

Twain Harte Community Services District



FISCAL YEAR 2020/21 BUDGET, SALARY PLAN, CAPITAL OUTLAY PLAN

APPROVED:

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1.0 Introduction

1.1 Purpose

In November of 2019 the Twain Harte Community Services District (District) board members adopted a strategic plan that established the District’s mission to provide quality and efficient services to the community in a professional, reliable and fiscally responsible manner. A crucial part of this mission, providing services in a fiscally responsible manner, is achieved in part through the creation and approval of the yearly budget. The budget process allocates the necessary resources to ensure quality and efficient services and establishes the District’s direction for the near term.

1.2 Services

The District currently provides services to 1,572 customers made up of 1,486 residential customers, 75 commercial customers and 11 public entities. It is governed by an elected five-member Board of Directors and is operated by a thirteen member staff. The District’s services are generally described as follows:

- **Water:** The District provides treated water to all of its customers. Raw water stored in Lyons Reservoir is transported to the District via an open ditch system and is purchased from the Tuolumne Utilities District. The water is treated at the District’s water treatment plant (one million gallons per day capacity), pumped through two pump stations, distributed through approximately 27 miles of pipeline and stored in six storage tanks (totaling 2.5 million gallons of storage). The District also owns and operates three groundwater wells capable of producing 150 gallons per minute and Shadybrook Reservoir, which serves as an emergency water supply source.



- **Sewer:** The District owns and operates a wastewater collection system consisting of approximately 18 miles of sewer mains. All wastewater collected by the District is conveyed to Tuolumne Utilities District for treatment. The Sherwood Forest subdivision is the only area within the District that utilizes individual septic systems to treat wastewater.



- **Fire Protection:** The District provides fire protection and rescue services to the District and the greater Twain Harte area through mutual aid contracts with nearby cooperating fire agencies. With full-time staffing, three engines and a centrally located fire station, the District is



able to provide emergency response in less than five minutes.

- **Park and Recreation:** The District operates and maintains several facilities to serve the communities' recreation needs – tennis courts, baseball field, skateboard park, bocce courts, playground, outdoor stage, walking trail and Community Center building.



1.3 **Basis of Budgeting**

The District's budget is organized through the utilization of funds, with each fund representing a different service component of the District. Every fund is considered its own separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund net position, revenues, and expenditures or expenses, as appropriate. Financial activities are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent. The District currently utilizes five funds titled: Water, Sewer, Fire, Park, and Admin. The Admin Fund is later transferred through an allocation methodology to the other four funds.

1.4 **General Budget Definitions**

1.4.1 **Revenue**

- **Taxes & Assessments**

- **Property Taxes – Current Secured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all secured property within the Twain Harte Community Services District service area. This tax is secured by a lien on real property and are subject to 1% of market value limitations of Proposition 13.
 - **Property Taxes – Current Unsecured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all unsecured property within the District's service area. The term "unsecured" simply refers to property that is not secured real estate such as a house or parcel of land which is currently owned. In general, unsecured property tax is either for business personal property (office equipment, owned or leased), boats, berths, or possessory interest for use of a space.
 - **Assessments:** A levy or charge upon real property by an agency for a special benefit conferred upon the real property that is subject to Proposition 218.
- **Service Charges:** Property related charges imposed for a property related service. Article XIII D of the California constitution determined that water and wastewater are property related services.

- **Water Service Charge:** Fees collected to recover the cost of providing water service to District customers.
- **Wastewater Service Charge:** Fees collected to recover the cost of wastewater collection services to District customers.
- **Fees:** Miscellaneous set fees such as late fees, door notice fees, hookup fees, reconnection fees, property transfer fees and returned check fees. All fees are charged related to actions or non-actions specific to a customer’s water or wastewater account.
- **Grants & Donations:** Various grants or donations received for specific purposes or areas.
- **Other Revenue:**
 - **Strike Team Revenue:** Income received from the State of California and Federal Government to reimburse the District for expenses related to responding to a request for mutual aid to fight wildfire (Strike Team). This is applicable to the Fire Fund only.
 - **Training Revenue:** Income received from outside individuals/organizations who attend District sponsored training classes/seminars.
 - **Lease Revenue:** Income received from the rental of District property, equipment or buildings.
 - **Sale of Assets:** Monies received from the sale of buildings, vehicles, land or equipment owned by the District.
 - **Interest Revenue:** Interest earned on investment of District funds.

1.4.2 Expenses

- **Salaries:** Costs associated with compensation paid to employees and interns of the District including regular pay, overtime, standby, vacation, sick, strike team, cell phone stipend, uniform allowance, and intern stipends.
- **Benefits:** Costs associated with all fringe benefits and payroll related expenses for District employees. Costs include payroll taxes, retirement contributions, health and vision insurance premiums, health reimbursement arrangement expenses, and workers compensation insurance premiums.
- **Equip, Auto, Maint, & Repairs:** This category of costs includes maintenance and repair of equipment, facilities, and vehicles; fuel; new equipment purchases with a purchase price of less than \$5,000 per item; personal protective equipment; landscaping and janitorial services.
- **Materials & Supplies:** Included in this cost category are costs associated with chemical, office, postage, emergency food and janitorial supplies.
- **Outside Services:** Costs from outside consultants/service providers including auditing, legal, engineering, medical, and IT service providers.

