006	160%
4350 · TCSD Event Revenue	\$ 66,500	\$ 55,000	\$ 56,100	\$ (10,400)	-16%
4410 · Donations/Fundraising/Grants	\$ 15,000	\$ 4,803	\$ 4,899	\$ (10,101)	-67%
4420 · Interest Revenue	\$ 5,000	\$ 8,933	\$ 8,010	\$ 3,010	60%
4430 · Miscellaneous Revenue	\$ 1,000	\$ 2,000	\$ 2,040	\$ 1,040	104%
Total Revenue	<u>\$ 1,120,100</u>	<u>\$ 1,180,636</u>	<u>\$ 1,221,885</u>	<u>\$ 101,785</u>	<u>9%</u>
Expense					
5011 · Wages and P.T.O	\$ 406,700	\$ 404,025	\$ 423,104	\$ 16,404	4%
5012 · Overtime Pay	\$ 7,500	\$ 4,308	\$ 6,544	\$ (956)	-13%
5013 · Performance Recognition	\$ 7,800	\$ 7,253	\$ 8,448	\$ 648	8%
5014 · Temporary Help	\$ 36,600	\$ 23,352	\$ 38,064	\$ 1,464	4%
Total 5010 · Salaries	\$ 458,600	\$ 438,938	\$ 476,160	\$ 17,560	4%
5020 · Employee Benefits					
5021 · Health Insurance	\$ 58,500	\$ 78,986	\$ 60,000	\$ 1,500	3%
5022 · Retirement Contributions	\$ 164,200	\$ 84,223	\$ 79,244	\$ (84,956)	-52%
5023 · Social Security and Medicare	\$ 32,500	\$ 34,736	\$ 40,000	\$ 7,500	23%
5024 · Other Employee Benefits	\$ 2,100	\$ -	\$ -	\$ N/A	N/A
5025 · Retiree Medical Insurance	\$ 5,900	\$ 3,545	\$ 4,360	\$ (1,540)	-26%
5026 · Reserve-Retiree Medical Insu.	\$ 8,500	\$ 8,500	\$ 9,350	\$ 850	10%
Total 5020 · Employee Benefits	<u>\$ 271,700</u>	<u>\$ 209,990</u>	<u>\$ 192,954</u>	<u>\$ (78,746)</u>	<u>-29%</u>
5300 · Events Expense	\$ 63,500	\$ 63,500	\$ 66,040	\$ 2,540	4%
5330 · Tree & Landscaping Services	\$ 18,100	\$ 40,000	\$ 30,000	\$ 11,900	66%
5331 · Landscaping Contract Svc	\$ 35,000	\$ 50,000	\$ 73,000	\$ 38,000	109%
5332 · McGlashan Trail Maintenance	\$ 5,400	\$ 4,200	\$ 4,500	\$ (900)	-17%
5333 Vegetation Management	N/A	N/A	\$ 40,000	\$ N/A	N/A
5340 · Instructor Fees	\$ 7,600	\$ 9,276	\$ 9,647	\$ 2,047	27%
5341 · Tias Afterschool Program Exp	\$ 10,000	\$ 10,994	\$ 11,434	\$ 1,434	14%
5400 · TCSD Board Fees	\$ 4,200	\$ 5,316	\$ 5,529	\$ 1,329	32%
5401 · Professional Services	\$ 19,900	\$ 13,604	\$ 35,000	\$ 15,100	76%
5420 · Staff Training & Travel Expense	\$ 5,700	\$ 517	\$ 6,000	\$ 300	5%
5425 · Office and Technology	\$ 25,100	\$ 18,122	\$ 18,847	\$ (6,253)	-25%
5430 · Telephone and Alarms	\$ 11,700	\$ 13,983	\$ 14,542	\$ 2,842	24%
5431 · Public Communications	\$ 5,100	\$ 3,698	\$ 3,846	\$ (1,254)	-25%
5432 · Insurance	\$ 32,800	\$ 35,808	\$ 37,240	\$ 4,440	14%
5437 · Miscellaneous	\$ 1,100	\$ 455	\$ 473	\$ (627)	-57%
5438 · Fees and Permits	\$ 13,900	\$ 23,886	\$ 24,841	\$ 10,941	79%
5439 · Utilities	\$ 22,000	\$ 19,226	\$ 19,995	\$ (2,005)	-9%
5440 · Fuel Expense	\$ 4,600	\$ 4,090	\$ 4,458	\$ (142)	-3%
5450 · Maintenance and Supply					
5451 · General Supplies	\$ 9,300	\$ 7,842	\$ 9,580	\$ 280	3%
5452 · Maint. & Supply Contract Svc	\$ 16,100	\$ 23,156	\$ 23,966	\$ 7,866	49%
5454 · Vehicle Repair & Maint.	\$ 5,800	\$ 3,724	\$ 3,854	\$ (1,946)	-34%
5458 · Cabin/Comm.Ctr. Maint. & Supply	\$ 4,000	\$ 8,362	\$ 8,655	\$ 4,655	116%
5459 · Park Maint.	\$ 19,000	\$ 10,366	\$ 10,729	\$ (8,271)	-44%
5461 · Meeting Supplies	\$ 700	\$ 837	\$ 866	\$ 166	24%
Total 5450 · Maintenance and Supply	<u>\$ 54,900</u>	<u>\$ 54,287</u>	<u>\$ 57,650</u>	<u>\$ 2,750</u>	<u>5%</u>
5470 · Yard & Bldg. Improvements	\$ 8,500	\$ 12,854	\$ 10,000	\$ 1,500	18%
5471 · Minor Equipment	\$ 3,300	\$ 3,300	\$ 3,432	\$ 132	4%
Total Expense	<u>\$ 1,082,700</u>	<u>\$ 1,036,043</u>	<u>\$ 1,145,588</u>	<u>\$ 62,888</u>	<u>6%</u>
Net Operating Surplus (Deficit)	\$ 37,400	\$ 144,593	\$ 76,297	\$ 38,897	104%
Target Operating Reserve (8 mo.)	\$ 725,409	\$ 694,149	\$ 767,544	\$ 42,135	6%
Transfer to Capital Reserves	\$ 26,500	\$ 312,323	\$ 2,902	\$ (23,598)	-89%



