



TAMALPAIS COMMUNITY SERVICES DISTRICT

305 Bell Lane, Mill Valley, CA 94941 ♦ 415.388.6393 ♦ Fax: 415.388.4168
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TCSD BOARD OF DIRECTORS MEETING AGENDA

WEDNESDAY, June 14, 2023

REGULAR SESSION AT 7:00PM

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. Presentation by Marin County Supervisor Moulton-Peters regarding Countywide activities
- B. Receive update on Creekside Friday and the tentative schedule of events for FY23-24
- C. Consider request from Southern Marin Fire Protection District (SMFD) to install a long-range acoustic device (LRAD) in Eastwood Park
- D. Adoption of FY23-24 Operating and Capital Improvement Program budget
- E. Approve uniform/shoe allowance policy
- F. Conduct random drawing of names to determine which two Parks & Recreation Commissioners (PARC) will serve an initial two-year term
- G. Discuss/consider revised option for remodeling the Tam Valley Community Center bathrooms

6. REGULAR BUSINESS: Information Items

- A. General Manager's report
- B. Receive monthly financial reports
- C. Receive Quarterly Treasurer's Report
- D. Receive Sewer treatment plant update reports: SASM and SMCSO
- E. Board member and/or Subcommittee report

7. CONSENT CALENDAR

Special Needs: In compliance with the Americans with Disabilities Act (28 C.F.R. 35.102-35.104, ADA Title II) if you need special assistance to participate in this meeting, please contact the TCSD at (415)-388-6393, x10. Notification 48 hours prior to meeting enables TCSD to make reasonable arrangements to ensure accessibility. In compliance with Senate Bill 343 the law requires writings subject to the Public Records Act to be available for public inspection at the time the writing is distributed to the member of the legislative body
In compliance with Senate Bill 343 materials or writings subject to the Public Records Act is available for public inspection at 305 Bell Lane, Mill Valley, California between the hours of 8:00 a.m. through 4:30 p.m. Monday through Friday.

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

- A. Approve minutes of May 10, 2023, regular meeting
- B. Approve minutes of May 24, 2023, special meeting
- C. Approve minutes of May 24, 2023, work session

8. FUTURE AGENDA ITEMS

- A. Review of meeting
- B. Board input for future Board Meeting Agendas including the schedule for field trips to facilities.

9. ADJOURNMENT

BOARD WORK SESSION
June 28, 2023
8:30am
Tam Valley Community Center or tbd

NEXT REGULAR BOARD MEETING
July 12, 2023
7:00pm
Tam Valley Community Center



TAMALPAIS COMMUNITY SERVICES DISTRICT
Staff Report
June 14, 2023

TO: BOARD OF DIRECTORS

FROM: CAMILLE ESPOSITO, EVENT AND COMMUNICATIONS COORDINATOR

SUBJECT: RECEIVE UPDATE ON CREEKSIDE FRIDAY AND TENTATIVE SCHEDULE OF EVENTS FOR FY 23-24

RECOMMENDATION

Receive update

BACKGROUND

We have been refining the event schedule through June of 2024. Staff will present the schedule and discuss progress on Creekside Friday planning and answer questions from the Board.

FISCAL IMPACT

N/A

ATTACHMENTS

Updated Tentative Schedule of Events

TENTATIVE SCHEDULE OF EVENTS

June 2023 thru June 2024

(Last Revised 6/14/23)

DATE		EVENT
June 10 July 8 August 12 Sept 9	8am - 11am	Cars & Coffee (CC parking lot)
June 16, 30 July 14, 28 Aug 11	5:30pm - 8pm	Creekside Fridays (CC)
August 25 Sept 8	5pm – 7:30pm	Creekside Unplugged at the Cabin
September 23	3pm -8pm	Oktoberfest (CC Parking Lot)
October 7	8am-1pm	Debris day, shred day (Corp Yard)
October (TBD).	Time TBD	Volunteer Appreciation (Junktion?)
October 20, November 10		Spaghetti Bingo (CC)
October 28	Time TBD	Hazardous Waste Collection (CC)
December 2	7pm-9pm	Jolly Jingles or similar event (CC)
December 9	9am and 10:30am	Breakfast with Santa (CC)
January 20	6:30pm-9:30pm	Crab Feed (CC)
February 2&3 9&10	two weekends	Murder Mystery (CC)
April 20	Time TBD	Earth Day Event (CC Parking Lot)
May 4	8am -1pm	Debris day, shred day, e-waste, mattresses, compost (Corp Yard)
May 3/4 & 10/11	two weekends	Rhubarb Revue (CC)



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
June 14, 2023

TO: BOARD OF DIRECTORS

FROM: ALAN SHEAR, ASSISTANT GENERAL MANAGER

SUBJECT: REQUEST FROM SOUTHERN MARIN FIRE PROTECTION DISTRICT (SMFD) TO INSTALL A LONG-RANGE ACOUSTIC DEVICE (LRAD) IN EASTWOOD PARK

RECOMMENDATION

Adopt resolution approving the installation of a long-range acoustic device (LRAD siren) in a location in Eastwood Park as requested by Southern Marin Fire Protection District (SMFD).

BACKGROUND

In 2019-2020, SMFD established an outdoor alert alarm system offering an additional critical option to alert the public of an impending wildfire by way of a satellite downlink. The system was developed by Mill Valley following an analysis of the 1991 Oakland Hills fire and the 2017 Tubbs Fire

In 2021, LRAD projects were approved through the Marin Wildfire Prevention Authority (MWPA). The LRAD system is comprised of a series of long-range acoustic devices located throughout Southern Marin County and is tested the first Saturday of every month at noon.

In 2021-2022, SMFD started a public outreach campaign called "Did You Hear It?" alongside regular evacuation drills with the Sausalito Police Department regarding current and future emergency notification.

DISCUSSION

SMFD has been working with local municipalities to install additional outdoor emergency sirens in the southern region of Marin County. There are currently 12 sirens installed in Mill Valley, Sausalito, Tiburon, Strawberry, Homestead, and Tam Valley. The one located in Tam Valley is on the Poplar fire station #4 and provides coverage to the main valley from near Tam Junction to the southeast portions of Tam Valley.

SMFD has identified two areas in Tam Valley that would benefit from future siren locations. The first potential site is in the Marin View area and the other is in Eastwood Park. The technology used for the LRAD alerting system provides sirens and voice communications.

At the April 12 Board meeting, SMFD Fire Inspector Marshall Nau presented and discussed three (3) proposed locations for the siren in Eastwood Park. The three locations are (see map):

- A. near the restroom adjacent to the tennis/pickleball courts
- B. in the vegetation area east of the main parking lot
- C. near the main parking lot/pathway

To solicit feedback on a proposed site, SMFD conducted public outreach to the surrounding neighbors of Eastwood Park. SMFD sent out over 280 mailers requesting to meet at the park on May 10th to discuss the LRAD project and the three proposed locations of the pole.

At the meeting tonight, Fire Inspector Nau will recommend a preferred location for the siren in Eastwood Park. He will also share the community feedback he has received regarding the siren locations. Should the Board wish to approve the location, the motion to approve the resolution would need to include the addition of the preferred site.

FISCAL IMPACT

N/A

ATTACHMENTS

1. Resolution
2. Eastwood Park Site Map with Proposed LRAD Locations



TAMALPAIS COMMUNITY SERVICES DISTRICT

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RESOLUTION NO. 2023-12

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAMALPAIS COMMUNITY SERVICES DISTRICT APPROVING THE INSTALLATION OF THE CRITICAL OUTDOOR ALERTING SYSTEM KNOWN AS THE LONG-RANGE ACOUSTIC DEVICE (LRAD) IN EASTWOOD PARK.

WHEREAS, since 2019 LRAD has been established and tested monthly in the southern region of Marin County as part of a strategy developed by Mill Valley, following analysis of the Oakland Hills Fire (1991); and

WHEREAS, in 2019 the Southern Marin Fire Protection District (SMFD) presented LRAD to surrounding municipalities prior to the release of a Wildfire Risk Assessment of the Fire District, determining strategic approaches to notify the communities most at risk from an advancing wildfire threat; following analysis of the Tubbs Fire (2017); and

WHEREAS, in 2020, the SMFD has been identifying underserved areas throughout the Fire District to add state-of-the-art LRAD systems which can provide verbal instructions and outdoor siren sounds to warn the public of a wildfire impacting the local residents; and

WHEREAS, in 2022, the SMFD presented and identified three possible locations in Eastwood Park, which is owned by Tamalpais Community Services District, as the selected locations to serve the regional neighborhoods and establish an outdoor alerting system; and

WHEREAS, SMFD conducted public outreach and presented to the TCSD Board of Directors the possible locations for the placement of the LRAD siren in Eastwood Park; and

WHEREAS, the LRAD outdoor alerting system offers an additional critical option to alert the public of an impending wildfire by way of satellite downlink and is tested on a monthly basis (first Saturday of the month at noon); and

WHEREAS, the project will make a good faith effort to not exceed the height of the surrounding nearby utility poles with LRAD equipment mounted on the top and will contain speakers, junction box, amplifier, battery backup with solar panel charging for continuous operation during potential public safety power shut off events; and

WHEREAS, Project funding has been identified in the Marin Wildfire Prevention Authority's FY 2022/2023 budget for installation, operation, and maintenance; and

WHEREAS, The Southern Marin Fire Protection District will take every precaution and utilize appropriate tools at their disposal (including LRAD) to notify and protect residents from natural disasters, specifically wildland fires.

NOW, THEREFORE, BE IT RESOLVED that the Tamalpais Community Services District hereby approves the location in Eastwood Park as best described as _____ and authorizes the General Manager or his designee to work collaboratively with the Southern Marin Fire Protection District for the installation of a utility pole and LRAD equipment at Eastwood Park, with the preference that the pole not exceed the height of the existing nearby utility poles and/or comparable tree lines

The foregoing resolution was duly passed and adopted by the Board of Directors of the Tamalpais Community Service District at a duly noticed meeting held in said District on the 14th day of June 2023 by the following vote:

AYES:

NAYS:

ABSENT:

Steffen Bartschat, President

ATTEST:

Secretary, Tamalpais Community Services District



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
June 14, 2023

TO: BOARD OF DIRECTORS

**FROM: ALAN SHEAR, ASSISTANT GENERAL MANAGER
SARAH MEHTAR, PROGRAMS AND FINANCE MANAGER
GARRETT TOY, GENERAL MANAGER**

SUBJECT: ADOPTION OF FY23-24 OPERATING AND CAPITAL IMPROVEMENT BUDGET

RECOMMENDATION

Adopt the resolution approving the TCSD operating and capital improvement program budget for Fiscal Year July 1, 2023 through June 30, 2024 and providing for the appropriation of expenditures in said budget.

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.

On May 24th, the Board conducted its annual workshop regarding the Proposed FY23-24 Operating and Capital Improvement Program Budget. Every June the TCSD Board must adopt its budget for the new fiscal year beginning on July 1.

DISCUSSION

Staff has incorporated many of the tables/charts/graphs presented to the Board at the two budget work sessions and workshop into a FY23-24 Operating and Capital Improvement Program budget document. The budget document contains the following sections:

- Budget message which includes an Executive Summary for the budget.
- Proposed FY23-24 Operating Budget for Wastewater, Solid Waste and Parks & Recreation (P&R)
- Budget Detail Sheets and Personnel Allocation
- Five-Year (5-Yr.) Operating Budget Forecast
- Capital Reserves
- Five-Year Capital Improvement Program (CIP) budget
- Measure A Park Funds
- Three Years Of Actual Expenditures
- Budget Resolution with Salary Schedule

The Table below shows TCSD’s total combined budget for FY23-24: Approx. \$8.7M in operating expenses. Surplus operating revenues are transferred to Capital Reserves which are used to fund capital improvements and vehicles.

CATEGORY	DEPARTMENT			TOTAL
	Park & Recreation	Solid Waste	Wastewater	
Revenue	\$ 1,239,585	\$ 2,828,290	\$ 6,145,806	\$ 10,213,681
Expenses	\$ 1,155,998	\$ 2,421,940	\$ 5,140,044	\$ 8,717,982

Please refer to the FY23-24 Budget Message for the Executive Summary.

Five-Year Capital Improvement Program (CIP)

The proposed FY23-24 CIP budget is an ambitious program with a significant number of facility improvement projects. The FY23-24 CIP budget is approximately \$4.9M and can be summarized as follows:

Community Center Improvements-	\$561,000
Cabin Improvements-	\$20,000
TCSD main office improvements-	\$30,000
Corporation Yard and Building Improvements-	\$971,00
Bell Lane Force Main Replacement-	\$1,000,000
Bell Lane Pump Station Replacement-	\$1,600,000
Phase D Sewer Pipeline Replacement-	\$1,300,000

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 CIP project budgets are estimates and are subject to change when bids are received. While the Board only approves the first year (FY23-24) of the Five-Year CIP with the budget, the Five-Year CIP allows the Board to better match future projects to available funding.

Updates to FY 23-24 Budget Since May Workshop

We made some minor revisions to the Solid Waste and Parks and Recreation budget since the workshop. No changes were made to the proposed Wastewater budget. While the overall Solid Waste budget did not change, we did move the costs for SB1383 compliance and compost pails into the professional service category (see pg. 17 detail sheet). The P&R budget was increased by \$10,000 which reflects a more refined budget for events. The budget estimate for each event was also included in the P&R detail sheet (pg. 18). Revenue estimates were also increased, which partially offsets the increase in costs. The Board may recall at the budget workshop staff indicated event revenues and expenses were a work in progress.

Measure A

At the March 22nd work session, the Board agreed with staff's recommendation to reallocate Measure A Park funds from maintenance activities to capital projects. The Measure A Table (see page 49) shows the reallocation of funding to a variety of capital projects. Specifically, we reprogrammed a total of \$83,620 in Measure A funds from tree and landscaping services, cabin & community center maintenance, and park maintenance activities toward capital projects. Please note that FY24-25 does not show any use of funds because the funds received will be used to reimburse TCSD for monies spent on projects in FY23-24.

Adoption of the Budget Resolution

Similar to last year, the Budget Resolution grants authority to staff to approve regularly budgeted expenses that TCSD has a legal obligation to pay such as for benefits, retirement, debt service, and wastewater treatment. These payments will appear in the monthly financial reports as part of the Board agenda packet. It is important to note that the TCSD purchasing policy requires Board approval for contractual agreements for goods, services, equipment, vehicles, and capital improvements above \$25,000. The Resolution also approves the Salary Schedule effective July 1, 2023 and the allocation of Measure A funds for FY23-24 including amendments to the FY22-23 allocation.

FISCAL IMPACT

n/a

ATTACHMENTS

Resolution

Budget Document



TAMALPAIS COMMUNITY SERVICES DISTRICT

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RESOLUTION NO. 2023-10

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAMALPAIS COMMUNITY SERVICES DISTRICT ADOPTING THE TAMALPAIS COMMUNITY SERVICES DISTRICT OPERATING AND CAPITAL IMPROVEMENT BUDGETS FOR FISCAL YEAR JULY 1, 2023 THROUGH JUNE 30, 2024 AND PROVIDING FOR THE APPROPRIATION OF EXPENDITURES IN SAID BUDGETS

WHEREAS, the Board of Directors (“Board”) of the Tamalpais Community Services District (“TCSD”) has reviewed the FY23-24 Proposed Operating Budget for and Capital Improvement Program at a public meeting prior to adoption for the Final Budget; and

WHEREAS, the Board shall adopt a salary schedule for FY23-24 which includes any cost-of-living adjustments to staff wages and salaries: and

WHEREAS, as an organization, TCSD must fulfill its legal and contractual obligations throughout the fiscal year. By adopting this budget, payments are authorized to fulfill those obligations, including, but not limited to: SASM, SMCSO, Zero Waste Marin, Kaiser, MCERA, SDRMA; and

WHEREAS, pursuant to the TCSD purchasing policy, contractual agreements for goods and services above \$25,000 will still come before the Board for approval; and

WHEREAS, Resolution 2021-02 approved an annual sewer rate schedule for FY21-22 through FY25-26 for District customers; and

WHEREAS, the expenditure of Measure A funds is adopted as part of this budget approval.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TAMALPAIS COMMUNITY SERVICES DISTRICT, AS FOLLOWS:

1. The Tamalpais Community Services District FY2023-24 Operating and Capital Improvement Budget presented by the General Manager is hereby approved and adopted and incorporated herein by reference.
2. The Operating Budget is hereby appropriated for Department expenses as follows:

Wastewater:	\$5,140,044
Solid Waste:	\$2,421,940
Parks and Recreation:	<u>\$1,155,998</u>
TOTAL OPERATING BUDGET:	\$8,717,982

3. That up to \$4,881,000 is hereby appropriated for the Capital Improvement Program (CIP) for FY2023-24.
4. That up to \$350,000 and \$60,000 is hereby appropriated for the Solid Waste and Parks & Recreation Vehicle Replacement Funds for FY23-24, respectively.
5. The Salary Schedule for FY23-24 attached as Exhibit A is adopted as part of the budget approval.
6. The allocation of Measure A Park Funds as shown in the FY23-24 Budget document is adopted as part of this budget approval, and staff is authorized to submit the Measure A Work Plan to the County based on this allocation including any required amendments to the FY22-23 allocation.
7. The Board affirms and/or adopts the sanitary sewer service charges for FY23-24 pursuant to Resolution 2021-02 (base sewer system charge- \$1,487.04 per DU or EDU; usage charge- \$36.12 per CCF of winter water usage)

PASSED, APPROVED AND ADOPTED at the meeting of June 14, 2023, by the following votes:

AYES:

NOES:

ABSENT:

ABSTAIN:

President

ATTEST:

Secretary

SALARY/WAGE SCHEDULE (effective 7/1/23)

	Step A	Step B	Step C	Step D	Step E
Sanitation, Maintenance & Solid Waste Worker (cross trainee)- Hourly Wage	\$ 38.45	\$ 40.47	\$ 42.60	\$ 44.84	\$ 47.20
Annual Salary/Wages	\$ 79,969.37	\$ 84,178.28	\$ 88,608.72	\$ 93,272.34	\$ 98,181.41
	Step A	Step B	Step C	Step D	Step E
Drivers- Hourly Wage	\$ 38.45	\$ 40.47	\$ 42.60	\$ 44.84	\$ 47.20
Annual Salary/Wages	\$ 79,969.37	\$ 84,178.28	\$ 88,608.72	\$ 93,272.34	\$ 98,181.41
	Step A	Step B	Step C	Step D	Step E
Events & Communications Coordinator- Hourly Wage	\$ 34.28	\$ 36.08	\$ 37.98	\$ 39.98	\$ 42.08
Annual Salary/Wages	\$ 71,292.10	\$ 75,044.32	\$ 78,994.02	\$ 83,151.60	\$ 87,528.00
	Step A	Step B	Step C	Step D	Step E
Programs and Finance Manager (salaried position)	\$ 55.70	\$ 58.63	\$ 61.71	\$ 64.96	\$ 68.38
Annual Salary	\$ 115,849.67	\$ 121,947.02	\$ 128,365.28	\$ 135,121.35	\$ 142,233.00
	Step A	Step B	Step C	Step D	Step E
Operations Superintendent (salaried position)	\$ 55.70	\$ 58.63	\$ 61.71	\$ 64.96	\$ 68.38
Per month	\$ 9,654.14	\$ 10,162.25	\$ 10,697.11	\$ 11,260.11	\$ 11,852.75
Annual Salary	\$ 115,849.67	\$ 121,947.02	\$ 128,365.28	\$ 135,121.35	\$ 142,233.00
	Step A	Step B	Step C	Step D	Step E
Assistant General Manager (salaried position)	\$ 66.41	\$ 69.90	\$ 73.58	\$ 77.45	\$ 81.53
Annual Salary	\$ 138,128.45	\$ 145,398.37	\$ 153,050.91	\$ 161,106.23	\$ 169,585.50
	Step A	Step B	Step C	Step D	Step E
Administrative Clerk - Hourly Wage	\$ 34.37	\$ 36.18	\$ 38.09	\$ 40.09	\$ 42.20
Annual Salary/Wages	\$ 71,495.79	\$ 75,258.73	\$ 79,219.72	\$ 83,389.18	\$ 87,778.08
	Step A	Step B	Step C	Step D	Step E
Senior Park Maintenance Worker- Hourly Wage	\$ 37.96	\$ 39.96	\$ 42.06	\$ 44.27	\$ 46.60
Annual Salary/Wages	\$ 78,954.31	\$ 83,109.80	\$ 87,484.00	\$ 92,088.42	\$ 96,935.18
	Step A	Step B	Step C	Step D	Step E
Facilities Attendant- Hourly Wage	\$ 28.40	\$ 29.89	\$ 31.47	\$ 33.12	\$ 34.87
Annual Salary/Wages	\$ 59,067.88	\$ 62,176.72	\$ 65,449.18	\$ 68,893.87	\$ 72,519.87
General Manager (salaried position)	At Board's discretion				\$ 106.01
Annual Salary/Wages					\$ 229,761.00
NOTES:					
	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24
CPI	3.5%	2.9%	3.8%	5.0%	4.2%

Proposed FY23-24 Operating and Capital Improvement Budget



Board of Directors
Steffen Bartschat, President
Jeff Brown, Vice-President
Jim Jacobs, Director
Steve Levine, Director
Matt McMahon, Director

Tamalpais Community Services District
Fiscal Year 2023-2024

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TAMALPAIS COMMUNITY SERVICES DISTRICT
Budget Message
June 14, 2023

PROPOSED FY23-24 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Dear President and Board members,

I am pleased to present the Proposed FY23-24 Operating and Capital Improvement Program (CIP) Budget for Wastewater, Solid Waste and Parks & Recreation (P&R) departments. This year we have created a more comprehensive budget document with the goal of providing more financial information regarding operations and capital projects. Towards that end, we have included Five-Year Operating Budget Forecasts and a Five-Year Capital Improvement Program that provides for better future planning of resources. These documents are more typical of what cities/towns prepare as part of their annual budget. This new format will be a template for future budget documents.