- **Other:** Other costs consist of utilities, phone and communication expenses, property and liability insurance, property taxes, training, conferences, travel, certifications, public education, software licenses and maintenance. In the water fund, other costs include the cost of wholesale water purchased from Tuolumne Utilities District (TUD). In the sewer fund other costs include the contracted amount with TUD for wastewater treatment.
- **Debt Service:** The amount of principal and interest due during the fiscal year on debt incurred for previous capital improvement purchases/projects.
- **Capital Outlay:** Assets or improvements with a cost of \$5,000 or more and a useful life that is longer than one year.

1.4.3 Reserves

Fund balances/net assets set aside to meet known and estimated future obligations and to ensure available cash for normal operations. The Board of Directors have established several reserve accounts for each fund described below:

- **Operating Reserve:** These reserves ensure adequate levels of available cash to account for timing differences between revenue collection and payment of expenses. This reserve account has been established for Water, Sewer, Fire and Park Funds.
- **Revenue Stabilization Reserve:** This reserve is intended to provide a buffer should revenue estimates in any year not meet projections. This reserve account has been established for Water, Sewer, Fire and Park Funds.
- **Capital Improvement/Asset Replacement Reserve:** The Capital Improvement/Asset Replacement Reserve was established to support the future capital needs of the District with the intent to fund replacement costs of existing facilities or equipment as they reach the end of useful lives, to fund major repairs that extend the useful lives of facilities, or to fund new capital projects. This reserve account has been established for Water, Sewer, Fire and Park Funds.
- **Water Rights Reserve:** The purpose of this reserve is to cover the cost associated with efforts to secure, protect and preserve the District's water rights, which may include funding projects and other activities that will enhance, protect, secure and preserve water rights for beneficial use. This reserve account is established for the Water Fund only.

2.0 2020/2021 ANNUAL BUDGET

2.1 Background

The District's Fiscal Year 2020/21 (FY 20/21) budget is made up of budgets for five individual funds: Water, Sewer, Fire, Park and Administrative. Except for the Administrative fund, which is shared amongst the other four funds, revenues and expenses for each fund must remain within the fund and cannot be assigned to any other purpose. The overall District FY 20/21 budget is presented in Attachment A.

2.2 Budget Assumptions

The Fiscal Year 2020/21 (FY 20/21) District budget presented has several general budget assumptions applicable to all funds. They include interest revenue decreases on district investments due to possible slowing of the economy, union negotiated salary increases, a substantial increase in property/liability insurance premiums, decreases in workers' compensation premiums, and an increase to the CALPERS employer contribution percentage. Fund-specific assumptions are described in the individual fund sections of this budget report.

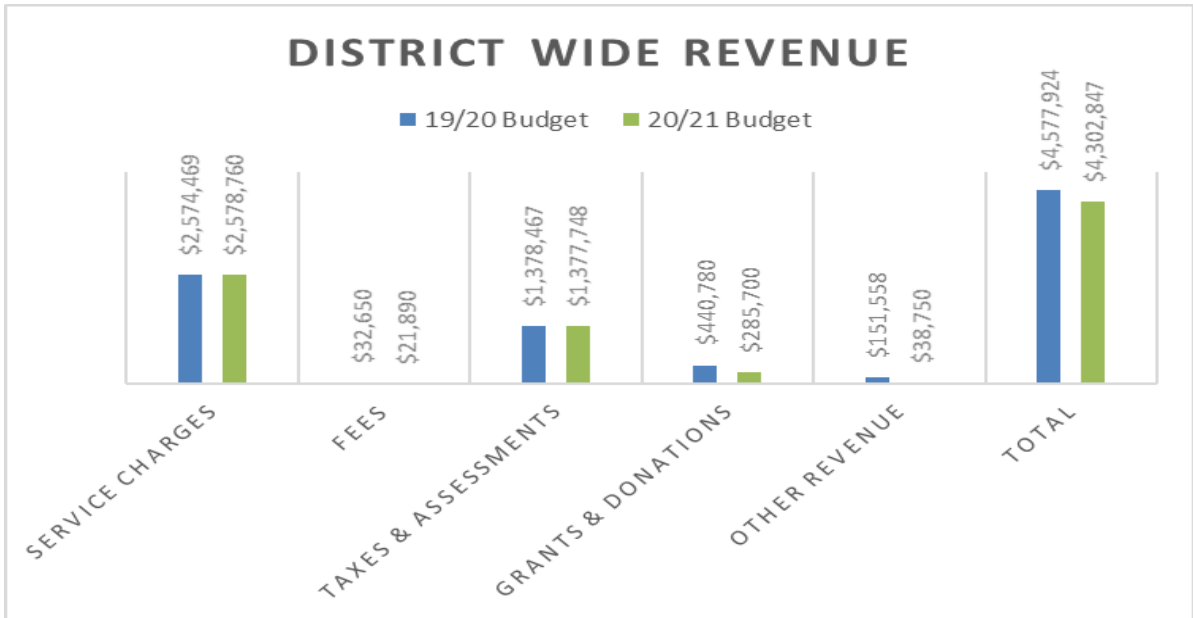
2.3 Salary Plan

During the 2017/2018 fiscal year, the District Board of Directors approved labor agreements with Communications Workers of America (representing non-exempt water, sewer and administrative employees) and International Association of Firefighters (representing non-exempt fire personnel). Water, sewer and administrative employees agreed to a 2.5% cost of living increase effective the first year of the contract, July 1, 2018 and a 1% increase effective July 1 of each successive year until the expiration of the contract on June 30, 2022. Fire personnel agreed to a 2% cost of living increase for each year of the contract beginning July 1, 2018 and ending June 30, 2023. Consistent with historical practice, both of these wage scenarios also apply to non-represented exempt employees. The FY 20/21 Salary Plan is presented in Attachment B.

