

**TOMALES VILLAGE COMMUNITY SERVICES  
DISTRICT**

**TVCSD PARK**

**APPROVED**

**INCOME AND EXPENSE BUDGET  
Fiscal Year 2014-2015**

**Submitted**

**6-23-14**

**6-25-14**

# **TOMALES VILLAGE COMMUNITY SERVICES DISTRICT**

P.O. Box 303 Tomales, CA 94971 707/878-2767 Fax 707/575-4306

**DATE:** June 23, 2014  
**TO:** Board of Directors, TVCSD  
Park Advisory Committee  
**FROM:** Karl Drexel, Administrator  
**SUBJECT:** Proposed TVCSD Park Budget for Fiscal Year 2014-15

I reviewed the Operating Income and Expense reports of the TVCSD Park for previous years, along with previous budgets to develop this fiscal year's budget. The Park's Income in previous years was generated by grants, fund raising efforts, rental income and donations. The Income stream was sketchy at best and varied from year to year. With the implementation of Measure A, a more reliable source of income will help in completing needed Capital Projects and regular maintenance costs.

The following descriptions indicate the changes in expenses and revenues for the upcoming fiscal year:

## **RESTRICTED FUNDS**

### **OPERATING INCOME**

#### **Measure A**

Measure A funds will be distributed twice a year – once in July and once in January. The anticipated disbursement from the County for fiscal year 2014-2015 is \$26,800. As per the measure's requirements, the bulk of these funds will be designated for capital projects as designated by the Park Advisory Committee and approved by the Board. A small amount (\$2500) is set aside in unrestricted funds for general maintenance. With the balance of 2013-2014 Measure A funds, the total allocation for capital projects is \$31,800 as indicated in the Annual Work Plan at the end of this budget.

#### **Previous Grants**

Previous Grants from the Marin County Board of Supervisors (\$15,000) and the Dean Witter Foundation (\$10,000), as well as the grant from the Tomales Farm and Flea Market for an entrance gate (\$1,500), have been set aside for the approved capital projects in the 2014-2015 Work Plan. These funds will supplement Measure A funds on specific projects, notably the new gazebo and an upgraded irrigation system. There is also a Restricted Transfer of \$5,000 from the Park discretionary funds to the Gazebo project showing as prior year carryover on the budget.

## **EXPENSES**

### **Accessible Water Faucets**

A drinking faucet was identified as a top priority several years ago, and plumbing was installed at the outside wall of the bathrooms when the bathrooms were built. The faucet, however, was never installed. This budget sets aside \$3,000 for the purchase and installation of accessible drinking faucets - \$2,000 in Measure A Funds and \$1,000 in anticipated donations.

### **Irrigation System**

An irrigation system was part of the grant application from the Board of Supervisors and the Park Advisory Committee received estimates of \$2,100 in materials and installation. This budget allocates \$1,100 from Measure A funds and \$1,000 from the Supervisors grant.

### **Gazebo and Shade Shelter**

The Gazebo is in serious disrepair and needs to be replaced. This has been a priority for several years. With funding from the Marin County Board of Supervisors, the Dean Witter Foundation and proceeds from Party in the Park (\$5,000) work on the permitting, design and specifications will start this year and \$12,000 is set aside in this budget as indicated on the Work Plan - \$6,000 in Measure A funds and \$6,000 in grant money.

### **Handicap Path Retaining Wall**

The bank above the handicap path at the spring rockers has eroded to a point that is no longer manageable by back filling. The Park fence is being undermined and the path is being reduced in width. A small retaining wall needs to be built to stabilize the bank and reestablish the accessible path. This budget allocates \$5,000 of Measure A funds.

### **Water Tower**

The water tower needs roof, window, and siding repairs in order to salvage and maintain the building. Although extensive repairs may be needed in the long run, it is anticipated that some immediate repairs will help. This budget allocates \$15,000 toward that project.