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

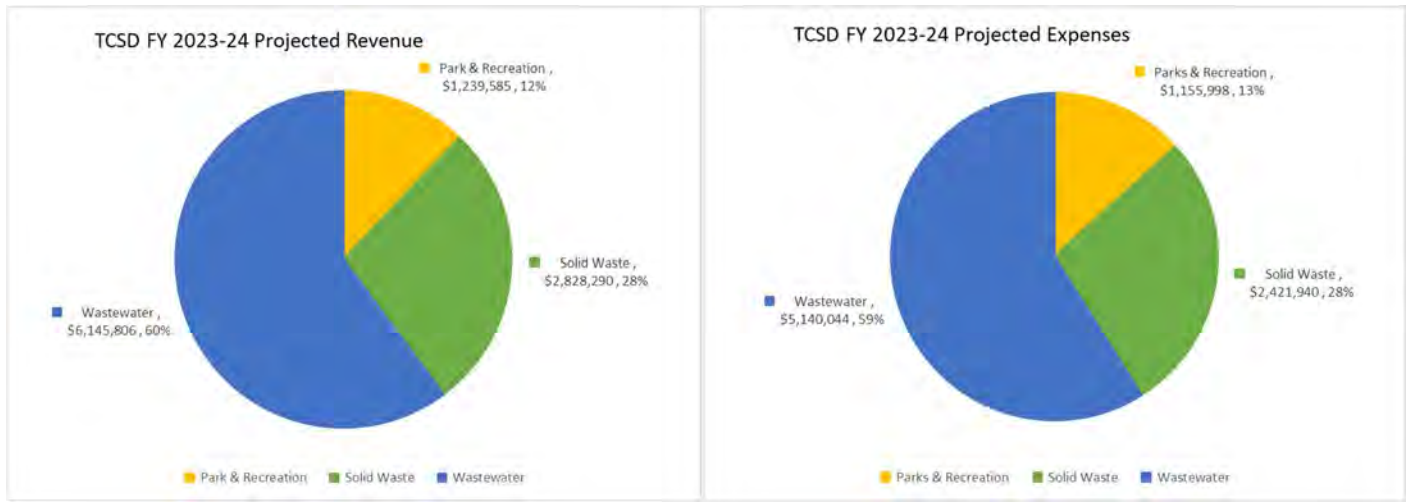
- Budget Message with Executive Summary
- Proposed FY23-24 Operating Budget by department with key budget assumptions
- Detail sheets for certain expenditure categories by department and personnel allocations for each department.
- Graphs/Tables/Charts
- Five-Year (5) Operating Budget Forecasts
- Operating Reserves
- Capital Reserves/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- EXECUTIVE SUMMARY

The Table below shows TCSD’s total combined budget for FY23-24: Approx. \$8.7M in operating expenses. Surplus revenues are used to fund capital improvements.

CATEGORY	DEPARTMENT			TOTAL
	Park & Recreation	Solid Waste	Wastewater	
Revenue	\$ 1,239,585	\$ 2,828,290	\$ 6,145,806	\$ 10,213,681
Expenses	\$ 1,155,998	\$ 2,421,940	\$ 5,140,044	\$ 8,717,982

The charts below show the total revenue and expenses for TCSD’s 3 departments.



Below is a summary of the Proposed FY23-24 Operating budget by Department with comparison to the Adopted FY22-23 budget and key budget highlights. Overall, each Department has revenues exceeding expenditures *with surpluses that are transferred to reserves for capital improvements*.

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

Wastewater Budget Highlights: 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	\$ 2,258,700	\$ 2,421,940	\$ 163,240	7.2%
Surplus (deficit)	\$ 373,300	\$ 406,350		

Solid Waste Budget Highlights: The revenue estimate shown in the adopted FY22-23 budget inadvertently did not reflect the 8% increase in Solid Waste fees. As a result, the percentage increase in revenue for FY23-24 are overstated. For FY23-24, Solid Waste fees will increase by a

modest 2%. Expenditure increases reflect inflationary costs and an expansion of Solid Waste services such as kitchen compost pails and required SB1383 (state regulations) compliance activities (e.g., audits of carts).

PARKS & RECREATION	Adopted FY22-23	Proposed FY23-24	Variance	In %
Total Revenues	\$ 1,120,100	\$ 1,239,585	\$ 119,485	10.7%
Total Expenses	<u>\$ 1,082,700</u>	<u>\$ 1,155,998</u>	\$ 73,298	6.8%
Surplus (deficit)	\$ 37,400	\$ 83,587		

P&R Budget Highlights: Revenues reflect increases in property tax. Expenditures include a new allocation of \$40,000/yr. for vegetation management activities as well as additional funding for landscape/park maintenance. We also plan to expand the offering of TCSD events such as Spaghetti Bingo and Creekside Unplugged to the community. The proposed budget also reflects a new format which breaks down revenues and expenses by program area: Parks, Events/Programs, Facilities, and Administration.

Detail Sheets and Personnel Allocations

This section contains additional details for certain expenditure categories (e.g., professional services) 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. 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 be able to continue to maintain or expand service levels

Operating Reserves

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

Capital Reserves

Capital Reserves are funds designated for capital improvement projects. In essence, these reserves act as TCSD’s “savings account” for projects. The Capital Reserves receive annual contributions from the Departmental Operating Budgets for projects. For FY23-24, we anticipate that:

- Wastewater will contribute approximately \$1,100,000 toward capital reserves
- Solid Waste will contribute approximately \$400,000 toward capital reserves
- Parks & Recreation is only transferring a nominal amount toward capital reserves in FY23-24, but will contribute approximately \$220,000 over the five-year forecast period. It should be noted that Measure A County Park funds is the primary funding source for Parks & Recreation capital improvements projects.

Five-Year Capital Improvement Program (CIP)

The proposed FY23-24 CIP budget is an ambitious program with a significant number of facility improvement projects. The FY23-24 CIP budget is approximately \$4.9M and can be summarized as follows:

Community Center Improvements-	\$561,000
Cabin Improvements-	\$20,000
TCSD main office improvements-	\$30,000
Corporation Yard and Building Improvements-	\$971,00
Bell Lane Force Main Replacement-	\$1,000,000
Bell Lane Pump Station Replacement-	\$1,600,000
Phase D Sewer Pipeline Replacement-	\$1,300,000

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 CIP project budgets are estimates and are subject to change when bids are received. While the Board only approves the first year (FY23-24) 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 proposed 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.

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.

SPECIAL THANKS

I would like to specifically thank the Finance and Program Manager, Sarah Mehtar, and Alan Shear, Assistant General Manager, for their work on the budget, especially given the new budget format with all the additional financial information.

For many of us in the office, myself included, this is our first year on the job and it has been quite a learning experience to understand the complexity of the services offered by TCSD. Solid Waste and Wastewater services is very different from my past experiences as a Town Manager and department head in various cities/towns. I am impressed by the dedicated TCSD staff and the pride they all take in doing their work.

We are still working to get back to “normal” after all the COVID-19 restrictions. Towards this end, we appreciate the understanding of the community as the events/activities offered may not be exactly as what was done pre-Covid. There are several factors at play here such as the changing demographics and number of volunteers as well as new staff and the need to be perhaps more cost conscious than previous years.

That being said, the Board continues to support and encourage these and other new events/activities. It amazes me the number of community events offered by TCSD and the commitment by Tam Valley residents to volunteer for such events as Creekside Fridays, Oktoberfest, and Murder Mystery. The efforts of the numerous volunteers allows TCSD to accomplish much more than we could otherwise.

If there is an “essence of Tam Valley”, community events and volunteering would be it.

Respectively Submitted,

A handwritten signature in black ink, appearing to read "Garrett Toy". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

GARRETT TOY
General Manager

FY23-24 OPERATING BUDGET- WASTEWATER, SOLID WASTE, PARKS & RECREATION

There is a separate budget for each Department with columns for the Adopted FY22-23 budget, FY22-23 Year End Estimates, Proposed FY23-24 Budget, and variance columns for the difference between the Adopted FY22-23 and Proposed FY23-24 budget.

Below is a summary of the key budget highlights for the Proposed FY23-24 Operating budget by department.

Wastewater Budget Highlight: Revenues are projected to increase by 4% primarily due to the 4% increase in sewer service charges. Lower expenditures primarily due to the last mediation payment of \$250,000 to Sausalito-Marin City Sanitary District (SMCSD) in FY22-23, decrease in the professional service budget, and reduction in maintenance costs due to completed CIP projects to replace sewer pipelines.

Solid Waste Budget Highlight: The revenue estimate shown in the adopted FY22-23 budget inadvertently did not reflect the 8% increase in Solid Waste fees. As a result, the percentage increase in revenue for FY23-24 are overstated. For FY23-24, Solid Waste fees will increase by a modest 2%. Expenditure increases reflect inflationary costs and an expansion of Solid Waste services such as kitchen compost pails and required SB1383 (state regulations) compliance activities.

P&R Budget Highlight: Revenues reflect increases in property tax. Expenditure increases reflect a new allocation of \$40,000/yr. for vegetation management activities and an increase in landscape maintenance costs. The increases are partially offset by decreases in retirement costs due to new staff being in a lower cost retirement tier. The proposed budget also reflects a new format which breaks down revenues and expenses by program area: Parks, Events/Programs, Facilities, and Administration.

Net Operating Surplus (deficit)

Net Operating Surplus (deficit) is the difference between revenues and expenses. The surplus (deficit) is added to the beginning fund balance for the department. TCSD policy is to maintain an operating reserve equivalent to 8 months of annual budget expenses. Once the required 8-month operating reserve is "set aside," the surplus funds are transferred to capital reserves for projects.

Key FY23-24 Budget Assumptions

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

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)

Retirement- based on Marin County Employees' Retirement Association (MCERA)
contribution rate for FY23-24

Health insurance- 7%

Dental insurance- 5%

Vision insurance- 2%

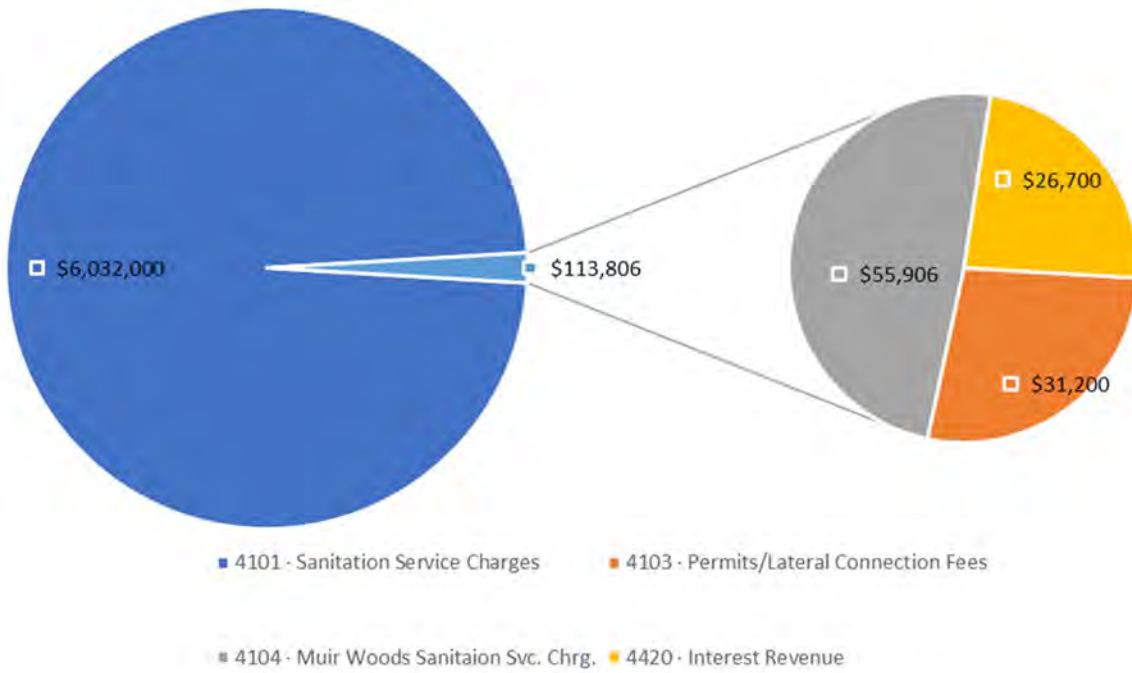
OPEB- per actuarial study

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

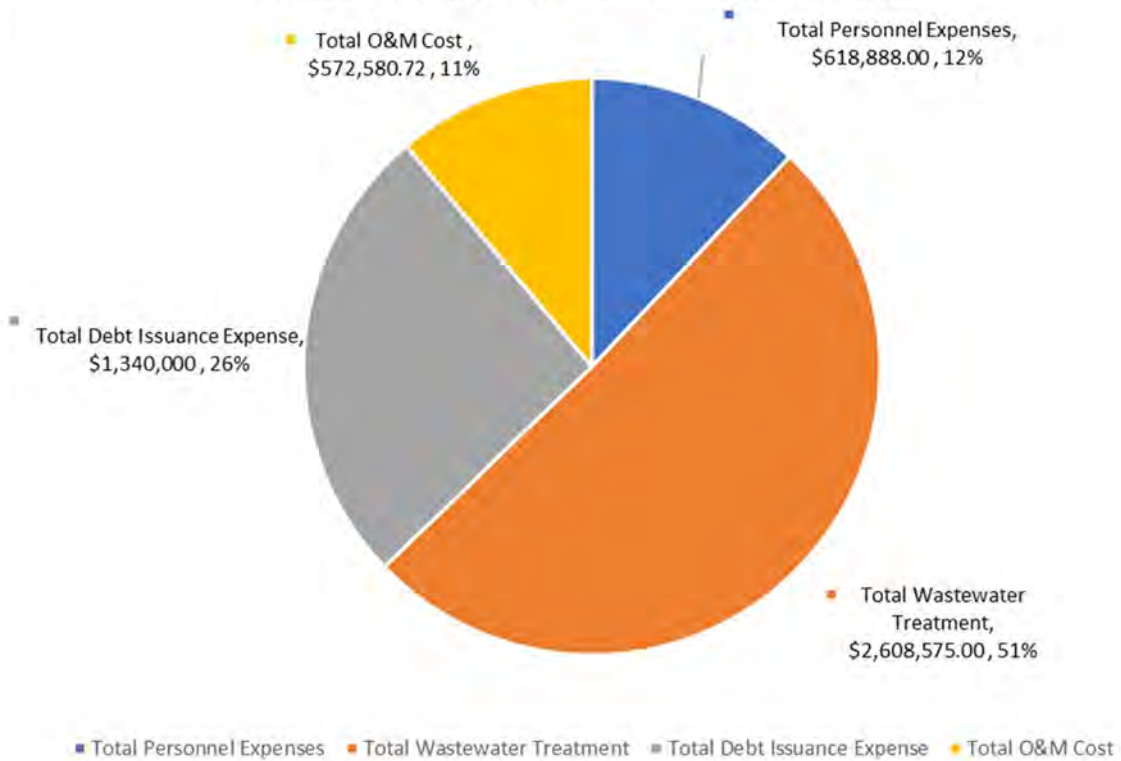
General inflation- 4%

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

TCSD Projected 2023-24 Wastewater Revenue



TCSD Proposed 2023-24 Wastewater Expense

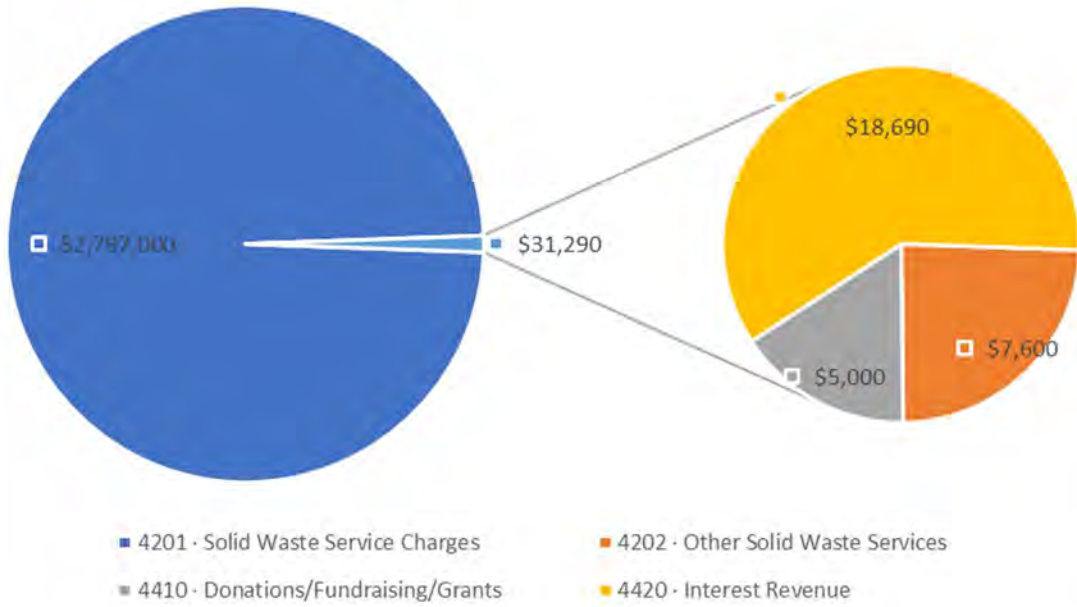




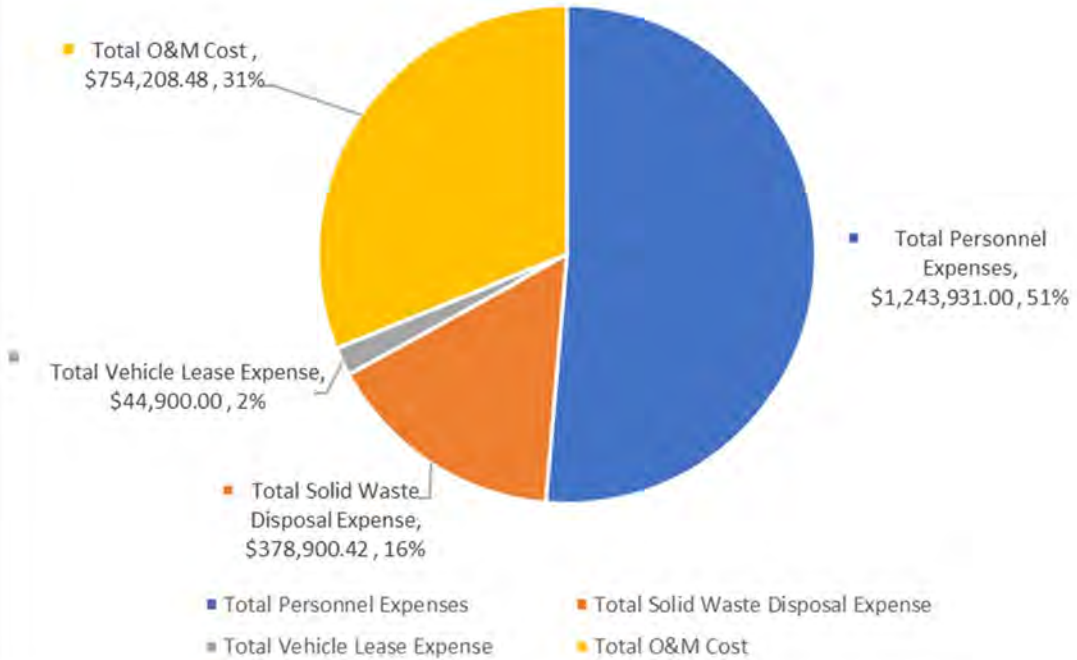
TAMALPAIS COMMUNITY SERVICES DISTRICT
Proposed Annual Budget
FY 2023- 2024

