

**TOMALES VILLAGE COMMUNITY SERVICES  
DISTRICT**

**TVCS D PARK**

**DRAFT**

**INCOME AND EXPENSE BUDGET  
Fiscal Year 2015-2016**

**Submitted**

**5-13-15**

**6-10-15 Approved Draft**

**7-8-15 for Final Approval**

# **TOMALES VILLAGE COMMUNITY SERVICES DISTRICT**

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

**DATE:** July 8, 2015

**TO:** Board of Directors, TVCSD  
Park Advisory Committee

**FROM:** Karl Drexel, Administrator

**SUBJECT:** Proposed TVCSD Park Budget for Fiscal Year 2015-16

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 are distributed twice a year – once in July and once in January. The anticipated disbursement from the County for fiscal year 2015-2016 is \$27,387. As per the measure's requirements, the bulk of these funds will be designated for capital projects as recommended 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 2014-2015 Measure A funds, the total allocation for capital projects is \$54,440 as indicated in the Annual Work Plan at the end of this budget. It is anticipated that if we can get all of the projects underway this fiscal year, we will request an advance of next year's Measure A funds of \$10,000.

#### **Previous Grants**

Previous Grants from the Marin County Board of Supervisors (\$15,000, currently \$10,774) and the Dean Witter Foundation (\$10,000, currently \$9,000), 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 2015-2016 Work Plan. These funds will supplement Measure A funds on specific projects, notably the new gazebo.

### **EXPENSES**

#### **Accessible Water Faucets**

A drinking faucet was identified as a top priority several years ago, and plumbing was installed

Draft Park Budget 2015 – 2016

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 from Measure A Funds.

### **Gazebo and Shade Shelter**

The engineered drawings for the Gazebo have been completed and submitted to the architect for plans and specifications. The next steps are to get permits and start construction. With funding from the Marin County Board of Supervisors, the Dean Witter Foundation and proceeds from Party in the Park (\$5,000) work has already started. An additional \$18,000 is set aside in this budget for further work on the Gazebo as indicated on the Work Plan - \$12,000 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.

### **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 \$5,000 to complete that project and purchase and install one small stand alone pedestal barbeque in another area of the Park. \$4,000 is allocated to Measure A funds and \$1,000 is to come from the Board of Supervisors grant.

### **Park Sign and Gate**

The Tomales Farm and Flea Market has generously donated \$1,500 to the District for a new sign and gate that are being designed along with the Gazebo. They have also committed an additional \$1,500 for the project to carry it to completion. Although this is not a Measure A Project, it is a restricted funds project.

### **Permanent All Weather Table Tennis Table**

The Park Committee has recommended a permanent concrete ping pong table for the Park near the Barbeque. They will be researching further, but the tables run from \$4,000 to \$12,000. This budget sets aside \$4,000. Additionally, this budget also includes funds for an All Weather Corn Hole boards that would be installed in the same general vicinity.

## **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, Kristopher Graham, David Judd and Henry Elfstrom, along with numerous volunteers. 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.

## 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
6/15/2015	(3,211)	-0-	Repay from Park Account

## **Recommendations**

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

- Review and Adopt final Budget at a July Public Hearing

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Karl W. Drexel". The signature is written in a cursive style with a large initial 'K'.

Karl W. Drexel, SDA  
Administrator



## Work Plan

### **Measure A City, Town, and Applicable Special District Program Proposed Expenditure of Measure A Funds for July 1, 2015 to June 30, 2016**

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, 2015.
- 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 CSD

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

Name: Karl W Drexel  
(Print)

Title: Administrator  
(Print)

Address: PO Box 303

City, Zip: Tomales CA 97971

Phone: (707) 878-2767

E-mail: karl@kdmanagement.us

C. Total estimated funds for Fiscal Year 2015-16:

i. Estimated carry-over balance of recipient's Measure A funds from previous fiscal years	ii. Estimate of recipient's Measure A funds for FY 2015-16. (This information will be provided by Marin County Parks)	iii. Total estimated available funds for FY 15-16 (i + ii).
\$ 19,548	\$ 27,387.10	\$ 46,935.10

**D. Recipient's Measure A Work Plan for Fiscal Year 2015-16:**

<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, Paper Products, Trash and Recycle	A	PGE for lights and well pump, trash and Recycle collection, paper products and Park Maintenance	\$ 2,500	-0-	\$ 2,500
Accessible Water Faucet	B	Purchase and install 2-faucet accessible water faucet	\$ 3,000	-0-	\$ 3,000
Gazebo and Shade Shelter	C	Permits, design, specifications, begin construction, construction management	\$ 12,000	\$ 6,000	\$ 18,000
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
Park Improvement Phase 2	B	Purchase and install 1 small Barbeque, finish grates and crank for large barbeque	\$ 4,000	\$ 1,000	\$ 5,000