### **Site Plan for Gazebo Project**

A major project such as the Gazebo project needs permits and an accurate site plan. The last site plan was developed before all of the grading and terracing, and before the handicap paths and play structures were built. A new site plan and as built, indicating the location of water, electric and sewer lines was recommended by the PAC and this budget proposes \$1000 from Measure A and \$1,000 from the Dean Witter Foundation.

### **Barbeque Development**

The large block barbeque was originally going to have new grates and a crank system to raise and lower the grates. This budget allocates \$2,600 to complete that project and purchase and install one small stand alone pedestal barbeque in other areas of the Park. \$1,700 is allocated to Measure A funds and \$900 is to come from the Board of Supervisors grant.

## **UNRESTRICTED FUNDS**

### **OPERATING INCOME**

#### **Measure A Funds**

As stated, the bulk of Measure A funds are allocated to capital projects. However, the conditions of Measure A allow for some of those funds to be used for routine maintenance. This budget allocates \$2,500 in Measure A funds for the costs of routine maintenance to supplement other unrestricted income.

#### **Henry's PGE Usage**

In prior years, when the only electricity used in the park was the water tower, Henry paid the PGE bill directly. With the addition of two bathrooms, a new well pump and filter system, and electricity to the gazebo, the Board at the time felt it was more appropriate that the District bill Henry a portion of the total PGE rather than him paying the whole thing. That continues today. Henry is billed \$70 per month for his electricity usage in the water tower.

#### **Park Rentals**

Park Rentals were never a budgeted item, because there was no real established rental usage. However, with a history of rentals from locals, non-profits and for-profit organizations, there have been repeat rentals that can now be anticipated. This budget includes \$450 for rental income.

### **EXPENSES**

#### **Routine Maintenance**

The Park is currently being maintained by Walter Earle, David Judd and Henry Elfstrom. Regular maintenances include paper products for the bathrooms, filter and well pump service, miscellaneous parts and materials for work days, and workday expense. Previous years fundraisers and donations help offset the cost of routine maintenance, however without having Party in the Park or a Founders Day presence, maintenance costs have reverted back to Park rentals and Measure A funds.

#### **PGE Expense**

PGE Expenses vary given the time of year and the usage. PGE is offset partially by Measure A funds. The bulk of the costs are offset by the PGE monthly billing to Henry.

#### **Other Office Expense**

Office expenses are minimal and are paid out of Measure A funds.

## **OTHER NON-OPERATING EXPENSES**

### **Short Term Debt**

During the construction of the Park Improvement Project, the Park division of the District borrowed funds from the Sewer Division of the District. Most of the money was an advance on approved grant obligations and were paid back with grant proceeds. Some of the repayments have been from discretionary funds generated from fundraisers such as Party in the Park and Founder's Day. To date the balance is \$9,211, of which \$6,000 will be paid back per Board approval from the Park's discretionary funds prior to year end, leaving a balance for the next fiscal year of \$3,211. This budget does not address reducing the debt during this fiscal year, but the Park Advisory Committee and the Board can decide what they want to do later in the year.

## Park Loan Repayment

<u>Date</u>	<u>Amount</u>	<u>Balance</u>	
7/30/2004	4,500	4,500	
8/8/2007	7,000	11,500	
9/14/2007	16,000	27,500	
11/3/2007	7,000	34,500	
12/29/2007	(35,000)	(500)	Repay from Grants
5/27/2008	6,000	5,500	
6/1/2008	7,000	12,500	
6/26/2007	20,000	32,500	
6/28/2008	7,000	39,500	
7/11/2008	15,000	54,500	
9/9/2008	6,000	60,500	
9/29/2008	10,000	70,500	
11/3/2008	(35,000)	35,500	Repay from Grants
5/2/2009	10,000	45,500	
6/30/2009	(22,950)	22,550	Repay from Park Reserve
7/10/2009	7,000	29,550	
7/17/2009	10,000	39,550	
8/23/2010	1,100	40,650	
9/11/2010	6,000	46,650	
4/23/2011	(5,000)	41,650	Repay from Park Account
6/17/2011	(18,800)	22,850	Repay from Grants
6/21/2011	(8,639)	14,211	Repay from Grants
4/30/2012	(5,000)	9,211	Repay from Park Account
6/30/2014	(6,000)	3,211	Repay from Park Account