TAMALPAIS COMMUNITY SERVICES DISTRICT
PARKS AND RECREATION

Proposed Fiscal Year 2023-24

	Overview		Department Allocation		
	Parks & Recreation	Parks	Events/Programs	Facilities	Administration
Revenue					
4301 · Taxes	\$ 1,058,250	\$ -	\$ -	\$ -	\$ 1,058,250
4303 · Tia's After School Program Rev	\$ 30,600	\$ -	\$ 30,600	\$ -	\$ -
Total 4310 · Facilities Rental & Fees	\$ 28,350	\$ -	\$ -	\$ 28,350	\$ -
Total 4320 · Park Rentals	\$ 2,730	\$ 2,730	\$ -	\$ -	\$ -
Total 4330 · Class Fees	\$ 30,906	\$ -	\$ 30,906	\$ -	\$ -
Total 4350 · TCSD Event Revenue	\$ 56,100	\$ -	\$ 56,100	\$ -	\$ -
Total 4410 · Donations/Fundraising/Grants	\$ 4,899	\$ -	\$ 4,899	\$ -	\$ -
4420 · Interest Revenue	\$ 8,010	\$ -	\$ -	\$ -	\$ 8,010
Total 4430 · Miscellaneous Revenue	\$ 2,040	\$ -	\$ -	\$ -	\$ 2,040
Total Revenue	\$ 1,221,885	\$ 2,730	\$ 122,505	\$ 28,350	\$ 1,068,300
Expense					
Total 5011 · Wages and P.T.O	\$ 423,104	\$ 94,790	\$ 79,600	\$ 84,085	\$ 164,629
5012 · Overtime Pay	\$ 6,544	\$ -	\$ 2,500	\$ 2,614	\$ 1,430
5013 · Performance Recognition	\$ 8,448	\$ 1,938	\$ 1,750	\$ 1,450	\$ 3,310
5014 · Temporary Help	\$ 38,064	\$ -	\$ 27,064	\$ -	\$ 11,000
Total 5010 · Salaries	\$ 476,160	\$ 96,728	\$ 110,914	\$ 88,149	\$ 180,369
5020 · Employee Benefits					
5021 · Medical and Dental Insurance	\$ 60,000	\$ 14,314	\$ 19,429	\$ 9,436	\$ 16,821
5022 · Retirement Contributions	\$ 79,244	\$ 18,813	\$ 16,418	\$ 13,605	\$ 30,408
5023 · Social Security and Medicare	\$ 40,000	\$ 6,000	\$ 6,500	\$ 5,500	\$ 22,000
5024 · Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
5025 · Retiree Medical Insurance	\$ 4,360	\$ 1,482	\$ 1,439	\$ 1,439	\$ -
5026 · Reserve-Retiree Medical Insu.	\$ 9,350	\$ 3,179	\$ 3,086	\$ 3,086	\$ -
Total 5020 · Employee Benefits	\$ 192,954	\$ 43,789	\$ 46,872	\$ 33,065	\$ 69,229
Total 5300 · Events Expense	\$ 66,040	\$ -	\$ 66,040	\$ -	\$ -
5330 · Tree & Landscaping Services	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -
5331 · Landscaping Contract Svc	\$ 73,000	\$ 73,000	\$ -	\$ -	\$ -
5332 · McGlashan Trail Maintenance	\$ 4,500	\$ 4,500	\$ -	\$ -	\$ -
5333 · Vegetation Management	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -
5340 · Instructor Fees	\$ 9,647	\$ -	\$ 9,647	\$ -	\$ -
5341 · Tia's Afterschool Program Exp	\$ 11,434	\$ -	\$ 11,434	\$ -	\$ -
5400 · TCSD Board Fees	\$ 5,529	\$ -	\$ -	\$ -	\$ 5,529
Total 5401 · Professional Services	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
Total 5420 · Staff Training & Travel Expense	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
Total 5425 · Office and Technology	\$ 18,847	\$ -	\$ -	\$ -	\$ 18,847
5430 · Telephone and Alarms	\$ 14,542	\$ -	\$ -	\$ -	\$ 14,542
5431 · Public Communications	\$ 3,846	\$ -	\$ -	\$ -	\$ 3,846
Total 5432 · Insurance	\$ 37,240	\$ 15,876	\$ 5,488	\$ 15,876	\$ -
5437 · Miscellaneous	\$ 473	\$ -	\$ -	\$ -	\$ 473
5438 · Fees and Permits	\$ 24,841	\$ 8,198	\$ 8,198	\$ 8,446	\$ -
5439 · Utilities	\$ 19,995	\$ 6,598	\$ 6,598	\$ 6,798	\$ -
5440 · Fuel Expense	\$ 4,458	\$ 2,229	\$ -	\$ 2,229	\$ -
5450 · Maintenance and Supply					
5451 · General Supplies	\$ 9,580	\$ -	\$ -	\$ -	\$ 9,580
5452 · Maint. & Supply Contract Svc	\$ 23,966	\$ -	\$ -	\$ -	\$ 23,966
5454 · Vehicle Repair & Maint.	\$ 3,854	\$ 1,927	\$ -	\$ 1,927	\$ -
5458 · Cabin/Comm.Ctr. Maint & Supply	\$ 8,655	\$ -	\$ -	\$ 8,655	\$ -
5459 · Park Equip, Irrigation, Fiber	\$ 10,729	\$ 10,729	\$ -	\$ -	\$ -
5461 · Meeting Supplies	\$ 866	\$ -	\$ -	\$ -	\$ 866
Total 5450 · Maintenance and Supply	\$ 57,650	\$ 12,656	\$ -	\$ 10,582	\$ 34,412
5470 · Yard & Bldg. Improvements	\$ 10,000	\$ 3,300	\$ 3,300	\$ 3,400	\$ -
5471 · Minor Equipment	\$ 3,432	\$ -	\$ 3,432	\$ -	\$ -
Total Expense	\$ 1,145,588	\$ 336,874	\$ 271,922	\$ 168,546	\$ 368,247

TAMALPAIS COMMUNITY SERVICES DISTRICT

Detail of Accounts	Parks & Recreation			
	Year End Estimates FY2022-23	Proposed Budget FY2023-24	Variance (\$)	Variance (%)
5330 · Tree & Landscaping Services	\$ 40,000	\$ 30,000	\$ (10,000)	-25%
5331 · Landscaping Contract Svc	\$ 50,000	\$ 73,000	\$ 23,000	46%
5332 · McGlashan Trail Maintenance	\$ 4,200	\$ 4,500	\$ 300	7%
5333 · Vegetation Management	N/A	\$ 40,000	N/A	N/A
5401 · Professional Services				
5402 · Attorney Fees	\$ 13,147	\$ 10,000	\$ (3,147)	-24%
5403 · Audit and Accounting Fees	\$ 11,382	\$ 12,000	\$ 618	5%
5404 · Consultants				
P&R Financial Study	\$ -	\$ -	\$ -	
Community Ctr. Kitchen Remodel	\$ -	\$ -	\$ -	
5404 · Consultants - Other	\$ 1,605	\$ 13,000	\$ 11,395	710%
Total 5404 · Consultants	\$ 1,605	\$ 13,000	\$ 11,395	710%
Total 5401 · Professional Services	\$ 26,134	\$ 35,000	\$ 8,866	34%
5425 · Office and Technology				
5426 · Admin Supplies & Printing	\$ 845	\$ 1,500	\$ 655	77%
5427 · Office Equipment	\$ 227	\$ 2,400	\$ 2,173	957%
5428 · Postage & Shipping	\$ 491	\$ 450	\$ (41)	-8%
5429 · Information Technology	\$ 15,550	\$ 13,441	\$ (2,109)	-14%
Bank Charges	\$ 1,009	\$ 1,056	\$ 47	5%
Total 5425 · Office and Technology	\$ 18,122	\$ 18,847	\$ 725	4%
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 7,842	\$ 9,580	\$ 1,738	22%
5452 · Maint. & Supply Contract Svc	\$ 23,156	\$ 23,966	\$ 810	3%
5454 · Vehicle Repair & Maint.	\$ 3,724	\$ 3,854	\$ 130	3%
5458 · Cabin/Comm.Ctr. Maint & Supply	\$ 8,362	\$ 8,655	\$ 293	4%
5459 · Park Maint.	\$ 10,366	\$ 10,729	\$ 363	4%
5461 · Meeting Supplies	\$ 837	\$ 866	\$ 29	3%
Total 5450 · Maintenance and Supply	\$ 54,287	\$ 57,650	\$ 3,363	6%
Total Expense	\$ 192,743	\$ 258,997	\$ 66,254	34%

ATTACHMENT B
Five-Year (5-Yr.) Operating Forecasts

Wastewater 5-yr Forecast
Solid Waste 5-yr Forecast
Parks & Recreation- 5-yr Forecast

