

Adopted FY23-24 Operating and Capital Improvement Budget



Board of Directors

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Tamalpais Community Services District

Fiscal Year 2023-2024

Table of Contents

Budget Message	1
Executive Summary.....	1
Special Thanks	5
FY23-24 Operating Budget- Wastewater, Solid Waste, Parks & Recreation	6
Budget Assumptions.....	7
Wastewater	8
Solid Waste	10
Parks & Recreation	12
Parks & Recreation By Division.....	14
Detail Sheets and Personnel Allocation	15
Wastewater Detail	16
Solid Waste Detail.....	17
Parks & Recreation Detail	18
Organizational Chart.....	19
Five-Year Operating Budget Forecast	20
Wastewater.....	21
Solid Waste	22
Parks & Recreation.....	23
Operating Reserves By Department	24
Capital Reserves	25
Wastewater.....	26
Solid Waste	27
Parks & Recreation.....	28
Vehicle Replacement Fund	29
Facility Fund	30
Parks & Recreation Capital Funds.....	31
Five-Year Capital Improvement Program (CIP)	32
Certificates of Participate (COPs).....	32
5-Yr Summary- All Projects	33
5-Yr Summary- Facilities	34
5-Yr Summary- Wastewater.....	35
Community Center ADA Stage Improvements	36
Community Center Bathroom and Lobby Improvements	37
Community Center and Corporation Yard Fence.....	38

Community Center General Improvements	39
Cabin Improvements Bench Pad.....	40
Eastwood and Kay Park Improvements	41
Corporation Yard Outdoor Shed, Fence, and Pathway.....	42
Remodel Corporation Yard Restrooms, Showers, Kitchenette.....	43
Office Front Patio Area	44
Wastewater Bell Lane Force Main	45
Wastewater Bell Lane Pump Station	46
Various Sewer Pipeline Replacement Projects	47
Phase D Pipeline locations	48
Measure A Park Funds	49
Three Years of Actual Expenditures	50
Wastewater.....	51
Solid Waste	52
Parks & Recreation.....	53
Budget Adoption Resolution with Salary Schedule	54



TAMALPAIS COMMUNITY SERVICES DISTRICT
Budget Message
June 14, 2023

ADOPTED FY23-24 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Dear President and Board members,

I am pleased to present the 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 budget document consists of the sections listed below. Each section has a brief introductory narrative.

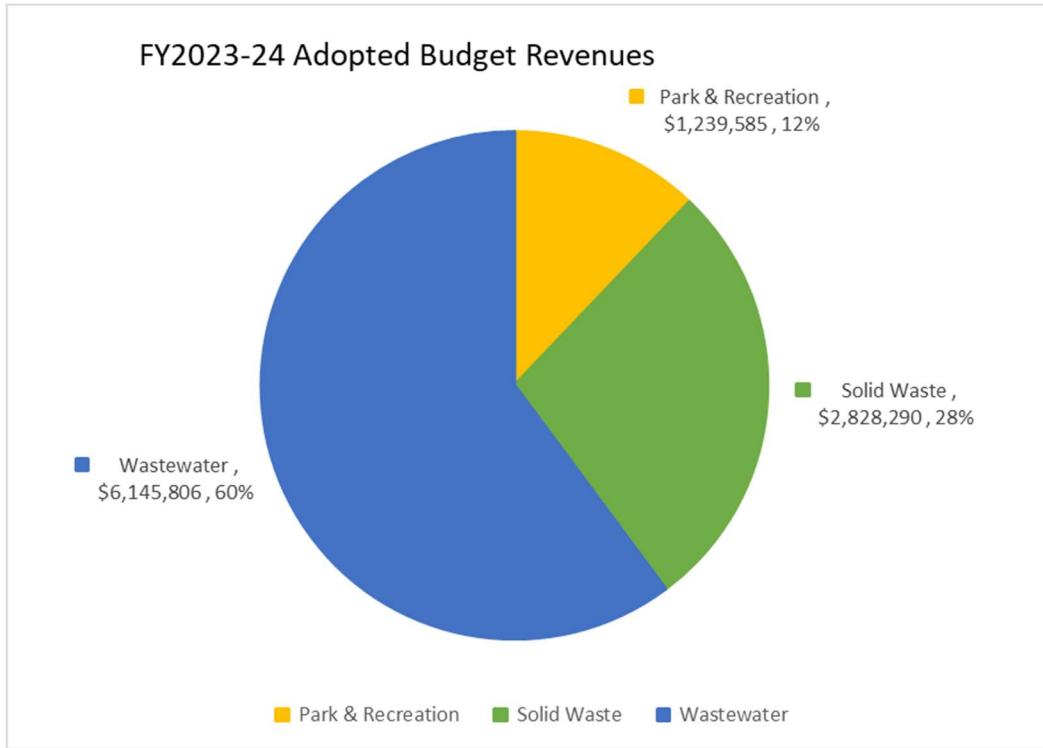
- Budget Message with Executive Summary
- FY23-24 Operating Budget by department with key budget assumptions
- Detail sheets for certain expenditure categories by department and personnel allocations for each department.
- Graphs/Tables/Charts
- Five-Year (5) Operating Budget Forecasts
- Operating Reserves
- Capital Reserves/funds
- Five-Year Capital Improvement Program (CIP) budget
- Uses of Measure A Park funds
- Three years of actual expenditures

THE ADOPTED FY23-24 BUDGET- EXECUTIVE SUMMARY

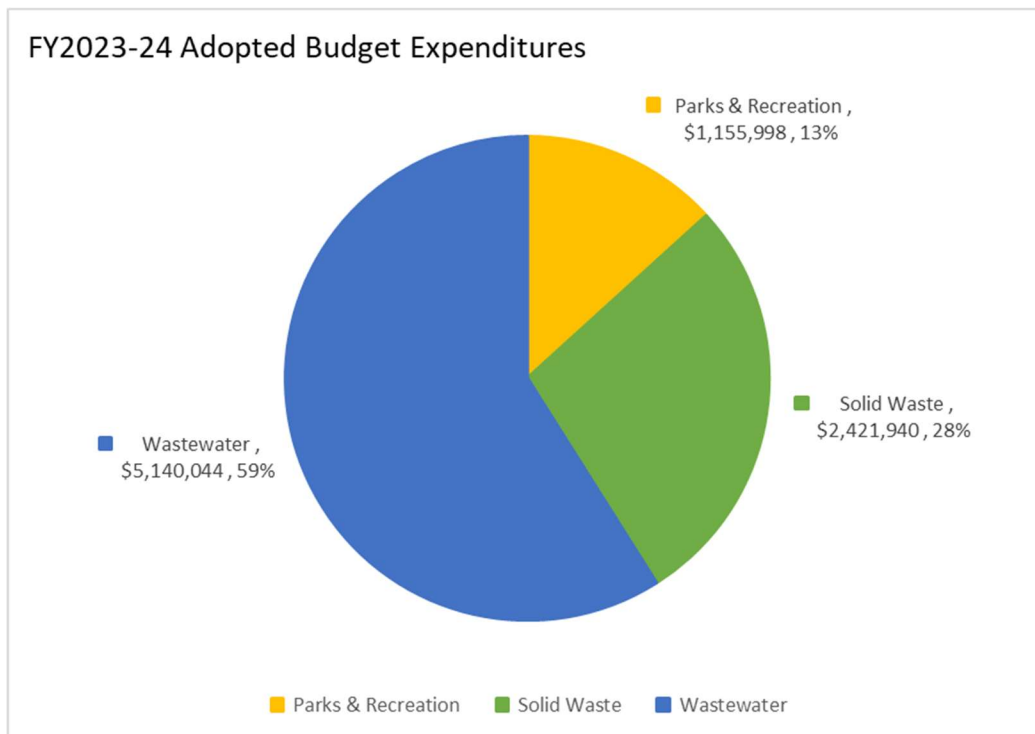
The Table below shows TCSD’s total combined budget for FY23-24: Approx. \$8.7M in operating expenses. Surplus revenues are used to fund capital improvements.