2.4 Budget Summary

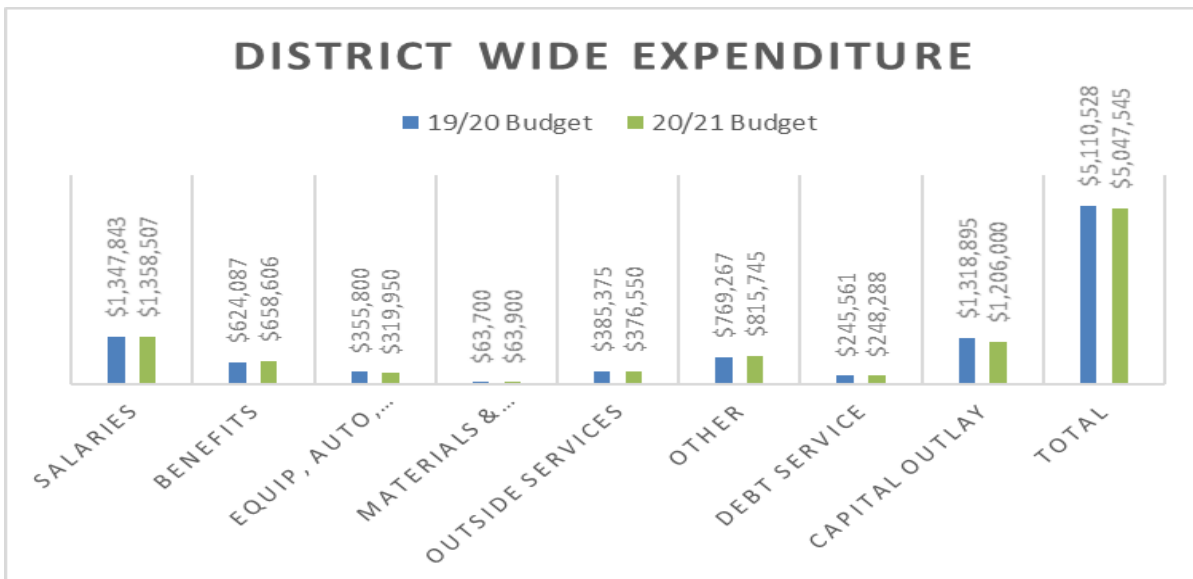
2.4.1 District Wide Revenue

The FY 20/21 budgeted total revenue for the District is \$4,302,847 which is approximately \$275,077 less than the budgeted revenue for FY 19/20. This is primarily due to FY 19/20 revenues including strike team reimbursement and grants that were either one-time or not guaranteed for the FY 20/21 fiscal year.



2.4.2 District Wide Expenses/Expenditure

The FY 20/21 budgeted total expense/expenditure for the District is \$5,047,546 which is approximately \$62,981 less than the FY 19/20 budget. The primary cause of the decrease between the FY 20/21 budget and the FY 19/20 budget is due to a decrease in one-time grant related, strike team and capital project expenses.



2.4.3 District Wide Reserve Levels

Budgeted revenues for each of the District’s funds exceed operating expenses (all expenses less capital outlay). However, the cost of planned capital outlay projects, primarily due to degrading

infrastructure, exceeds revenues. The additional cost to fund these projects is covered by Capital Improvement/Asset Replacement Reserve Accounts (Capital Reserves) in each fund. The total projected District-wide reduction to Capital Reserve levels is \$744,699, leaving the combined balance of all Capital Reserve accounts at a new total of \$1,652,810. Projected FY 20/21 Reserve Designations are presented in Attachment C.

3.0 Water Budget

3.1 Background

The Water Fund captures all financial transactions related to the acquisition, treatment, distribution and administration of providing potable water to District customers. The Water Fund is an enterprise fund and expenses for this service are recovered primarily through user charges. The detailed FY 20/21 Water Fund Budget is presented in Attachment D.

3.2 Budget Assumptions

3.2.1 Conservation

In recent years, the state of California has been plagued by drought resulting in monumental conservation efforts by District customers. During the height of the drought, over a two year period, District customers reduced consumption by 42%. This conservation achievement was accomplished through many avenues, including identification and repair of leaks, temporary lifestyle changes (e.g. minimal outdoor watering etc), and permanent lifestyle changes (e.g. changing out fixtures to low-flow). In FY 19/20, with an improved water situation, customer water consumption increased in comparison to the worst years of the drought. However, consumption levels did not increase to pre-drought levels primarily due to the above mentioned permanent lifestyle changes. Due to these changes in lifestyle, staff assumed that some level of conservation would continue into the FY 20/21 budget year despite an improved water situation. Therefore, FY 20/21 consumption revenue is based on continued FY 19/20 levels of consumption.

3.2.2 Conclusion of District Rate Increases

In February of 2016 a Proposition 218 process was conducted in which the Board proposed a 5-year program of incremental rate increases for District customers to evaluate. The proposed rate increase was not protested by District customers and the Board unanimously approved the 5-year rate plan on April 12, 2016. The last year of these approved annual increases was implemented in FY 19/20. Therefore, rate increases are not calculated into the FY 20/21 Water Service Charge budget line and the revenue is relatively flat in comparison to 19/20.

3.2.3 Wholesale Water Supplier Rate Increase

In January 2016, the District's wholesale water supplier, Tuolumne Utilities District, implemented a 5-year rate increase. The increased cost to the District is incorporated into the FY 20/21 budget.

