



**TVCS D Board of Director's Meeting Agenda**

**Date: Wednesday, May 25, 2016, 6 pm**

**Location: Tomales Town Hall, Tomales, California 94971**

## **PUBLIC BUDGET HEARING**

### **I. Call To Order**

**II. Open Communication** Time for community members and visitors to bring up items they wish to discuss and items that do not appear on the agenda.

**III. Discussion and approval of TVCS D Draft Budget for Fiscal Year 2016/2017** Action

### **IV. Adjournment**

**TVCS D MISSION STATEMENT:** *Enhance quality of life, with commitment to the health of the community, by providing dependable wastewater collection, treatment and reuse in an environmentally friendly manner; maintaining safe and reliable recreational park facilities while providing a welcoming forum for active community participation and input.*

*The agenda and supporting documents can be accessed on the TVCS D website 72 hours prior to the meeting. Anyone requesting disability related accommodations may contact the district office 72 hours prior to the meeting.*

PO Box 303 • Tomales, CA • 94971 • ph 707.878.2767 • [www.tomalescsd.ca.gov](http://www.tomalescsd.ca.gov)

Board of Directors:

Bill Bonini, President • Deborah Parrish, Vice President • Donna Clavaud

Peter MacLaird • Dru Fallon O'Neill

**TOMALES VILLAGE COMMUNITY SERVICES DISTRICT**

**TVCS D SEWER ENTERPRISE**

**DRAFT**

**INCOME AND EXPENSE BUDGET**

**Fiscal Year 2016-2017**

**SUBMITTED: May 11, 2016**

**DRAFT APPROVED:**

**FINAL APPROVAL:**

## **Tomales Village Community Services District**

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

DATE: May 11, 2016

TO: Stakeholders

FROM: Board of Directors, TVCSD

SUBJECT: Proposed TVCSD Budget for 2016-17

### **OVERVIEW:**

This Fiscal Year 2016-17 Budget Proposal is the outcome of a newly constituted Board, all new Staff and the ongoing work of its two standing committees, the Financial Advisory Committee and the Park Advisory Committee. It represents an ongoing effort to examine expenses, lower costs, and implement efficiency recommendations. Our goal has been to present a balanced cash budget and to work towards an asset management plan that will allow the district to budget for future necessary capital improvements. Ratepayer participation is encouraged and always welcome in an effort to maximize transparency and represent the ratepayers needs and interests.

This budget includes separate part time contracts for staffing the District with a General Manager, Financial Services and Administrative Support in order to insure checks and balances between the roles. It is noteworthy that we have been able to reduce our costs with this change. There are ongoing budget outlays for maintenance of the sewer system and a continuation of TV inspection of a section of our collection system. No new capital improvements are scheduled for this budget. We do have one new sewer hook-up which is new income. The solar rebate income has now expired.

Over the coming year, we will be developing a five and ten year financial plan, completing a TVCSD Policy Manual, and continuing discussions with our partner, SUSD, to revise our Memorandum of Agreement. We will continue to implement recommendations for increased district efficiency and we hope to finalize a Rate Analysis, both being Board actions for third-party professional assistance to assess and improve our abilities for economic sustainability and overall transparency.

### **SEWER DIVISION: RESTRICTED FUNDS, OPERATING INCOME**

#### **Sewer Service Fees**

The current service rate is \$63 per month per equivalent unit, or \$756 per year. A rate increase is not recommended for this budget. We hope to submit new data to RCAC so that they can finalize a Rate Study to evaluate TVCSD rates and assist in the analysis of our ability to remain solvent and be able to address future capital improvements.

## **California Solar Initiative (CSI) Rebate**

The Solar System generates energy to reduce monthly PG&E costs, and we have received PG&E rebates based on these costs for the past 5 years. The CSI Rebate of approximately \$12,500 annually has ended in 2015-16. This budget does not recommend an additional rate increase to help pay the annual solar lease agreement.