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



The chart below shows the adopted expenditure budgets by department.



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

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

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).

	Adopted FY22-23	Adopted FY23-24	Variance	In %
PARKS & RECREATION				
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 Adopted 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 function 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 Adopted 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 Adopted sources and uses of Measure A County Park funds over a five-year period. Over the five-year period, TCSD plans to allocate the funding toward capital projects.

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 Adopted 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, me 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 vastly 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", with a long, sweeping horizontal line 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, Adopted FY23-24 Budget, and variance columns for the difference between the Adopted FY22-23 and FY23-24 budgets.

Below is a summary of the key budget highlights for the Adopted 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 Adopted 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%

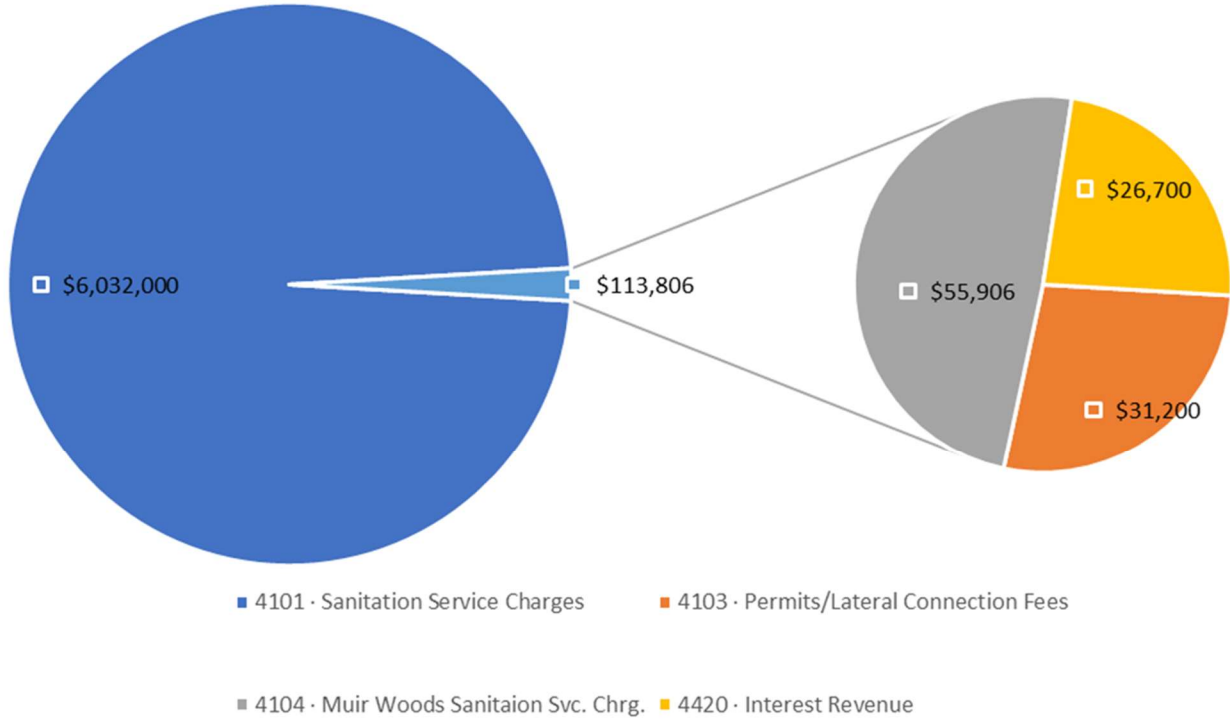
OPEB- per actuarial study

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

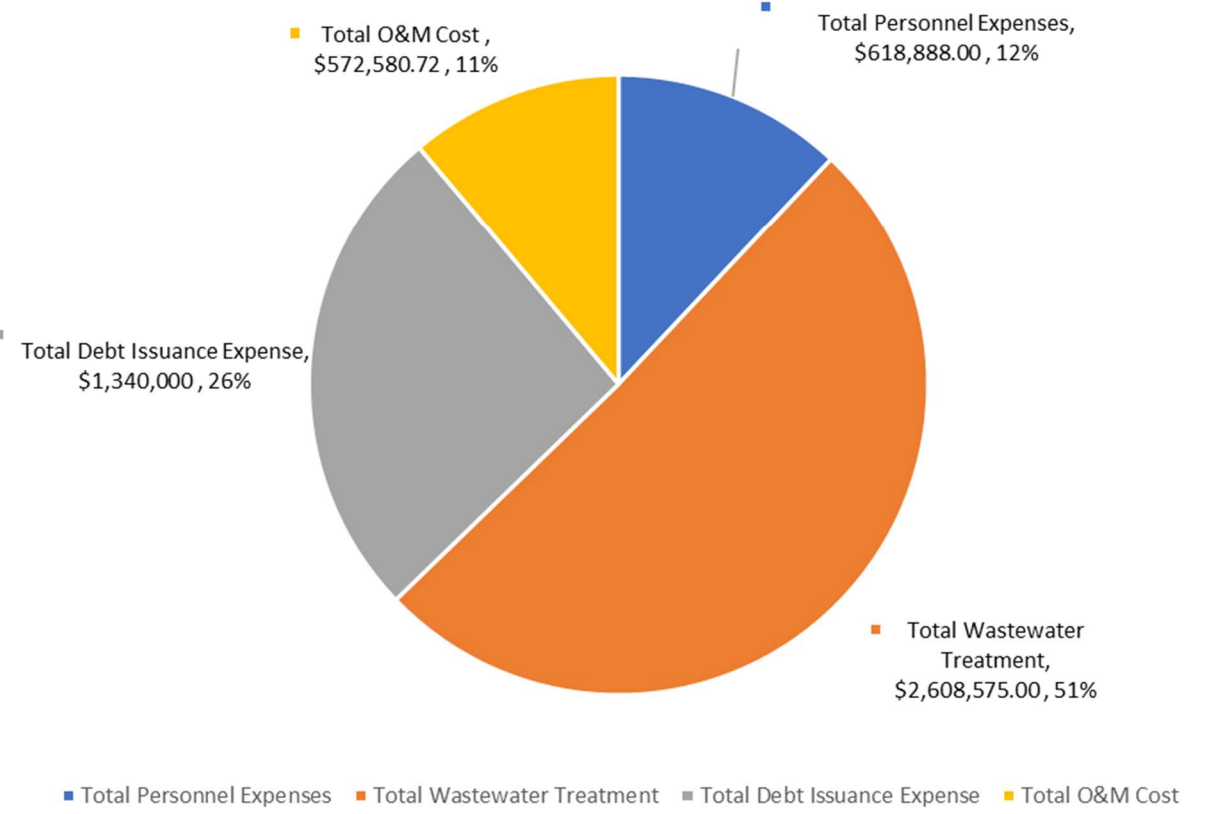
General inflation- 4%

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

TCSO Projected 2023-24 Wastewater Revenue



Adopted 2023-24 Wastewater Budget Expenditures

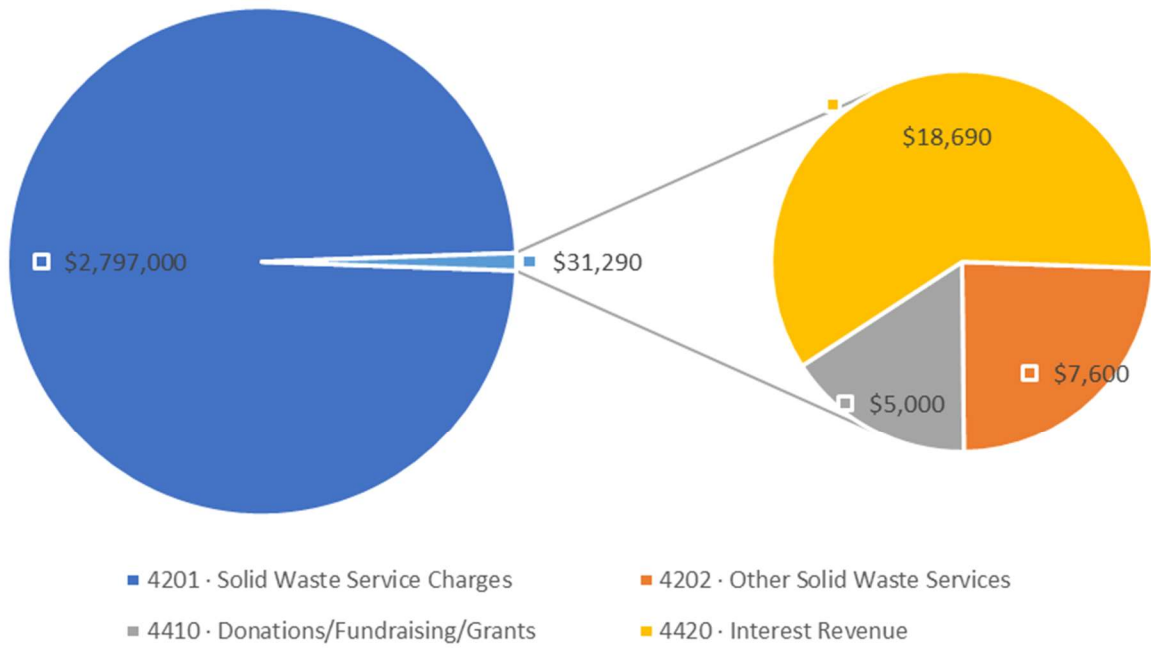




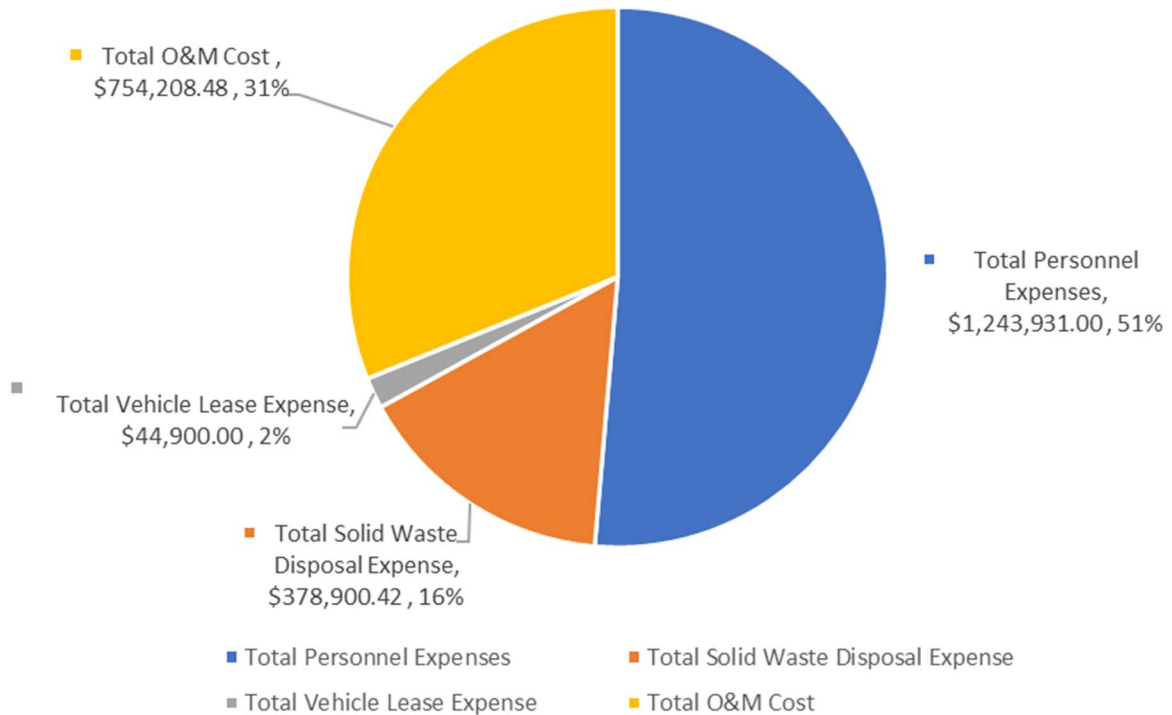
TAMALPAIS COMMUNITY SERVICES DISTRICT
Adopted Annual Budget
FY 2023- 2024

	A	B	C	D	E
	Adopted Budget FY2022-23	Estimated Year End FY2022-23	Adopted 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