## **Recommendations**

I recommend that the Park Advisory Committee and the Board of Directors take the following actions:

- Review the attached Draft budget and provide questions, discussion and suggestions at the PAC June 23, 2014 meeting.
- Review changes from the PAC at the June 25, 2014 Board meeting with any additions and corrections.
- Review and Adopt Park Draft Budget at the June 25, 2014 Board of Directors' meeting with a first vote
- Review and Adopt Final Park Budget at the July 9, 2014 Board of Directors' meeting for September 1, 2014 deadline.
- Review and Adopt Final Sewer Budget at the July 9, 2014 Board of Directors' meeting for September 1, 2014 deadline.

Respectfully submitted,



Karl W. Drexel, SDA  
Administrator

**TVCS D Park**  
**Profit & Loss Budget Overview**  
July 2014 through June 2015

	Measure A Restricted (Park)	Restricted (Park)	Unrestricted (Park)	TOTAL
	Jul '14 - Jun 15	Jul '14 - Jun 15	Jul '14 - Jun 15	Jul '14 - Jun 15
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
315.00 · Intergovernmental Revenues				
315.75 · Measure A Prior Year Carryover	7,505.00			7,505.00
315.80 · Measure A Funds	26,800.00		2,500.00	29,300.00
<b>Total 315.00 · Intergovernmental Revenues</b>	<b>34,305.00</b>		<b>2,500.00</b>	<b>36,805.00</b>
320.00 · Contributions Income				
320.20 · Restricted				
320.25 · Prior Year Carryover		5,000.00		5,000.00
320.20 · Restricted - Other		1,000.00		1,000.00
<b>Total 320.20 · Restricted</b>		<b>6,000.00</b>		<b>6,000.00</b>
<b>Total 320.00 · Contributions Income</b>		<b>6,000.00</b>		<b>6,000.00</b>
322.00 · Park Use Rental			450.00	450.00
322.60 · Water Tower PGE			840.00	840.00
340.00 · Grants				
340.10 · Board of Supervisors		15,000.00		15,000.00
340.20 · Dean Witter Foundation		10,000.00		10,000.00
<b>Total 340.00 · Grants</b>		<b>25,000.00</b>		<b>25,000.00</b>
<b>Total Income</b>	<b>34,305.00</b>	<b>31,000.00</b>	<b>3,790.00</b>	<b>69,095.00</b>
<b>Expense</b>				
414.20 · Office Expense			150.00	150.00
414.70 · Repairs				
414.74 · Park Maintenance			978.00	978.00
<b>Total 414.70 · Repairs</b>			<b>978.00</b>	<b>978.00</b>
414.75 · PGE - Park			1,320.00	1,320.00
414.80 · Measure A Project Expenses	31,800.00	9,900.00		41,700.00
<b>Total Expense</b>	<b>31,800.00</b>	<b>9,900.00</b>	<b>2,448.00</b>	<b>44,148.00</b>
<b>Net Ordinary Income</b>	<b>2,505.00</b>	<b>21,100.00</b>	<b>1,342.00</b>	<b>24,947.00</b>
<b>Net Income</b>	<b>2,505.00</b>	<b>21,100.00</b>	<b>1,342.00</b>	<b>24,947.00</b>



## Work Plan

### **Measure A City, Town, and Applicable Special District Program Proposed Expenditure of Measure A Funds for July 1, 2014 to June 30, 2015**

Timely and accurate completion of this report is a condition of receiving Measure A funds.