Fence on Property Line	B	Replace redwood fence along north property line with new comparable fence	\$ 15,000	-0-	\$ 15,000
All Weather Table Tennis	C	Purchase and install new concrete all weather table tennis table	\$ 4,000	-0-	\$ 4,000
All Weather Corn Hole Boards	C	Purchase and install new concrete all weather corn hole boards	\$ 1,000	-0-	\$ 1,000
<b>Estimated Total</b>					<b>\$ 68,500</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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

**TVCS D Park**  
**Profit & Loss Budget Overview**  
 July 2015 through June 2016

	Measure A Restricted (Park)	Restricted (Park)	Unrestricted (Park)	TOTAL
	Jul '15 - Jun 16	Jul '15 - Jun 16	Jul '15 - Jun 16	Jul '15 - Jun 16
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
311.00 · Interest Income			1.44	1.44
315.00 · Intergovernmental Revenues				
315.60 · HOPTR				
315.65 · Property Tax Refund				
315.75 · Measure A Prior Year Carryover	27,053.00			27,053.00
315.80 · Measure A Funds	27,387.00			27,387.00
315.85 · Advanced Measure A Funds	10,000.00			10,000.00
<b>Total 315.00 · Intergovernmental Revenues</b>	<b>64,440.00</b>			<b>64,440.00</b>
320.00 · Contributions Income				
320.20 · Restricted				
320.25 · Prior Year Carryover		1,500.00		1,500.00
320.20 · Restricted - Other		1,500.00		1,500.00
<b>Total 320.20 · Restricted</b>		<b>3,000.00</b>		<b>3,000.00</b>
320.30 · Unrestricted				
320.32 · Prior Year Carryover			10,693.00	10,693.00
320.30 · Unrestricted - Other			200.00	200.00
<b>Total 320.30 · Unrestricted</b>			<b>10,893.00</b>	<b>10,893.00</b>
<b>Total 320.00 · Contributions Income</b>			<b>10,893.00</b>	<b>13,893.00</b>
322.00 · Park Use Rental				
322.50 · Cleaning and Security Deposit				
322.00 · Park Use Rental - Other			450.00	450.00
<b>Total 322.00 · Park Use Rental</b>			<b>450.00</b>	<b>450.00</b>
322.60 · Water Tower PGE			910.00	910.00
340.00 · Grants				
340.10 · Board of Supervisors		10,774.00		10,774.00
340.20 · Dean Witter Foundation		9,000.00		9,000.00
<b>Total 340.00 · Grants</b>		<b>19,774.00</b>		<b>19,774.00</b>
<b>Total Income</b>	<b>64,440.00</b>	<b>22,774.00</b>	<b>12,254.44</b>	<b>99,468.44</b>

**TVCS D Park**  
**Profit & Loss Budget Overview**  
July 2015 through June 2016

	Measure A Restricted (Park)	Restricted (Park)	Unrestricted (Park)	TOTAL
	Jul '15 - Jun 16	Jul '15 - Jun 16	Jul '15 - Jun 16	Jul '15 - Jun 16
<b>Expense</b>				
414.20 · Office Expense				
414.21 · Postage and Delivery				
414.22 · Printing and Copies				
<b>Total 414.20 · Office Expense</b>				
414.55 · Professional Fees				
414.56 · Legal Fees				
<b>Total 414.55 · Professional Fees</b>				
414.70 · Repairs				
414.74 · Park Maintenance				
<b>Total 414.70 · Repairs</b>				
414.80 · Measure A				
414.81 · Measure A Project Expenses	59,000.00			59,000.00
414.82 · Measure A Maintenance Expenses	800.00			800.00
414.83 · PGE Park	1,310.43			1,310.43
414.85 · Matching Project Funds		7,000.00		7,000.00
<b>Total 414.80 · Measure A</b>	<u>61,110.43</u>	<u>7,000.00</u>		<u>68,110.43</u>
423.30 · Fundraising Expense				
423.31 · Party in the Park				
<b>Total 423.30 · Fundraising Expense</b>				
430.00 · Miscellaneous		3,000.00		
6260 · Printing and Reproduction				
<b>Total Expense</b>	<u>61,110.43</u>	<u>10,000.00</u>	<u>0.00</u>	<u>71,110.43</u>
<b>Net Ordinary Income</b>	<u>3,329.57</u>	<u>12,774.00</u>	<u>12,254.44</u>	<u>28,358.01</u>
<b>Net Income</b>	<u><u>3,329.57</u></u>	<u><u>12,774.00</u></u>	<u><u>12,254.44</u></u>	<u><u>28,358.01</u></u>