NOTE: The 2009 rate increase of \$5/month per EU was established to help offset the initial annual costs of the solar system and is set aside in a separate account for the repayment of the annual Bond issue for the Solar Project. However, this rate increase does not cover the entire cost of the annual lease agreement.

No major capital replacements in the Solar system are anticipated.

### **EXPENSES:**

#### **Solar Lease Agreement**

The Solar System was purchased with the sale of Clean Renewable Energy Bonds. The Bond agreement sets up the sale as a lease until the bonds are paid off over a ten-year period. This lease payment and administrative fee is \$18,691.18 each year.

### **SEWER DIVISION: UNRESTRICTED FUNDS, OPERATING INCOME**

#### **Solar System**

This includes a maintenance budget item of \$400 since the system is now entering its sixth year.

#### **SUSD Sinking Fund**

This is SUSD's debt service requirement for their portion of the State Revolving Fund loan. This Budget will decrease their annual payment by \$8,355 due to our reduction in overall District expenses.

#### **Connection Fees**

One new sewer connection fee of \$10,000 is anticipated for this fiscal year.

#### **Levy 4**

The Levy 4 Unitary Tax from the County is anticipated to be about \$10,000 but it does vary from year to year and we have projected \$8200 for this budget.

### **NON OPERATING INCOME**

#### **Interest Income**

Approximately \$1492 interest on a loan the SUSD is paying back to the District is expected.

#### **NON OPERATING INCOME: Transfer In**

## **EXPENSES**

### **Collection, Treatment and Disposal**

Expenses in the cleaning of the FOG separator have increased dramatically and we are currently investigating mitigation to contain costs. Treatment has been budgeted at \$8,100, which is up from \$1,686 the prior year.

### **New equipment and maintenance costs:**

- CCTV collection lines, videoing another section of the collection system for \$5,000
- Plant and Building Maintenance of \$1,000
- Irrigation Field Maintenance of \$6,000
- Equipment Repairs of \$1,150
- Computer Repairs (SCADA) of \$250

### **Board Member Stipends**

This budget includes the roll-out of a new TVCSD board stipend policy for attendance at Board meetings and Standing Committee meetings to acknowledge the effort of board member time and oversight. This stipend is budgeted at \$50 per meeting with a maximum of two meetings per month per board member.

### **Contract Services**

This budget reflects our new competitive bidding policy and RFP procedures and we have new contracts for services in an effort to insure market efficiency and to increase transparency of the process.

- **General Management Services**  
As a result of the Matrix Efficiency Study recommendation that TVCSD only required part time administration, we now have a contract for services for 32 hours per month for strictly management.
- **Financial Management Service**  
To separate duties and increase financial controls within the District, we have a financial services contract person for 6 hours per week.
- **Administrative Support**  
We have secretarial services budgeted at 4 hours per week and have a person who is hired from Nelson Staffing Solutions.
- **Operation and Maintenance Services**

This budget is based on the existing agreement with current Plant Operators Phillips and Associates. The current agreement is tied to the CPI. We plan to negotiate the terms of this agreement in the upcoming year to determine competitive market value for these services.

In order to contain costs, this budget proposes savings by decreasing our regular board meetings by two meetings per year, August and December. This will save staff time and board stipends. This budget also proposes that the General Manager will only attend quarterly board meetings and the Financial Services staff will only attend two meetings per year for the development of the budget and to oversee the annual audit.

**Recommendations:**

It is recommended that the Financial Advisory Committee and the Board of Directors take the following action:

- Review and Adopt final Budget at a July Public Hearing
- Adopt Resolution 15-03 continuing the existing rate at the July Board of Director's Meeting
- Adopt Resolution 15-04 to keep the standard hook-up fees at \$10,000 and keep the Ad Valorem tax rate at \$0.02 per \$100 valuation at the July Board of Director's Meeting.