3.2.4 Water Reliability Wells

The FY 20/21 Water Fund budget includes a reduction in both revenue and expense for groundwater well projects, implemented to improve water supply reliability during drought and other events that impact water supply. In FY's 14/15 through 19/20 the District received funding from Proposition 84, through the Integrated Regional Water Management program, to drill and construct groundwater wells to improve water reliability. Funding for these projects was fully utilized in 19/20, thus grant revenue related to these projects has been reduced to zero for FY 20/21. Due to unforeseen

situations, a nominal amount of expense still exists in 20/21 to fully complete the last well project as evidenced in the attached water budget.

3.2.5 Personnel Costs

In order to maintain high quality services, the 20/21 Water Fund budget includes an increase in personnel costs in order to provide overlap between a retiring operations manager and the new incoming operations manager.

3.3 Revenue

After incorporating the above budget assumptions, the total Water Fund revenue is projected to be \$1,573,876. This represents a decrease from the FY 19/20 fiscal year budget of approximately \$81,183, primarily due to the receipt of one-time grant funds in FY 19/20 and a reduction in projected interest revenue due to possible slowing of the economy.

3.4 Expenditures

The FY 20/21 Water Fund expenses are projected to be \$1,783,406 which is approximately \$118,413 lower than FY 19/20. This change is primarily due to less funds needed for capital improvement projects.

3.5 Capital Outlay Plan

The FY 20/21 Water Fund Capital Outlay Plan presented in Attachment D, includes the following capital projects:

3.5.1 FH Improvements

Replace one to two substandard fire hydrant within the system to meet California fire flow requirements.

3.5.2 Well #3 – Sherwood Forest

Drill and construct a groundwater well and related pumping facilities to provide water reliability to District customers. The Well #3 site is located in Sherwood Forest and is funded by Proposition 84, through the Integrated Regional Water Management program. The project was initiated in FY 16/17 and is anticipated to be complete in FY 20/21.

3.5.3 Training/Administration Parking Lot

Construct an extended parking lot at the administration office and fire training center to accommodate large trainings and public meetings. The cost for this lot is shared with the other District funds based on proportional benefit provided. This project was initiated in FY 19/20 and is anticipated to be complete in FY 20/21.

3.5.4 Vantage Pointe Materials Bins

Construct a materials bins storage area at the Vantage Pointe storage yard. This facility will enable the District to make quick water and sewer repairs without making trips to Sonora for materials such

as cold-patch asphalt, road base and sand. The cost for this project is shared evenly with the Sewer Fund. The project was initiated in FY 19/20 and is anticipated to be complete in FY 20/21.

3.5.5 Laurel Pump Station Upgrade

Upgrade the existing Laurel Pump Station by replacing and upsizing pumps to accommodate fire flow requirements and to boost normal operating pressure. Upgrades will include installation of a pressure tank to boost normal operating pressures and a generator to provide continuous operation during power outages. The project design was initiated in FY 16/17 and is anticipated to be complete in FY 20/21.

3.5.6 SCADA Upgrade

Upgrade and expand the District's Supervisory Control and Data Acquisition (SCADA) system, which monitors and controls the District's water treatment plant. The current SCADA system technology is outdated and not capable of monitoring and controlling the entire water system. SCADA upgrades will include greater monitoring and control measures, which will improve system operations, increase efficiency, and provide greater safety and reliability. This project will be combined with a project to provide SCADA for the District's sewer system. The project is anticipated to be complete in FY 20/21.

3.5.7 Vantage Pointe Equipment Structure

Construct a metal structure within the existing equipment storage yard on Vantage Pointe. This structure will protect the District's emergency sewer and water equipment from the elements, which will greatly decrease maintenance needs, extend equipment life, and improve equipment reliability and access. The structure will also be used to house and protect consumable materials utilized in the District's live fire training facility. The cost of this project is shared by the Water, Sewer and Fire Funds, based on benefit provided. It is anticipated to be complete in FY 20/21.

3.5.8 GM Vehicle Replace

Replace the existing administrative vehicle (2002 Ford Expedition) with a new vehicle. The cost of this purchase is shared by all Funds based on the District's administrative allocation. The project is anticipated to be complete in FY 20/21.

3.5.9 Surface Water Treatment Plant (SWTP) Scatter 7 Turbidimeter

Replace the existing scatter turbidimeter at the District's surface water treatment plant. The existing turbidimeter is outdated and no longer supported. The project is anticipated to be complete in FY 20/21.

3.5.10 Well #1 Generator

Install an emergency generator at Well #1, located on Meadow Drive. The generator will provide reliable power to the well so that the District can continue to provide water supply reliability during Public Safety Power Shutoffs (PSPS) and other prolonged power outage events. The project is anticipated to be complete in FY 20/21.

3.6 Reserves

The FY 20/21 Water Fund budget projects that operating revenue will exceed operating expenditures by \$266,090. This surplus revenue will fund a portion of FY 20/21 water-related capital projects, with the remaining expense balance of \$209,530 funded by the Water Fund Capital Reserves. Attachment C details Water Fund Reserve Accounts.

4.0 Sewer Budget

4.1 Background

The Sewer Fund captures all financial transactions related to the acquisition, collections, treatment, and administration of providing wastewater collection and treatment services to District customers. The District provides and maintains lines for collection services and contracts with Tuolumne Utilities District for treatment services. The Sewer Fund is an enterprise fund and expenses for this service are recovered primarily through user charges. The detailed FY 20/21 Sewer Fund Budget is presented in Attachment E.