	A	B	C	D	E
	Adopted Budget FY2022-23	Estimated Year End FY2022-23	Proposed FY2023-24	Variance (\$) Col. C- Col.A	Variance (in %)
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	\$ 10,000	\$ 53,595	\$ 26,700	\$ 16,700	167%
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	\$ 7,900	\$ 7,900	\$ 8,295	\$ 395	5%
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.	\$ 22,600	\$ 22,600	\$ 24,860	\$ 2,260	10%
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	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0%
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	N/A
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	\$ 1,338,600	\$ 1,338,600	\$ 1,340,000	\$ 1,400	0%
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>

TCSD Projected 2023-24 Solid Waste Revenue



TCSD Proposed 2023-24 Solid Waste Expense

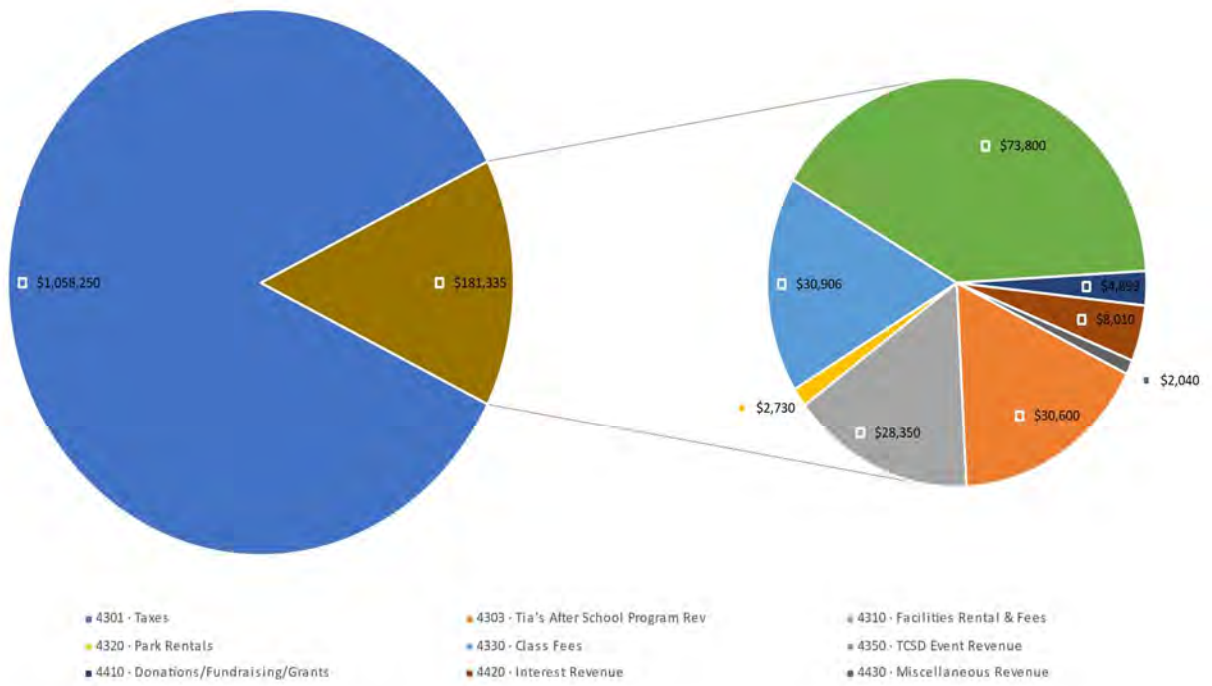




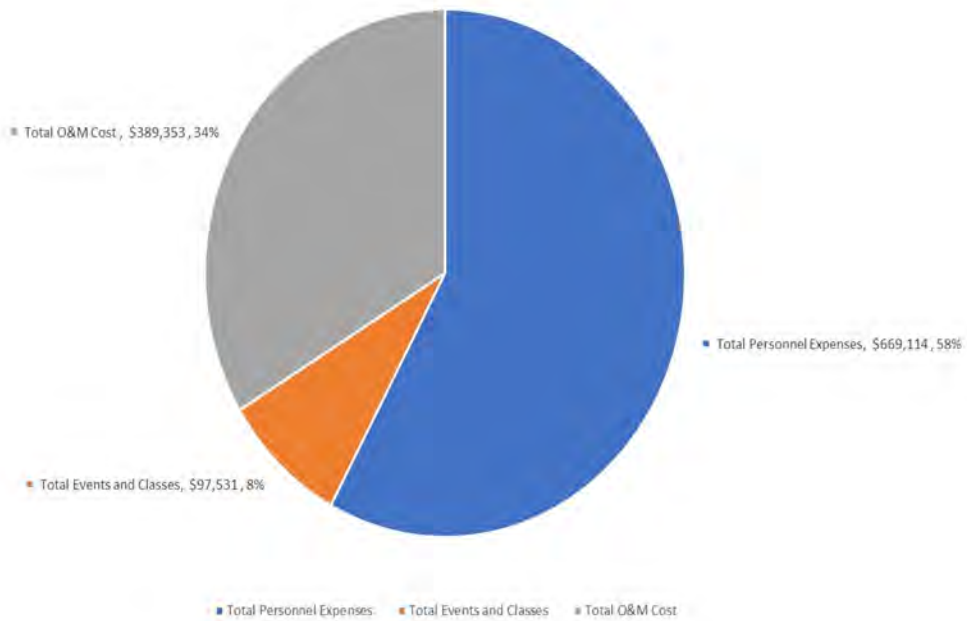
TAMALPAIS COMMUNITY SERVICES DISTRICT
Proposed Annual Budget
FY 2023-2024

	<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 %)
SOLID WASTE FUND					
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%
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	\$ 185,000	\$ 69,000	59%
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	\$ 25,000	\$ 5,000	25%
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%

TCSO Projected 2023-24 P&R Revenue



TCSO Proposed 2023-24 P&R Expense





TAMALPAIS COMMUNITY SERVICES DISTRICT
Proposed Annual Budget
FY 2023-2024

	A	B	C	D	E
PARKS AND RECREATION FUND	Adopted Budget FY2022-23	Estimated Year End FY2022-23	Proposed FY2023-24	Variance (\$) Col. C- Col. A	Variance (in %)
Ordinary Revenue/Expense					
Revenue					
4301 · Taxes	\$ 975,800	\$ 1,020,000	\$ 1,058,250	\$ 82,450	8%
4303 · Tia's 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	\$ 54,000	\$ 73,800	\$ 7,300	11%
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>\$ 1,179,636</u>	<u>\$ 1,239,585</u>	<u>\$ 119,485</u>	<u>11%</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	<u>\$ 458,600</u>	<u>\$ 438,938</u>	<u>\$ 476,160</u>	<u>\$ 17,560</u>	<u>4%</u>
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	\$ 74,000	\$ 76,450	\$ 12,950	20%
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 · Tia's 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>\$ 1,046,543</u>	<u>\$ 1,155,998</u>	<u>\$ 73,298</u>	<u>7%</u>
Net Operating Surplus (Deficit)	<u>\$ 37,400</u>	<u>\$ 133,093</u>	<u>\$ 83,587</u>	<u>\$ 46,187</u>	<u>123%</u>



TAMALPAIS COMMUNITY SERVICES DISTRICT
PARKS AND RECREATION

Proposed Fiscal Year 2023-24

	Overview		Division Allocation				
	Parks & Recreation	Parks	Events/Programs	Facilities	Administration		
Revenue							
4301 · Taxes	\$ 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	\$ 73,800	\$ -	\$ 73,800	\$ -			
Total 4410 · Donations/Fundraising/Grants	\$ 4,899	\$ -	\$ 4,899	\$ -			
4420 · Interest Revenue	\$ 8,010	\$ -	\$ -	\$ -			
Total 4430 · Miscellaneous Revenue	\$ 2,040	\$ -	\$ -	\$ -			
Total Revenue	\$ 1,239,585	\$ 2,730	\$ 140,205	\$ 28,350	N/A		
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	\$ 76,450	\$ -	\$ 76,450	\$ -	\$ -		
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	\$ -	\$ -	\$ 4,799	\$ 9,743		
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	\$ 1,916	\$ 1,916	\$ 3,832	\$ 1,916		
5452 · Maint. & Supply Contract Svc	\$ 23,966	\$ 14,380	\$ -	\$ 4,793	\$ 4,793		
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	\$ 28,952	\$ 1,916	\$ 19,207	\$ 7,575		
5470 · Yard & Bldg. Improvements	\$ 10,000	\$ 3,300	\$ 3,300	\$ 3,400	\$ -		
5471 · Minor Equipment	\$ 3,432	\$ -	\$ 3,432	\$ -	\$ -		
Total Expense	\$ 1,155,998	\$ 353,169	\$ 284,248	\$ 181,970	\$ 336,611		

**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:

- Tree and Landscaping Services
- Professional Services
- Office and Technology
- Maintenance and Supply
- Events (only for P&R)

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 (Udaloff)	1	50%	50%	0%
Cross-trainee(Ramos)	1	20%	80%	0%
Solid Waste Driver	3	0%	100%	0%
Administrative Clerk	1	20%	40%	40%
Programs & Finance Manager	1	40%	40%	20%
Total FTE	13	26%	46%	28%
Percentage Share in FTE		3.4	5.9	3.7
*Note: FTE is full-time equivalency (e.g., 1 FTE = one full-time position)				

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%

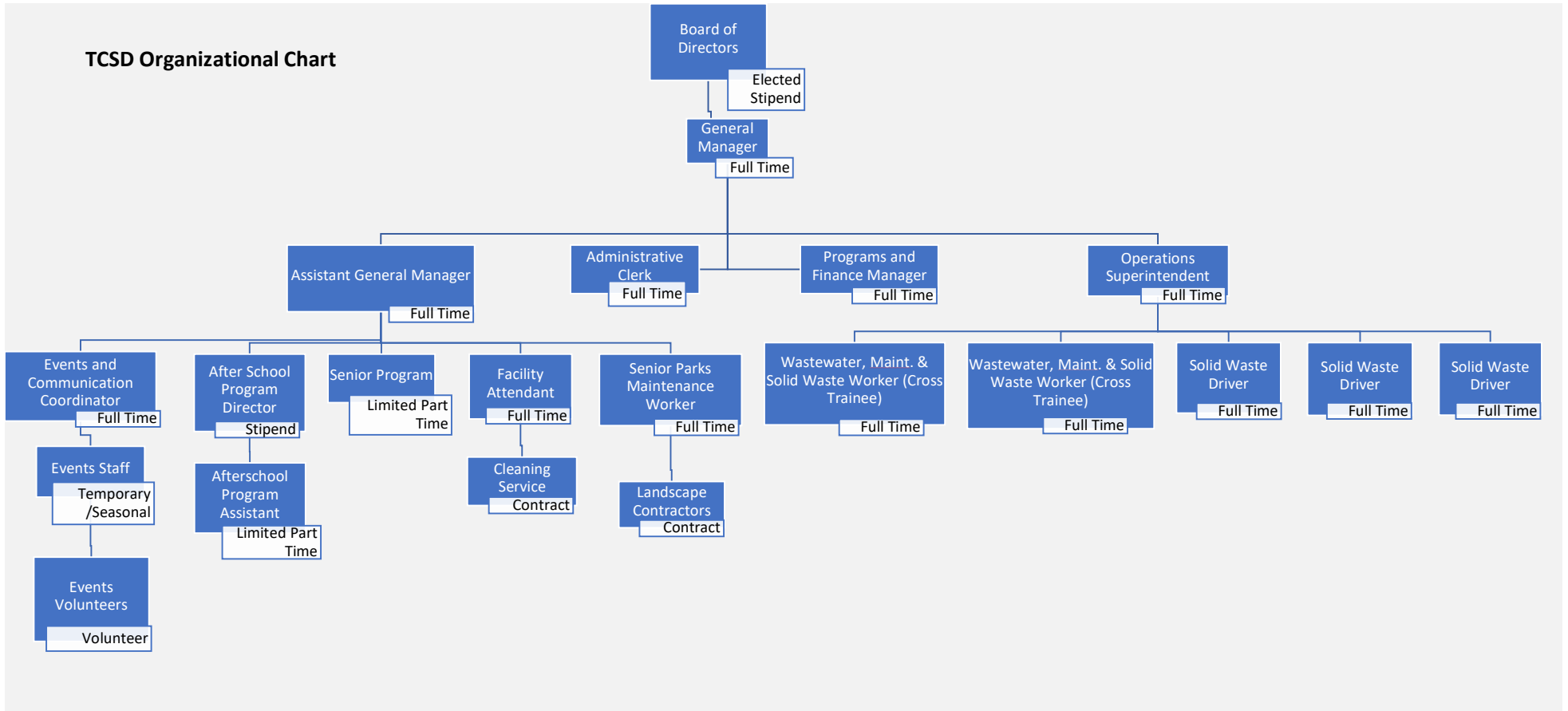
TAMALPAIS COMMUNITY SERVICES DISTRICT

Detail of Accounts	Solid Waste			
	Year End Estimates FY2022-23	Proposed Budget FY2023-24	Variance (\$)	Variance (%)
5330 · Tree & Landscaping Services	N/A	\$ 10,000	N/A	N/A
5401 · Professional Services				
5402 · Attorney Fees	\$ 15,855	\$ 15,000	\$ (855)	-5%
5403 · Audit and Accounting Fees	\$ 11,382	\$ 12,000	\$ 618	5%
5404 · Consultants				
Refuse Rate Study	\$ 50,000	\$ -	\$ (50,000)	-100%
Lid Flip Audit (SB 1383)	\$ 15,000	\$ 15,000		
SB1383 Compliance Work	\$ 20,000	\$ 65,000	\$ 45,000	225%
Kitchen Compost Pail Program	N/A	\$ 70,000	N/A	N/A
5404 · Consultants - Other	\$ 3,763	\$ 8,000	\$ 4,237	113%
Total 5404 · Consultants	\$ 88,763	\$ 158,000	\$ 69,237	78%
Total 5401 · Professional Services	\$ 116,000	\$ 185,000	\$ 69,000	59%
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%

TAMALPAIS COMMUNITY SERVICES DISTRICT

Detail of Accounts	Parks & Recreation				
	Year End	Proposed			
	Estimates	Budget	Variance (\$)	Variance (%)	
	FY2022-23	FY2023-24			
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	\$ 8,000	\$ (5,147)		-39%
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	\$ 15,000	\$ 13,395		835%
Total 5404 · Consultants	\$ 1,605	\$ 15,000	\$ 13,395		835%
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%
5300 · Events Expense					
5302 · Other TCSD Event Expenses	\$ 1,580	\$ 1,000	\$ (580)		-37%
5303 · Seniors Program Expenses	\$ 989	\$ 1,500	\$ 511		52%
5304 · Creekside Friday Concert Exp	\$ 21,930	\$ 20,000	\$ (1,930)		-9%
5305 · Oktoberfest Expenses	\$ 25,658	\$ 23,000	\$ (2,658)		-10%
5306 · Halloween Event Expenses	\$ 163	\$ 200	\$ 37		23%
5307 · December Holiday Event Expense	\$ 3,337	\$ 3,200	\$ (137)		-4%
5308 · Crab Feed Expense	\$ 5,764	\$ 6,000	\$ 236		4%
5309 · Mystery Murder Dinner Expenses	\$ 14,000	\$ 16,200	\$ 2,200		16%
Rhubarb Revue	\$ 300	\$ 300	\$ -		0%
Earth Day	\$ 279	\$ 300	\$ 21		8%
Spaghetti Bingo	\$ -	\$ 2,750	\$ 2,750		N/A
Unplugged at the Cabin	N/A	\$ 2,000	N/A		N/A
Total 5300 · Events Expense	\$ 74,000	\$ 76,450	\$ 2,450		3%

TCSO Organizational Chart



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

We used the five-year forecast 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 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.

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)- 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)

Retirement- 6% (for 5-yr forecast period)

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 9%

**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	\$ 3,581,638	\$ 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	\$ 4,587,400	\$ 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	\$ 1,160,687	\$ 910,214	\$ 1,106,942	\$ 1,199,038	\$ 1,299,275

TAMALPAIS COMMUNITY SERVICES DISTRICT SOLID WASTE BUDGET	Current Year Adopted	Current Year End Estimates	Proposed Budget	Forecast	Forecast	Forecast	Forecast
FIVE YEAR FORECAST	FY 22-23	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Starting Available Fund Balance (Including Reserves)	\$ 2,068,711	\$ 2,088,702	\$ 1,516,266	\$ 1,615,434	\$ 1,616,350	\$ 1,692,664	\$ 1,773,318
Recommended Annual Change in Service Charges	8.0%	8.0%	2.0%	2.0%	2.0%	2.0%	2.0%
4201 · Refuse Service Charges	\$ 2,611,000	\$ 2,742,000	\$ 2,797,000	\$ 2,853,000	\$ 2,910,000	\$ 2,968,000	\$ 3,027,000
4202 · Other Refuse Services	\$ 9,000	\$ 7,580	\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600
4410 · Donations/Fundraising/Grants	\$ 5,000	\$ 14,628	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
4420 · Interest Revenue	\$ 7,000	\$ 26,798	\$ 18,690	\$ 18,690	\$ 18,690	\$ 18,690	\$ 18,690
Total Revenue	\$ 2,632,000	\$ 2,791,006	\$ 2,828,290	\$ 2,884,290	\$ 2,941,290	\$ 2,999,290	\$ 3,058,290
Annual Expenses							
5010 · Salaries	\$ 727,200	\$ 727,498	\$ 791,313	\$ 831,000	\$ 873,000	\$ 917,000	\$ 963,000
5021 · Health Insurance	\$ 140,700	\$ 150,852	\$ 141,000	\$ 151,000	\$ 162,000	\$ 173,000	\$ 185,000
5023 · Social Security and Medicare	\$ 51,600	\$ 58,274	\$ 58,930	\$ 61,000	\$ 63,000	\$ 66,000	\$ 69,000
5022/5025/5026 · Retirement Contributions/Retiree Medical Insurance	\$ 269,500	\$ 269,500	\$ 224,749	\$ 238,000	\$ 252,000	\$ 267,000	\$ 283,000
5024 · Other Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5210 · Refuse Disposal Expenses	\$ 394,900	\$ 303,807	\$ 370,900	\$ 347,100	\$ 364,900	\$ 383,700	\$ 403,600
5400 · TCSD Director Fees	\$ 3,400	\$ 3,400	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
5401 · Professional Fees (see detail)	\$ 116,000	\$ 116,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000
5420 · Travel, Schools, Seminars	\$ 3,200	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700
5425 · Office and Technology (see detail)	\$ 19,000	\$ 19,000	\$ 20,000	\$ 21,000	\$ 22,000	\$ 23,000	\$ 24,000
5430 · Telephone and Alarms	\$ 7,000	\$ 7,000	\$ 7,300	\$ 7,600	\$ 7,900	\$ 8,200	\$ 8,500
5431 · Public Education and Outreach	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
5432 · Insurance	\$ 75,900	\$ 75,900	\$ 79,000	\$ 82,000	\$ 85,000	\$ 88,000	\$ 92,000
5437 · Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,040	\$ 1,080	\$ 1,120	\$ 1,160	\$ 1,210
5438 · Fees and Permits	\$ 41,600	\$ 41,600	\$ 43,300	\$ 45,000	\$ 46,800	\$ 48,700	\$ 50,600
5439 · Utilities	\$ 3,500	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 4,000	\$ 4,200
5440 · Fuel, Lubricants	\$ 85,500	\$ 85,500	\$ 91,500	\$ 98,000	\$ 105,000	\$ 112,000	\$ 120,000
5450 · Maintenance and Supply (see detail)	\$ 216,900	\$ 297,904	\$ 272,068	\$ 283,000	\$ 294,000	\$ 306,000	\$ 318,000
5471 · Minor Equipment	\$ 4,400	\$ 4,400	\$ 4,600	\$ 4,800	\$ 5,000	\$ 5,200	\$ 5,400
5472 · Donations/Grants Paid Expenses	\$ 5,000	\$ 14,628	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Debt Service Payments	\$ 44,900	\$ 44,900	\$ 44,900	\$ 44,900	\$ 44,900	\$ 44,900	\$ 44,900
Mattress Collection (On 2 Debris Day)	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
E-Waste Collection (On 2 Debris Days)	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Compost Education Program	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Kitchen Pails (delivery, outreach/education program)	\$ -	\$ -	\$ 70,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
HHW Drop Off Day (1)	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
OPEB Liability	\$ 25,400	\$ 25,400	\$ 27,940	\$ 30,734	\$ 33,807	\$ 37,188	\$ 40,907
Undesignated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	2,258,700	2,273,263	2,421,940	2,423,314	2,537,727	2,658,648	2,787,017
Surplus (Shortfall)	373,300	517,743	406,350	460,976	403,563	340,642	271,273
Ending Fund Balance	2,442,011	2,606,445	1,922,616	2,076,410	2,019,913	2,033,306	2,044,591
Target 8 Mo. Operating Reserve	1,506,553	1,516,266	1,615,434	1,616,350	1,692,664	1,773,318	1,858,940
Available for Transfers to Reserves (see Capital Reserve Table for detail)	935,458	1,090,179	307,182	460,060	327,249	259,988	185,651
Ending Cash Balance less transfers to Reserves	1,506,553	1,516,266	1,615,434	1,616,350	1,692,664	1,773,318	1,858,940
8 Mo. Reserve as % of Operating Expenses	67%	67%	67%	67%	67%	67%	67%