## Proposed 2016/2017 Sewer Budget

	16/17 Proposed
<b>Income</b>	
301.10 · Service Charges - Monthly	756
301.15 · Service Charges - Annual Fees	1,512
301.20 · Service Charges - SUSD	61,258
301.30 · Service Charges - County	
301.35 · Solar Portion - County	7,680
301.30 · Service Charges - County - Other	90,191
<b>Total 301.30 · Service Charges - County</b>	<b>97,871</b>
<b>Total 301.00 · Service Charges</b>	<b>161,397</b>
303.00 · Connection Fees	10,000
305.00 · SUSD Sinking Fund	8,062
311.00 · Interest Income	1,492
315.50 · Levy 4	8,200
<b>Total Income</b>	<b>189,151</b>
<b>Expense</b>	
410.00 · Sewage Collection	375
411.00 · Sewage Treatment	8,100
412.00 · Sewage Disposal	336
414.00 · Administration and General	
414.05 · Administrator's Fees	45,477
414.22 · Licenses and Permits	1,346
414.30 · Insurance	-
414.31 · Property & Liability Insurance	6,000
414.33 · Worker's Comp Insurance	500
<b>Total 414.30 · Insurance</b>	<b>6,500</b>
414.40 · Office Expense	
414.41 · Postage and Delivery	350
414.42 · Printing and Copies	50
414.43 · Office Supplies	310
414.44 · Sonic - Web Hosting	250
414.45 · Equipment Expense	250
414.46 · Board Meeting Expense	
414.465 · Board Member Stipend	5,000
414.467 · Board Training	1,000
414.466 · Board Payroll Taxes	550
<b>Total 414.40 · Board Expense</b>	<b>7,760</b>
414.47 · Clerical/Bookkeeping	10,220
414.48 · Office Rent	1,200
414.49 · Secretary	6,856
<b>Total 414.40 · Office Expense</b>	<b>26,036</b>
414.50 · O&M Contractual Services	71,000
414.552 · Accounting	4,750
414.61 · Newsletter Expense	710
414.62 · Dues and Subscriptions	1,510
414.67 · Solar Lease Admin Fee	750
414.70 · Repairs and Maintenance	
414.71 · Plant and Building Maintenance	1,000
414.72 · Computer Repairs	250
414.73 · Equipment Repairs	1,150
414.76 · Collection System Maintenance	5,000
414.77 · Irrigation Field Maintenance	6,000
414.78 · Solar Panel Maintenance	400
<b>Total 414.70 · Repairs and Maintenance</b>	<b>13,800</b>
414.83 · Meetings and Seminars	320
414.90 · Telephone and Internet Services	2,640
<b>Total 414.00 · Administration and General</b>	<b>174,839</b>
417.30 · LAFCO Charges	124
420.20 · Interest Expense - SRF Loan	3,877
<b>Total Expense</b>	<b>187,651</b>
<b>Net Income</b>	<b>1,500</b>
Cash outlay for loan and bond payments	-38,526
<b>Net Change in Cash Balances</b>	<b>-37,026</b>

**TOMALES VILLAGE COMMUNITY SERVICES DISTRICT**

**TVCS D PARK**

**DRAFT**

**INCOME AND EXPENSE BUDGET**

**Fiscal Year 2016-2017**

SUBMITTED: April 13, 2016

Draft Approved:

Final Approved:

## **Tomales Village Community Services District**

P.O. Box 303 Tomales, CA 94971 707/878/2767

Date: May 15, 2016

TO: Stakeholders

FROM: Board of Directors, TVCSD

SUBJECT: Proposed TVCSD Park Budget for Fiscal Year 2016-2017

### **Overview:**

In preparing this proposed budget, the Park Advisory Committee and Melinda Bell, Financial Services, reviewed previous year park operating income and expense budgets to prepare this fiscal year's budget proposal. The Park's income has changed with the addition of Measure A funds and has significantly stabilized our budget from prior years when our income relied on grants, grassroots fundraising efforts, rental income and local donations. With the implementation of Measure A, a more reliable source of income is of great assistance in helping the district complete needed capital projects and regular maintenance costs.