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

	Adopted FY22-23	Est. Yr End FY22-23	Proposed FY23- 24	Forecast			
				FY24-25	FY25-26	FY26-27	FY27-28
BEGINNING OPERATING RESERVE FUND BALANCE	\$ 3,395,913	\$ 3,424,906	\$ 3,551,638	\$ 3,426,713	\$ 3,562,892	\$ 3,640,548	\$ 3,740,721
Ordinary Revenue/Expense							
Revenue							
4101 · Sanitation Service Charges	\$ 5,848,600	\$ 5,800,000	\$ 6,032,000	\$ 6,273,280	\$ 6,524,211	\$ 6,785,180	\$ 7,056,587
4103 · Permits/Lateral Connection Fees	\$ 34,100	\$ 30,000	\$ 31,200	\$ 32,448	\$ 33,746	\$ 35,096	\$ 36,500
4104 · Muir Woods Sanitation Svc. Chrg.	\$ 35,100	\$ 53,756	\$ 55,906	\$ 58,142	\$ 60,468	\$ 62,887	\$ 65,402
4420 · Interest Revenue	\$ 10,000	\$ 53,595	\$ 26,700	\$ 26,834	\$ 26,968	\$ 27,103	\$ 27,238
Total Revenue	\$ 5,927,800	\$ 5,937,351	\$ 6,145,806	\$ 6,390,704	\$ 6,645,393	\$ 6,910,265	\$ 7,185,727
Expense							
5010 · Salaries							
5011 · Wages and P.T.O	\$ 384,600	\$ 412,846	\$ 391,820	\$ 426,411	\$ 447,732	\$ 470,118	\$ 493,624
5012 · Overtime Pay	\$ 5,200	\$ 2,522	\$ 4,543	\$ 4,770	\$ 5,009	\$ 5,259	\$ 5,522
5013 · Performance Recognition	\$ 7,700	\$ 7,450	\$ 7,816	\$ 8,207	\$ 8,617	\$ 9,048	\$ 9,500
5014 · Temporary Help	\$ 7,900	\$ 7,900	\$ 8,295	\$ 8,710	\$ 9,145	\$ 9,602	\$ 10,083
Total 5010 · Salaries	\$ 405,400	\$ 430,718	\$ 412,474	\$ 448,098	\$ 470,503	\$ 494,028	\$ 518,729
5020 · Employee Benefits							
5021 · Health Insurance	\$ 67,100	\$ 42,077	\$ 54,017	\$ 57,798	\$ 61,844	\$ 66,173	\$ 70,805
5022 · Retirement Contributions	\$ 95,200	\$ 86,923	\$ 73,315	\$ 77,714	\$ 82,377	\$ 87,319	\$ 92,558
5023 · Social Security and Medicare	\$ 31,100	\$ 32,276	\$ 31,400	\$ 32,970	\$ 34,619	\$ 36,349	\$ 38,167
5024 · Other Employee Benefits	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
5025 · Retiree Medical Insurance	\$ 23,200	\$ 18,636	\$ 22,822	\$ 24,420	\$ 26,129	\$ 27,958	\$ 29,915
5026 · OPEB Contribution (retiree medical)	\$ 22,600	\$ 22,600	\$ 24,860	\$ 27,346	\$ 30,081	\$ 33,089	\$ 36,398
Total 5020 · Employee Benefits	\$ 240,200	\$ 203,512	\$ 206,414	\$ 220,248	\$ 235,049	\$ 250,889	\$ 267,843
5110 · Wastewater Treatment Expense							
5111 · SMCSD Sewage Treatment O&M	\$ 2,606,800	\$ 2,589,427	\$ 2,439,558	\$ 2,514,876	\$ 2,592,760	\$ 2,673,216	\$ 2,756,250
5121 · SASM Sewage Treatment & Capital	\$ 173,400	\$ 173,370	\$ 160,017	\$ 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	\$ 2,789,200	\$ 2,771,797	\$ 2,608,575	\$ 2,697,682	\$ 2,791,436	\$ 2,879,554	\$ 2,970,561
5140 · Sewer System Maint. & Repair	\$ 303,900	\$ 250,000	\$ 225,000	\$ 234,000	\$ 243,360	\$ 253,094	\$ 263,218
5330 · Tree and Landscaping	\$ -	\$ -	\$ 10,000	\$ 10,400	\$ 10,816	\$ 11,249	\$ 11,699
5400 · TCSD Board Fees/Meeting Expenses	\$ 7,000	\$ 4,442	\$ 5,000	\$ 5,200	\$ 5,408	\$ 5,624	\$ 5,849
5401 · Professional Services (see detail)	\$ 131,100	\$ 70,000	\$ 60,000	\$ 110,000	\$ 70,000	\$ 72,800	\$ 75,712
5420 · Staff Training, Meeting, & Travel Expense	\$ 6,500	\$ 7,236	\$ 7,381	\$ 7,676	\$ 7,983	\$ 8,302	\$ 8,634
5425 · Office and Technology (see detail)	\$ 18,900	\$ 18,248	\$ 19,200	\$ 19,968	\$ 20,767	\$ 21,597	\$ 22,461
5430 · Telephone and Alarms	\$ 11,300	\$ 10,768	\$ 15,000	\$ 15,600	\$ 16,224	\$ 16,873	\$ 17,548
5431 · Public Communications	\$ 7,000	\$ 1,360	\$ 7,000	\$ 7,280	\$ 7,571	\$ 7,874	\$ 8,189
5432 · Insurance	\$ 50,500	\$ 50,643	\$ 55,000	\$ 57,200	\$ 59,488	\$ 61,868	\$ 64,342
5437 · Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,040	\$ 1,082	\$ 1,125	\$ 1,170
5438 · Fees and Permits	\$ 27,900	\$ 36,680	\$ 37,000	\$ 38,480	\$ 40,019	\$ 41,620	\$ 43,285
5439 · Utilities	\$ 7,500	\$ 8,175	\$ 9,000	\$ 9,360	\$ 9,734	\$ 10,124	\$ 10,529
5440 · Fuel Expense	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,480	\$ 12,979	\$ 13,498	\$ 14,038
5450 · Maintenance and Supply (See detail)	\$ 80,000	\$ 112,251	\$ 100,000	\$ 104,000	\$ 108,160	\$ 112,486	\$ 116,986
5470 · Yard & Bldg. Improvements	\$ 8,500	\$ 45,000	\$ 10,000	\$ 10,400	\$ 10,816	\$ 11,249	\$ 11,699
Total 5400- Operations Non-Personel Expense	\$ 673,100	\$ 627,803	\$ 572,581	\$ 643,084	\$ 624,407	\$ 649,384	\$ 675,359
5483 · Debt Issuance Costs	\$ 1,338,600	\$ 1,338,600	\$ 1,340,000	\$ 1,335,200	\$ 1,339,400	\$ 1,337,200	\$ 1,343,800
Total Expense	\$ 5,446,500	\$ 5,372,430	\$ 5,140,044	\$ 5,344,311	\$ 5,460,795	\$ 5,611,054	\$ 5,776,292
Net Operating Surplus (deficit)	\$ 481,300	\$ 564,921	\$ 1,005,763	\$ 1,046,393	\$ 1,184,598	\$ 1,299,211	\$ 1,409,435
ENDING OPERATING FUND BALANCE	\$ 3,877,213	\$ 3,989,827	\$ 4,557,400	\$ 4,473,106	\$ 4,747,490	\$ 4,939,759	\$ 5,150,156
Target Operating Reserve (8 mo of operating budget)	\$ 3,631,018	\$ 3,581,638	\$ 3,426,713	\$ 3,562,892	\$ 3,640,548	\$ 3,740,721	\$ 3,850,881
Transfer to Capital and Other Reserves (see Capital Reserve Table for detail)	\$ 246,195	\$ 408,189	\$ 1,130,687	\$ 910,214	\$ 1,106,942	\$ 1,199,038	\$ 1,299,275