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

	Year End			Forecast										
	Adopted	Estimates	Proposed											
	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28							
Beginning Fund Balance	\$	861,881	\$	701,184	\$	774,519	\$	794,593	\$	830,034	\$	867,134		
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	\$	54,000	\$	73,800	\$	75,276	\$	76,782	\$	78,317	\$	79,883
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	\$	1,179,636	\$	1,239,585	\$	1,283,668	\$	1,329,374	\$	1,376,764	\$	1,425,900
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	\$	83,999	\$	89,039	\$	94,381	\$	100,044
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	\$	204,618	\$	217,026	\$	230,227	\$	244,276
Total 5300 · Events Expense	\$	63,500	\$	74,000	\$	76,450	\$	79,508	\$	82,688	\$	85,996	\$	89,436
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	\$	1,046,544	\$	1,155,998	\$	1,185,959	\$	1,238,856	\$	1,294,229	\$	1,352,204
Surplus/Deficit	\$	37,400	\$	133,092	\$	83,587	\$	97,709	\$	90,518	\$	82,535	\$	73,696
Ending Fund Balance	\$	37,400	\$	994,973	\$	784,771	\$	872,228	\$	885,111	\$	912,568	\$	940,830
Target Operating Reserve	\$	725,409	\$	701,184	\$	774,519	\$	794,593	\$	830,034	\$	867,134	\$	905,977
Transfers to Capital and other reserves/funds*	\$	26,500	\$	293,788	\$	10,252	\$	77,635	\$	55,078	\$	45,434	\$	34,853
Target Operating Reserve in %		67%		67%		67%		67.00%		67.00%		67.00%		67.00%
Note: see Capital Reserves Table for details														

Operating Reserves

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

The Reserve Tables show:

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

	Yr End	Proposed	Forecast			
WASTEWATER OPERATING RESERVE	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Fund Balance	\$ 3,424,906	\$ 3,581,638	\$ 3,426,713	\$ 3,562,892	\$ 3,640,548	\$ 3,740,721
Net Operating Surplus (deficit)	\$ 564,921	\$ 1,005,763	\$ 1,046,393	\$ 1,184,598	\$ 1,299,211	\$ 1,409,435
Ending Operating Fund Balance	\$ 3,989,827	\$ 4,587,401	\$ 4,473,106	\$ 4,747,490	\$ 4,939,759	\$ 5,150,156
Target Ending Fund Balance for Operating Reserve (8 mo. reserve)	\$ 3,581,638	\$ 3,426,713	\$ 3,562,892	\$ 3,640,548	\$ 3,740,721	\$ 3,850,881
Transfer to Capital Projects Reserves	\$ 408,189	\$ 1,160,688	\$ 910,214	\$ 1,106,942	\$ 1,199,038	\$ 1,299,275

	Yr End	Proposed	Forecast			
SOLID WASTE OPERATING RESERVE	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Fund Balance	\$ 2,088,702	\$ 1,516,266	\$ 1,615,434	\$ 1,613,682	\$ 1,686,661	\$ 1,763,980
Net Operating Surplus (deficit)	\$ 517,743	\$ 406,350	\$ 464,976	\$ 412,563	\$ 354,642	\$ 291,273
Ending Operating Fund Balance	\$ 2,606,445	\$ 1,922,616	\$ 2,080,410	\$ 2,026,245	\$ 2,041,303	\$ 2,055,253
Target Ending Fund Balance for Operating Reserve (8 mo. reserve)	\$ 1,516,266	\$ 1,615,434	\$ 1,613,682	\$ 1,686,661	\$ 1,763,980	\$ 1,845,600
Transfer to Capital Projects Reserves	\$ 1,090,179	\$ 307,182	\$ 466,728	\$ 339,584	\$ 277,323	\$ 209,653

	Yr End	Proposed	Forecast			
PARKS & RECREATION OPERATING RESERVE	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Fund Balance	\$ 861,881	\$ 701,184	\$ 774,519	\$ 794,583	\$ 830,034	\$ 867,134
Net Operating Surplus (deficit)	\$ 133,092	\$ 83,587	\$ 97,709	\$ 90,518	\$ 82,535	\$ 73,696
Ending Operating Fund Balance	\$ 994,973	\$ 784,771	\$ 872,228	\$ 885,101	\$ 912,569	\$ 940,830
Target Ending Fund Balance for Operating Reserve (8 mo. reserve)	\$ 701,184	\$ 774,519	\$ 794,583	\$ 830,034	\$ 867,134	\$ 905,977
Transfer to Capital Projects Reserves	\$ 293,789	\$ 10,252	\$ 77,645	\$ 55,067	\$ 45,435	\$ 34,853

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 Solid Waste Capital Reserve transfers funds to the Solid Waste Facility Fund which then transfers approximately \$230,000 to the CIP for projects such as the remodel of the Corporation Yard restrooms and showers.

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:

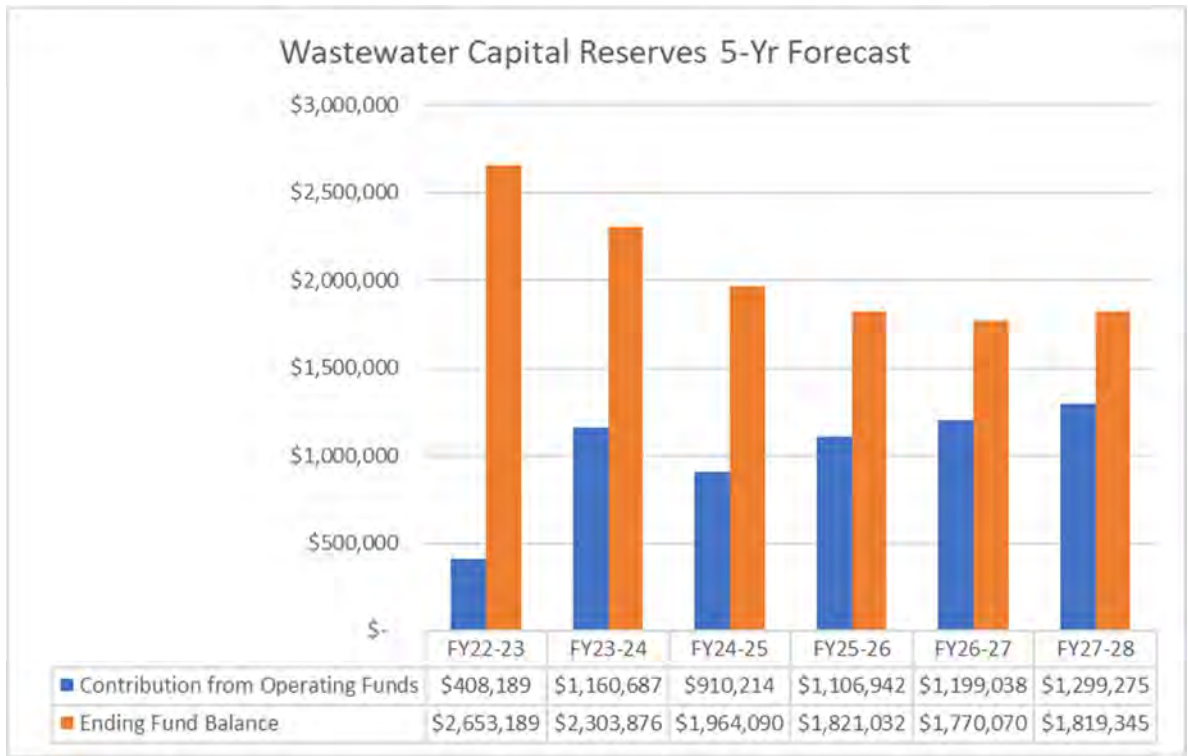
- Beginning fund balance for Capital Reserves by Department
- Annual contributions (net surplus revenue) from Operating Funds by Department
- Transfers by department to other designated reserves such as the vehicle replacement and facilities funds
- Transfers to the Capital Improvement Program (CIP) 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 are all new budget features. The proposed FY23-24 CIP budget is quite ambitious and requires all the departments to make significant transfers to fund projects. In subsequent years, the transfers are more modest with the exception of Wastewater, which anticipates an annual \$1.3M contribution to CIP for on-going pipeline replacement projects.

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.

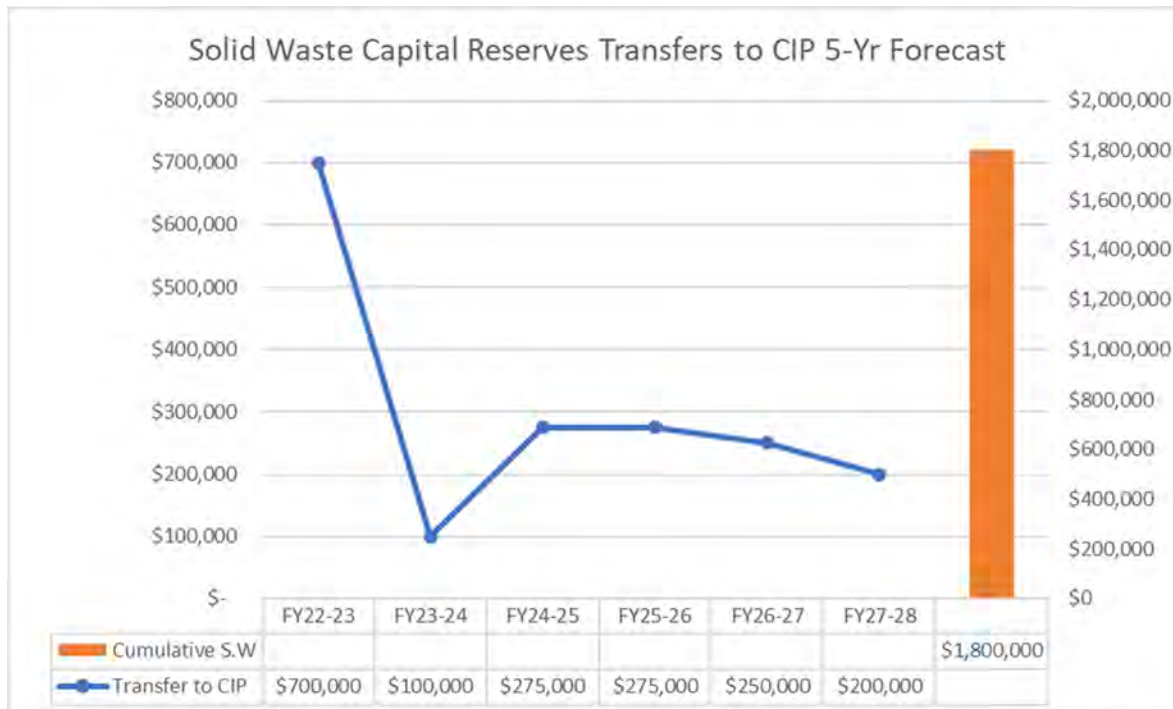
WASTEWATER CAPITAL RESERVE	Yr End	Proposed	Forecast			
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Fund Balance	\$ 2,245,000	\$ 2,653,189	\$ 2,303,876	\$ 1,964,090	\$ 1,821,032	\$ 1,770,070
Contribution from Operating Funds	\$ 408,189	\$ 1,160,687	\$ 910,214	\$ 1,106,942	\$ 1,199,038	\$ 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 Capital Projects (CIP)	\$ -	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Ending Fund Balance	\$ 2,653,189	\$ 2,303,876	\$ 1,964,090	\$ 1,821,032	\$ 1,770,070	\$ 1,819,345

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

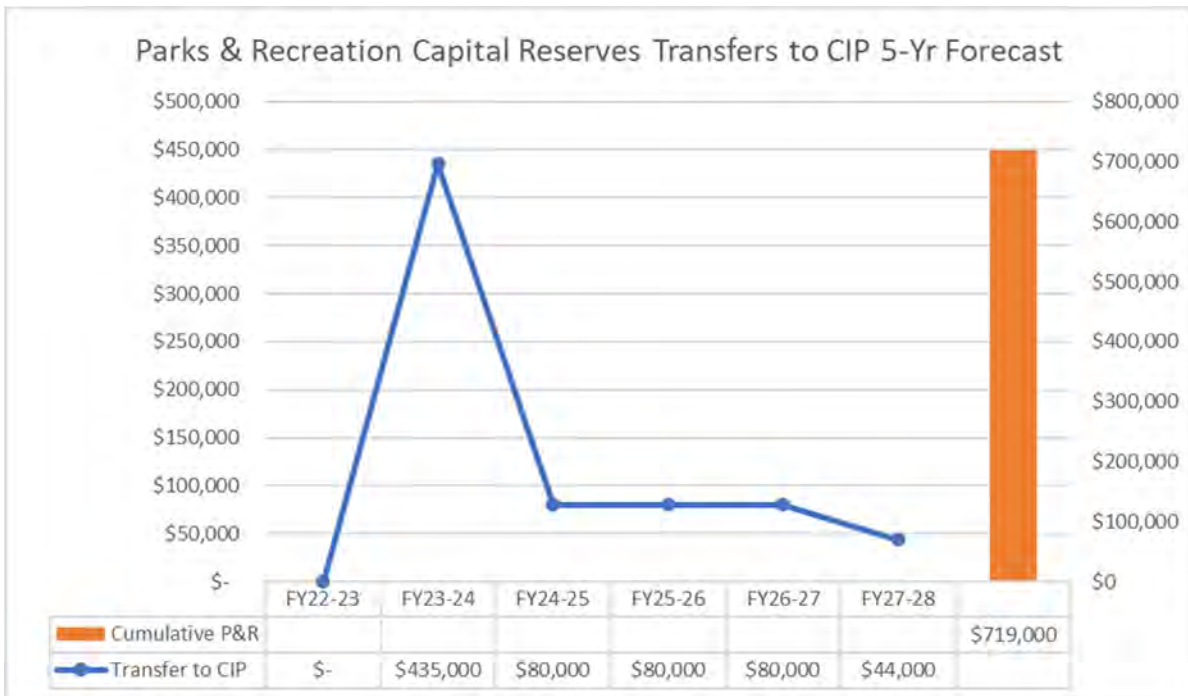
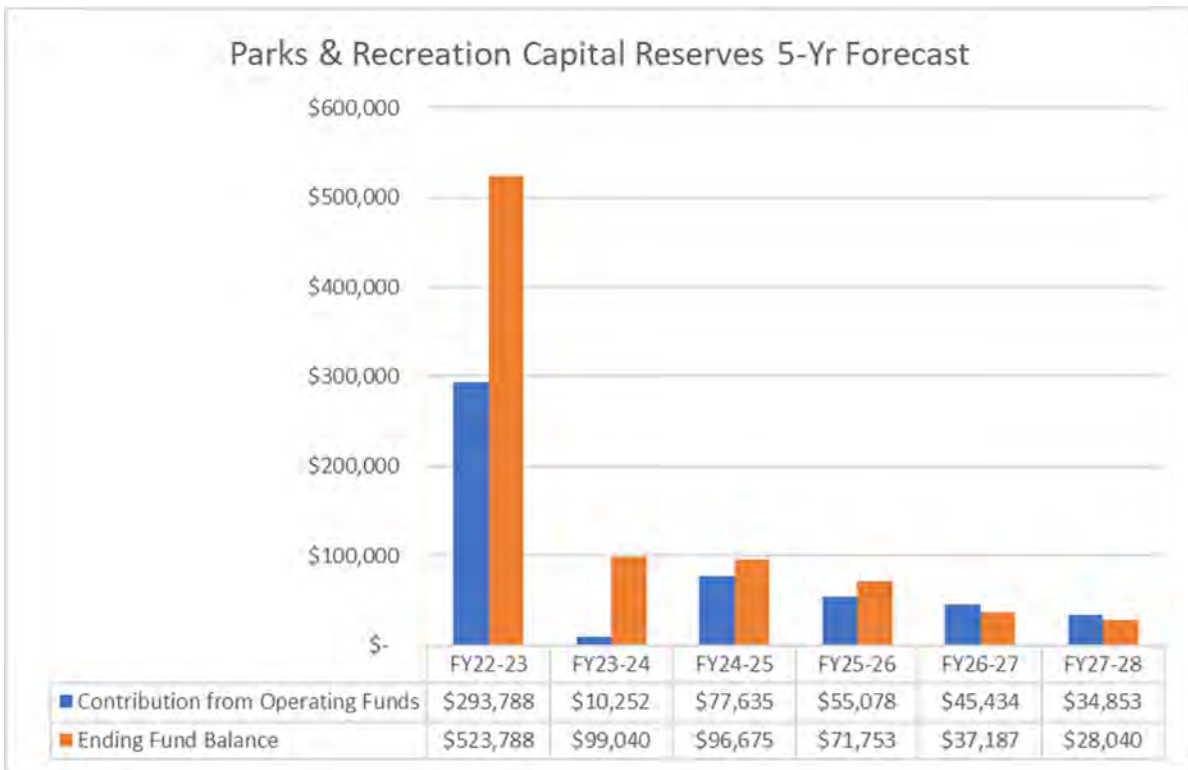


SOLID WASTE CAPITAL RESERVE	Yr End	Proposed	Forecast			
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Fund Balance*	\$ 572,436	\$ 390,179	\$ 597,361	\$ 782,421	\$ 834,670	\$ 844,658
Contribution from Operating Funds	\$ 517,743	\$ 307,182	\$ 460,060	\$ 327,249	\$ 259,988	\$ 185,651
Transfer 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
Ending Fund Balance	\$ 390,179	\$ 597,361	\$ 782,421	\$ 834,670	\$ 844,658	\$ 830,309

*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	\$ 523,788	\$ 99,040	\$ 96,675	\$ 71,753	\$ 37,187
Contribution from Operating Funds	\$ 293,788	\$ 10,252	\$ 77,635	\$ 55,078	\$ 45,434	\$ 34,853
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	\$ 523,788	\$ 99,040	\$ 96,675	\$ 71,753	\$ 37,187	\$ 28,040



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	\$ -	\$ 100,000	\$ 125,000	\$ 150,000	\$ 175,000	\$ 195,000

*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	\$ -	\$ 25,000	\$ 50,000	\$ 75,000	\$ 100,000	\$ 110,000

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

PROPOSED FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FY23-24 THRU FY 27-28

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 along with the annual operating budgets.

The proposed FY23-24 CIP budget is an ambitious program with a significant number of facility improvement projects. The FY23-24 CIP budget is approximately \$4.9M and can be summarized as follows:

Community Center Improvements-	\$561,000
Cabin Improvements-	\$20,000
TCS D main office improvements-	\$30,000
Corporation Yard and Building Improvements-	\$971,00
Bell Lane Force Main Replacement-	\$1,000,000
Bell Lane Pump Station Replacement-	\$1,600,000
Phase D Sewer Pipeline Replacement-	\$1,300,000

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 CIP project budgets are estimates and are subject to change when bids are received. Below is funding allocation for the Certificate of Participation (debt financing) issues in 2020 for Wastewater projects.

SOURCES AND USES FOR 2020 CERTIFICATE OF PARTICIPATION (COPs)	
Net COPs Proceeds Available for CIP Projects	\$ 12,728,173
Uses (Completed CIP Projects)	Amount
Phase A CIP	\$ 375,713.13
Phase B CIP	\$ 1,470,255.94
Phase C CIP	\$ 2,640,289.71
Hydro/Vactor truck	\$ 400,000
Subtotal Total Costs for Phases A, B, C	\$ 4,886,258.78
Sources	Amount
Net available for current/future CIP projects (less Phases A, B, C)	\$ 7,841,913.89
Uses (CIP Budget)	Amount
CIP Budget for Bell Lane Pump Station	\$ 3,865,000
Budget for Force Main	\$ 3,086,140
Budget Phase D Sewer Main Replacement Project (to be funded by capital reserves)	\$ -
Subtotal CIP estimates	\$ 6,951,140
Available for Project Contingency for Bell Lane and Force Main	\$ 890,773.89

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	\$ 23,000	\$ 375,000	\$ -	\$ 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	\$ 338,000	\$ 4,891,000	\$ 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	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 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
Community Center General 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, Fence, 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 Projects	\$ -	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,100,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 348,000	\$ 4,881,000	\$ 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	\$ 23,000	\$ 375,000	\$ -	\$ 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	\$ 38,000	\$ 991,000	\$ -	\$ 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	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 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	
Community Center General Improvements	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000	
Subtotal Community Center Improvements	\$ 48,000	\$ 571,000	\$ -	\$ -	\$ -	\$ -	\$ 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, Fence, 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	\$ 48,000	\$ 981,000	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 1,329,000	
Project Surplus (Deficit)	\$ (10,000)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	

CAPITAL IMPROVEMENT PROGRAM 5-YEAR SUMMARY-WASTE WATER

FUNDING SOURCES	FISCAL YEAR						Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Measure A funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Capital Reserves	\$ -	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,100,000
Solid Waste Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other: Prop 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 300,000	\$ 3,900,000	\$ 4,600,000	\$ 2,300,000	\$ 1,200,000	\$ 1,200,000	\$ 13,500,000

USES	FISCAL YEAR						Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Project							
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 Projects	\$ -	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,100,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 300,000	\$ 3,900,000	\$ 4,600,000	\$ 2,300,000	\$ 1,200,000	\$ 1,200,000	\$ 13,500,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

Division Facilities- Parks & Recreation
 Project Name: Community Center ADA stage improvements
 Project Description: Improvements for making the stage ADA accessible with a lift including modifications to the stairs and stage.