4.2 Budget Assumptions

4.2.1 Conclusion of District Rate Increase

In February of 2016 a Proposition 218 process was conducted in which the Board proposed a 5-year program of incremental rate increases for District customers to evaluate. The proposed rate increase was not protested by District customers and the Board unanimously approved the 5-year rate plan on April 12, 2016. The last year of these approved annual increases was implemented in FY 19/20. Therefore, rate increases are not calculated into the FY 20/21 Sewer Service Charge budget line and the revenue is relatively flat in comparison to 19/20.

4.2.2 Sewer Treatment Contract Rate Increase

In January 2016, the District's sewer treatment provider, Tuolumne Utilities District, implemented a 5-year rate increase. The increased cost to the District is incorporated into the FY 20/21 budget.

4.2.3 Sewer System Planning Grant

In June 2019, the District received a \$500,000 Small Community Wastewater Planning Grant from the State Water Resources Control Board. The grant provides for a complete condition and capacity assessment of the District's wastewater collection system with the purpose of identifying system weaknesses and developing a cost-effective, prioritized approach to addressing such weaknesses. It is estimated that costs related to this planning grant will amount to \$250,000 in FY 20/21. As such, the FY 20/21 Sewer Fund budget includes equal amounts of both revenue and expenses related to sewer system planning grant work.

4.3 Revenue

After incorporating the above budget assumptions, the total Sewer Fund revenue is projected to be \$1,403,318. This represents a decrease from the FY 19/20 fiscal year budget of approximately \$7,482, primarily due to a reduction in interest revenue as a result of a slowing economy.

4.4 Expenditures

The FY 20/21 Sewer Fund expenses are projected to be \$1,624,614, which is approximately \$107,990 higher than FY 19/20 due to an increase in scheduled capital improvement projects, sewer treatment

contract rate increases from TUD, an increase in property/liability insurance premiums and personnel cost increases as a result of a pending retirement and the need for overlap training.

4.5 Capital Outlay Plan

The Sewer Fund Capital Outlay Plan presented in Attachment E, includes the following capital projects in FY 20/21:

4.5.1 Sewer Main Re-Lining

Reline critical, degraded sewer lines to extend life and prevent blockages caused by root intrusion. Location and length to be determined through video inspection. This project is ongoing and is scheduled every year as part of the District's continual sewer capital improvement program.

4.5.2 Training/Administrative Parking Lot

Construct an extended parking lot at the administration office and fire training center to accommodate large trainings and public meetings. Project costs are shared with all District funds based on proportional benefit provided. The project is anticipated to be complete in FY 20/21.

4.5.3 Vantage Pointe Materials Bins

Construct a materials bins storage area at the Vantage Pointe storage yard. This facility will enable the District to make quick water and sewer repairs without making trips to Sonora for materials such as cold-patch asphalt, road base and sand. Cost for this project is shared evenly with the Water Fund. The project is anticipated to be complete in FY 20/21.

4.5.4 TH School Sewer Re-alignment

This project re-aligns a stretch of sewer line extending from Tiffeni Drive into Twain Harte Elementary School. The existing alignment includes a 16-foot deep manhole and bend that pose continual maintenance and root blockage issues that increase the risk of sewer spills. The deep manhole is located on a slope and is difficult to access, creating safety concerns. The new alignment will improve flow through the line and provide safe, easy access for maintenance, reducing the risk of sewer spills. The project is anticipated to be complete in FY 20/21.

4.5.5 SCADA Upgrade

Upgrade and expand the District's Supervisory Control and Data Acquisition (SCADA) system, which currently monitors and controls the District's water treatment plant. SCADA upgrades will include monitoring and control measures at all of the District's sewer lift stations, which will improve system operations, increase efficiency, and provide greater safety and reliability. This project will be combined with a project to provide SCADA for the District's water system. The project is anticipated to be complete in FY 20/21.

4.5.6 Vantage Pointe Equipment Structure

Construct a metal structure within the existing equipment storage yard on Vantage Pointe. This structure will protect the District's emergency sewer and water equipment from the elements,

which will greatly decrease maintenance needs, extend equipment life, and improve equipment reliability and access. The structure will also be used to house and protect consumable materials utilized in the District's live fire training facility. The cost of this project is shared by the Water, Sewer and Fire Funds, based on benefit provided. It is anticipated to be complete in FY 20/21.

4.5.7 GM Vehicle Replace

Replace the existing administrative vehicle (2002 Ford Expedition) with a new vehicle. The cost of this purchase is shared by all Funds based on the District's administrative allocation. The project is anticipated to be complete in FY 20/21.

4.6 Reserves

The FY 20/21 Sewer Fund budget projects that operating revenue will exceed operating expenditures by \$127,004. This surplus revenue will fund a portion of FY 20/21 sewer-related capital projects, with the remaining expense balance of \$221,296 funded by Sewer Fund Capital Reserves. Attachment C details Sewer Fund Reserve Accounts.

5.0 Fire Budget

5.1 Background

The Fire Fund captures all financial transactions related to fire protection and rescue services provided to District customers. This includes the cost of full-time (24 hours per day) staffing levels, a fire station, fire engines, training facilities and other equipment and vehicles. The Fire Fund is a governmental fund and expenses are recovered through property taxes and voter-approved assessments. The detailed FY 20/21 Fire Fund Budget is presented in Attachment F.

5.2 Budget Assumptions

5.2.1 Property Tax Increase

The FY 20/21 budget includes the normal 2% inflationary property tax adjustment only.