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

	Year End			Forecast			
	Adopted FY 2022-23	Estimates FY 2022-23	Proposed FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Beginning Fund Balance		\$ 861,881	\$ 694,149	\$ 767,544	\$ 787,870	\$ 823,621	\$ 861,095
Revenues							
4301 · Taxes	\$ 975,800	\$ 1,020,000	\$ 1,058,250	\$ 1,097,934	\$ 1,139,107	\$ 1,181,823	\$ 1,226,142
Total 4310 · Facilities Rental & Fees	\$ 26,000	\$ 27,000	\$ 28,350	\$ 29,768	\$ 31,256	\$ 32,819	\$ 34,460
Total 4320 · Park Rentals	\$ 3,900	\$ 2,600	\$ 2,730	\$ 2,867	\$ 3,010	\$ 3,160	\$ 3,318
4303 · Tia's After School Program Rev	\$ 15,000	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 33,122
Total 4330 · Class Fees	\$ 11,900	\$ 30,300	\$ 30,906	\$ 31,524	\$ 32,155	\$ 32,798	\$ 33,454
Total 4350 · TCSD Event Revenue	\$ 66,500	\$ 55,000	\$ 56,100	\$ 57,222	\$ 58,366	\$ 59,534	\$ 60,724
Total 4410 · Donations/Fundraising/Grants	\$ 15,000	\$ 4,803	\$ 4,899	\$ 4,997	\$ 5,097	\$ 5,199	\$ 5,303
4420 · Interest Revenue	\$ 5,000	\$ 8,933	\$ 8,010	\$ 8,010	\$ 8,010	\$ 8,010	\$ 8,010
Total 4430 · Miscellaneous Revenue	\$ 1,000	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208
Total Revenue	\$ 1,120,100	\$ 1,180,636	\$ 1,221,885	\$ 1,265,614	\$ 1,310,959	\$ 1,357,981	\$ 1,406,741
Expenses/Appropriations							
Total 5011 · Wages and P.T.O	\$ 406,700	\$ 404,025	\$ 423,104	\$ 440,874	\$ 459,391	\$ 478,686	\$ 498,790
5012 · Overtime Pay	\$ 7,500	\$ 4,308	\$ 6,544	\$ 6,819	\$ 7,105	\$ 7,404	\$ 7,715
5013 · Performance Recognition	\$ 7,800	\$ 7,253	\$ 8,448	\$ 8,803	\$ 9,173	\$ 9,558	\$ 9,959
5014 · Temporary Help	\$ 36,600	\$ 23,352	\$ 38,064	\$ 39,663	\$ 41,329	\$ 43,064	\$ 44,873
Total 5010 · Salaries	\$ 458,600	\$ 438,938	\$ 476,160	\$ 496,159	\$ 516,997	\$ 538,711	\$ 561,337
5020 · Employee Benefits							
5021 · Medical and Dental Insurance	\$ 58,500	\$ 78,986	\$ 60,000	\$ 64,200	\$ 68,694	\$ 73,503	\$ 78,648
5022 · Retirement Contributions	\$ 164,200	\$ 84,223	\$ 79,244	\$ 84,791	\$ 90,726	\$ 97,077	\$ 103,873
5023 · Social Security and Medicare	\$ 32,500	\$ 34,736	\$ 40,000	\$ 41,600	\$ 43,264	\$ 44,995	\$ 46,794
5024 · Other Employee Benefits	\$ 2,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5025 · Retiree Medical Insurance	\$ 5,900	\$ 3,545	\$ 4,360	\$ 4,534	\$ 4,716	\$ 4,904	\$ 5,101
5026 · OPEB -Retiree Medical Insu.	\$ 8,500	\$ 8,500	\$ 9,350	\$ 10,285	\$ 11,314	\$ 12,445	\$ 13,689
Total · Employee Benefits	\$ 271,700	\$ 209,990	\$ 192,954	\$ 205,410	\$ 218,714	\$ 232,924	\$ 248,105
Total 5300 · Events Expense	\$ 63,500	\$ 63,500	\$ 66,040	\$ 68,682	\$ 71,429	\$ 74,286	\$ 77,257
5330 · Tree & Landscaping Services	\$ 18,100	\$ 40,000	\$ 30,000	\$ 31,200	\$ 32,448	\$ 33,746	\$ 35,096
5331 · Landscaping Contract Svc	\$ 35,000	\$ 50,000	\$ 73,000	\$ 75,920	\$ 78,957	\$ 82,115	\$ 85,400
5332 · McGlashan Trail Maintenance	\$ 5,400	\$ 4,200	\$ 4,500	\$ 4,680	\$ 4,867	\$ 5,062	\$ 5,264
5333 · Vegetation Management	n/a	n/a	\$ 40,000	\$ 41,600	\$ 43,264	\$ 44,995	\$ 46,794
5340 · Instructor Fees	\$ 7,600	\$ 9,276	\$ 9,647	\$ 10,033	\$ 10,434	\$ 10,852	\$ 11,286
5341 · Tia's Afterschool Program Exp	\$ 10,000	\$ 10,994	\$ 11,434	\$ 11,891	\$ 12,367	\$ 12,861	\$ 13,376
5400 · TCSD Board Fees	\$ 4,200	\$ 5,316	\$ 5,529	\$ 5,750	\$ 5,980	\$ 6,219	\$ 6,468
Total 5401 · Professional Services (see detail)	\$ 19,900	\$ 13,604	\$ 35,000	\$ 15,000	\$ 15,600	\$ 16,224	\$ 16,873
Total 5420 · Staff Training & Travel Expense	\$ 5,700	\$ 517	\$ 6,000	\$ 6,240	\$ 6,490	\$ 6,749	\$ 7,019
Total 5425 · Office and Technology (see detail)	\$ 25,100	\$ 18,122	\$ 18,847	\$ 19,601	\$ 20,385	\$ 21,200	\$ 22,048
5430 · Telephone and Alarms	\$ 11,700	\$ 13,983	\$ 14,542	\$ 15,124	\$ 15,729	\$ 16,358	\$ 17,012
5431 · Public Communications	\$ 5,100	\$ 3,698	\$ 3,846	\$ 4,000	\$ 4,160	\$ 4,326	\$ 4,499
Total 5432 · Insurance	\$ 32,800	\$ 35,808	\$ 37,240	\$ 38,730	\$ 40,279	\$ 41,890	\$ 43,566
5437 · Miscellaneous	\$ 1,100	\$ 455	\$ 473	\$ 492	\$ 512	\$ 532	\$ 554
5438 · Fees and Permits	\$ 13,900	\$ 23,886	\$ 24,841	\$ 25,835	\$ 26,869	\$ 27,943	\$ 29,061
5439 · Utilities	\$ 22,000	\$ 19,226	\$ 19,995	\$ 20,795	\$ 21,627	\$ 22,492	\$ 23,391
5440 · Fuel Expense	\$ 4,600	\$ 4,090	\$ 4,458	\$ 4,859	\$ 5,297	\$ 5,773	\$ 6,293
Total 5450 · Maintenance and Supply (see detail)	\$ 54,900	\$ 54,287	\$ 57,650	\$ 59,956	\$ 62,354	\$ 64,848	\$ 67,442
5470 · Yard & Bldg. Improvements	\$ 8,500	\$ 12,854	\$ 10,000	\$ 10,400	\$ 10,816	\$ 11,249	\$ 11,699
5471 · Minor Equipment	\$ 3,300	\$ 3,300	\$ 3,432	\$ 3,569	\$ 3,712	\$ 3,861	\$ 4,015
Total Expenses/Appropriations	\$ 1,082,700	\$ 1,036,044	\$ 1,145,588	\$ 1,175,925	\$ 1,229,284	\$ 1,285,216	\$ 1,343,855
Surplus/Deficit	\$ 37,400	\$ 144,592	\$ 76,297	\$ 89,689	\$ 81,675	\$ 72,765	\$ 62,886
Ending Fund Balance	\$ 37,400	\$ 1,006,473	\$ 770,446	\$ 857,233	\$ 869,545	\$ 896,385	\$ 923,981
Target Operating Reserve	\$ 725,409	\$ 694,149	\$ 767,544	\$ 787,870	\$ 823,621	\$ 861,095	\$ 900,383
Transfers to Capital and other reserves/funds*	\$ 26,500	\$ 312,323	\$ 2,902	\$ 69,363	\$ 45,924	\$ 35,290	\$ 23,598
Target Operating Reserve in %	67%	67%	67%	67.00%	67.00%	67.00%	67.00%

Note: see Capital Reserves Table for details

ATTACHMENT C
Proposed Five-Year Capital Improvement Program (CIP) budget

CAPITAL IMPROVEMENT PROGRAM 5-YEAR SUMMARY-ALL PROJECTS

FUNDING SOURCES	Year End		FISCAL YEAR FORECAST					Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28		
Measure A funds	\$ 33,000	\$ 365,000	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 698,000	
Certificates of Participation (bond funding)	\$ 300,000	\$ 2,600,000	\$ 3,400,000	\$ 1,100,000	\$ -	\$ -	\$ 7,400,000	
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recreation Facility Funds	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000	
Waste Water Capital Reserves	\$ -	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,100,000	
Waste Water Facility Fund	\$ -	\$ 157,500	\$ -	\$ -	\$ -	\$ -	\$ 157,500	
Solid Waste Facility Funds	\$ -	\$ 232,500	\$ -	\$ -	\$ -	\$ -	\$ 232,500	
Other: Prop 68	\$ 15,000	\$ 96,000	\$ -	\$ -	\$ -	\$ -	\$ 111,000	
Total Revenue	\$ 348,000	\$ 4,881,000	\$ 4,600,000	\$ 2,450,000	\$ 1,300,000	\$ 1,250,000	\$ 14,829,000	