Adopted 2023-24 Solid Waste Expense

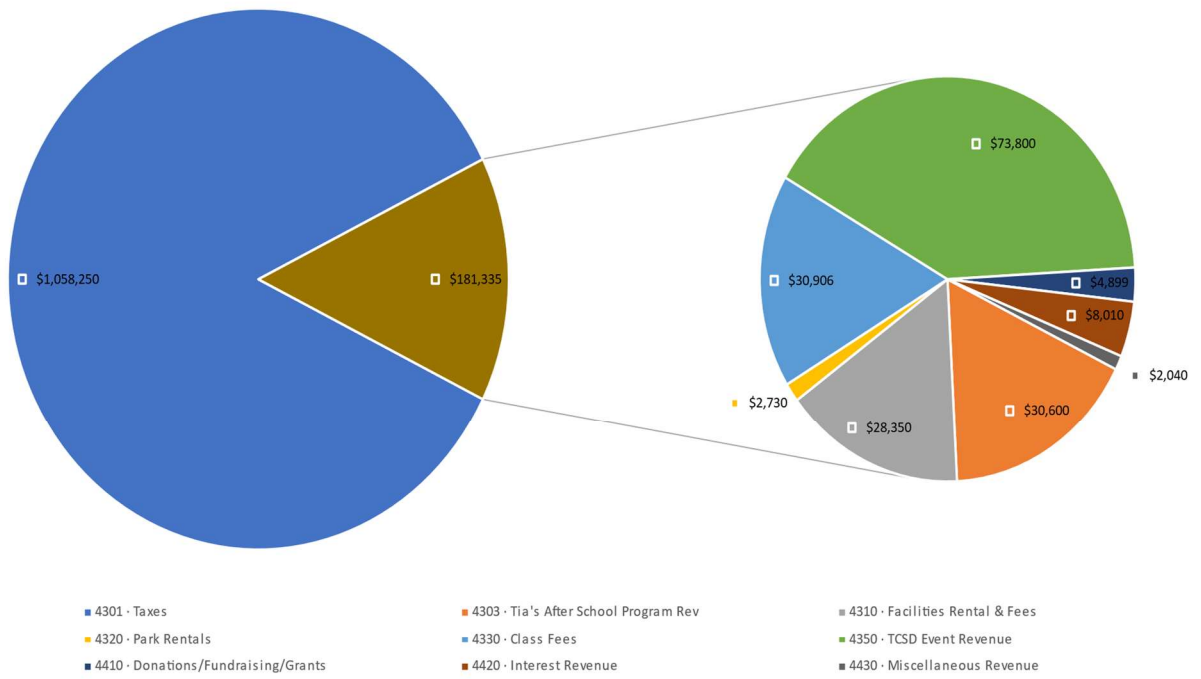




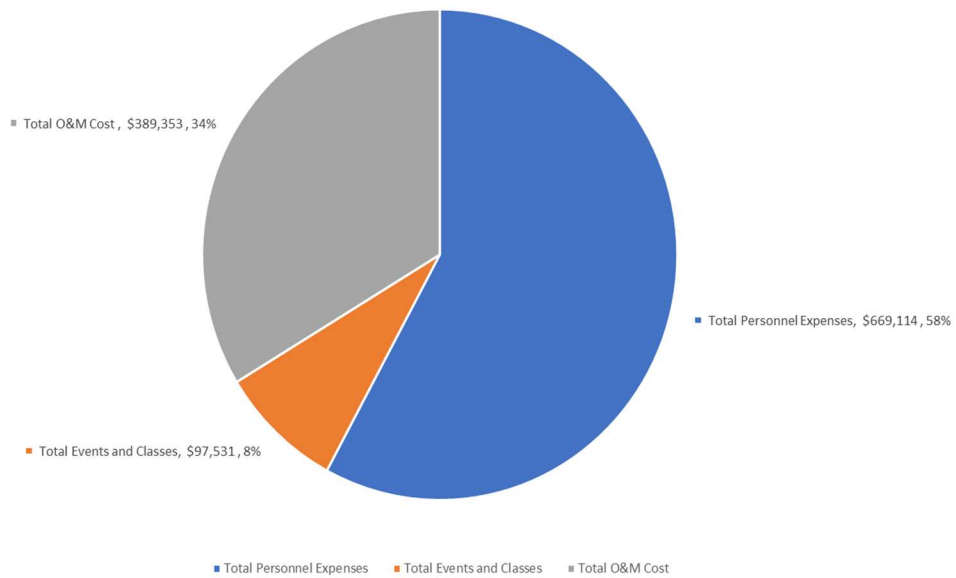
TAMALPAIS COMMUNITY SERVICES DISTRICT
Adopted Annual Budget
FY 2023-2024

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
	Adopted Budget FY2022-23	Estimated Year End FY2022-23	Adopted 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%
Total 5210 · Solid Waste Disposal Expense	\$ 394,900	\$ 303,807	\$ 378,900	\$ (16,000)	-4%
5400 · TCSD Board Fees	\$ 3,400	\$ 3,400	\$ 3,500	\$ 100	3%
5401 · Professional Services	\$ 116,000	\$ 116,000	\$ 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%

TCSD Projected 2023-24 P&R Revenue



Adopted 2023-24 P&R Budget Expenditures





TAMALPAIS COMMUNITY SERVICES DISTRICT
Adopted Annual Budget
FY 2023-2024

	A	B	C	D	E
PARKS AND RECREATION FUND	Adopted Budget FY2022-23	Estimated Year End FY2022-23	Adopted 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	\$ 1,120,100	\$ 1,179,636	\$ 1,239,585	\$ 119,485	11%
Expense					
5011 · Wages and P.T.O	\$ 406,700	\$ 404,025	\$ 423,104	\$ 16,404	4%
5012 · Overtime Pay	\$ 7,500	\$ 4,308	\$ 6,544	\$ (956)	-13%
5013 · Performance Recognition	\$ 7,800	\$ 7,253	\$ 8,448	\$ 648	8%
5014 · Temporary Help	\$ 36,600	\$ 23,352	\$ 38,064	\$ 1,464	4%
Total 5010 · Salaries	\$ 458,600	\$ 438,938	\$ 476,160	\$ 17,560	4%
5020 · Employee Benefits					
5021 · Health Insurance	\$ 58,500	\$ 78,986	\$ 60,000	\$ 1,500	3%
5022 · Retirement Contributions	\$ 164,200	\$ 84,223	\$ 79,244	\$ (84,956)	-52%
5023 · Social Security and Medicare	\$ 32,500	\$ 34,736	\$ 40,000	\$ 7,500	23%
5024 · Other Employee Benefits	\$ 2,100	\$ -	\$ -	N/A	N/A
5025 · Retiree Medical Insurance	\$ 5,900	\$ 3,545	\$ 4,360	\$ (1,540)	-26%
5026 · Reserve-Retiree Medical Insu.	\$ 8,500	\$ 8,500	\$ 9,350	\$ 850	10%
Total 5020 · Employee Benefits	\$ 271,700	\$ 209,990	\$ 192,954	\$ (78,746)	-29%
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	\$ 54,900	\$ 54,287	\$ 57,650	\$ 2,750	5%
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	\$ 1,082,700	\$ 1,046,543	\$ 1,155,998	\$ 73,298	7%
Net Operating Surplus (Deficit)	\$ 37,400	\$ 133,093	\$ 83,587	\$ 46,187	123%



TAMALPAIS COMMUNITY SERVICES DISTRICT
PARKS AND RECREATION

Adopted 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	Adopted 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	Adopted 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%