Type	FISCAL YEAR						Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
FUNDING SOURCES							
Measure A funds	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
USES							
							Total
<i>Non-Construction</i>							
Design	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 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)	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 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	FISCAL YEAR						Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
FUNDING SOURCES							
Measure A funds	\$ 10,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Facility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Facility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Facility Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 10,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
USES							
<i>Non-Construction</i>							\$ -
Design	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
<i>Construction</i>							
ADA improvements	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal construction costs	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Total Project Costs (Uses)	\$ 10,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
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- Parks & Recreation
 Project Name: Community Center General Improvements
 Project Description: Paint the interior and exterior of the Community Center; general repairs exterior of building; add storage shed

Type	FISCAL YEAR						Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
FUNDING SOURCES							
Measure A funds	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Construction</i>							
Paint, power wash, prep, repair	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Subtotal construction costs	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Project Costs (uses)	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0

CAPITAL IMPROVEMENT PROGRAM

Division Facilities- Parks & Recreation
 Project Name: Cabin Improvements Bench Pads
 Project Description: Concrete pads for benches to make more ADA accessible.

Type	FISCAL YEAR						Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
FUNDING SOURCES							
Measure A funds	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
USES							
							Total
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Construction</i>							
Concrete pad and bench modifications	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Subtotal construction costs	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Project Costs (uses)	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0

CAPITAL IMPROVEMENT PROGRAM

Division: Facilities- Parks & Recreation
 Project Name: Eastwood and/or Kay Park Improvements
 Project Description: Major repair in parks such as replace playground equipment in either Kay or Eastwood Park; resurface courts; renovate restroom; these are "placeholder" budget estimates

Type	FISCAL YEAR						Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
FUNDING SOURCES							
Measure A funds	\$ -	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 300,000
Certificates of Participation (bond funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Facility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 300,000
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)	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Refurbish restrooms (Eastwood)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Resurface courts (Eastwood)	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Subtotal construction costs	\$ -	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 300,000
Total Project Costs	\$ -	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 300,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

Division: Facilities
 Project Name: Corporation Yard Outdoor Shed, Fence, 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	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
<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	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Subtotal construction costs	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ 135,000
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	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
<i>Construction</i>							
Construction	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ 185,000
Subtotal construction costs	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ 185,000
Total Project Costs	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000
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	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	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Waste Water Facility Fund	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Solid Waste Facility Fund	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Construction</i>							
Demo and construction		\$ 30,000					\$ 30,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal construction costs	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total Project Costs	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
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

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:

CAPITAL IMPROVEMENT PROGRAM

Division Wastewater CIP
 Project Name: Bell Lane Pump Station
 Project Description: Replace pump station with underground pump facility

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)	\$ 200,000	\$ 1,600,000	\$ 1,900,000	\$ 500,000	\$ -	\$ -	\$ 4,200,000
County Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Reserves/Pay as you Go	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Facility Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 200,000	\$ 1,600,000	\$ 1,900,000	\$ 500,000	\$ -	\$ -	\$ 4,200,000
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Construction Management	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ 200,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
<i>Construction</i>							
Phase I		\$ 1,500,000	\$ 1,900,000	\$ 500,000			\$ 3,900,000
Phase II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal construction costs	\$ -	\$ 1,500,000	\$ 1,900,000	\$ 500,000	\$ -	\$ -	\$ 3,900,000
Total Project Costs	\$ 200,000	\$ 1,600,000	\$ 1,900,000	\$ 500,000	\$ -	\$ -	\$ 4,200,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

Division Wastewater
 Project Name: Sewer Pipeline Replacement Projects
 Project Description: various locations see map/list for detail

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Water Capital Reserves	\$ -	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,100,000
Solid Waste Facility Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,100,000
USES							
<i>Non-Construction</i>							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ 115,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 415,000
Construction Management	\$ -	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 130,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal non-construction costs	\$ -	\$ 145,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 545,000
<i>Construction</i>							
Phase D (see detail list)	\$ -	\$ 1,155,000	\$ -	\$ -	\$ -	\$ -	\$ 1,155,000
Phase E	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 1,100,000
Phase F	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ 1,100,000
Phase G	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ 1,100,000
Phase H	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000
Subtotal construction costs	\$ -	\$ 1,155,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 5,555,000
Total Project Costs	\$ -	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,100,000
Project Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tamalpais Community Services District
FY 23-24 Phase D- Pipeline Location

\$ 420 /LF
 10% Contingency

OBJECTID	ID	Street	Pipe_Dia	SHAPE_Length	FY_CIP_Accel.	Collection Pipe Full Cost (2020 \$s)
755	RH 3019-RH 3018	Eucalyptus Way	6	100.0	FY 23-24	\$ 42,000
450	MH 3.010-MH 3.009	Eastwood Way	6	193.2	FY 23-24	\$ 81,144
451	MH 3.011-MH 3.010	Eastwood Way	6	168.5	FY 23-24	\$ 70,758
452	MH 3.012-MH 3.011	Eastwood Way	6	142.6	FY 23-24	\$ 59,884
453	MH 3.013-MH 3.012	Eastwood Way	6	341.2	FY 23-24	\$ 143,307
454	MH 3.014-MH 3.013	Eastwood Way	6	178.1	FY 23-24	\$ 74,803
455	MH 3.015-MH 3.014	Glenwood Ave	6	189.2	FY 23-24	\$ 79,444
456	MH 3.016-MH 3.015	Eucalyptus Way	8	139.1	FY 23-24	\$ 58,416
457	RH 3.017-MH 3.016	Glenwood	6	50.1	FY 23-24	\$ 21,043
458	MH 3.018-MH 3.015	Eucalyptus Way	6	399.0	FY 23-24	\$ 167,568
460	MH 3.117-MH 3.012	Eastwood Wy	6	119.2	FY 23-24	\$ 50,048
461	MH 3.020-MH 3.013	Eastwood Way	6	180.0	FY 23-24	\$ 75,606
462	MH 3.021-MH 3.020	Eastwood Way	6	104.2	FY 23-24	\$ 43,762
463	RH 3.022-MH 3.021	Eastwood Wy	6	<u>197.6</u>	FY 23-24	\$ <u>83,009</u>
				2,502		\$ 1,050,793

Contingency \$ 105,079
 Total Est \$ **1,155,872**

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	\$ 111,674	\$ (127,427)	\$ 10,511	\$ 518	\$ 42,625	n/a
Measure A funds (est. annual- rounded)	\$ 49,119	\$ 135,899	\$ 137,938	\$ 140,007	\$ 142,107	\$ 144,239	\$ 749,309
Total Available	\$ 224,674	\$ 247,573	\$ 10,511	\$ 150,518	\$ 142,625	\$ 186,864	n/a

USES (Budget/Proposed)

							Total
Community Center ADA Stage Improvements	\$ 10,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
Community ADA Bathroom Improvements	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
Community Center Kitchen cabinets and countertops	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Community Center Security System	\$ 13,000						
Community Center Fence	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Park Improvements (Eastwood & Kay Parks)	\$ -	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 300,000
New Park Development (central gathering park/plaza)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Tree and Landscaping Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cabin Improvements	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Park Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Community Center Improvements (e.g., paint, shed)	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
TVIC improvements	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total Project costs	\$ 113,000	\$ 375,000	\$ -	\$ 150,000	\$ 100,000	\$ 150,000	\$ 888,000

Ending Fund Balance \$ 111,674 \$ (127,427) \$ 10,511 \$ 518 \$ 42,625 \$ 36,864

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

THREE YEARS OF ACTUAL EXPENDITURES FY19-20 THRU FY21-22

This is historical revenue and expenditure data compared to the Year End estimate for FY22-23 and the Proposed Operating for FY23-24.



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	185,000
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	25,000
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	\$ -	\$ 46,901	\$ 54,000	\$ 73,800
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	\$ 1,179,636	\$ 1,239,585
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	\$ 74,000	\$ 76,450
5330 · Tree & Landscaping Services	\$ 13,817	\$ -	\$ 19,661	\$ 40,000	\$ 30,000
5331 · Landscaping Contract Svc	\$ 24,880	\$ 975	\$ -	\$ 50,000	\$ 73,000
5332 · McGlashan Trail Maintenance	\$ 2,928	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,500
5333 Vegetation Management (FY23-24 only)	\$ -	\$ -	\$ -	\$ -	\$ 40,000
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	\$ -	\$ 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	\$ 19,995
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	\$ -	\$ 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	\$ -	\$ -	\$ 3,300	\$ 3,432
Total Expense	\$ 972,073	\$ 672,809	\$ 910,831	\$ 1,046,544	\$ 1,155,998



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
June 14, 2023

TO: BOARD OF DIRECTORS

FROM: ALAN SHEAR, ASSISTANT GENERAL MANAGER

SUBJECT: APPROVE UNIFORM/SHOE ALLOWANCE POLICY

RECOMMENDATION

Adopt the resolution approving the uniform/shoe allowance policy for eligible employees and amend the TCSD Personnel Policies reflecting the policy.

BACKGROUND

TCSD currently contracts with Cintas to provide uniforms for the eight (8) employees required to wear a uniform. The contract also includes laundering the uniforms. Those same employees currently receive up to an annual \$250.00 safety shoe reimbursement.

DISCUSSION

Staff is proposing to cancel the portion of the contract with Cintas for the provision and maintenance of uniforms and instead give an annual uniform allowance of \$600.00 to eligible employees required to wear a uniform. Staff has determined that employees do not utilize the laundering services from Cintas, despite TCSD paying for the service, which includes the rental of the uniforms. Therefore, employees are already cleaning and maintaining their uniforms and by adopting this policy, employees will now be responsible for purchasing their uniforms as well.

Per the attached proposed uniform/shoe allowance policy (attachment 1), TCSD may arrange with a particular retailer to supply all qualifying employees with a specific product that meets the uniform needs and requirements. The policy calls for all clothing items to be Carhartt brand or a similar uniform type quality material.

If the Board approves the proposed policy this evening, also included is the purchase of the current uniforms (i.e., buy-out) worn by employees. The one-time cost to purchase the shirts, pants, jackets, and coveralls currently worn by employees is \$8,456.44. The shirts and jackets have TCSD logos and, per the agreement with Cintas, must be purchased by TCSD. Six pairs of pants and two overalls are being purchased so employees start with a pre-set number of uniforms. As part of the pre-set number of uniforms, we will also be purchasing five new T-shirts with logos for staff to replace the t-shirts we are returning to Cintas.

The job classifications required to wear a uniform are as follows:

- Facilities Attendant
- Operations Superintendent
- Senior Parks Maintenance Worker
- Solid Waste Collection Driver (3)
- Wastewater, Maintenance & Solid Waste Worker (Cross Trainee) (2)

In addition to approving the uniform allowance policy tonight, staff is requesting the Board amend the TCSD Personnel Polices to reflect the change in uniform policy. Personnel Policy P116.04 currently states:

BOOT AND CLOTHING ALLOWANCE FOR THE DISTRICT’S PARK, REFUSE, AND SANITARY EMPLOYEES

1. *Work Clothes: Park, Refuse, and Sanitary employees are furnished work clothes by the District. Most work clothes are provided through a TCSD selected company, if the employee wishes to purchase different clothing, approval from the General Manager is required in advance. Receipts are required for reimbursement.*
2. *Boot Allowance: Upon an employee’s request, the District will reimburse him or her up to \$250 per calendar year for either the purchase of new work boots or the repair of boots. The employee shall submit documentation to their supervisor proving that the repair or purchase was made at the same time that the request for reimbursement is submitted.*

Approval by the Board will replace the above language with the attached Uniform/Shoe Allowance Policy, specifically that TCSD will provide an annual uniform allowance of \$600 and safety shoe allowance of \$250 payable to eligible employees on the first paycheck of January 2024 and then in January of subsequent years. The policy also provides new employees with an initial number of uniforms.

FISCAL IMPACT

An annual uniform allowance of \$600 per eligible employee has a total annual cost of \$4,800. Canceling a portion of the Cintas agreement and purchasing the current uniforms worn by employees has a one-time cost of \$8,456.44. The annual expenditure to Cintas for the uniform related portion of the current agreement is \$9,490. Therefore, in Year 3 of this approach, TCSD will realize an annual savings of approximately \$4,700 which will continue in subsequent years. The \$250.00 annual shoe allowance per employee has a total annual cost of \$2000.00 but is cost neutral since this is the amount currently provided and budgeted for each year. The FY23-24 budget includes the cost for the new uniform policy.

ATTACHMENTS

- A. Resolution with Attached Proposed Uniform/Shoe Allowance Policy



TAMALPAIS COMMUNITY SERVICES DISTRICT

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 info@tamcsd.org ♦ www.tamcsd.org

RESOLUTION NO. 2023-11

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAMALPAIS COMMUNITY SERVICES DISTRICT APPROVING THE UNIFORM/SHOE ALLOWANCE POLICY AND AMENDING THE TCSD PERSONNEL POLICIES

WHEREAS, to ensure TCSD customer-facing employees who are engaged in service and delivery functions in the field, are clearly identified as representing the District, a uniform policy is necessary and appropriate; and

WHEREAS, certain TCSD employees engaged in tasks interacting with customers in the field are required to always wear uniforms while working and representing TCSD; and

WHEREAS, the attached Uniform/Shoe Allowance Policy clearly defines the requirements and components of an approved TCSD uniform; and

WHEREAS, TCSD currently contracts with Cintas for the provision and maintenance of uniforms for eligible employees; and

WHEREAS, employees who wear uniforms have found it easier to wash and maintain their uniforms themselves rather than use the Cintas service; and

WHEREAS, the contractual conditions of the Cintas agreement requires a buyout of the current uniforms worn by employees that have a TCSD logo and name patch affixed; and

WHEREAS, TCSD will save money with this Uniform/Shoe Allowance Policy in subsequent years; and

WHEREAS, it is recommended to terminate that portion of the Cintas contract and provide an annual uniform allowance of \$600.00, payable to eligible employees on the first paycheck in January, to purchase uniforms consistent with the Uniform/Shoe Allowance Policy; and

WHEREAS, it is also recommended to convert the current annual safety shoe reimbursement allocation of \$250.00 to an annual shoe allowance of \$250.00, payable to eligible employees on the first paycheck in January.

THEREFORE, BE IT RESOLVED that the Tamalpais Community Services District approves the Uniform/Shoe Allowance Policy, attached as Exhibit A, which provides employees with an annual uniform allowance of \$600.00 and an annual safety

shoe allowance of \$250.00 payable to eligible employees on the first paycheck in January.

BE IT FURTHER RESOLVED that the Tamalpais Community Services District authorizes the General Manager or his designee to amend the Personnel Policies, as necessary and appropriate, to incorporate the Uniform/Shoe Allowance Policy.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Tamalpais Community Service District at a duly noticed meeting held in said District on the 14th day of June 2023 by the following vote:

AYES:

NAYS:

ABSENT:

Steffen Bartschat, President

ATTEST:

Secretary, Tamalpais Community Services District

EXHIBIT A

Uniform/Shoe Allowance Policy

Objective

To ensure Tamalpais Community Services District (TCSD) customer-facing employees who are engaged in service and delivery functions in the field, are clearly identified as representing the District, TCSD has established this uniform/shoe allowance policy.

Purpose

The purpose of this policy is to provide clear guidelines to District employees required to wear uniforms, to present a professional image to co-workers, businesses, and community members.

Policy

Employees engaged in tasks interacting with customers in the field are required to always wear District uniforms while working and representing TCSD. Employees are required to wear the uniform while on duty. District jackets or shirts shall be worn as an outside garment except when the employee is wearing authorized wet weather gear. This display of District uniforms and emblems is to allow identification of employees by the public and to present an appropriate and consistent appearance.

If employees have questions regarding this policy or its implementation, they should contact their supervisor.

Uniform Allowance

A uniform allowance of \$600.00 per year payable on the first paycheck in January shall be issued to eligible employees in the following job classifications who shall be required to wear uniforms:

FACILITIES ATTENDANT

OPERATIONS SUPERINTENDENT

SENIOR PARKS MAINTENANCE WORKER

SOLID WASTE COLLECTION DRIVER

WASTEWATER, MAINTENANCE & SOLID WASTE WORKER (CROSS TRAINEE)

It is up to the employee to use their allowance to purchase appropriate items, so they are properly outfitted for their jobs. TCSD will not track what items are purchased with the clothing allowance. Rather, TCSD compensates the employee for assumed costs associated with their

job, and the employee is responsible for purchasing needed goods to be appropriately outfitted at work.

Employees will be responsible for purchasing their clothing on personal time (outside of working hours) in the amounts and styles they need to meet the workplace attire requirements listed in this policy.

The District may make an arrangement with a particular retailer to supply all qualifying employees with a specific product that meets the uniform needs and requirements per this policy.

The uniform allowance is the maximum amount of funds the District will allocate towards an employee for uniforms in a calendar year. If an employee needs to spend additional money on uniforms, the purchases will need to be made with personal funds.

Uniform Requirements

All clothing items below shall be Carhartt brand or similar uniform type quality material as deemed appropriate by the General Manager.

Pants – shall be black, navy, brown, khaki, or dark grey and with belt loops.

Shorts – employees may wear shorts but must be an appropriate length. Color of black, grey, brown or khaki.

Shirts – shall be permanent press with long or short sleeves and shall have District supplied logo/emblem properly affixed above right shirt pocket and District supplied employee's first name properly affixed above left shirt pocket. Solid Waste Collection Drivers may also have safety yellow strips affixed on shirt. TCSD will ensure all patches and safety strips are properly affixed to shirts provided by employees. The color of shirt can be brown, khaki or light grey. Short sleeved shirts must be hemmed at the sleeves.

T-Shirts – As an outer garment, shall be navy, black, grey or white with District supplied logo/emblem properly affixed. When worn under an approved TCSD uniform shirt, the color shall be navy, black, grey or white. If an employee wishes to wear a safety-colored t-shirt, prior approval is required from the supervisor or manager.

Hats - if an employee chooses to wear headgear, only those listed below are approved for use during working hours.

- a. Baseball style hat - must be properly worn with the bill facing forward. TCSD may provide baseball hats.
- b. Large Brim hat- for sun blockage shall be khaki color with a full brim
- c. Rain hat – in inclement weather, employees may wear any rain hat appropriate to carry out their jobs.

Jackets – shall be navy in color with appropriate TCSD logo/emblem, employee first name and yellow safety strips appropriately affixed.

Safety Vests – shall be current CalTrans reflective standard and provided by TCSD and shall be worn in twilight hours and at night. Summer mesh type vests may be used in daylight hours in summer months during extreme heat conditions.

Rain Gear – shall be the safety yellow reflective, or another appropriate safety color, supplied by TCSD.

Upon purchase, uniforms become the responsibility of the employee for maintenance and care. While normal wear and tear is expected, excessive damage is not acceptable and may result in discipline. Care should be taken in wearing a uniform, such as uniforms must not have holes or be ripped, torn, faded, discolored, or noticeably stained, etc. Employees should follow basic requirements of safety and comfort but should still be as neat and businesslike as working conditions permit.

District Employees as of July 1, 2023, will start with the following articles of uniform clothing as part of TCSDs contract buyout with Cintas:

Job Title	Shirts	T-shirts*	Pants	Jackets	Coveralls
Facilities Attend.	11	--	6	--	--
Op. Superintendent	11	--	--	2	2
Parks Maint. Worker	11	--	6	2	2
Solid Waste Driver (2)	11	--	6	2	--
Solid Waste Driver	11	--	--	2	--
Cross Trainee (2)	11	--	6	2	2

*TCSD to provide five (5) t-shirts to employees with appropriate logo/emblem affixed.

All articles of uniform clothing included above shall be subject to the requirements of this policy.

Protective Footwear

OSHA regulations require employers to ensure that employees use protective footwear when in areas where there is a danger of foot injuries due to falling or rolling objects, or objects piercing the sole or where an employee’s feet are exposed to electrical hazards.