USES	FISCAL YEAR						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Community Center ADA stage improvements	\$ 10,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
Community Center bathroom and lobby improvements	\$ 10,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
Community Center and Corporation Yard Fence	\$ 25,000	\$ 266,000	\$ -	\$ -	\$ -	\$ -	\$ 291,000
Community Center Security System (prorated costs)	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000
General Community Center Improvements	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Cabin Improvements bench pads	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Eastwood and/or Kay Park Improvements	\$ -	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 300,000
Corporation Yard Outdoor Shed addition and pathway	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Remodel Corporation Yard Restrooms, Showers, Kitchenette	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000
Office front patio area	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Bell Lane Force Main	\$ 100,000	\$ 1,000,000	\$ 1,500,000	\$ 600,000	\$ -	\$ -	\$ 3,200,000
Bell Lane Pump Station	\$ 200,000	\$ 1,600,000	\$ 1,900,000	\$ 500,000	\$ -	\$ -	\$ 4,200,000
Sewer Pipeline Replacement	\$ -	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,100,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 358,000	\$ 4,871,000	\$ 4,600,000	\$ 2,450,000	\$ 1,300,000	\$ 1,250,000	\$ 14,829,000
Project Surplus (Deficit)	\$ (10,000)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM 5-YEAR SUMMARY-FACILITIES

FUNDING SOURCES	FISCAL YEAR							Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28		
Measure A funds	\$ 33,000	\$ 365,000	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 698,000	
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recreation Facility Fund	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000	
Waste Water Facility Fund	\$ -	\$ 157,500	\$ -	\$ -	\$ -	\$ -	\$ 157,500	
Solid Waste Facility Fund	\$ -	\$ 232,500	\$ -	\$ -	\$ -	\$ -	\$ 232,500	
Other: Prop 68	\$ 15,000	\$ 96,000	\$ -	\$ -	\$ -	\$ -	\$ 111,000	
Total Revenue	\$ 48,000	\$ 981,000	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 1,329,000	

USES Project	FISCAL YEAR							Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28		
Community Center								
Community Center ADA stage improvements	\$ 10,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000	
Community Center bathroom and lobby improvements	\$ 10,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000	
Community Center Security System (prorated costs)	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000	
Community Center and Corporation Yard Fence	\$ 25,000	\$ 266,000	\$ -	\$ -	\$ -	\$ -	\$ 291,000	
General Community Center Improvements	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000	
Subtotal Community Center Improvements	\$ 58,000	\$ 561,000	\$ -	\$ -	\$ -	\$ -	\$ 619,000	
Cabin								
Cabin Improvements bench pads	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Subtotal Cabin Improvements	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Eastwood and Kay Parks								
Eastwood and/or Kay Park Improvements	\$ -	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 300,000	
Subtotal Parks Improvements	\$ -	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 300,000	
Office								
Office front patio area	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
Subtotal Office Improvements	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
Corporation Yard and Building								
Corporation Yard Outdoor Shed addition and pathway	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	
Remodel Corporation Yard Restrooms, Showers, Kitchenette	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000	
Subtotal Corp. Yard and Building Improvements	\$ -	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ 360,000	
Total All Projects	\$ 58,000	\$ 971,000	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 1,329,000	
Project Surplus (Deficit)	\$ (10,000)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	

CAPITAL IMPROVEMENT PROGRAM

Division Facilities
 Project Name: Community Center and Corporation Yard Fence
 Project Description: Replace perimeter fence around Community Center parcel including patio areas (approx. 575 linear ft) and around the Corporation yard (approx. 700 linear ft); replace split rail fence on Community Ctr parcel; includes survey/staking and design

Type	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Total
FUNDING SOURCES							
Measure A funds	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Facility Fund	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Waste Water Facility Fund	\$ -	\$ 52,500	\$ -	\$ -	\$ -	\$ -	\$ 52,500
Solid Waste Facility Fund	\$ -	\$ 52,500	\$ -	\$ -	\$ -	\$ -	\$ 52,500
Other: Prop 68	\$ 15,000	\$ 96,000	\$ -	\$ -	\$ -	\$ -	\$ 111,000
Total Revenue	\$ 15,000	\$ 276,000	\$ -	\$ -	\$ -	\$ -	\$ 291,000
USES							
<i>Non-Construction</i>							
Design	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Subtotal non-construction costs	\$ 25,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
<i>Construction</i>							
Community Ctr Perimeter Fence	\$ -	\$ 100,500	\$ -	\$ -	\$ -	\$ -	\$ 100,500
Split rail allowance	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000
Portion of Corp Yd fence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporation Yard Fence	\$ -	\$ 122,500	\$ -	\$ -	\$ -	\$ -	\$ 122,500
Subtotal construction costs	\$ -	\$ 256,000	\$ -	\$ -	\$ -	\$ -	\$ 256,000
Carryover surplus(deficit)							
Total Project Costs	\$ 25,000	\$ 266,000	\$ -	\$ -	\$ -	\$ -	\$ 291,000
Project Surplus (Deficit)	\$ (10,000)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Construction costs prorated to each department for corp. yard fence

CAPITAL IMPROVEMENT PROGRAM

Division: Facilities
 Project Name: Corporation Yard Outdoor Shed addition and pathway
 Project Description: Install pre-fab storage shed, construct new fence, fill-in new fenced in area, and repave section of asphalt for shed and fenced in area

Type	FISCAL YEAR						Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Facility Fund	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Waste Water Facility Fund	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Solid Waste Facility Fund	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Construction</i>							
Pre-Fab Shed installed w- foundation	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Construct new fence and ped gate	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Fill-in fence area and repave shed location	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Subtotal construction costs	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Total Project Costs	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

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	FISCAL YEAR						Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Facility Funds	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Waste Water Facility Fund	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Solid Waste Facility Funds	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<i>Construction</i>							
Construction	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Subtotal construction costs	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Total Project Costs	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Prorated based on corp yd personnel

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

Type	FISCAL YEAR						TOTAL
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Participation (bond funding)	\$ 100,000	\$ 1,000,000	\$ 1,500,000	\$ 600,000	\$ -	\$ -	\$ 3,200,000
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Facility Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 100,000	\$ 1,000,000	\$ 1,500,000	\$ 600,000	\$ -	\$ -	\$ 3,200,000
USES							
<i>Non-Construction</i>							
Design	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<i>Construction</i>							
Phase I		\$ 900,000	\$ 1,500,000	\$ 600,000			\$ 3,000,000
Phase II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal construction costs	\$ -	\$ 900,000	\$ 1,500,000	\$ 600,000	\$ -	\$ -	\$ 3,000,000
Total Project Costs	\$ 100,000	\$ 1,000,000	\$ 1,500,000	\$ 600,000	\$ -	\$ -	\$ 3,200,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

ATTACHMENT D
Capital Reserves/Funds

All Capital Funds
Vehicle Replacement Fund
Facility Fund
Parks & Recreation Capital Funds
Solid Waste Rainy Day/Contingency Fund

ALL CAPITAL FUNDS

WASTEWATER CAPITAL RESERVE	Yr End	Proposed	Forecast			
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Fund Balance	\$ 2,245,000	\$ 2,653,189	\$ 2,273,876	\$ 1,934,090	\$ 1,791,032	\$ 1,740,070
Contribution from Operating Funds	\$ 408,189	\$ 1,130,687	\$ 910,214	\$ 1,106,942	\$ 1,199,038	\$ 1,299,275
Transfer to Vehicle*	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Transfer to Facilities	\$ -	\$ 160,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Transfer to CIP	\$ -	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Ending Fund Balance	\$ 2,653,189	\$ 2,273,876	\$ 1,934,090	\$ 1,791,032	\$ 1,740,070	\$ 1,789,345

* Note: For FY22-23, hydrovactor truck paid for out of COPs

SOLID WASTE CAPITAL RESERVE	Yr End	Proposed	Forecast			
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Fund Balance*	\$ 572,436	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution from Operating Funds	\$ 517,743	\$ 307,182	\$ 466,728	\$ 339,584	\$ 277,323	\$ 209,653
Transfer to Vehicle	\$ 400,000	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Transfer to Facilities	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ 25,000
Transfer to Rainy Day/Contingency Reserve	\$ 390,179	\$ 207,182	\$ 191,728	\$ 64,584	\$ 27,323	\$ 9,653
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*note: For FY22-23 difference between total beginning fund balance and 8 mo. operating reserve

PARKS & RECREATION CAPITAL RESERVE	Yr End	Proposed	Forecast			
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Fund Balance	\$ 230,000	\$ 542,323	\$ 110,225	\$ 99,588	\$ 65,512	\$ 20,802
Contribution from Operating Funds	\$ 312,323	\$ 2,902	\$ 69,363	\$ 45,924	\$ 35,290	\$ 23,598
Transfer to Vehicle	\$ -	\$ 60,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,000
Transfers to Park Facilities	\$ -	\$ 100,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,000
Transfer to Park Development	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 10,000
Transfer to Facilities	\$ -	\$ 250,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 10,000
Ending Fund Balance	\$ 542,323	\$ 110,225	\$ 99,588	\$ 65,512	\$ 20,802	\$ 400

VEHICLE REPLACEMENT FUND

Purpose of the fund is for the purchase of vehicles.