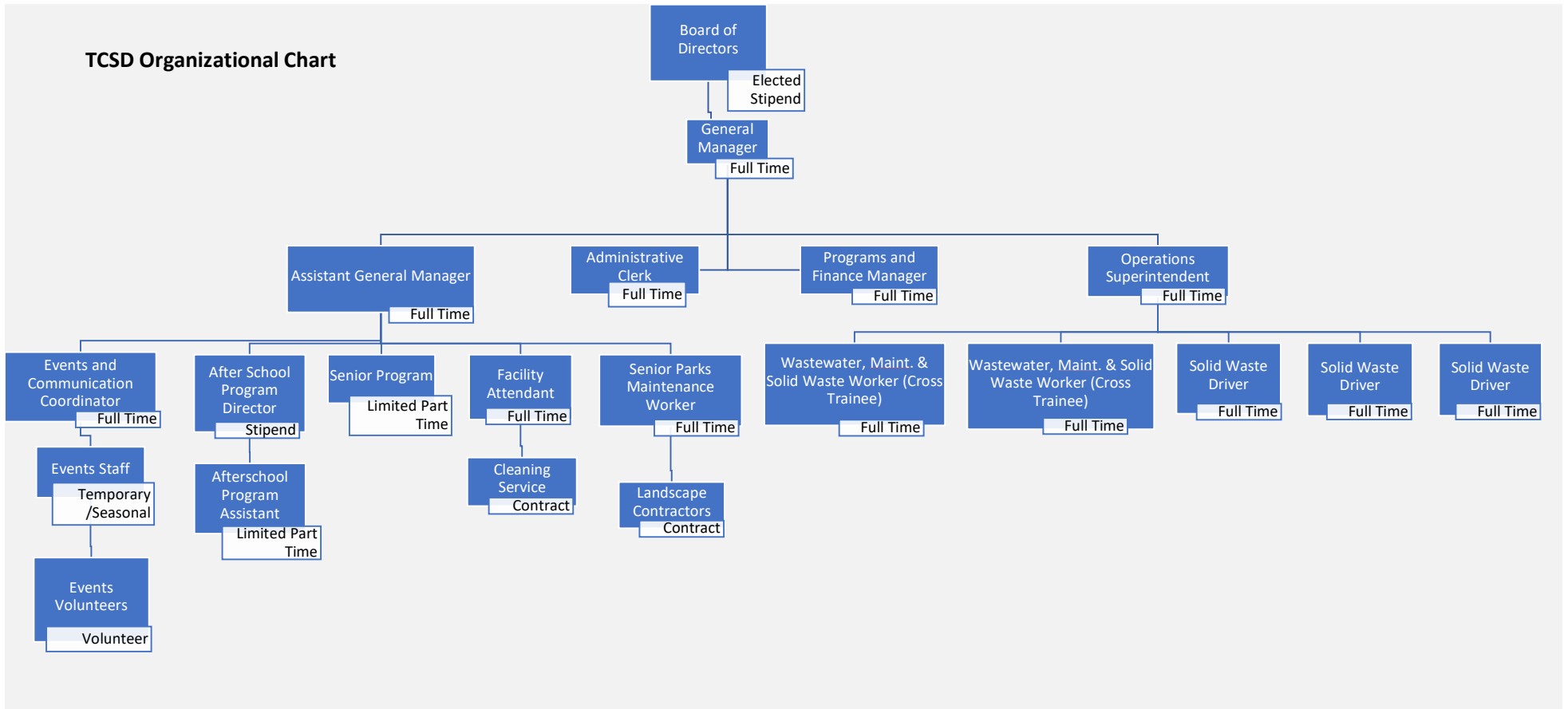
TAMALPAIS COMMUNITY SERVICES DISTRICT

Detail of Accounts

Parks & Recreation

	Year End Estimates FY2022-23	Adopted Budget FY2023-24	Variance (\$)	Variance (%)
5330 · Tree & Landscaping Services	\$ 40,000	\$ 30,000	\$ (10,000)	-25%
5331 · Landscaping Contract Svc	\$ 50,000	\$ 73,000	\$ 23,000	46%
5332 · McGlashan Trail Maintenance	\$ 4,200	\$ 4,500	\$ 300	7%
5333 · Vegetation Management	N/A	\$ 40,000	N/A	N/A
5401 · Professional Services				
5402 · Attorney Fees	\$ 13,147	\$ 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**

	Forecast						
	Adopted FY22-23	Est. Yr End FY22-23	Adopted FY23- 24	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	Adopted 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	Adopted											
	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

TCS D 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	Adopted	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	Adopted	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	Adopted	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:

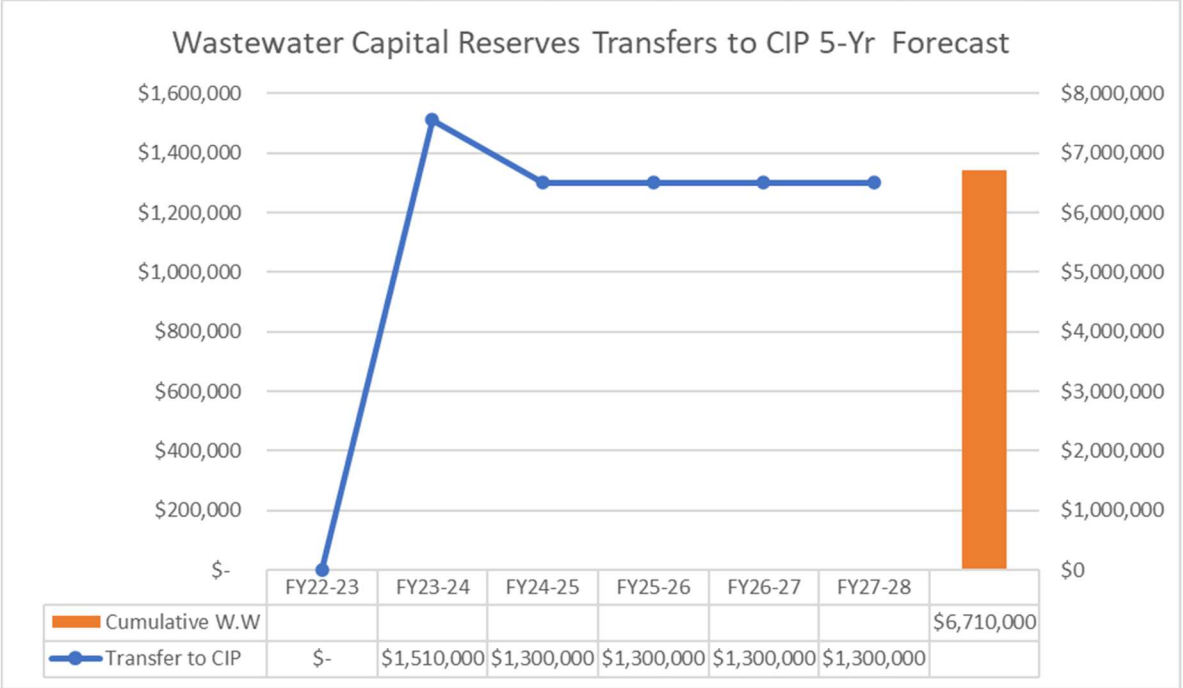
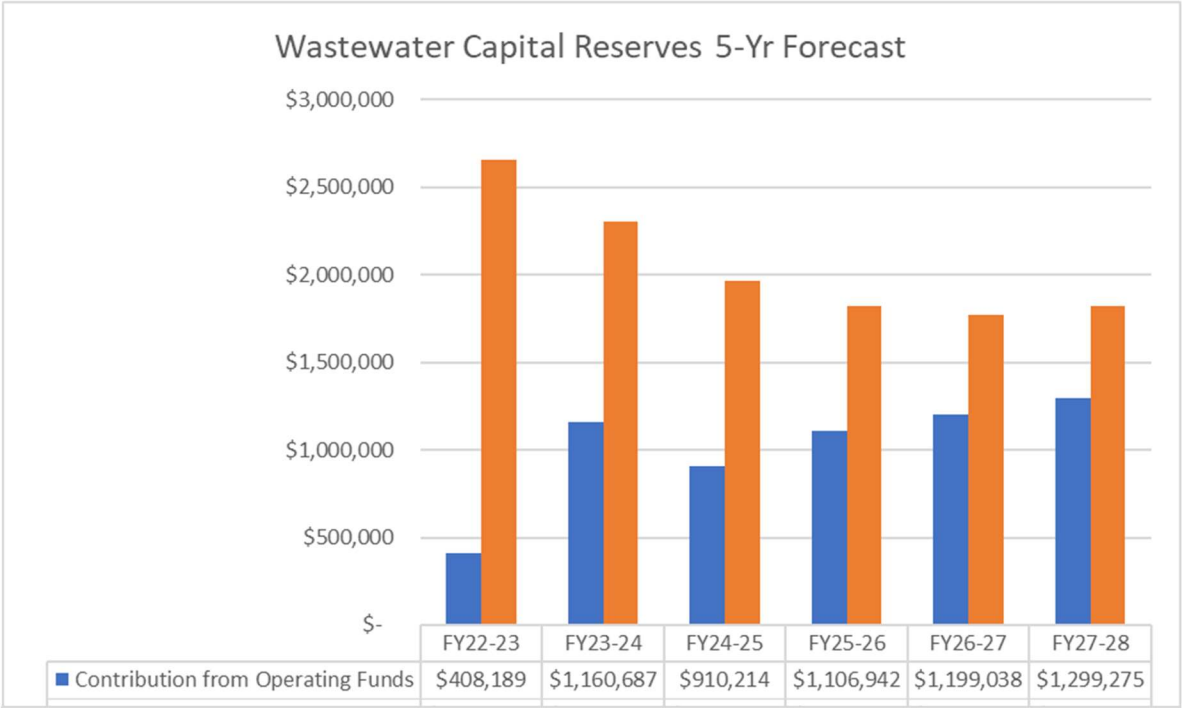
- Beginning fund balance for Capital Reserves by Department
- Annual contributions (net surplus revenue) from Operating Funds by Department
- Transfers by department to other designated reserves such as the vehicle replacement and facilities funds
- Transfers to the Capital Improvement Program (CIP) 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 Adopted 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.