#### **Instructions:**

- This work plan must be completed by an authorized representative of the recipient.
- Please complete this work plan, then scan and e-mail it to Kevin Wright, Marin County Parks External Affairs Coordinator ([kwright@marincounty.org](mailto:kwright@marincounty.org)), by June 1, 2014.
- Contact Mr. Wright by e-mail ([kwright@marincounty.org](mailto:kwright@marincounty.org)) or phone (415) 473-2129 if you have any questions, or if you have suggestions to improve this form.
- Marin County Parks will review this plan within one month of its receipt to ensure that proposed expenditures are consistent with Marin County Ordinance 3586 (Measure A).
- Recipients must provide Marin County Parks with 30-days prior notice of any project additions or substitutions that are proposed while a work plan is in effect.
- Total actual project expenditures may not exceed recipient's actual Measure A funding for any given fiscal year, plus any balance remaining from previous years.

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**A. Name of Recipient (city, town, or special district):** Tomales Village Community Services District

**B. Recipient's representative and contact information:** (Please print all information)

**Name:** Karl Drexel  
(Print)

**Title:** Administrator  
(Print)

**Address:** PO Box 303

**City, Zip:** Tomales CA 94971

**Phone:** (707) 878-2767

**E-mail:** admin@tomalescsd.ca.gov

**C. Total estimated funds for Fiscal Year 2014-15:**

<b>i. Estimated carry-over balance of recipient's Measure A funds from previous fiscal years</b>	<b>ii. Estimate of recipient's Measure A funds for FY 2014-15. (This information will be provided by Marin County Parks)</b>	<b>iii. Total estimated available funds for FY 14-15 (i + ii).</b>
<b>\$ 7,505</b>	<b>\$ 26,823</b>	<b>\$ 34,328</b>

**D. Recipient's Measure A Work Plan for Fiscal Year 2014-15:**

<b>Name of work or project:</b>	<b>Primary purpose of work or project. Select only one from list below. **</b>	<b>Description. Be as specific as possible. Include numbers related to square footage of facilities, acreage, etc. If Measure A funds were used for maintenance, use numbers to indicate change from pre-Measure A conditions.</b>	<b>Amount of Measure A funds estimated to be used:</b>	<b>Source(s) and amount(s) of matching funds projected for use. If none, enter "0"</b>	<b>Total expenditures projected for work or project in current reporting year</b>
PGE, Fishman, Arollo	A	PGE for lights, well pump and filtration, paper products and park maintenance	\$ 2,500	-0-	\$ 2,500
Accessible Water Faucet	B	Purchase and install 2-faucet accessible water faucet	\$ 3,000	\$1,000	\$ 2,000
Irrigation System	B	Design, purchase and install an automatic irrigation system	\$ 2,100	\$1,000	\$ 1,100
Gazebo and Shade Shelter	C	Permits, design, specifications, bids, and construction management	\$ 12,000	\$ 6,000	\$ 6,000
Handicap Path	B	Install retaining wall at handicap path to protect from erosion	\$ 5,000	-0-	\$ 5,000

Water Tower	B	Replace roof and repair damage to roof windows and siding	\$ 15,000	-0-	\$15,000
Site Plan for Gazebo Project	B	Update Site Plan and as built plans for permitting and design of new gazebo	\$ 2,000	\$ 1,000	\$1,000
Park Improvement Phase 2	B	Purchase and install 3 small Barbeques, finish grates and crank for large barbeque	\$ 2,600	\$ 900	\$ 1,700
<b>Estimated Total</b>					<b>\$ 34,300</b>

**\*\*Select work or project purpose only from the following menu:** (see next page for additional choices)

- a) Routine maintenance
- b) Renovation of existing recreational facility, including infrastructure (includes planning, environmental review, permitting, design development, etc.)
- c) Construction of new park or recreation facility (includes planning, environmental review, permitting, design development, etc.)
- d) Parkland acquisition
- e) Vegetation management to reduce wildfire risk
- f) Vegetation management to promote biodiversity
- g) Vegetation management to control invasive, non-native weeds

**E. Certification**

I certify that the information contained herein is true and accurate, to the best of my knowledge.



\_\_\_\_\_  
Signature

\_\_\_\_\_  
Administrator  
Title

\_\_\_\_\_  
Karl Drexel  
Print Name

\_\_\_\_\_  
May 28, 2014  
Date