Waste Water	Yr End	Proposed	Forecast			
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Fund Balance	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	\$ 100,000
Expenditures						
Hydrovactor Truck	\$ 389,000	\$ -	\$ -	\$ -	\$ -	\$ -
Heavy/Medium Duty Pick-up	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 389,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Transfers in from COPs	\$ 389,000					
Transfers in from Operating	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Ending Fund Balance	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	\$ 100,000	\$ 150,000

SOLID WASTE	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Fund Balance	\$ -	\$ 400,000	\$ 50,000	\$ 225,000	\$ 400,000	\$ 75,000
Expenditures						
2 Refuse truck		\$ 350,000	\$ -	\$ -	\$ -	\$ -
Large Refuse Truck					\$ 600,000	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 350,000	\$ -	\$ -	\$ 500,000	\$ -
Transfers in from Operating	\$ 400,000	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Ending Fund Balance	\$ 400,000	\$ 50,000	\$ 225,000	\$ 400,000	\$ 75,000	\$ 250,000

Parks & Recreation	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 15,000
Expenditures						
Medium Duty Pick-up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Light Duty Pick-up	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Transfers in from Operating	\$ -	\$ 60,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,000
Ending Fund Balance	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 15,000	\$ 19,000

FACILITY FUND

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

WASTEWATER	Yr End	Proposed	Forecast			
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Revenue						
Beginning Fund Balance	\$ -	\$ -	\$ 2,500	\$ 52,500	\$ 102,500	\$ 152,500
Transfers in from Operating	\$ -	\$ 160,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Expenses						
Transfer Out to CIP	\$ -	\$ 157,500	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 2,500	\$ 52,500	\$ 102,500	\$ 152,500	\$ 202,500

SOLID WASTE	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Revenue						
Beginning Fund Balance	\$ -	\$ 300,000	\$ 167,500	\$ 267,500	\$ 367,500	\$ 442,500
Transfers in from Operating	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ 25,000
Expenses						
Transfer Out to CIP	\$ -	\$ 232,500	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 300,000	\$ 167,500	\$ 267,500	\$ 367,500	\$ 442,500	\$ 467,500

PARKS & RECREATION	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Revenue						
Beginning Fund Balance	\$ -	\$ -	\$ 120,000	\$ 145,000	\$ 170,000	\$ 195,000
Transfers in from Operating	\$ -	\$ 250,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 10,000
Expenses						
Transfer Out to CIP	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 120,000	\$ 145,000	\$ 170,000	\$ 195,000	\$ 205,000

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

PARKS AND RECREATION CAPITAL FUNDS

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

Park Facilities (i.e., Kay Park, Eastwood)	Yr End	Proposed	Forecast			
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Revenue						
Beginning Fund Balance*	\$ -	\$ -	\$ 100,000	\$ 125,000	\$ 150,000	\$ 175,000
Transfers in from Operating funds	\$ -	\$ 100,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,000
Expenses						
Transfer Out to CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 125,000</u>	<u>\$ 150,000</u>	<u>\$ 175,000</u>	<u>\$ 195,000</u>

*Note: does not include Measure A Park Funds allocated to park facilities.

Park Development Fund (i.e., new central gathering park/plaza)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	
Revenue						
Beginning Fund Balance	\$ -	\$ -	\$ 25,000	\$ 50,000	\$ 75,000	\$ 100,000
Transfers in from Operating funds	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 10,000
Expenses						
Transfer Out to CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 50,000</u>	<u>\$ 75,000</u>	<u>\$ 100,000</u>	<u>\$ 110,000</u>

*Note: does not include Measure A Park Funds allocated to park development.

SOLID WASTE RAINY DAY/CONTINGENCY RESERVE

Purpose of the fund is to be available for unforeseen costs such as electification of the fleet.

	Yr End	Proposed		Forecast		
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Fund Balance*	\$ -	\$ 390,179	\$ 597,361	\$ 789,089	\$ 853,673	\$ 880,996
Contribution from Operating Funds	\$ 390,179	\$ 207,182	\$ 191,728	\$ 64,584	\$ 27,323	\$ 9,653
Ending Fund Balance	\$ 390,179	\$ 597,361	\$ 789,089	\$ 853,673	\$ 880,996	\$ 890,649

*note: For FY22-23 difference between total beginning fund balance and 8 mo. operating reserve

ATTACHMENT E
Proposed Use of Measure A Park Funds

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.

Type	Amended 2022-23	Proposed 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Total
FUNDING SOURCES							
Beginning Fund Balance	\$ 175,555.09	\$ 111,673.96	\$ (127,426.66)	\$ 10,511.21	\$ 518.15	\$ 42,625.19	n/a
Measure A funds (est. annual)	\$ 49,118.87	\$ 135,899.38	\$ 137,937.87	\$ 140,006.94	\$ 142,107.04	\$ 144,238.65	\$ 749,308.75
Total Available	\$ 224,673.96	\$ 247,573.34	\$ 10,511.21	\$ 150,518.15	\$ 142,625.19	\$ 186,863.84	n/a

USES (Budget/Proposed)								Total
Community Center ADA Stage Improvements	\$ 10,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
Community ADA Bathroom Improvements	\$ -	\$ 130,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000.00
Community Center Kitchen cabinets and countertops	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
Community Center Security System	\$ 13,000.00							
Community Center Fence	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Park Improvements (Eastwood & Kay Parks)	\$ -	\$ -	\$ -	\$ 150,000.00	\$ 100,000.00	\$ 50,000.00	\$ -	\$ 300,000.00
New Park Development (central gathering park/plaza)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00
Tree and Landscaping Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cabin Improvements	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Park Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Community Center Improvements (e.g., paint, shed)	\$ -	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000.00
TVIC improvements	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Total Project costs	\$ 113,000.00	\$ 375,000.00	\$ -	\$ 150,000.00	\$ 100,000.00	\$ 150,000.00	\$ -	\$ 888,000.00

Ending Fund Balance \$ 111,673.96 \$ (127,426.66) \$ 10,511.21 \$ 518.15 \$ 42,625.19 \$ 36,863.84

Note: sales taxes collected projected to increase by: annually 1.5% 1.5% 1.5% 1.5%