Certain District employees are required to wear safety shoes that provide protection against foot injuries due to falling or rolling objects piercing the sole or exposed to electrical hazards, and with slip resistance soles. Steel-toed shoes are optional. The District shall provide a \$250.00 annual shoe allowance per employee, for the acquisition, replacement, and/or repair of safety shoes. Due to the nature of District work performed on a daily basis, safety shoes cannot be more than two (2) years old.

The shoe allowance of \$250.00 per year, payable on the first paycheck in January, shall be issued to eligible employees in the following job classifications who shall be required to wear safety shoes:

FACILITIES ATTENDANT

OPERATIONS SUPERINTENDENT

SENIOR PARKS MAINTENANCE WORKER

SOLID WASTE COLLECTION DRIVER

WASTEWATER, MAINTENANCE & SOLID WASTE WORKER (CROSS TRAINEE)

New Employees

Upon hire, each new employee shall receive a uniform allowance amount equivalent to purchasing five (5) complete uniforms consisting of:

-5 shirts (short or long-sleeved)

-5 pants

-5 t-shirts

-1 pair of shoes

-1 jacket

Separation from Employment

Upon separation from District employment, all clothing with District logos or other uniforms or clothing items that identify a person as a District employee are to be washed and returned to the District. If an exception is desired and a person wishes to keep an item(s), prior approval by the General Manager is required.

Exceptions and Changes

Any variance or exceptions to this policy must be requested in writing and approved by the General Manager in advance.

The General Manager may change any part of this policy after providing a thirty (30) day notice to employees, except for the amount of the uniform or shoe allowance, which requires Board approval.



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
Board Meeting
June 14, 2023

TO: BOARD OF DIRECTORS

FROM: GARRETT TOY, GENERAL MANAGER

SUBJECT: CONDUCT RANDOM DRAWING OF NAMES TO DETERMINE WHICH TWO PARKS & RECREATION COMMISSIONERS (PARC) WILL SERVE AN INITIAL TWO-YEAR TERM

RECOMMENDATION

Conduct random drawing of names to determine which two Parks & Recreation Commissioners (PARC) will serve an initial two-year term.

DISCUSSION

On April 12th, the Board appointed five applicants to the newly formed Parks & Recreation Commission (PARC): Michael Bogart, Valerie Jordan, Pam Keon, Erin Rosenblatt, Michael Wisner.

Per Ordinance No. 99, two of the initial five (5) appointments to PARC will serve two (2)-year terms. This is intended to stagger the initial terms for PARC. The selection of which appointees would serve two and three-year terms would be determined by a random drawing of names at the meeting. In terms of process, staff would draw two names "out of the hat" at the meeting and then the Board would make a motion to designate those two Commissioners to serve the initial two-year terms.

FISCAL IMPACT

n/a



TAMALPAIS COMMUNITY SERVICES DISTRICT
Staff Report
June 14, 2023

TO: BOARD OF DIRECTORS

FROM: ALAN SHEAR, ASSISTANT GENERAL MANAGER

**SUBJECT: DISCUSS/CONSIDER REVISED OPTION FOR REMODELING THE TAM
COMMUNITY CENTER BATHROOMS**

RECOMMENDATION

Approve revised option for remodeling the restrooms in the Tam Valley Community Center and provide direction to staff as appropriate.

BACKGROUND

The current Community Center restrooms are original from when the building was constructed approximately thirty years ago. Similar to any public facility, the bathrooms have been heavily used over the years for both District and private events. Due to age, level of usage and ADA accessibility, remodeling the restrooms is needed and highly desired.

At its February 2022 meeting, the TCSD Board established a Community Center Repairs Ad Hoc Subcommittee with the purpose of prioritizing repairs to the Community Center. The subcommittee has met several times during the previous months to review and discuss proposed repair projects. Remodeling the restrooms and making them ADA compliant has been a goal of the Board for many years.

In February 2023, the TCSD Board reviewed three options to remodel the bathrooms. All three options maintained the current fixtures count (men's room = one urinal and one toilet; women's room = two toilets) while meeting current ADA-accessibility requirements. ADA guidelines require a minimum turnaround radius of sixty (60) inches. All three design options incorporated that necessity, as well as the current accessibility requirements for grab bar, mirror, bath accessories, soap and towel dispensers. All three design options included replacing the existing drinking fountain in the lobby with a new accessible high-low drinking fountain with bottle filler and a cane-detectable rail.

The Board directed staff to revise the three options to utilize a design with a single gender-neutral restroom with individual toilet compartments and a common sink.

Staff originally presented three revised options to the Ad Hoc Subcommittee on May 2. After a thorough discussion and consideration of each option, the Subcommittee recommended design Option A with changing the smallest toilet compartment (30") to a urinal.

The item and recommendation then went to the full Board on May 10. The Board selected Option A but wanted the entry door moved towards the middle of the wall and the smallest toilet compartment to remain a toilet, not a urinal, and enlarged beyond the 30" in the original design. The attached revised design reflects those changes.

DISCUSSION

Staff engaged Robert Hayes Architect + Associates to update a remodel design from several years ago. Attached to this report is the revised design option based upon the direction from the Board in May. The layout option provides for a single gender-neutral restroom with a common sink.

The design also includes the following elements:

- one gender neutral restroom with full height partitions at each toilet compartment (i.e., floor to ceiling walls and door) , within the existing footprint of the two existing restrooms
- the existing wall separating the two existing restrooms would be demolished (this is not shown on the plans for graphic clarity)
- four fixtures to match the existing fixture count. Per the direction from the Board in May, the middle toilet compartment has been enlarged and now shares a portion of the window on the north wall.
- one of the four fixtures is an ADA-accessible toilet compartment.
- a common trough-style sink with two faucets over 48" long serves as the two required lavatories. This would be wall-hung for knee and toe space below.
- one of the existing door openings is being used for the new door to the single restroom, and the other door is being removed and infilled. Per the direction from the Board in May, the proposed door opening has been moved and is now in the center of the wall.

As mentioned above, the proposed design option meets the ADA guidelines requiring a minimum turnaround radius of sixty (60) inches. The design option has incorporated that necessity, as well as the current accessibility requirements for grab bar, mirror, bath accessories, soap and towel dispensers. The design option also includes replacing the existing drinking fountain in the lobby with a new accessible high-low drinking fountain with bottle filler and a cane-detectable rail.

A mechanical / plumbing engineer will assist on the construction drawings to help address other topics/questions discussed below that have been asked by the subcommittee and the full board.

- Regarding the floor-to-ceiling partitions, there are a couple of different choices. The first is a small gap between the floor and the ceiling, which may be sufficient for airflow, although this requires confirmation. If this is not acceptable, each toilet compartment will need a supply and exhaust air register provided at the ceiling.
- Also, to ensure adequate lighting in the individual toilet compartments, each would need their own ceiling mounted light fixture, unless the gap at the top of the partition was sufficient to provide suitable light from fewer fixtures.
- The toilets can be floor mounted, as they are currently, if that is preferred. However, the architect has stated they will need to meet the current standards for water efficiency.

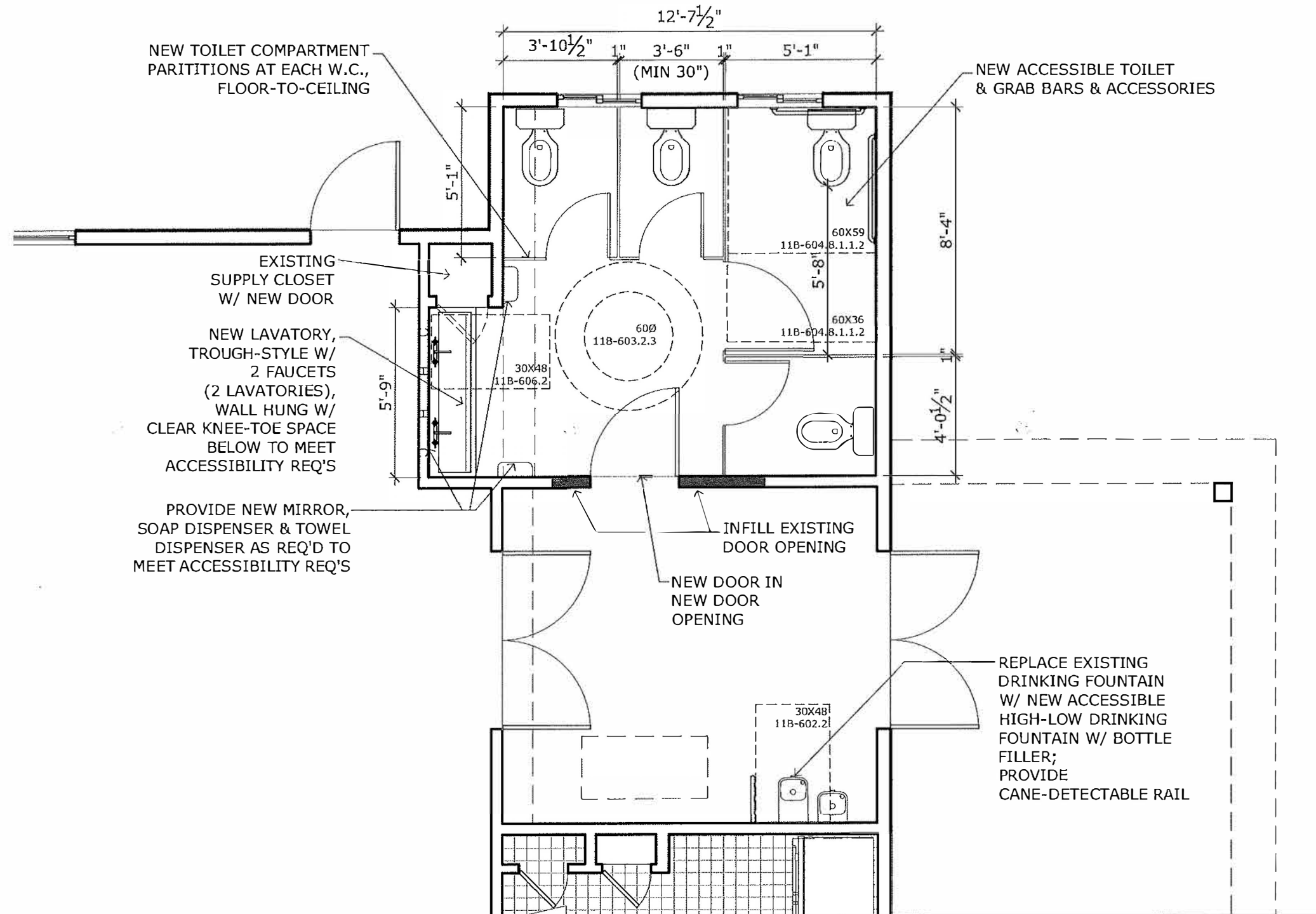
If the Board selects the revised design option tonight, staff will work with the architect to design, permit, and bid the project. Staff will provide design, fixtures, and other project-related options to the Subcommittee for direction as the work progresses. All budgetary decisions will come to the full Board for direction and action.

FISCAL IMPACT

Measure A funds are the source of funding.

ATTACHMENT

Revised Design Option for Restrooms



WALL LEGEND

- REMOVE EXISTING WALL
- EXISTING WALL
- NEW WOOD FRAME WALL
TYPICAL EXTERIOR WALL 2X6
TYPICAL INTERIOR WALL 2X4
TYP. INTERIOR PLUMBING WALL 2X6

1

**PARTIAL FLOOR PLAN AT RESTROOMS
GENDER NEUTRAL OPTION A**

Scale: 1/4" = 1'-0"

This document is the sole property of the Architect, and shall not be used or reproduced without their consent.

ARCHITECT
 BERNARD W. HAYES, ARCHITECT
 2200 MARIN AVENUE
 MILL VALLEY, CA 94541
 (415) 332-9999

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

PROJECT:
 RESTROOM REMODEL
 TAM VALLEY COMMUNITY CENTER
 203 MARIN AVE
 MILL VALLEY, CA 94941
 APN # 200-200-22

JOB NO. 22-29
 SCALE
 DATE: 5/25/23

SHEET TITLE:

RESTROOM RENOVATION SCHEMATIC DESIGN
 ACCESSIBILITY UPGRADES: GENDER NEUTRAL ONLY

A1



TAMALPAIS COMMUNITY SERVICES DISTRICT
 Staff Report
 Board Meeting
 June 14, 2023

Item #6A

TO: BOARD OF DIRECTORS

FROM: GARRETT TOY, GENERAL MANAGER

SUBJECT: GENERAL MANAGER’S REPORT

RECOMMENDATION

Receive the report for activities in May 2023 and provide comments as appropriate.

DISCUSSION

Wastewater Statistics and Work

- Mar. flow through Bell Lane Pump Station: 9,224,800 gallons
- Mar. flow through Bob Bunce Pump Station: 138,957 gallons
- Rain: 5 events totaling 1.6 inches
- Sewer System Overflows (SSO): 0
- Lateral Inspections Jan - May: 27 (for resales, ADU’s, CIP, other)

Solid Waste Statistics and Work

- Debris Day (May 6th) Stats- Staff estimates we collected approximately 37 cubic yards of scrap metal and 39 cubic yards of general debris. We estimate between 75-100 customers drove through the yard. The shredding truck was estimated to be 50% to 75% full.
- This year we experienced more difficulty with people bringing items that are not accepted during Debris Day (e.g., treated wood, e-waste). Next Debris Day we plan to provide more clarity in the newsletters and to have more signage at the event to inform customers when they drive into the parking lot which items are not allowed. We will also have an official “greeter” to better track participation and to screen vehicles before they enter the yard.

SOLID WASTE CALLS FOR SERVICE 2023					
	Month				
TYPE OF SERVICE	Jan	Feb	March	April	May
Missed pick-up	26	27	20	20	18
New Service request	2	2	5	7	12
Replacement carts	17	8	10	6	8
Dumpsters	14	11	5	7	4
Extra trash pick-up	17	20	17	16	12
Late put out	2	4	2	-	1
Other	-	-	-	1	2
Total	78	72	59	57	57
YTD Total					323

- We started accepting sharps again since we received a large new sharps container from the County of Marin.

Parks and Recreation Work

The Board will receive an update on Creekside Friday and the tentative event schedule for FY23-24 at this meeting.

Administration

- The security system for the Community Center, Corporation Yard, T.V.I.C building, and main office has been installed.
- We continue to meet with adjacent property owners regarding the TCSD fence replacement project.
- The office is open on July 3rd but closed for the July 4th holiday. Solid Waste pick-ups will occur as regularly scheduled.



TAMALPAIS COMMUNITY SERVICES DISTRICT

ITEM 6.B.

Staff Report
June 14, 2023

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

RECOMMENDATION

Receive and file the May 2023 financial reports.

BACKGROUND

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

Schedule of Reports

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

DISCUSSION

As of May 31, 2023, TCSD had the following cash and investment balances:

Institution	Account	March 31, 2023	April 30, 2023
Wells Fargo	General Checking	\$ 972,656.77	\$ 458,852.22
Wells Fargo	General Savings	\$ 2,595,898.61	\$ 2,620,474.77
Wells Fargo	General Merchant Services	\$ 26,819.27	\$ 34,831.95
State of CA - LAIF	General Account	\$7,913,291.24	\$7,913,291.24
TOTALS		\$11,508,665.89	\$11,027,450.18

The State of California Local Agency Investment Fund (LAIF) earned 2.74% as the quarterly apportionment rate for the quarter ending March 31, 2023. The LAIF interest rate for May 2023 was 2.993% which is 0.123 percentage points higher from the prior month and 2.309 percentage points higher from May 2022.

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

MONTHLY REPORTS

The disbursement reports for May 2023 are attached to this report (Attachment A). The largest disbursement for the period was to Croce, Sanguinetti, & Vander Veen in the amount of \$34,146.01 for the FY 2021-22 Annual Financial Report, Associated Meetings and Consultations.

The year-to-date annual budget report (Attachment B) is through the end of May 2023, which represents 83% of the fiscal year. The annual budget report gives the cumulative totals for the fiscal year-to-date (YTD) with budget comparisons. YTD Parks and Recreation revenues are \$989,529, which meets the budget. YTD Wastewater revenues are \$5,437,700, which is 93% of budget. Finally, YTD Solid Waste revenues are YTD \$2,642,364, which meets the budget.

The County disperses property tax payments to public agencies in installments within a fiscal year. The District received its first disbursement from the County of Marin in December and the second disbursement in April. The final true-up is expected in June.

FISCAL IMPACT

N/A

ATTACHMENTS

- A. Monthly Disbursement Reports
- B. Year-to-Date Annual Budget Reports



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

Date	Name	Memo	Amount
05/16/2023	Cardio Partners Inc.	Two of AED Plus	\$ 4,332.05
05/18/2023	Katom Restaurant Supply	BBQ Grill for Events	\$ 3,829.16
05/11/2023	Westminster Teak, Inc.	Bench for Kay Park (50%)	\$ 1,390.42
05/16/2023	County of Marin/Env.Health	Food Permit Creekside Fridays 2023	\$ 612.00
05/17/2023	FasTrak	Bridge Account Replenishment	\$ 510.00
05/18/2023	Marin Municipal Water Dist. -	3" Meter for Hydroflush Truck 2/24 -	\$ 498.31
05/22/2023	Apple Store	iPad for Security System	\$ 468.39
05/31/2023	Ps Print	Solid Waste "Oops Tags" for Cart Contamination	\$ 342.44
05/01/2023	Streamline, Inc.	Streamline member fee- May 2023	\$ 300.00
05/06/2023	Verizon Wireless	Device & Data Plan	\$ 294.59
05/05/2023	Comcast	Internet Apr 13 - May 12 @ 305 Bell Ln.	\$ 255.32
05/10/2023	Go To Communications, Inc.	(415)388-6393 Voice & Data Lines and Wireless Services	\$ 249.93
05/10/2023	Verizon Wireless	Device & Data Plan	\$ 245.96
05/24/2023	Katom Restaurant Supply	Keg Cleaning Bottle for Creekside	\$ 205.98
05/01/2023	California Water Environment Association	Collection System Maintenance Grade 1 - Renewal Certification	\$ 185.00
05/09/2023	Harbor Freight Tools	Tools for Shop	\$ 169.24
05/24/2023	Amazon.com	Microwave for Community Center	\$ 162.38
05/16/2023	Target	Supplies for New Kitchen Community Center and 3 Towel Holders for Creekside Fridayas	\$ 151.09
05/25/2023	BingBanners	Signage for Creekside Fridays	\$ 144.95
05/03/2023	Comcast	Internet Apr 13 - May 12 @ 203 Marin Ave.	\$ 141.59
05/10/2023	Ram Print & Communications	Business Cards for Employee	\$ 133.05
05/23/2023	Platt Electric	Pressure Washer Cord Repair	\$ 132.39
05/08/2023	QuickBooks Time, Inc.	Online Time Card Service- Apr 2023	\$ 132.00
05/15/2023	Terminix	Pest Control Servicing at Community Center & Main Office	\$ 106.00
05/22/2023	Amazon.com	Cash Boxes for Events	\$ 79.56
05/18/2023	SHRM	Professional Services Membership	\$ 55.00
05/13/2023	Shutter Stock	Stock Images for P&R	\$ 29.00
05/30/2023	Launder It	Laundry Blue tablecloths for Board Meetings	\$ 28.60
05/17/2023	Amazon.com	Calculator for Exam	\$ 18.39
05/10/2023	Amazon.com	Two of custom engraved name plates	\$ 18.36
05/03/2023	Staples Business Credit	General Office Supplies	\$ 14.09
05/02/2023	Staples Business Credit	General Office Supplies	\$ 14.06



Tamalpais Community Services District
Disbursements from Wells Fargo Transaction Account
May 2023

Date	Num	Name	Memo	Amount
05/19/2023		QuickBooks Payroll Service	Payroll on 05/19/2023	\$ 62,923.68
05/05/2023		QuickBooks Payroll Service	Payroll on 05/05/2023	\$ 58,083.07
05/11/2023	100227	Croce, Sanguinetti, & Vander Veen	2021-22 Annual Report and Associated Meetings and Consultations	\$ 34,146.01
05/08/2023	100222	Forest Store	Final Payment Community Center Kitchen Cabinets	\$ 33,125.12
05/11/2023	44230	Safe House Corporation	Billed 50% Professional Installation of Security System Cameras	\$ 29,222.53
05/01/2023	100199	Kaiser Foundation Health Pln	May 2023 Medical	\$ 18,040.08
05/05/2023	100210	Marin County Employees Retirement Sys.	PP09 2023 Apr 22 - May 5, 2023	\$ 13,423.86
05/19/2023	100248	Marin County Employees Retirement Sys.	PP10 2023 May 6 - May 19, 2023	\$ 13,423.85
05/01/2023	100200	Marin County Hazardous & Solid Waste Mgmt	JPA Second Installment 2022-23	\$ 11,980.50
05/02/2023	100202	Marin Sanitary Service	Apr 2023 Solid Waste 109.32 tons @\$106.52/T	\$ 11,644.75
05/05/2023	100213	Marin Resource Recovery Center	Green Waste, 107.47 Tons @ \$96.60/T, Apr 2023	\$ 10,381.52
05/29/2023		U. S. Bank Corporate Payment System	Credit Card Purchases - Statement May 22, 2023	\$ 10,168.64
05/02/2023	100204	U. S. Bank Corporate Payment System	Credit Card Purchases - Statement Apr 24, 2023	\$ 9,192.11
05/08/2023	100215	Ray Morgan Company	Laserfiche Cloud Conversion Project	\$ 8,350.00
05/15/2023	100232	Jorges Tree Services	Monthly Parks & Open Space Mani.- 3 days/week - April	\$ 7,675.00
05/08/2023	100220	Northside Engineering Inc.	Raise Manhole near Wellesley Ct.	\$ 6,640.00