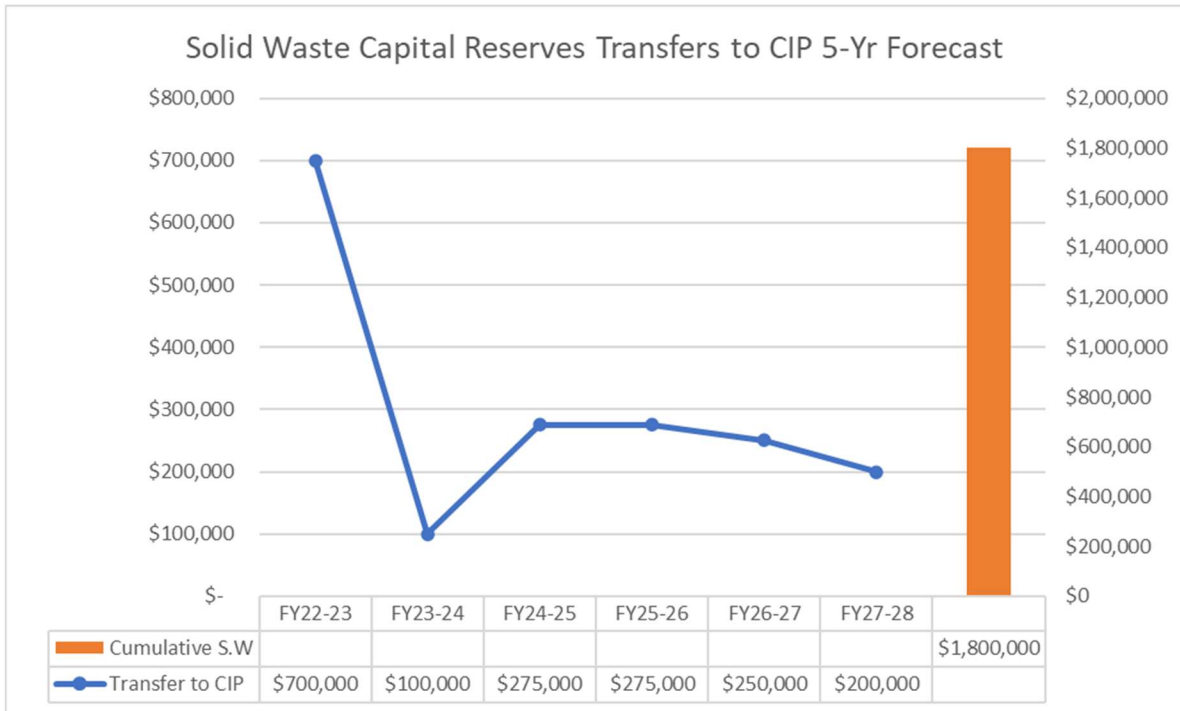
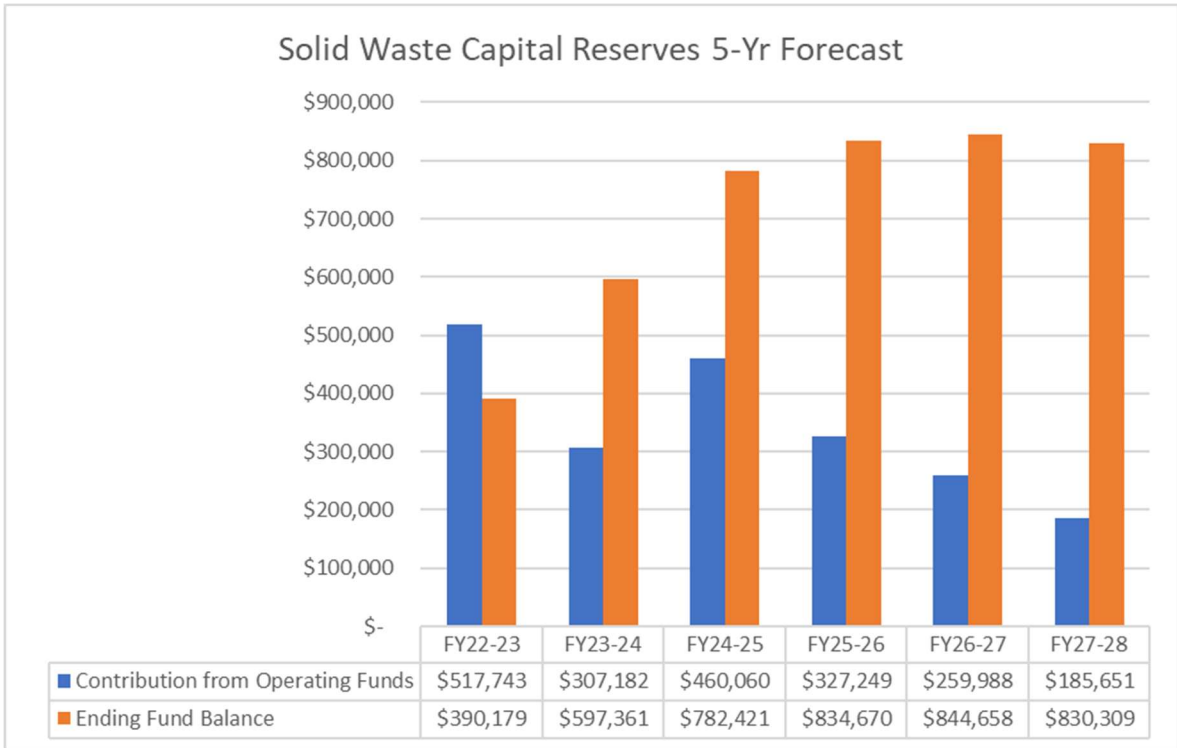
Please note only the Vehicle Replacement Fund shows actual expenditures in the fund. The other funds such as the Facility Fund show “expenses” as transfers to the CIP.