ATTACHMENT F
Three years of actual expenditures

Wastewater
Solid Waste
Parks & Recreation



TAMALPAIS COMMUNITY SERVICES DISTRICT

Wastewater Fund

Three Year Actuals Budget Report

WASTE WATER	FY 2019-20	FY 2020-21	FY2021-22	Estimate FY2022-23	Proposed FY2023-24
Revenue					
4101 · Sanitation Service Charges	4,926,692	5,607,288	5,791,364	5,800,000	6,032,000
4103 Permits/Lateral Connection Fees	3,371	70,351	62,848	30,000	31,200
4104 · Muir Woods Sanitaion Svc. Chrg.	61,542	38,231	33,657	53,756	55,906
4420 Interest Revenue	39,203	16,618	8,806	53,595	26,700
Total Revenue	5,029,422	5,727,397	5,896,675	5,937,351	6,145,806
Expense					
5010 · Salaries					
5011 · Wages and P.T.O	313,812	298,863	326,480	412,846	391,820
5012 · Overtime Pay	1,841	2,092	4,184	2,522	4,543
5013 · Performance Recognition	6,370	9,675	6,529	7,450	7,816
5014 · Temporary Help	2,958	597	3,216	7,900	8,295
Total 5010 · Salaries	324,981	311,226	340,409	430,718	412,474
5020 · Employee Benefits					
5021 · Health Insurance	62,465	57,107	49,238	42,077	54,017
5022 · Retirement Contributions	104,768	95,717	89,734	86,923	73,315
5023 · Social Security and Medicare	22,322	22,958	24,282	32,276	31,400
Other Employee Benefits	1,183	516	0	1,000	0
5025 · Retiree Medical Insurance	2,367	25,443	22,135	18,636	22,822
5026 · Contribution to OPEB Reserve	23,308	24,000	13,659	22,600	24,860
Total 5020 · Employee Benefits	216,414	225,741	199,047	203,512	206,414
5110 · Wastewater Treatment Expense					
SMCSD Sewage Treatment O&M	2,611,529	2,441,773	2,508,113	2,589,427	2,439,558
SASM Sewage Treatment & Capital	144,391	143,101	134,509	173,370	160,017
Almonte and Homestead Svc Fees	7,539	7,539	7,939	9,000	9,000
Total 5110 · Wastewater Treatment Expense	2,763,459	2,592,413	2,650,561	2,771,797	2,608,575
Total 5140 · Sewer System Maint. & Repair	144,521	103,632	288,249	250,000	225,000
5400 · TCSD Board Fees	5,501	6,152	4,977	4,442	5,000
Total 5401 · Professional Services	87,065	95,514	71,280	70,000	60,000
Total 5420 · Staff Training & Travel Expense	3,690	2,375	1,932	7,236	7,381
Total 5425 · Office and Technology	13,691	14,156	20,156	18,248	19,200
5430 · Telephone and Alarms	8,528	8,161	11,918	10,768	15,000
5431 · Public Communications	6,406	4,540	3,196	1,360	7,000
Total 5432 · Insurance	33,918	45,416	42,400	50,643	55,000
Total 5437 Miscellaneous	0	1,650	8,451	1,000	1,000
Total 5438 · Fees and Permits	17,936	22,551	22,483	36,680	37,000
5439 · Utilities	6,919	7,647	7,723	8,175	9,000
5440 · Fuel Expense	5,387	10,141	8,024	12,000	12,000
Maintenance and Supply	46,809	50,233	44,979	112,251	110,000
5470 · Yard & Bldg. Improvements	0	0	0	45,000	10,000
5483 · Debt Issuance Costs	0	870,870	1,077,499	1,338,600	1,340,000
Total Expense	3,685,224	4,372,417	4,803,284	5,372,430	5,140,044



TAMALPAIS COMMUNITY SERVICES DISTRICT

Solid Waste Fund

Three Year Actuals Budget Report

	FY2019-20	FY2020-21	FY2021-22	Est. Yr. End FY2022-23	Proposed FY2023-24
Revenue					
4201 · Solid Waste Service Charges	2,215,073	2,414,878	2,615,450	2,742,000	2,797,000
4203 · Other Solid Waste Services	13,913	7,021	8,463	7,580	7,600
4410 · Donations/Fundraising/Grants	6,628	5,000	26,754	14,628	5,000
4420 · Interest Revenue	11,737	7,232	4,403	26,798	18,690
4430 · Miscellaneous Revenue	0	1,038	195	0	0
Total Revenue	2,246,558	2,433,721	2,655,265	2,791,006	2,828,290
Expense					
5010 · Salaries					
Total 5011 · Wages and P.T.O	545,867	533,201	552,551	647,620	699,737
5012 · Overtime Pay	32,049	30,637	34,301	59,978	52,934
5013 · Performance Recognition	10,077	19,475	10,925	11,756	13,642
5014 · Temporary Help	9,741	18,459	20,830	8,144	25,000
Total 5010 · Salaries	597,734	601,772	618,606	727,498	791,313
5020 · Employee Benefits					
5021 · Health Insurance	132,892	127,589	124,775	150,852	141,000
5022 · Retirement Contributions	199,308	199,175	191,038	224,900	181,132
5023 · Social Security and Medicare	40,899	47,136	45,357	58,274	58,930
5024 · Other Employee Benefits	1,890	2,401	-161	0	0
5025 · Retiree Medical Insurance	28,653	45,110	42,289	44,600	43,616
5026 · Contribution to OPEB Reserve	20,500	21,100	24,586	25,400	27,940
Total 5020 · Employee Benefits	424,141	442,511	427,884	504,026	452,618
5211 · Waste Disposal Fees	153,249	179,942	156,210	185,376	190,937
5212 · Recycling Fees	2,068	3,583	1,466	2,030	50,000
5213 · Green Waste Disposal Fees	106,764	112,725	105,777	112,897	116,284
5214 · Debris Day Expenses	54	0	1,727	3,504	21,679
Total 5210 · Solid Waste Disposal Expense	314,076	321,635	293,323	303,807	378,900
5400 · TCSD Board Fees	1,813	2,247	2,876	3,400	3,500
Total 5401 · Professional Services	28,179	22,415	42,937	116,000	115,000
Total 5420 · Staff Training & Travel Expense	3,101	2,319	1,273	3,200	3,300
5425 · Office and Technology	15,270	14,117	19,543	19,000	20,000
5430 · Telephone and Alarms	4,002	3,884	7,607	7,000	7,300
5431 · Public Communications	20,079	1,147	1,342	20,000	95,000
5432 · Insurance	51,251	76,202	56,345	75,900	79,000
5437 · Miscellaneous	0	2,516	8,451	1,000	1,040
5438 · Fees and Permits	26,892	31,449	37,273	41,600	43,300
5439 · Utilities	2,160	2,230	2,305	3,500	3,600
5440 · Fuel Expense	43,111	48,364	64,785	85,500	91,500
5450 · Maintenance and Supply					
General Supplies	4,246	4,800	4,563	3,284	3,448
Maint. & Supply Contract Svc	8,930	7,962	11,792	14,232	14,801
Vehicle Repair & Maint.	183,172	129,948	90,239	200,000	210,000
Bridge Tolls	3,570	3,570	3,060	4,104	4,268
Solid Waste Carts & Bins	46,434	15,710	31,906	36,892	38,737
Meeting Supplies	315	8	263	783	814
5450 · Total Maintenance and Supply	246,667	161,997	141,823	259,295	272,068
5470 · Yard & Bldg. Improvements	237	520	0	38,610	10,000
5471 · Minor Equipment	1,179		0	4,400	4,600
Donations/Grants Paid Expenses	5,000	5,000	6,000	14,628	5,000
Vehicle Lease			44,804	44,900	44,900
Total Expense	1,784,893	1,740,325	1,777,176	2,273,264	2,421,939