Tamalpais Community Services District
Disbursements from Wells Fargo Transaction Account
May 2023

Date	Num	Name	Memo	Amount
05/02/2023	100203	Pacific Window Cleaning & Janitorial, Inc	Cleaning Services Mar and Apr 2023	\$ 6,175.00
05/11/2023	100224	Almonte SD	Six TCSD Parcels Served by Almonte SD Lines FY22-23	\$ 5,589.00
05/05/2023	100207	Marin County Employees Retirement Sys.	PEPRA W/H PP09 2023 Apr 22 - May 5, 2023	\$ 4,533.59
05/19/2023	100247	Marin County Employees Retirement Sys.	PEPRA W/H PP10 2023 May 6 - May 19, 2023	\$ 4,533.58
05/08/2023	100221	Teamsters Anthem PPO	Medical Premium Apr - May 2023	\$ 4,064.06
05/11/2023	100228	Northside Engineering Inc.	New Rod Hole Access	\$ 4,000.00
05/23/2023	100246	Roy's Sewer Service, Inc.	CCTV Inspection on Palma Way and Trillium Lane	\$ 3,600.00
05/03/2023	100211	ChromaGraphics	Prop 218 Notices Mailed to District Addresses	\$ 2,889.94
05/23/2023	100244	Diesel Direct	642.3 gal Diesel, for Above Ground Tank	\$ 2,805.61
05/11/2023	100226	Bay Cities Refuse Service, Inc.	Good Earth, Dumping Trash Compactor Apr 2023, 8 Trips, 9.42 tons	\$ 2,457.22
05/15/2023	100231	Urban Futures Inc.	Continuing Disclosure Agent Services for FYE June 2022	\$ 1,869.00
05/12/2023	100233	Bindels, Paul	Refund for Overcharge due to Incorrect Cart Size (388 S.Morning Sun Ave)	\$ 1,305.96
05/02/2023	100201	AT&T	Office Data Lines, Wireless Services & Comm. Ctr. Alarm Phone Lines	\$ 1,258.72
05/23/2023	100243	Dans Plumbing & Sewer Service Inc.	Connected New Commercial Dishwasher at Comm. Center (Labor and Some Parts Supplied)	\$ 1,095.00
05/02/2023	44179	California Dep of Tax and Fee Admin	2023 Q1 Sales Tax on Event Sales	\$ 1,048.01
05/23/2023	100242	Cinquini & Passarino Inc.	Greene Vs. Kenyon Litigation Case Site Visit	\$ 908.00
05/23/2023	100241	Bartle Wells Associates	EDU Analysis for SASM	\$ 843.00



Tamalpais Community Services District
 Disbursements from Wells Fargo Transaction Account
 May 2023

Date	Num	Name	Memo	Amount
05/08/2023	100216	Wells Fargo Fin. Lse. - RMC	Copier Lease 4/20- 5/19/23	\$ 650.90
05/05/2023	100208	Employee Personal W/H	Employee Personal W/H	\$ 500.00
05/19/2023	100237	Employee Personal W/H	Employee Personal W/H	\$ 500.00
05/22/2023	100238	Kim, Edward	FY21-22 Solid Waste Service Charge Refund (D2-D1)	\$ 434.46
05/08/2023	100218	Matrix Computer Solutions	Monthly Service fee and IT Service calls	\$ 425.00
05/23/2023	100245	Integrity Electric Inc.	Comm. Ctr. Set Up Electric Connection for New Dishwasher	\$ 400.00
05/23/2023	100240	AT&T	Bunce Pump Stn 5/11-6/10	\$ 323.87
05/08/2023	100214	North Bay Bottling	Drinking Water Apr'23	\$ 315.00
05/08/2023	100217	Goodman Building Supply Co.	Fuel for Landscaping Tools; Top Soil for Parks; Fuel Line Repair for	\$ 308.71
05/11/2023	100225	Bay Area Air Quality Management District	Permit to Operate Fuel Nozzles	\$ 271.00
05/23/2023	100239	Amazon.com	Printing Supplies: Card Stocks, Printer Ink, Tape	\$ 229.25
05/08/2023	100219	Stericycle, Inc.	May 2023 Medical Waste Services	\$ 176.82
05/05/2023	100212	Schwartz, Jack (v)	Reimbursement Seniors' Lunches	\$ 176.32
5/15/2023	100230	Eco-Check Compliance, Inc.	30 day designated operator inspection per UST regulations	\$ 150.00
5/5/2023	100209	Teamsters Anthem PPO	Medical Premium Employee Paid Portion	\$ 119.67
5/15/2023	100229	Access Answering Service	Answering Service - May	\$ 92.00
5/17/2023	100236	Schwartz, Jack (v)	Reimbursement Seniors' Lunches	\$ 85.16
5/11/2023	100223	Brown, Jeffrey A.	Reimburse for Gel Frames for Donated Lighting Instruments at C.C	\$ 53.99
5/26/2023	44231	Optum Financial (COBRA)	Apr- COBRA Administration for TCSD Staff	\$ 4.44



TAMALPAIS COMMUNITY SERVICES DISTRICT
Budget Year-to-Date Report
FY 2022-23

WASTEWATER DEPT.				
	May '23 (92% of FY)	Budget 2022-23	% of Budget Spent	Comments
Ordinary Revenue/Expense				
Revenue				
4101 · Sanitation Service Charges	\$ 5,437,700.82	\$ 5,848,600	93%	
4103 · Permits/Lateral Connection Fees	\$ 44,306.00	\$ 34,100	130%	
4104 · Muir Woods Sanitation Svc. Chrg.	\$ 53,756.43	\$ 35,100	153%	Flow variation
4420 · Interest Revenue	\$ 53,595.96	\$ 10,000	536%	
4430 · Miscellaneous Revenue	\$ 3,462.40	-	-	
Total Revenue	\$ 5,592,821.61	\$ 5,927,800	94%	
Expense				
5010 · Salaries				
5011 · Wages and P.T.O	\$ 354,314.36	\$ 384,600	92%	
5012 · Overtime Pay	\$ 3,607.42	\$ 5,200	69%	
5013 · Performance Recognition	\$ 7,450.00	\$ 7,700	97%	
5014 · Temporary Help	\$ 16,504.36	\$ 7,900	209%	Front Desk Sub.
Total 5010 · Salaries	\$ 381,876.14	\$ 405,400	94%	
5020 · Employee Benefits				
5021 · Health Insurance	\$ 43,925.95	\$ 67,100	65%	
5022 · Retirement Contributions	\$ 74,416.07	\$ 95,200	78%	
5023 · Social Security and Medicare	\$ 27,823.62	\$ 31,100	89%	
5024 · Other Employee Benefits	\$ -	\$ 1,000	0%	
5025 · Retiree Medical Insurance	\$ 13,016.40	\$ 23,200	56%	
5026 · Reserve-Retiree Medical Insu.	\$ -	\$ 22,600	0%	
Total 5020 · Employee Benefits	\$ 159,182.04	\$ 240,200	66%	
5110 · Wastewater Treatment Expense				
5111 · SMCSD Sewage Treatment O&M	\$ 2,589,427.80	\$ 2,606,800	99%	
5121 · SASM Sewage Treatment & Capital	\$ 173,370.00	\$ 173,400	100%	
5131 · Almonte and Homestead Svc Fees	\$ 8,139.00	\$ 9,000	90%	
Total 5110 · Wastewater Treatment Expense	\$ 2,770,936.80	\$ 2,789,200	99%	
5140 · Sewer System Maint. & Repair	\$ 188,515.28	\$ 303,900	62%	
5400 · TCSD Board Fees	\$ 4,408.00	\$ 7,000	63%	
5401 · Professional Services	\$ 39,381.26	\$ 131,100	30%	
5420 · Staff Training & Travel Expense	\$ 4,017.17	\$ 6,500	62%	
5425 · Office and Technology	\$ 17,888.57	\$ 18,900	95%	
5430 · Telephone and Alarms	\$ 11,451.17	\$ 11,300	101%	
5431 · Public Communications	\$ 1,132.05	\$ 7,000	16%	
5432 · Insurance	\$ 50,643.45	\$ 50,500	100%	
5437 · Miscellaneous	\$ 233.12	\$ 1,000	23%	
5438 · Fees and Permits	\$ 19,359.98	\$ 27,900	69%	
5439 · Utilities	\$ 7,870.61	\$ 7,500	105%	
5440 · Fuel Expense	\$ 8,107.34	\$ 12,000	68%	
5450 · Maintenance and Supply	\$ 100,082.99	\$ 80,000	125%	Incl. Office Remodel
5483 · Debt Issuance Costs	\$ 1,026,800.00	\$ 1,338,600	77%	
Total Expense	\$ 4,791,885.97	\$ 5,438,000	88%	
Contribution to Capital Reserve	\$ -	\$ 118,000	0%	Occurs at FYE
Available for Operating Reserves	\$ -	\$ 371,800	0%	Occurs at FYE



TAMALPAIS COMMUNITY SERVICES DISTRICT
Budget Year-to-Date Report
FY 2022-23

SOLID WASTE DEPT.

	May'23 (92% of FY)	Budget 2022-23	% of Budget Spent	Comments
Ordinary Revenue/Expense				
Revenue				
4201 · Solid Waste Service Charges	\$ 2,642,364.88	\$ 2,611,000	101%	
4202 · Other Solid Waste Services	\$ 7,560.00	\$ 9,000	84%	
4410 · Donations/Fundraising/Grants	\$ 9,450.27	\$ 5,000	189%	SB1383 Compliance Grant
4420 · Interest Revenue	\$ 26,797.98	\$ 7,000	383%	
4430 · Miscellaneous Revenue	\$ 3,462.40	-	-	
Total Revenue	\$ 2,689,635.53	\$ 2,632,000	102%	
Expense				
5010 · Salaries				
5011 · Wages and P.T.O	\$ 590,506.08	\$ 630,100	94%	
5012 · Overtime Pay	\$ 42,985.17	\$ 58,500	73%	
5013 · Performance Recognition	\$ 11,756.00	\$ 12,400	95%	
5014 · Temporary Help	\$ 21,636.13	\$ 26,200	83%	
Total 5010 · Salaries	\$ 666,883.38	\$ 727,200	92%	
5020 · Employee Benefits				
5021 · Health Insurance	\$ 118,250.24	\$ 140,700	84%	
5022 · Retirement Contributions	\$ 175,383.95	\$ 224,900	78%	
5023 · Social Security and Medicare	\$ 49,567.61	\$ 51,600	96%	
5024 · Other Employee Benefits	\$ (1,030.79)	\$ 2,100	-49%	
5025 · Retiree Medical Insurance	\$ 24,873.69	\$ 44,600	56%	
5026 · Reserve-Retiree Medical Insu.	\$ -	\$ 25,400	0%	
Total 5020 · Employee Benefits	\$ 367,044.70	\$ 489,300	75%	
5210 · Solid Waste Disposal Expense				
5211 · Waste Disposal Fees	\$ 171,606.94	\$ 214,100	80%	
5212 · Recycling Fees	\$ 1,403.34	\$ 50,000	3%	
5213 · Green Waste Disposal Fees	\$ 105,635.23	\$ 127,800	83%	
5214 · Debris Day Expenses	\$ 1,751.82	\$ 3,000	58%	
Total 5210 · Solid Waste Disposal Expense	\$ 280,397.33	\$ 394,900	71%	
5400 · TCSO Board Fees				
5400 · TCSO Board Fees	\$ 3,508.00	\$ 3,400	103%	
5401 · Professional Services				
5401 · Professional Services	\$ 57,922.60	\$ 116,000	50%	
5420 · Staff Training & Travel Expense				
5420 · Staff Training & Travel Expense	\$ 3,766.07	\$ 3,200	118%	
5425 · Office and Technology				
5425 · Office and Technology	\$ 16,974.27	\$ 19,000	89%	
5430 · Telephone and Alarms				
5430 · Telephone and Alarms	\$ 5,900.95	\$ 7,000	84%	
5431 · Public Communications				
5431 · Public Communications	\$ 4,191.49	\$ 20,000	21%	
5432 · Insurance				
5432 · Insurance	\$ 67,733.41	\$ 75,900	89%	
5437 · Miscellaneous				
5437 · Miscellaneous	\$ 457.81	\$ 1,000	46%	
5438 · Fees and Permits				
5438 · Fees and Permits	\$ 35,608.16	\$ 41,600	86%	
5439 · Utilities				
5439 · Utilities	\$ 2,400.57	\$ 3,500	69%	
5440 · Fuel Expense				
5440 · Fuel Expense	\$ 50,563.86	\$ 85,500	59%	
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 5,172.22	\$ 4,100	126%	
5452 · Maint. & Supply Contract Svc	\$ 12,839.29	\$ 11,600	111%	
5454 · Vehicle Repair & Maint.	\$ 200,034.60	\$ 138,000	145%	
5456 · Bridge Tolls	\$ 4,782.00	\$ 4,000	120%	
5457 · Solid Waste Carts & Bins	\$ 39,000.91	\$ 50,000	78%	
5461 · Meeting Supplies	\$ 695.14	\$ 700	99%	
5470 · Yard & Bldg. Improvements	\$ 32,418.88	\$ 8,500	381%	Office Remodel
Total 5450 · Maintenance and Supply	\$ 294,943.04	\$ 216,900	136%	
5471 · Minor Equipment				
5471 · Minor Equipment	\$ -	\$ 4,400	0%	
5472 · Donations/Grants Paid Expenses				
5472 · Donations/Grants Paid Expenses	\$ 8,000.00	\$ 5,000	160%	
Vehicle Lease				
Vehicle Lease	\$ -	\$ 44,900	0%	
Total Expense	\$ 1,866,295.64	\$ 2,258,700	83%	
Contribution to Capital Reserve				
Contribution to Capital Reserve	\$ -	\$ 193,700	0%	Occurs at FYE
Available for Operating Reserves				
Available for Operating Reserves	\$ -	\$ 179,600	0%	Occurs at FYE



TAMALPAIS COMMUNITY SERVICES DISTRICT
Budget Year-to-Date Report
FY 2022-23

PARKS AND RECREATION DEPT.

	May'23 (92% of FY)	Budget 2022-23	% of Budget Spent	Comments
Ordinary Revenue/Expense				
Revenue				
4301 · Taxes	\$ 989,529.82	\$ 975,800	101%	
4303 · Tia's After School Program Rev	\$ 29,995.00	\$ 15,000	200%	
4310 · Facilities Rental & Fees	\$ 28,704.50	\$ 26,000	110%	
4320 · Park Rentals	\$ 2,822.00	\$ 3,900	72%	
4330 · Class Fees	\$ 30,490.00	\$ 11,900	256%	
4350 · TCSD Event Revenue	\$ 55,213.10	\$ 66,500	83%	
4410 · Donations/Fundraising/Grants	\$ 7,899.70	\$ 15,000	53%	
4420 · Interest Revenue	\$ 8,932.65	\$ 5,000	179%	
4430 · Miscellaneous Revenue	\$ 9,203.70	\$ 1,000	920%	
Total Revenue	\$ 1,162,790.47	\$ 1,120,100	104%	
Expense				
5011 · Wages and P.T.O	\$ 356,006.26	\$ 406,700	88%	
5012 · Overtime Pay	\$ 4,347.52	\$ 7,500	58%	
5013 · Performance Recognition	\$ 7,253.00	\$ 7,800	93%	
5014 · Temporary Help	\$ 27,096.25	\$ 36,600	74%	
Total 5010 · Salaries	\$ 394,703.03	\$ 458,600	86%	
5020 · Employee Benefits				
5021 · Health Insurance	\$ 61,769.29	\$ 58,500	106%	
5022 · Retirement Contributions	\$ 73,843.55	\$ 164,200	45%	
5023 · Social Security and Medicare	\$ 30,403.64	\$ 32,500	94%	
5024 · Other Employee Benefits	\$ -	\$ 2,100	0%	
5025 · Retiree Medical Insurance	\$ 2,474.09	\$ 5,900	42%	
5026 · Reserve-Retiree Medical Insu.	\$ -	\$ 8,500	0%	
Total 5020 · Employee Benefits	\$ 168,490.57	\$ 271,700	62%	
5300 · Events Expense	\$ 69,517.13	\$ 63,500	109%	
5330 · Tree & Landscaping Services	\$ 15,825.00	\$ 18,100	87%	
5331 · Landscaping Contract Svc	\$ 48,825.00	\$ 35,000	140%	
5332 · McGlashan Trail Maintenance	\$ 3,500.00	\$ 5,400	65%	
5340 · Instructor Fees	\$ 14,650.35	\$ 7,600	193%	
5341 · Tia's Afterschool Program Exp	\$ 11,663.75	\$ 10,000	117%	
5400 · TCSD Board Fees	\$ 4,284.00	\$ 4,200	102%	
5401 · Professional Services	\$ 26,866.33	\$ 19,900	135%	
5420 · Staff Training & Travel Expense	\$ 743.95	\$ 5,700	13%	
5425 · Office and Technology	\$ 21,665.53	\$ 25,100	86%	
5430 · Telephone and Alarms	\$ 12,898.38	\$ 11,700	110%	
5431 · Public Communications	\$ 3,341.45	\$ 5,100	66%	
5432 · Insurance	\$ 35,807.99	\$ 32,800	109%	
5437 · Miscellaneous	\$ 310.74	\$ 1,100	28%	
5438 · Fees and Permits	\$ 17,140.88	\$ 13,900	123%	
5439 · Utilities	\$ 15,990.12	\$ 22,000	73%	
5440 · Fuel Expense	\$ 2,623.89	\$ 4,600	57%	
5450 · Maintenance and Supply				
5451 · General Supplies	\$ 12,080.76	\$ 9,300	130%	
5452 · Maint. & Supply Contract Svc	\$ 22,010.75	\$ 16,100	137%	
5454 · Vehicle Repair & Maint.	\$ 1,069.51	\$ 5,800	18%	
5458 · Cabin/Comm.Ctr. Maint. & Supply	\$ 9,336.97	\$ 4,000	233%	
5459 · Park Maint.	\$ 10,073.72	\$ 19,000	53%	
5461 · Meeting Supplies	\$ 682.80	\$ 700	98%	
5470 · Yard & Bldg. Improvements	\$ 13,246.06	\$ 8,500	156%	
Total 5450 · Maintenance and Supply	\$ 68,500.57	\$ 63,400	108%	
5471 · Minor Equipment	\$ 466.55	\$ 3,300	14%	
5472 · Donations/Grants Paid Expenses	\$ 13,838.32	\$ 8,000	173%	
Total Expense	\$ 951,653.53	\$ 1,090,700	87%	
Contribution to Capital Reserve	\$ -	\$ 26,500	0%	Occurs at FYE
Available for Operating Reserves	\$ -	\$ 2,900	0%	Occurs at FYE



TAMALPAIS COMMUNITY SERVICES DISTRICT

Staff Report
June 14, 2023

TO: BOARD OF DIRECTORS

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

SUBJECT: RECEIVE QUARTERLY TREASURER’S REPORT

RECOMMENDATION

(Note: This item was continued from the May 10, 2023 meeting)

Receive the Treasurer’s report for the quarter ending March 31, 2023.

BACKGROUND

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

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

DISCUSSION

As of March 31, 2023, TCSD had the following cash and investment balances:

Institution	Account	February 28, 2023	March 31, 2023
Wells Fargo	General Checking	\$ 104,474.06	\$ 289,749.43
Wells Fargo	General Savings	\$ 1,485,419.74	\$ 1,092,364.88
Wells Fargo	General Merchant Services	\$ 16,299.21	\$ 21,451.12
State of CA - LAIF	General Account	\$7,872,288.31	\$7,872,288.31
TOTALS		\$9,478,481.32	\$9,275,853.74

The State of California Local Agency Investment Fund (LAIF) earned 2.74% as the quarterly apportionment rate for the quarter ending March 31, 2023. The LAIF interest rate for March 2023 was 2.831% which is 0.207 percentage points higher from the prior month and 2.466 percentage points higher from March 2022.