5.2.2 Assessment Rates

The Fire Fund currently receives revenue from three voter-approved assessments. The assessments contain language allowing the District's Board of Directors to set a maximum rate that they may or may not levy for that particular year. For two of the three assessments, the maximum annual rate is determined by applying the Consumer Price Index-U (CPI) increase for the San Francisco Bay Area as of December, plus any unused prior year CPI, to the previous year's maximum rate. The percentage increase between the two year's maximum rates may not exceed 3% for one of the assessments and 4% for the other. The maximum allowed increase for 20/21 was 3% and 2.94%. The District's Board of Directors approved the maximum assessment rate but voted to not levy it for FY 20/21 to help customers financially impacted by the COVID-19 pandemic. Therefore, revenue calculations are based on the same rate that was levied in FY 19/20. The third assessment is no longer subject to an annual adjustment calculation and also remains at the FY 19/20 level.

5.2.3 Strike Team

The FY 20/21 budget assumes that there will be no strike team activity for the year. The budget will be adjusted at a later date if District personnel and equipment respond to state or federal mutual aid requests to assist in fighting wildfires.

5.2.4 Grant Revenue

In FY 19/20, the Fire Fund received multiple one-time grants. The FY 20/21 budget assumes that the Fire Fund will only receive one grant this fiscal year.

5.2.5 Salaries

As noted in Section 2.3, "Salary Plan", budgeted fire personnel salaries are set to increase by 2% in FY 20/21 due to cost of living increases negotiated through union labor contracts.

5.3 Revenue

After incorporating the above budget assumptions, total FY 20/21 Fire Fund revenue is projected to be \$1,159,747. This represents a decrease from the FY 19/20 fiscal year budget of approximately \$137,131, primarily due to the assumed decrease in Strike Team, grant and interest revenue.

5.4 Expenditures

The FY 20/21 Fire Fund expenses are projected to be \$1,428,064, which is approximately \$77,641 lower than FY 19/20. This decrease is primarily due to assumed decreases in Strike Team assignments, a decrease in vehicle maintenance expenses, and a decrease in Capital Outlay expenditures. All other budget assumptions and changes are detailed in Attachment F.

5.5 Capital Outlay Plan

The Fire Fund Capital Outlay Plan in Attachment F, includes the following capital projects in FY 20/21:

5.5.1 CERT FF Rehab Vehicle

Purchase and outfitting of a used firefighter rehabilitation vehicle through the Twain Harte Community Emergency Response Team (CERT). The vehicle will be utilized to ensure firefighter health during fire and other large incidents. It will be operated by volunteers through the CERT program. Funding for this project comes from CERT fundraising and it is anticipated to be complete in FY 20/21.

5.5.2 Fire Apparatus Equipment Building

Construct an approximate 1,150 SF equipment storage structure near the existing training campus to store the District's reserve engine and other large fire equipment. The project was initiated in FY 19/20 and is anticipated to be complete in FY 20/21.

5.5.3 Training/Administration Parking Lot

Construct an extended parking lot at the administration office and fire training center to accommodate large trainings and public meetings. The cost for this lot is shared with the other District funds based on proportional benefit provided. The project was initiated in FY 19/20 and is anticipated to be complete in FY 20/21.

5.5.4 Mobile Fire Pump

The District received a grant to purchase a mobile fire pump. The pump will be trailer mounted and capable of quickly drawing raw water from local lakes, ponds and other water sources to fill fire engines and water tenders during large fire incidents. The pump purchase is anticipated to be complete in FY 20/21.

5.5.5 SCBA Bottle/Harness Replacement

Replace all District's self-contained breathing apparatus (SCBA) bottles and harnesses, which can no longer be used after 2021 due to state regulations. SCBA equipment enable firefighters to breath when fighting fire. SCBA equipment replacement is anticipated to be complete in FY 20/21.

5.5.6 GM Vehicle Replace

Replace the existing administrative vehicle (2002 Ford Expedition) with a new vehicle. The cost of this purchase is shared by all Funds based on the District's administrative allocation. The project is anticipated to be complete in FY 20/21.

5.5.7 Vantage Pointe Equipment Structure

Construct a metal structure within the existing equipment storage yard on Vantage Pointe. This structure will protect the District's emergency sewer and water equipment from the elements, which will greatly decrease maintenance needs, extend equipment life, and improve equipment reliability and access. The structure will also be used to house and protect consumable materials utilized in the District's live fire training facility. The cost of this project is shared by the Water, Sewer and Fire Funds, based on benefit provided. It is anticipated to be complete in FY 20/21.

5.6 Reserves

The FY 20/21 Fire Fund budget projects that operating revenue will exceed operating expenditures by \$43,363. This surplus revenue will fund a portion of FY 20/21 fire-related capital projects, with the remaining expense balance of \$268,317 funded by Fire Fund Capital Reserves. Attachment C details Fire Fund Reserves Accounts.

6.0 Park Budget

6.1 Background

The Park Fund captures all financial transactions related to park and recreation services provided to District customers. This includes the cost of maintaining the tennis courts, baseball field, skateboard park, playground, bocce courts, bathrooms, outdoor stage and the community center. Costs also include the cost of building new equipment or providing new recreational activities. The Park Fund is a governmental fund and expenses for this service are recovered through property taxes, one voter-approved assessment, donations and usage fees. The detailed FY 20/21 Park Fund Budget is presented in Attachment G.

6.2 Budget Assumptions

6.2.1 Property Tax Increase

The FY 20/21 budget includes the normal 2% inflationary property tax adjustment only.