WASTEWATER CAPITAL RESERVE	Yr End	Adopted	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

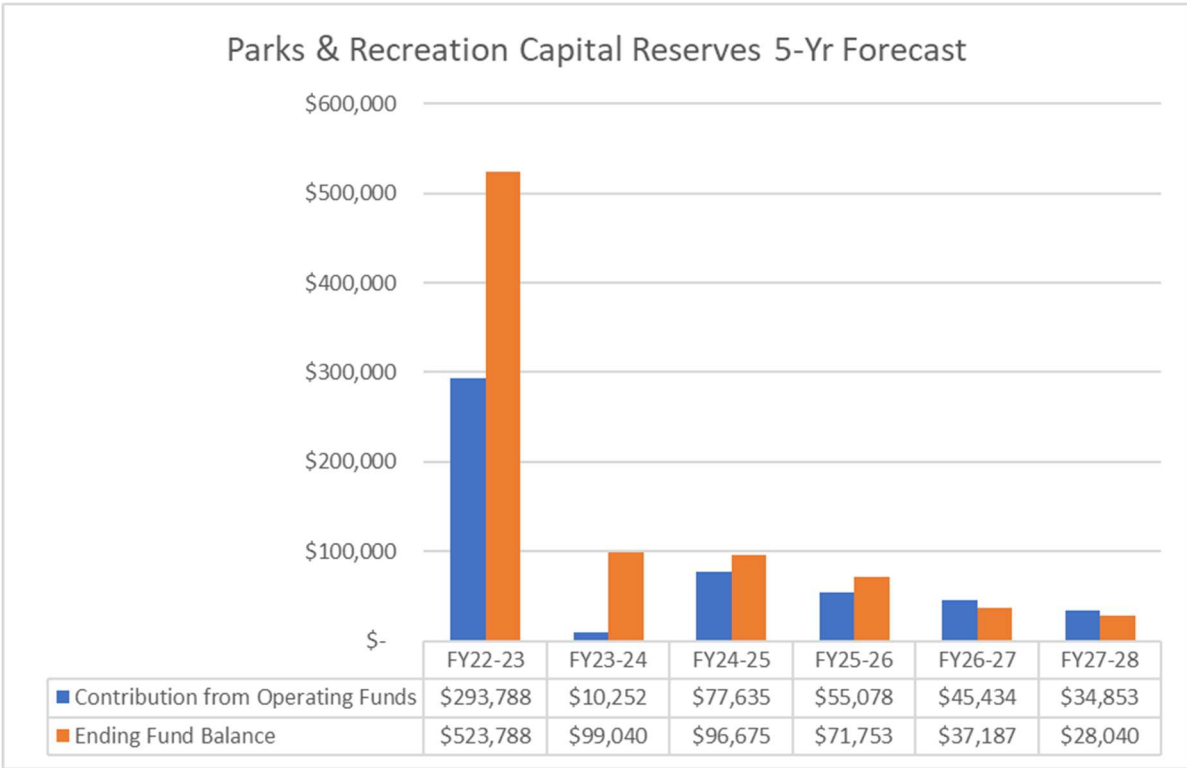
* Note: For FY22-23, hydrovactor truck paid for out of COPs



SOLID WASTE CAPITAL RESERVE	Yr End	Adopted	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



PARKS & RECREATION CAPITAL RESERVE	Yr End	Adopted	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	Adopted	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	Yr End	Adopted	Forecast			
	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	Yr End	Adopted	Forecast			
	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	Adopted	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	Yr End	Adopted	Forecast			
	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	Yr End	Adopted	Forecast			
	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.

	Yr End FY22-23	Adopted FY23-24	FY24-25	Forecast		
Park Facilities (i.e., Kay Park, Eastwood)				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.

	Yr End	Adopted	FY24-25	Forecast		
Park Development Fund (i.e., new central gathering park/plaza)		FY23-24		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.

ADOPTED 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 Adopted 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. 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	Adopted	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							Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28		
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	Yr End	Adopted	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	
<i>Subtotal Community Center Improvements</i>	<i>\$ 48,000</i>	<i>\$ 571,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 619,000</i>	
Cabin								
Cabin Improvements Bench Pads	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
<i>Subtotal Cabin Improvements</i>	<i>\$ -</i>	<i>\$ 20,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 20,000</i>	
Eastwood and Kay Parks								
Eastwood and/or Kay Park Improvements	\$ -	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 50,000	\$ 300,000	
<i>Subtotal Parks Improvements</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 150,000</i>	<i>\$ 100,000</i>	<i>\$ 50,000</i>	<i>\$ 300,000</i>	
Office								
Office front patio area	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
<i>Subtotal Office Improvements</i>	<i>\$ -</i>	<i>\$ 30,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 30,000</i>	
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	
<i>Subtotal Corp. Yard and Building Improvements</i>	<i>\$ -</i>	<i>\$ 360,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 360,000</i>	
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	Yr End	Adopted	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	Yr End	Adopted	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	Yr End	Adopted	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	Yr End	Adopted	Fiscal Year				Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
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	Yr End 2022-23	Adopted 2023-24	Fiscal Year				Total
			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							
							Total
<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	Yr End 2022-23	Adopted 2023-24	2024-25	Fiscal Year			Total
			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	Yr End		Adopted		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: Office front patio area
 Project Description: Remove concrete and replace with paved walkway and DG in the front patio area of the office.

Type	Yr End	Adopted	Fiscal Year				Total
	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: 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	Yr End	Adopted	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	Yr End 2022-23	Adopted 2023-24	2024-25	2025-26	Fiscal Year		2027-28	Total
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: Wastewater CIP
 Project Name: Bell Lane Force Main
 Project Description: Replace the Force Main from Bell Lane Pump Station to Shoreline Hwy

Type	Yr End	Adopted	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	Yr End	Adopted	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
	Yr End 2022-23	Adopted 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**

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 Adopted Operating Budget for FY23-24.