For the quarter ending 03/31/23 (Jan-Mar), TCSD earned \$41,002.93 in LAIF interest. Last quarter ending 12/31/22 (Oct-Dec), TCSD earned \$29,609.00 in LAIF interest. And quarter ending 09/30/22 (Jul-Sept), TCSD earned \$7,348.55 in LAIF interest. Total interest earned for the 3 quarters is \$77,960.48.

FISCAL IMPACT

The adopted FY22-23 budget estimated total interest earned at \$22,000.

ATTACHMENTS

- A. LAIF Monthly Statement as of March 31, 2023
- B. LAIF Performance Report

California State Treasurer
Fiona Ma, CPA



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

May 04, 2023

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

TAMALPAIS COMMUNITY SERVICES DISTRICT

GENERAL MANAGER
305 BELL LANE
MILL VALLEY, CA 94941

[Tran Type Definitions](#)

//

Account Number: 16-21-001

March 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	7,872,288.31
Total Withdrawal:	0.00	Ending Balance:	7,872,288.31



PMIA/LAIF Performance Report as of 04/19/23



PMIA Average Monthly Effective Yields⁽¹⁾

March	2.831
February	2.624
January	2.425

Quarterly Performance Quarter Ended 03/31/23

LAIF Apportionment Rate ⁽²⁾ :	2.74
LAIF Earnings Ratio ⁽²⁾ :	0.00007493902135155
LAIF Fair Value Factor ⁽¹⁾ :	0.986510329
PMIA Daily ⁽¹⁾ :	2.87
PMIA Quarter to Date ⁽¹⁾ :	2.63
PMIA Average Life ⁽¹⁾ :	275

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 03/31/23 \$191.2 billion

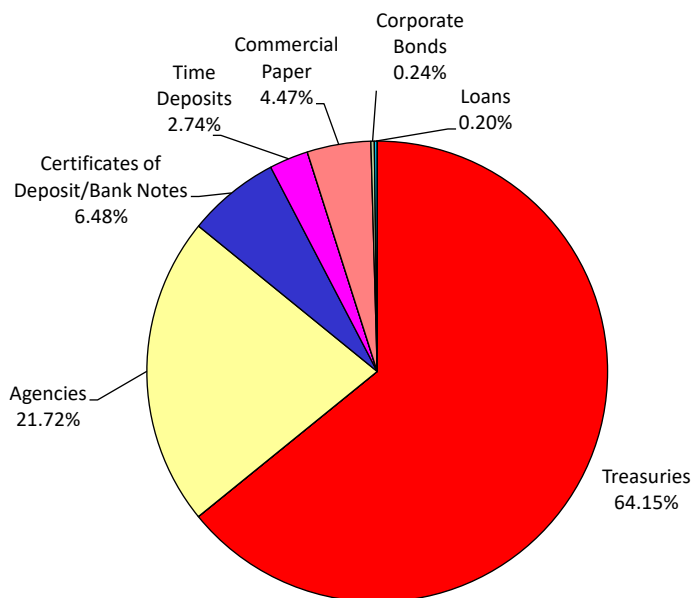


Chart does not include \$3,085,000.00 in mortgages, which equates to 0.002%. Percentages may not total 100% due to rounding.

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

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

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

SMCSD REPORT

TCSD General Manager Toy attended the June 6th SMCSD meeting for Director Levine.

At meeting, the Board took the following actions:

- Adopted Resolution No. 1089 Approving the Base Salary Schedule effective July 1, 2023. Their “COLA” was 7.3% per the employees’ MOU.
- Adopted Resolution No. 1090 Establishing the District’s General Tax Appropriations Limit for Fiscal Year 2023/2024 (GANN requirement)
- Affirm the Scheduled Increase in Sewer Service Charges for Fiscal Year 2023/2024 (3% increase; in FY23-24 SMCSD will conduct a Prop 218 fee study)
- Adopted Resolution No. 1091 Approving the Fiscal Year 2023/2024 Budget
- Authorized the General Manager to Award and Execute a Contract with DTN Engineers for design and bid services for plant electrical upgrades for a Cost Not to Exceed \$115,190.
- Received the General Manager’s Report; one item of note is that that TCSD Flow meter project is now scheduled for September, subject to SMCSD working out where the power is coming from.

The next regular meeting is canceled due to the July 4th holiday. A Special Meeting is scheduled for Tuesday, July 11, 2023

Date: May 18, 2023

To: Steffen and Garrett,

I attended the SASM Meeting for May 18, 2023, at the SASM wastewater plant conference room.

ATTENDANCE

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

SASM Staff: Mark Grushayev, Director of the Wastewater Treatment Plant was present. Brian Exberger, SASM Chief Treatment Plant Operator was also in the audience. Andrew Poster, P.E., City Engineer and Director of Public Works and Todd Cusimano, City Manager for the City of Mill Valley absent. Bonner Buehler, Manager for Homestead Valley was in the audience. No other members of the public were present.

CLOSED SESSION

A closed session was held about pending litigation. No action was taken, and nothing was reportable.

BUSINESS SESSION

No violations occurred in the past month and there were no known NPDES limit exceedances or sanitary sewer overflows (SSOs) in April or May 2023.

CAPITAL IMPROVEMENTS FOR 2023-2024

A variety of large capital improvement projects are planned for 2023-2024, including private laterals (\$50,000), collection system manhole rehabilitation (\$20,000), primary clarifies odor control improvements (the largest of the projects at \$525,000), WWTP auxiliary building maintenance (\$95,000), Miller-Sycamore sewer line rehabilitation (\$475,000), WWTP north perimeter flood protection wall design (\$35,000), and the evaluation of long-term biosolids disposal solutions (\$80,000). The total is \$1,280,000 and it is planned to be revenue funded (not from the bond proceeds). The last item, biosolids management, will hopefully relate to cooperative solutions with other Marin County wastewater plants who also have similar challenges with biosolids.

NEXT SASM MEETING

Future meetings will be live at the SASM conference room at the SASM plant at 6 pm (one hour earlier than prior live meetings). The next SASM meeting is June 15, 2023, at 6:00 pm. I will attend the meeting.

TCSD ISSUES

SASM President Lew Kious asked me that TCSD provide a memo describing why the TCSD EDUs changed from Nonresidential (2022) at 162.1 to (2023) at 120.4 EDUs. That is a reduction of 41.7 EDUs, which is 16.99% of our total SASM flow (residential is 125.0 EDUs, unchanged between 2022 and 2023); $41.7 / (125.0 + 120.4) = 16.99\%$. Please prepare a TCSD memo for SASM. Thank you.

Sincerely,

Jim Jacobs
TCSD Representative



TAMALPAIS COMMUNITY SERVICES DISTRICT

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

TCSD BOARD OF DIRECTORS REGULAR MEETING MINUTES WEDNESDAY, May 10, 2023 7:00PM

1. CALL TO ORDER

The Tamalpais Community Services District Board of Directors Meeting was called to order by Vice President Brown at 7:01 pm on Wednesday May 10, 2023.

2. ROLL CALL

President Steffen Bartschat (absent)

Vice President Jeff Brown, Directors Jim Jacobs, Steve Levine, Matt McMahon (absent)

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

Others present: Jordan Muratsuchi, Sr Consultant with R3 Consulting Group, and Pippin Cavagnaro, PE, Nute Engineering.

3. APPROVE AGENDA

MOTION TO APPROVE THE AGENDA

M/S: S. LEVINE / J. JACOBS AYES: 3 (J. BROWN, J. JACOBS, S. LEVINE) NAYS: 0

ABSENT: 2 (S. BARTSCHAT, M. McMAHON)

4. PUBLIC EXPRESSION

There were no public comments on items not on the agenda.

5. REGULAR BUSINESS: Board Actions

A. Conducted Proposition 218 public hearing to consider and adopt the proposed rate increases of Solid waste service charges for the next five years (FY23-24 through FY27-28) based on the 5-Year Rate Study and 10-Year Financial Plan prepared by R3 Consulting Group.

- Jordan Muratsuchi, Sr. Consultant with R3 Consulting Group, gave a brief overview of the proposed rate increases of solid waste service charges for the next five years based on the 5-Year Rate Study and 10-Year Financial Plan.
- VP Brown opened Proposition 218 public hearing. VP Brown asked if there were any comments from the public. There was no public comment.
- VP Brown asked to count protest votes. Ballet total for protest letters – 1 written protest letter received through mail.
- With no further public comments, VP Brown closed the Proposition 218 public hearing.

MOTION TO ADOPT THE PROPOSED RATE INCREASES OF SOLID WASTE SERVICE CHARGES FOR THE NEXT FIVE YEARS (FY23-24 THROUGH FY27-28) BASED ON THE 5-YEAR RATE STUDY AND 10-YEAR FINANCIAL PLAN PREPARED BY R3 CONSULTING GROUP WHICH INCLUDES ADOPTION OF RESOLUTION NO 2023-09.

**M/S: S. LEVINE / J. JACOBS AYES: 3 (J. BROWN, J. JACOBS, S. LEVINE) NAYS: 0
ABSENT: 2 (S. BARTSCHAT, M. McMAHON)**

B. Discussed/consider request from Palma Way residents regarding financial contribution for the repair/renovation of the Palma Way bridge project.

GM Toy gave a brief follow up from the last BOD meeting. GM Toy shared his findings from the Board minutes from 2015 stating what actions the Board took with regard to the reconstruction of the Palma Way sewer pipeline.

Mr. Cavagnaro, PE with Nute Engineering, gave an update on the Palma Way slide and the reinspection of the sewer line at Palma Way.

Nute Engineering has confirmed the sewer line is currently stable. However, Mr Cavagnaro, has concerns if the roadway on Palma Way crossing is left unrepaired, damage to the sewer may occur from heavy trucks crossing the road or future soil slides or floods due to the plugged culvert.

Mr. Cavagnaro stated from an engineering standpoint the preferred solution would be to rebuild the road as it was originally designed but with engineered backfilling of the soil and stabilizing the banks in such a way that the creek doesn't get eroded away. For sewer protection perspective, keeping the pipe buried in stable soil is the preferred option.

Board discussed and asked questions of Mr. Cavagnaro and staff.

Board gave direction to staff on the Palma way requests:

1. Talk with John Sharpe and let him know the level of contribution from TCSO could range from \$20K-\$25K, however, TCSO needs to see the plans first to make sure it's engineered to our standards to protect our pipe. Our engineer may need to ask for revisions.
2. TCSO needs a commitment for when the project will start and finish.
3. Agreement that it's a onetime contribution for the pipeline, and not for the road; TCSO is not responsible for road maintenance/repair; and the residents would waive any future claims against TCSO related to the project itself.

There was no public comment.

There were no Palma Way residents at the meeting.

C. Approve \$36,005 refund to Tam Junction Commercial Center per wastewater billing adjustment policy.

GM Toy discussed recommending a refund of wastewater overpayment in the amount of \$36,005, based on the revised refund policy.

The board discussed and asked questions of staff.

There was no public comment.

MOTION TO APPROVE TO APPROVE \$36,005 REFUND TO TAM JUNCTION COMMERCIAL CENTER WASTEWATER BILLING ADJUSTMNT POLICY AND AUTHORIZE THE GENERAL MANAGER TO DO EVERYTHING NECESSARY AND APPROPRIATE TO ISSUE THE REFUND.

**M/S: S. LEVINE / J. JACOBS AYES: 3 (J. BROWN, J. JACOBS, S. LEVINE) NAYS: 0
ABSENT: 2 (S. BARTSCHAT, M. McMAHON)**

D. Discussed/considered options for remodeling the Tam Community Center bathrooms.

Assistant GM Shear discussed the three bathroom design options for the Community Center.

Board discussed and asked questions of staff.

The Board gave staff the following direction:

1. Board recommends Option A
2. Maintain four toilets
3. Move the main entry doorway down closer towards the toilet
4. Look into whether we even need a door to the bathrooms
5. Look at center stall if the wall on the left side can be moved over 6 inches and make the window smaller

There was no public comment.

6. REGULAR BUSINESS: Information Items

A. General Managers report.

GM Toy shared with the Board that Hazardous Waste Day would cost around \$12K - \$18K.

B. Received Monthly Financial Reports.

There was no public comment.

C. Quarterly Treasurer's Report

MOTION TO CONTINUE ITEM 6C (TREASURE'S REPORT) TO THE NEXT MEEING IN JUNE.

**M/S: J. JACOBS / J. BROWN AYES: 3 (J. BROWN, J. JACOBS, S. LEVINE) NAYS: 0
ABSENT: 2 (S. BARTSCHAT, M. McMAHON)**

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

SASM: Dir Jacobs reported on the April 20, 2023, Annual Workshop Meeting.

Dir Jacobs shared with the Board and staff the following:

Of the total \$33,704,561 bond cash available from 2016, \$1,149,059 is the current remaining balance. After subtracting three projects pending completion which are in progress, \$62,627 is uncommitted. The objectives of the rehab plan have or will be completed on budget according to Mr. Levin.

TCSO issues:

During the SASM Annual Retreat, Todd Gates, Commissioner from Alto Sanitary District, asked Mark Grushayev, General Manager of SASM, about the TCSO rerouting of sewage event that was discussed previously. Dir Jacobs believes TCSO had a consultant review the issue, and his understanding from GM Toy was that the issue related to an insignificant volume of sewage.

Nonetheless, given the interest from Alto, Dir Jacobs suggest TCSO write a brief memo summarizing the findings from the consultant, and presenting the information with a conclusion of no further action, or bill TCSO for X amount of gallons of sewage, or some other remedy. GM Toy indicated TCSO sent memos to SASM addressing this issue.

SMCSD: Dir Levine reported on SMCSD May 2, Board of Directors meeting.

1. Board adopted the SMCSD Strategic Plan for the years 2023-2028. If interested, it is posted on the SMCSD website. Sixty pages long. Sets out the framework for decision making over the next 5 years.
2. Organizational changes: Eliminated the Operations Superintendent position and added a new Project Coordinator position, work previously performed by consultants, effective July 1. With most major projects complete, this position will work for the District Engineer and focus on smaller and more plant centric projects.
3. Board approved Service Excellence Awards for 7 staff members totaling \$30,000 or \$4,286 each.
4. GM presented the 2023/24 Salary Schedule which includes a 7.3% COLA increase per their Memorandum of Understanding (MOU). Increases are budgeted.
5. GM report:
 - a. No SSO's or blending events for April.
 - b. Projects:
 - Coloma Pump Station: complete except for permanent G&E power
 - Generator Reliability: complete
 - TCSO Flow Meter: scheduled to begin summer 2023

7. CONSENT CALENDAR

- A. Approve minutes of April 12, 2023, meeting
- B. Approve minutes of April 26, 2023, work session
- C. Approve Letter of Support for AB 557 (Hart)

MOTION TO APPROVE THE CONSENT CALENDAR

M/S: S. LEVINE / J. JACOBS AYES: 3 (J. BROWN, J. JACOBS, S. LEVINE) NAYS: 0
ABSENT: 2 (S. BARTSCHAT, M. McMAHON)

8. FUTURE AGENDA ITEMS

A. Review of meeting

The Board agreed the meeting went well.

B. Board input for future Board Meeting Agendas

1. May 24, 2023, Budget Workshop meeting starts at 8am- 10am.
2. Possible update on Palma Way.
3. Look at results from Debris Day.

9. ADJOURNMENT

MOTION TO ADJOURN

M/S: S. LEVINE / J. JACOBS AYES: 3 (J. BROWN, J. JACOBS, S. LEVINE) NAYS: 0

ABSENT: 2 (S. BARTSCHAT, M. McMAHON)

THE MEETING WAS ADJOURNED AT 8:12 PM



TAMALPAIS COMMUNITY SERVICES DISTRICT

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

TCSO BOARD OF DIRECTORS SPECIAL MEETING MINUTES WEDNESDAY, MAY 24, 2023, 8:00 AM

1. CALL TO ORDER

The Tamalpais Community Services District Board of Directors Special Meeting was called to order by President Bartschat at 8:04 am on Wednesday, May 24, 2023.

2. ROLL CALL

President Steffen Bartschat

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

Staff Present: General Manager (GM), Garrett Toy; Assistant General Manager (AGM), Alan Shear; Finance and Programs Manager, Sarah Mehtar; Administrative Clerk, Natalie Callahan

3. APPROVE AGENDA

MOTION TO APPROVE THE AGENDA

M/S: S. LEVINE / J. JACOBS AYES: 5 S. BARTSCHAT, J. BROWN, J. JACOBS, S. LEVINE, M. McMAHON NAYS: 0 ABSENT: 0

4. REGULAR BUSINESS: Board Actions

- A. Conducted budget workshop on the Proposed FY23-24 Operating and Capital Improvement Program Budgets. The purpose of the Special Meeting was to start the budget workshop earlier than the regular meeting.

The staff and Board discussed the following:

- Proposed FY23-24 Budget with detail sheets for certain expenditure categories.
- Five-Year Operating Forecasts.
- Capital Reserves/fund including vehicle, facility, and P&R funds.
- Proposed Five- Year Capital Improvement Program budget.
- Proposed uses of Measure A Park funds
- Three years of actual expenditure

Staff will make the suggested revisions by the Board and return to the June 14, 2023, Board Meeting with revised proposed FY23-24 Operating & Capital Improvement Program Budget for approval.

There was no public comment.

5. FUTURE AGENDA ITEMS

A. Review of meeting

The Board agreed the meeting went well and complimented the management staff for such a detailed budget report.

6. ADJOURNMENT

Special Meeting ended at 9:52 AM.



TAMALPAIS COMMUNITY SERVICES DISTRICT

305 Bell Lane, Mill Valley, CA 94941 ♦ 415.388.6393 ♦ Fax: 415.388.4168
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TCSO BOARD OF DIRECTORS WORK SESSION MEETING MINUTES WEDNESDAY, MAY 24, 2023, 8:30 AM

1. CALL TO ORDER

The Tamalpais Community Services District Board of Directors Regular Work Session was called to order by President Bartschat at 8:32 am on Wednesday, May 24, 2023.

2. ROLL CALL

President Steffen Bartschat

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

Staff Present: General Manager (GM), Garrett Toy; Assistant General Manager (AGM), Alan

Shear; Finance and Programs Manager, Sarah Mehtar; Administrative Clerk, Natalie Callahan

3. APPROVE AGENDA

MOTION TO APPROVE THE AGENDA

M/S: S. LEVINE / M. MCMAHON AYES: 5 S. BARTSCHAT, J. BROWN, J. JACOBS, S. LEVINE,
 M. McMAHON NAYS: 0 ABSENT: 0

4. PUBLIC EXPRESSION

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

- There was no public expression.

5. REGULAR BUSINESS: Board Actions

A. Discussed the proposed FY23-24 Operating and Capital Improvement Program Budgets for Wastewater, Solid Waste and Parks & Recreation operations.

The staff and Board discussed the following:

- Proposed FY23-24 Budget with detail sheets for certain expenditure categories.
- Five-Year Operating Forecasts.
- Capital Reserves/fund including vehicle, facility, and P&R funds.
- Proposed Five- Year Capital Improvement Program budgt.
- Proposed uses of Measure A Park funds
- Three years of actual expenditure

Staff will make the suggested revisions by the Board and return to the June 14, 2023, Board Meeting with revised proposed FY23-24 Operating & Capital Improvement Program Budget for approval.

There was no public comment.

6. FUTURE AGENDA ITEMS

A. Review of meeting

The Board agreed the meeting went well and complimented the management staff for such a detailed budget report.

7. ADJOURNMENT

MOTION TO ADJOURN

M/S/C: J. BROWN / J. JACOBS - AYES: 5 S. BARTSCHAT, J. BROWN, J. JACOBS, S. LEVINE,
M. McMAHON NAYS: 0 ABSENT: 0

THE MEETING WAS ADJOURNED AT 9:52 AM

TCSO BOARD
REGULAR WORK SESSION AND SPECIAL MEETING SCHEDULE
FY22/23

DATES	TOPIC
July 27, 2022	Field Trip- Kay Park and other TCSO facilities
August 24	Field Trip- Eastwood Park and other TCSO Facilities
September 17 Special Meeting	Conduct retreat (cancelled due to scheduling conflicts; needs to be rescheduled)
September 28 - CANCELLED	Cancelled due to retreat
October 26	Discuss Management Partners Study and Hanson Asset Inventory Plan
November 16 Special Meeting (8:00am-10:00am)	Discuss first draft of 5- Year Financial Plan and Solid Waste Rate Review Study by R3
November 23 - CANCELLED	Cancelled for Thanksgiving Holiday
December 28- CANCELLED	Cancelled for holidays
January 25, 2023	Discuss second draft of 5- Year Financial Plan and Solid Waste Rate Review Study by R3
February 11 Retreat (Sat.)	Fernwood 9:00am-1:00pm
March 22	Discuss 5-Yr CIP and use of capital reserves
April 26	Discuss 5-yr operating budget forecasts
May 24	Budget Workshop
June 28	Field trip (Wastewater and Solid Waste facility tour or parks field trip in summer)
July 26	Field trip/tour
August 23	Field trip/tour
September 27	Cancel