6.2.2 Assessment Increase

The Park Fund currently receives income from one voter-approved assessment. The assessment is subject to an annual adjustment tied to the Consumer Price Index-U (CPI) for the San Francisco Bay Area as of December of each succeeding year with a maximum annual adjustment not to exceed 3%. However, the assessment also contains language stating that any change in the CPI in excess of 3% may be cumulatively reserved as “unused CPI” and may be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The change in the CPI from December 2018 to December 2019 was 2.45% and the unused CPI carried forward from the previous fiscal year was 2.13%. Therefore, revenue calculations include the maximum allowed 3% increase.

6.2.3 Donation & Grant Revenue

Due to the current COVID-19 pandemic crisis and possible slowing of the economy, the FY 20/21 budget estimates that donations from the annual Park Fund donation drive will decrease to \$12,000.

6.3 Revenue

After incorporating the above budget assumptions, total Park Fund revenue is projected to be \$165,906. This represents a decrease of approximately \$49,280 from the FY 19/20 fiscal year budget primarily due to the decrease in one-time grant funds received in FY 19/20, an estimated decrease in donations and interest revenue due to a possible slowing of the economy and a reduction in user fees as a result of facility rental cancellation due to the COVID-19 pandemic.

6.4 Expenditures

The FY 20/21 Park Fund expenditures are projected to be \$211,462, which is approximately \$25,083 higher than FY 19/20, primarily due to an increase in capital expenditure costs. All other budget assumptions and changes are detailed in Attachment G.

6.5 Capital Outlay Plan

The Park Fund Capital Outlay Plan presented in Attachment G, includes the following capital projects in FY 20/21:

6.5.1 Bocce Court Improvements

Construct a pavilion, court shade structures, landscaping and additional improvements at the District's bocce courts. The cost of improvements are funded by a combination of community donations and a Sonora Area Foundation grant in honor of late District board member Jim Johnson. Improvements were initiated in FY 19/20 and are anticipated to be complete in FY 20/21.

6.5.2 New Park Development

Perform initial development of vacant land donated to the District for park purposes. Initial work will likely include clearing and grading the property. It will also include initial design and grant application preparation. This project is continue from the previous fiscal year and is anticipated to span several fiscal years.

6.5.3 Training/Administration Parking Lot

Construct an extended parking lot at the administration office and fire training center to accommodate large trainings and public meetings. The cost for this lot is shared with the other District funds based on proportional benefit provided. The project was initiated in FY 19/20 and is anticipated to be complete in FY 20/21.

6.5.4 GM Vehicle Replace

Replace the existing administrative vehicle (2002 Ford Expedition) with a new vehicle. The cost of this purchase is shared by all Funds based on the District's administrative allocation. The project is anticipated to be complete in FY 20/21.

6.6 Reserves

The FY 20/21 Park Fund Budget projects that operating revenue will exceed operating expenditures by \$24,844. This surplus revenue will fund a portion of FY 20/21 park-related capital projects, with the remaining expense balance of \$45,556 funded by Park Fund Capital Reserves. Attachment C details Park Fund Reserves Accounts.

7.0 Administrative Budget

7.1 Background

The Administrative Fund captures all financial transactions related to the provision of administrative duties to all service areas of the District. These include costs associated with customer service, accounting, general management and others shared administrative activities. All costs are recovered from the various service funds, based on allocation methodologies such as amount of staff time spent on providing each type of service. Total Administrative Fund revenue and expenses are allocated at the end of each month by the following percentages:

- Water Fund: 47%
- Sewer Fund: 25%
- Fire Fund: 18%
- Park Fund: 10%

The detailed FY 20/21 Admin Fund Budget is presented in Attachment H.

7.2 Budget Assumptions

7.2.1 Salaries

The salary expenses include a 1% cost of living increase as negotiated through union labor contracts, mentioned in Section 2.3, “Salary Plan”, and a restructuring of administrative personnel positions.

7.3 Revenue

The Administrative Fund does not represent a specific service area and therefore, does not generate any revenue through service charges, property taxes, or assessments. Revenue is minimal and usually consists of items directly related to administration. FY 20/21 revenue is projected at \$1,000.

7.4 Expenditures

The FY 20/21 Administrative Fund expenditures are projected to be \$599,618, which is approximately \$37,627 higher than FY 19/20. This increase is primarily due to a restructuring of employee positions. Administrative Fund expenses are detailed in Attachment H.