TAMALPAIS COMMUNITY SERVICES DISTRICT

Wastewater Fund

Three Year Actuals Budget Report

WASTEWATER	FY 2019-20	FY 2020-21	FY2021-22	Estimate FY2022-23	Adopted 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	Yr. End FY2022-23	Adopted 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	Yr End					Adopted
	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2023-24
Revenue						
4301 · Taxes	\$ 883,717	\$ 1,008,323	\$ 1,030,656	\$ 1,020,000	\$ 1,058,250	\$ 1,058,250
Total 4310 · Facilities Rental & Fees	\$ 34,567	\$ 3,781	\$ 20,607	\$ 27,000	\$ 28,350	\$ 28,350
Total 4320 · Park Rentals	\$ 1,365	\$ 1,353	\$ 4,067	\$ 2,600	\$ 2,730	\$ 2,730
4303 · Tia's After School Program Rev	\$ 35,382	\$ 28,446	\$ 3,477	\$ 30,000	\$ 30,600	\$ 30,600
Total 4330 · Class Fees	\$ 13,023	\$ 6,200	\$ 16,000	\$ 30,300	\$ 30,906	\$ 30,906
Total 4350 · TCSD Event Revenue	\$ 74,179	\$ -	\$ 46,901	\$ 54,000	\$ 73,800	\$ 73,800
Total 4410 · Donations/Fundraising/Grants	\$ 22,078	\$ 5,955	\$ 272,924	\$ 4,803	\$ 4,899	\$ 4,899
4420 · Interest Revenue	\$ 11,737	\$ 3,847	\$ 1,468	\$ 8,933	\$ 8,010	\$ 8,010
Total 4430 · Miscellaneous Revenue	\$ 5,994	\$ 6,623	\$ 7,542	\$ 2,000	\$ 2,040	\$ 2,040
Total Revenue	\$ 1,082,042	\$ 1,064,529	\$ 1,403,641	\$ 1,179,636	\$ 1,239,585	\$ 1,239,585
Expense						
5010 Salaries						
5011 · Wages and P.T.O	\$ 364,686	\$ 263,466	\$ 302,301	\$ 404,025	\$ 423,104	\$ 423,104
5012 · Overtime Pay	\$ 5,560	\$ 1,555	\$ 7,426	\$ 4,308	\$ 6,544	\$ 6,544
5013 · Performance Recognition	\$ 7,450	\$ 11,100	\$ 6,098	\$ 7,253	\$ 8,448	\$ 8,448
5014 · Temporary Help	\$ 60,928	\$ 38,407	\$ 44,341	\$ 23,352	\$ 38,064	\$ 38,064
Total 5010 · Salaries	\$ 438,625	\$ 314,528	\$ 360,166	\$ 438,938	\$ 476,160	\$ 476,160
5020 · Employee Benefits						
5021 · Health Insurance	\$ 50,081	\$ 32,198	\$ 43,801	\$ 78,986	\$ 60,000	\$ 60,000
5022 · Retirement Contributions	\$ 122,653	\$ 77,803	\$ 77,955	\$ 84,223	\$ 79,244	\$ 79,244
5023 · Social Security and Medicare	\$ 28,087	\$ 27,332	\$ 28,322	\$ 34,736	\$ 40,000	\$ 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	\$ 4,360
5026 · Contribution to OPEB Reserve	\$ 7,911	\$ 7,945	\$ 16,391	\$ 8,500	\$ 9,350	\$ 9,350
Total 5020 · Employee Benefits	\$ 214,554	\$ 151,669	\$ 171,731	\$ 209,990	\$ 192,954	\$ 192,954
Total 5300 · Events Expense	\$ 67,581	\$ 7	\$ 64,784	\$ 74,000	\$ 76,450	\$ 76,450
5330 · Tree & Landscaping Services	\$ 13,817	\$ -	\$ 19,661	\$ 40,000	\$ 30,000	\$ 30,000
5331 · Landscaping Contract Svc	\$ 24,880	\$ 975	\$ -	\$ 50,000	\$ 73,000	\$ 73,000
5332 · McGlashan Trail Maintenance	\$ 2,928	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,500	\$ 4,500
5333 Vegetation Management (FY23-24 only)	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
5340 · Instructor Fees	\$ 7,995	\$ 3,145	\$ 9,324	\$ 9,276	\$ 9,647	\$ 9,647
5341 · Tia's Afterschool Program Exp	\$ 30,109	\$ 38,083	\$ 13,530	\$ 10,994	\$ 11,434	\$ 11,434
5400 · TCSD Board Fees	\$ 3,083	\$ 3,301	\$ 3,664	\$ 5,316	\$ 5,529	\$ 5,529
Total 5401 · Professional Services	\$ 19,546	\$ 42,398	\$ 40,106	\$ 13,604	\$ 35,000	\$ 35,000
Total 5420 · Staff Training & Travel Expense	\$ 2,957	\$ 1,613	\$ 834	\$ 517	\$ 6,000	\$ 6,000
Total 5425 · Office and Technology	\$ 19,286	\$ 14,569	\$ 22,256	\$ 18,122	\$ 18,847	\$ 18,847
5430 · Telephone and Alarms	\$ 10,585	\$ 8,439	\$ 11,979	\$ 13,983	\$ 14,542	\$ 14,542
5431 · Public Communications	\$ 7,513	\$ 647	\$ 4,928	\$ 3,698	\$ 3,846	\$ 3,846
Total 5432 · Insurance	\$ 20,230	\$ 26,909	\$ 27,915	\$ 35,808	\$ 37,240	\$ 37,240
Total 5437 · Miscellaneous	\$ -	\$ 324	\$ 8,451	\$ 455	\$ 473	\$ 473
Total 5438 · Fees and Permits	\$ 15,199	\$ 16,185	\$ 14,917	\$ 23,886	\$ 24,841	\$ 24,841
5439 · Utilities	\$ 20,470	\$ 18,729	\$ 14,314	\$ 19,226	\$ 19,995	\$ 19,995
5440 · Fuel Expense	\$ 3,965	\$ 2,247	\$ 3,798	\$ 4,090	\$ 4,458	\$ 4,458
5450 · Maintenance and Supply						
5451 · General Supplies	\$ 14,894	\$ 6,248	\$ 9,523	\$ 7,842	\$ 9,580	\$ 9,580
5452 · Maint. & Supply Contract Svc	\$ 8,613	\$ 7,357	\$ 17,147	\$ 23,156	\$ 23,966	\$ 23,966
5454 · Vehicle Repair & Maint.	\$ 201	\$ -	\$ 6,789	\$ 3,724	\$ 3,854	\$ 3,854
5458 · Cabin/Comm.Ctr. Maint & Supply	\$ 2,426	\$ 1,147	\$ 1,993	\$ 8,362	\$ 8,655	\$ 8,655
5459 · Park Equip, Irrigation, Fiber	\$ 9,200	\$ 1,569	\$ 8,759	\$ 10,366	\$ 10,729	\$ 10,729
5461 · Meeting Supplies	\$ 280	\$ 8	\$ 274	\$ 837	\$ 866	\$ 866
Total Maintenance and Supply	\$ 42,991	\$ 18,612	\$ 45,949	\$ 54,287	\$ 57,650	\$ 57,650
5470 · Yard & Bldg. Improvements	\$ 220	\$ 783	\$ -	\$ 12,854	\$ 10,000	\$ 10,000
Minor Equipment	\$ 1,539	\$ -	\$ -	\$ 3,300	\$ 3,432	\$ 3,432
Total Expense	\$ 972,073	\$ 672,809	\$ 910,831	\$ 1,046,544	\$ 1,155,998	\$ 1,155,998

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, SMCSD, 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%