### **RESTRICTED FUNDS:**

#### **Operating Income:**

#### **Measure A:**

Measure A funds are distributed twice each year, once in July and once in January. The anticipated disbursement from Marin County for fiscal year 2016-17 is \$32,900. As per the spending requirements, the bulk of these funds will be designated for capital projects recommended by the Park Advisory Committee and approved by the Board. A small amount is set aside in unrestricted funds for general maintenance. With the \$14,831 carry-over from unspent 2015-16 funds, the total allocation for capital projects is \$ 47,731 as indicated in the Measure A Work Plan for 2016-17 at the end of this budget.

It is hoped that we will get underway with a number of capital projects this year, including completion of play surfaces, paths and ADA ramps, a new north fence, a picnic table and the start of a new gazebo.

**Previous Grants:**

Grants from the Dean Witter Foundation and Marin County Board of Supervisors as well as the grant from the Tomales Farm & Flea Market have been set aside for Board approved capital projects that include, most notably, the gazebo and the entry gate.

**EXPENSES:**

**Gazebo and Shade Shelter:**

Engineering and architectural plans were submitted to Marin County for permitting and have been approved. Construction is now possible and this budget has set aside \$17,000 in Measure A funds and \$25,000 in grants to start building.

**Paths and Ramps:**

Additional paths and ADA ramps are required for all play structures and for the gazebo. This budget sets aside \$4,000 for this work.

**Park Entry and Signage:**

The Tomales Farm & Flea Market donated \$1500 (with an additional \$1500 to be pledged) for a new entry gate and sign. This is a restricted income project.

**Fence:**

The north fence is in serious disrepair as it was constructed in 1979. We have allocated Measure A funds for this project and are submitting a grant proposal to seek matching funds for its construction. We currently have \$12,000 budgeted for this capital project.

## **UNRESTRICTED FUNDS:**

### **Measure A Funds:**

As stated, the bulk of the Measure A funds are allocated for capital projects. However, the conditions of the fund allow a portion to be spent on routine maintenance. This budget allocates \$1,931 for PG&E, supplies and services; \$4,000 for Project Management; and \$1,000 for Financial Services.

### **Henry's PG&E Usage:**

Our tenant in the water tower continues to pay a partial cost of the PG&E of \$70 per month.

### **Park Rentals:**

The Park has a history of rental usage by local residents, non-profits and other for-profit businesses. We have budgeted \$550 for expected rental income.

## **EXPENSES:**

### **Routine Maintenance:**

The Park is maintained largely through volunteer efforts of Walter Earle, David Judd, Henry Elfstrom and the Park Advisory Committee and its volunteers. There is an annual volunteer clean-up day. Regular maintenance includes paper products for the bathrooms, filter and well service, miscellaneous parts and materials for work days and the workday expenses. Currently, these routine costs are paid from Measure A funds and park rentals.

### **PG&E Expenses:**

The remainder of PG&E costs have been budgeted at \$1,310 and are offset by Measure A funds.

### **Recommendations:**

This budget recommends that the Park Advisory Committee and the TVCSD Board of Directors take the following action:

- Review and Adopt Final Budget for 2016-17 at the July Public Hearing

## Park Budget 2016/2017 - First Draft

	Jul '16 - Jun 17
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
311.00 · Interest Income	3
315.00 · Intergovernmental Revenues	
315.75 · Measure A Prior Year Carryover	
315.80 · Measure A Funds	32,900
315.85 · Advanced Measure A Funds	
<b>Total 315.00 · Intergovernmental Revenues</b>	<b>32,900</b>
320.00 · Contributions Income	
320.20 · Restricted	
320.25 · Prior Year Carryover	
320.20 · Restricted - Other	100
<b>Total 320.20 · Restricted</b>	<b>100</b>
320.30 · Unrestricted	
320.35 · Prior Year Carryover	
320.30 · Unrestricted - Other	300
<b>Total 320.30 · Unrestricted</b>	<b>300</b>
<b>Total 322.00 · Park Use Rental</b>	<b>550</b>
322.60 · Water Tower PGE	840
340.00 · Grants	
340.10 · Board of Supervisors	0
340.20 · Dean Witter Foundation	0
<b>Total 340.00 · Grants</b>	<b>0</b>
<b>Total Income</b>	<b>34,693</b>
<b>Expense</b>	
414.80 · Measure A	
414.81 · Measure A Project Expenses	40,300
414.82 · Measure A Maintenance Expenses	621
414.83 · PGE Park	1,310
414.85 · Matching Project Funds	32,169
<b>Total 414.80 · Measure A</b>	<b>74,400</b>
430.00 · Miscellaneous	0
<b>Total Expense</b>	<b>74,400</b>
<b>Net Ordinary Income</b>	<b>-39,707</b>
Use of Prior Year Measure A Funds	14,831
Use of Dean Witter and Board of Supervisors Funds	25,000
<b>Results for 2016/2017 after Use of Carryovers</b>	<b>124</b>

**Work Plan**

**Measure A City, Town, and Applicable Special District Program  
Proposed Expenditure of Measure A Funds for July 1, 2016 to June 30, 2017**

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, 2016.
- 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:** \_\_\_\_\_ Melinda Bell \_\_\_\_\_  
(Print)

**Title:** \_\_\_\_\_ Financial Manager \_\_\_\_\_  
(Print)

**Address:** \_\_\_\_\_ P O Box 303 \_\_\_\_\_

**City, Zip:** \_\_\_\_\_ Tomales, CA 94971-0303 \_\_\_\_\_

**Phone:** \_\_\_\_\_ 707-878-2767 \_\_\_\_\_

**E-mail:** \_\_\_\_\_ melinda@tomalescsd.ca.gov \_\_\_\_\_

**C. Total estimated funds for Fiscal Year 2016-17:**

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 2016-17. (This information will be provided by Marin County Parks)	iii. Total estimated available funds for FY 16-17 (i + ii).
\$ 14,831	\$32,900	\$47,731

**D. Recipient's Measure A Work Plan for Fiscal Year 2016-17:**

Name of work or project:	Primary purpose of work or project. Select only one from list below. **	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.	Amount of Measure A funds estimated to be used:	Source(s) and amount(s) of matching funds projected for use. If none, enter "0"	Total expenditures projected for work or project in current reporting year
PG&E, Supplies, Services	Maintenance	Electricity, trash, bathroom, landscaping supplies	\$1,931	\$569	\$2,500
Play Surface	Construction		\$6,000		\$6,000
Picnic Table	Construction		\$1,300		\$1,300
Gazebo	Construction		\$17,000	\$25,000	\$42,000
Paths and Ramps	Construction		\$4,000		\$4,000
Project Manager	Construction		\$4,000	\$1,000	\$5,000
Financial Manager	Construction		\$1,000	\$500	\$1,500
Landscaping	Maintenance			\$100	\$100
Fence	Construction		\$12,000		\$12,000
Estimated Total			\$47,231	27,169	\$74,400

\*\*Select work or project purpose only from the following menu:

- 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) Fuel reduction - all types of fuelbreaks, including primary, ridgeline, etc.
- f) Flashy fuel reduction (ROW, street ends, trail heads, etc.)
- g) Natural resource protection and restoration, and invasive plant control
- h) Maintaining vehicle access
- i) Sudden Oak Death
- j) Hazard tree removal
- k) Inventory and monitoring
- l) Wildlife management monitoring
- m) Vegetation and wildlife management - Other-

**E. Certification**

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

Signature \_\_\_\_\_

Title \_\_\_\_\_

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

Date \_\_\_\_\_