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

PARKS AND RECREATION	FY2019-20	FY2020-21	FY2021-22	Estimate FYE2022-23	Proposed FY2023-24
Revenue					
4301 · Taxes	883,717	1,008,323	1,030,656	1,020,000	1,058,250
Total 4310 · Facilities Rental & Fees	34,567	3,781	20,607	27,000	28,350
Total 4320 · Park Rentals	1,365	1,353	4,067	2,600	2,730
4303 · Tia's After School Program Rev	35,382	28,446	3,477	30,000	30,600
Total 4330 · Class Fees	13,023	6,200	16,000	30,300	30,906
Total 4350 · TCSD Event Revenue	74,179	0	46,901	55,000	56,100
Total 4410 · Donations/Fundraising/Grants	22,078	5,955	272,924	4,803	4,899
4420 · Interest Revenue	11,737	3,847	1,468	8,933	8,010
Total 4430 · Miscellaneous Revenue	5,994	6,623	7,542	2,000	2,040
Total Revenue	1,082,042	1,064,529	1,403,641	1,180,636	1,221,885
Expense					
5010 Salaries					
5011 · Wages and P.T.O	364,686	263,466	302,301	404,025	423,104
5012 · Overtime Pay	5,560	1,555	7,426	4,308	6,544
5013 · Performance Recognition	7,450	11,100	6,098	7,253	8,448
5014 · Temporary Help	60,928	38,407	44,341	23,352	38,064
Total 5010 · Salaries	438,625	314,528	360,166	438,938	476,160
5020 · Employee Benefits					
5021 · Health Insurance	50,081	32,198	43,801	78,986	60,000
5022 · Retirement Contributions	122,653	77,803	77,955	84,223	79,244
5023 · Social Security and Medicare	28,087	27,332	28,322	34,736	40,000
5024 · Other Employee Benefits	1,944	2,224	1,049	-	-
5025 · Retiree Medical Insurance	3,879	4,168	4,213	3,545	4,360
5026 · Contribution to OPEB Reserve	7,911	7,945	16,391	8,500	9,350
Total 5020 · Employee Benefits	214,554	151,669	171,731	209,990	192,954
Total 5300 · Events Expense	67,581	7	64,784	63,500	66,040
5330 · Tree & Landscaping Services	13,817	0	19,661	40,000	30,000
5331 · Landscaping Contract Svc	24,880	975	0	50000	73000
5332 · McGlashan Trail Maintenance	2,928	4,200	4,200	4,200	4,500
5340 · Instructor Fees	7,995	3,145	9,324	9,276	9,647
5341 · Tia's Afterschool Program Exp	30,109	38,083	13,530	10,994	11,434
5400 · TCSD Board Fees	3,083	3,301	3,664	5,316	5,529
Total 5401 · Professional Services	19,546	42,398	40,106	13,604	35,000
Total 5420 · Staff Training & Travel Expense	2,957	1,613	834	517	6,000
Total 5425 · Office and Technology	19,286	14,569	22,256	18,122	18,847
5430 · Telephone and Alarms	10,585	8,439	11,979	13,983	14,542
5431 · Public Communications	7,513	647	4,928	3,698	3,846
Total 5432 · Insurance	20,230	26,909	27,915	35,808	37,240
Total 5437 · Miscellaneous	0	324	8,451	455	473
Total 5438 · Fees and Permits	15,199	16,185	14,917	23,886	24,841
5439 · Utilities	20,470	18,729	14,314	19,226	1,995
5440 · Fuel Expense	3,965	2,247	3,798	4,090	4,458
5450 · Maintenance and Supply					
5451 · General Supplies	14,894	6,248	9,523	7,842	9,580
5452 · Maint. & Supply Contract Svc	8,613	7,357	17,147	23,156	23,966
5454 · Vehicle Repair & Maint.	201	0	6,789	3,724	3,854
5458 · Cabin/Comm.Ctr. Maint & Supply	2,426	1,147	1,993	8,362	8,655
5459 · Park Equip, Irrigation, Fiber	9,200	1,569	8,759	10,366	10,729
5461 · Meeting Supplies	280	8	274	837	866
Total Maintenance and Supply	42,991	18,612	45,949	54,287	57,650
5470 · Yard & Bldg. Improvements	220	783	-	12,854	10,000
Minor Equipment	1,539	0	-	3,300	3,432
Total Expense	972,073	672,809	910,831	1,036,043	1,145,588



TAMALPAIS COMMUNITY SERVICES DISTRICT
PARKS AND RECREATION

Fiscal Year 2022-23 Year End Projection

	Overview		Department Allocation			
	Parks & Recreation		Parks	Events/Programs	Facilities	Administration
Revenue						
4301 · Taxes	\$ 1,020,000		\$ -	\$ -	\$ -	\$ 1,020,000
4303 · Tia's After School Program Rev	\$ 30,000		\$ -	\$ 30,000	\$ -	\$ -
Total 4310 · Facilities Rental & Fees	\$ 27,000		\$ -	\$ -	\$ 27,000	\$ -
Total 4320 · Park Rentals	\$ 2,600	\$ 2,600	\$ -	\$ -	\$ -	\$ -
Total 4330 · Class Fees	\$ 30,300		\$ -	\$ 30,300	\$ -	\$ -
Total 4350 · TCSD Event Revenue	\$ 55,000		\$ -	\$ 55,000	\$ -	\$ -
Total 4410 · Donations/Fundraising/Grants	\$ 4,803		\$ -	\$ 4,803	\$ -	\$ -
4420 · Interest Revenue	\$ 8,933		\$ -	\$ -	\$ -	\$ 8,933
Total 4430 · Miscellaneous Revenue	\$ 2,000		\$ -	\$ -	\$ -	\$ 2,000
Total Revenue	\$ 1,180,636		\$ 2,600	\$ 120,103	\$ 27,000	\$ 1,030,933
Expense						
Total 5011 · Wages and P.T.O	\$ 404,025	\$ 94,790	\$ 79,600	\$ 84,085	\$ 145,551	
5012 · Overtime Pay	\$ 4,308	\$ -	\$ 1,464	\$ 2,413	\$ 431	
5013 · Performance Recognition	\$ 7,253	\$ 1,670	\$ 1,680	\$ 1,392	\$ 2,511	
5014 · Temporary Help	\$ 23,352	\$ -	\$ 14,501	\$ -	\$ 8,851	
Total 5010 · Salaries	\$ 438,938	\$ 96,460	\$ 97,245	\$ 87,890	\$ 157,344	
5020 · Employee Benefits						
5021 · Medical and Dental Insurance	\$ 78,986	\$ 14,314	\$ 25,758	\$ 15,764	\$ 23,149	
5022 · Retirement Contributions	\$ 84,223	\$ 21,846	\$ 18,638	\$ 19,585	\$ 24,154	
5023 · Social Security and Medicare	\$ 34,736	\$ 7,709	\$ 7,407	\$ 7,076	\$ 12,544	
5024 · Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	
5025 · Retiree Medical Insurance	\$ 3,545	\$ 1,205	\$ 1,170	\$ 1,170	\$ -	
5026 · Reserve-Retiree Medical Insu.	\$ 8,500	\$ 2,890	\$ 2,805	\$ 2,805	\$ -	
Total 5020 · Employee Benefits	\$ 209,990	\$ 47,964	\$ 55,778	\$ 46,400	\$ 59,848	
Total 5300 · Events Expense	\$ 63,500	\$ -	\$ 63,500	\$ -	\$ -	
5330 · Tree & Landscaping Services	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	
5331 · Landscaping Contract Svc	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	
5332 · McGlashan Trail Maintenance	\$ 4,200	\$ 4,200	\$ -	\$ -	\$ -	
5340 · Instructor Fees	\$ 9,276	\$ -	\$ 9,276	\$ -	\$ -	
5341 · Tia's Afterschool Program Exp	\$ 10,994	\$ -	\$ 10,994	\$ -	\$ -	
5400 · TCSD Board Fees	\$ 5,316	\$ -	\$ -	\$ -	\$ 5,316	
Total 5401 · Professional Services	\$ 13,604	\$ -	\$ -	\$ -	\$ 13,604	
Total 5420 · Staff Training & Travel Expense	\$ 517	\$ -	\$ -	\$ -	\$ 517	
Total 5425 · Office and Technology	\$ 18,122	\$ -	\$ -	\$ -	\$ 18,122	
5430 · Telephone and Alarms	\$ 13,983	\$ -	\$ -	\$ -	\$ 13,983	
5431 · Public Communications	\$ 3,698	\$ -	\$ -	\$ -	\$ 3,698	
Total 5432 · Insurance	\$ 35,808	\$ 15,390	\$ 5,028	\$ 15,390	\$ -	
5437 · Miscellaneous	\$ 455	\$ -	\$ -	\$ -	\$ 455	
5438 · Fees and Permits	\$ 23,886	\$ 7,882	\$ 7,882	\$ 8,121	\$ -	
5439 · Utilities	\$ 19,226	\$ 6,345	\$ 6,345	\$ 6,537	\$ -	
5440 · Fuel Expense	\$ 4,090	\$ 2,045	\$ -	\$ 2,045	\$ -	
5450 · Maintenance and Supply						
5451 · General Supplies	\$ 7,842	\$ -	\$ -	\$ -	\$ 7,842	
5452 · Maint. & Supply Contract Svc	\$ 23,156	\$ -	\$ -	\$ -	\$ 23,156	
5454 · Vehicle Repair & Maint.	\$ 3,724	\$ 1,862	\$ -	\$ 1,862	\$ -	
5458 · Cabin/Comm.Ctr. Maint & Supply	\$ 8,362	\$ -	\$ -	\$ 8,362	\$ -	
5459 · Park Equip, Irrigation, Fiber	\$ 10,366	\$ 10,366	\$ -	\$ -	\$ -	
5461 · Meeting Supplies	\$ 837	\$ -	\$ -	\$ -	\$ 837	
Total 5450 · Maintenance and Supply	\$ 54,287	\$ 12,228	\$ -	\$ 10,224	\$ 31,835	
5470 · Yard & Bldg. Improvements	\$ 12,854	\$ 4,242	\$ 4,242	\$ 4,370	\$ -	
5471 · Minor Equipment	\$ 3,300	\$ -	\$ 3,300	\$ -	\$ -	
Total Expense	\$ 1,036,042	\$ 286,756	\$ 263,588	\$ 180,977	\$ 304,721	