Attachment A: FY 20/21 Budget Summary

Twain Harte Community Services District
2020/2021 ANNUAL BUDGET REVISION

	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL
	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	PROJECTED
Revenue																
Service Charges	\$ 1,442,298	\$ 1,443,836	0%	\$ 1,132,171	\$ 1,134,923	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 2,578,760
Fees	13,470	10,245	-24%	13,380	10,645	-20%	-	-	0%	5,800	1,000	-83%	-	-	0%	21,890
Taxes & Assessments	118,116	107,825	-9%	-	-	0%	1,129,565	1,135,367	1%	130,786	134,556	3%	-	-	0%	1,377,748
Grants & Donations	57,705	-	-100%	250,000	250,000	0%	59,075	7,700	-87%	74,000	28,000	-62%	-	-	0%	285,700
Other Revenue	23,000	11,500	-50%	15,000	7,500	-50%	108,058	16,500	-85%	4,500	2,250	-50%	1,000	1,000	0%	38,750
Total Program Revenue	\$ 1,654,589	\$ 1,573,406	-5%	\$ 1,410,551	\$ 1,403,068	-1%	\$ 1,296,698	\$ 1,159,567	-11%	\$ 215,086	\$ 165,806	-23%	\$ 1,000	\$ 1,000	0%	\$ 4,302,847
Admin Revenue Allocation	470	470	0%	250	250	0%	180	180	0%	100	100	0%	(1,000)	(1,000)	0%	-
GRAND TOTAL REVENUE	\$ 1,655,059	\$ 1,573,876	-5%	\$ 1,410,801	\$ 1,403,318	-1%	\$ 1,296,878	\$ 1,159,747	-11%	\$ 215,186	\$ 165,906	-23%	\$ -	\$ -	0%	\$ 4,302,847
Operating Expenses																
Salaries	\$ 306,295	\$ 311,480	2%	\$ 172,059	\$ 187,228	9%	\$ 548,736	\$ 515,151	-6%	\$ 9,216	\$ 10,062	9%	\$ 311,537	\$ 334,586	7%	\$ 1,358,507
Benefits	157,019	164,034	4%	88,924	94,135	6%	233,151	240,837	3%	4,463	5,368	20%	140,530	154,233	10%	658,606
Equip, Auto, Maint, & Repairs	94,650	108,500	15%	43,200	47,200	9%	151,800	101,800	-33%	41,250	41,700	1%	24,900	20,750	-17%	319,950
Materials & Supplies	41,150	41,450	1%	5,100	5,100	0%	10,900	11,600	6%	1,600	1,600	0%	4,950	4,150	-16%	63,900
Outside Services	59,800	55,400	-7%	271,150	269,150	-1%	23,450	23,250	-1%	4,500	4,250	-6%	26,475	24,500	-7%	376,550
Other (Utilities, Prop/Liab Ins, TUD)	144,876	156,190	8%	489,891	506,585	3%	62,750	73,450	17%	18,150	18,120	0%	53,600	61,400	15%	815,745
Debt Service	186,169	188,912	1%	17,027	17,011	0%	42,365	42,365	0%	-	-	0%	-	-	0%	248,288
Total Program Expenses	\$ 989,958	\$ 1,025,965	4%	\$ 1,087,351	\$ 1,126,409	4%	\$ 1,073,152	\$ 1,008,453	-6%	\$ 79,180	\$ 81,100	2%	\$ 561,991	\$ 599,618	7%	\$ 3,841,545
Administrative Cost Allocation	264,136	281,821	7%	140,498	149,905	7%	101,158	107,931	7%	56,199	59,962	7%	(561,991)	(599,618)	7%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,254,094	\$ 1,307,786	4%	\$ 1,227,849	\$ 1,276,314	4%	\$ 1,174,310	\$ 1,116,384	-5%	\$ 135,379	\$ 141,062	4%	\$ -	\$ -	0%	\$ 3,841,546
TOTAL OPERATING BALANCE	\$ 400,965	\$ 266,090		\$ 182,951	\$ 127,004		\$ 122,568	\$ 43,363		\$ 79,807	\$ 24,844		\$ -	\$ -		
Capital Expenses																
Capital Outlay	647,725	475,620	-27%	288,775	348,300	21%	331,395	311,680	-6%	51,000	70,400	38%	-	-	0%	1,206,000
Adminstrative Capital Allocation	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
Total Capital Expenses	\$ 647,725	\$ 475,620	-27%	\$ 288,775	\$ 348,300	21%	\$ 331,395	\$ 311,680	-6%	\$ 51,000	\$ 70,400	38%	\$ -	\$ -		\$ 1,206,000
GRAND TOTAL EXPENSES	\$ 1,901,819	\$ 1,783,406	-6%	\$ 1,516,624	\$ 1,624,614	7%	\$ 1,505,705	\$ 1,428,064	-5%	\$ 186,379	\$ 211,462	13%	\$ -	\$ -	0%	\$ 5,047,546
Transfer To/(From) Reserve	\$ (246,760)	\$ (209,530)		\$ (105,824)	\$ (221,296)		\$ (208,827)	\$ (268,317)		\$ 28,807	\$ (45,556)		\$ -	\$ -		

Attachment B: FY 20/21 Salary Plan

TWAIN HARTE COMMUNITY SERVICES DISTRICT
2020/2021 HOURLY SALARY SCHEDULE - Effective July 1, 2020

TITLE	A	B	C	D	E	10 YEARS	15 YEARS	20 YEARS	25 YEARS
UNION POSITIONS									
Accounting/Administrative Assistant*	\$ 22.745	\$ 23.882	\$ 25.077	\$ 26.330	\$ 27.647	\$ 29.029	\$ 30.481	\$ 32.005	\$ 33.604
Customer Services Representative*	\$ 24.545	\$ 25.772	\$ 27.059	\$ 28.413	\$ 29.835	\$ 31.325	\$ 32.889	\$ 34.536	\$ 36.262
Fire Captain^	\$ 23.105	\$ 24.261	\$ 25.473	\$ 26.749	\$ 28.084	\$ 29.488	\$ 30.964	\$ 32.514	\$ 34.138
Fire Relief Captain^	\$ 17.621								
Utility Operator I*	\$ 25.944	\$ 27.241	\$ 28.602	\$ 30.033	\$ 31.535	\$ 33.110	\$ 34.768	\$ 36.505	\$ 38.331
Utility Operator II*	\$ 32.437	\$ 34.059	\$ 35.760	\$ 37.549	\$ 39.426	\$ 41.398	\$ 43.468	\$ 45.640	\$ 47.922
MANAGEMENT POSITIONS (Exempt)									
Administrative Coordinator/Board Secretary*	\$ 30.300	\$ 31.815	\$ 33.406	\$ 35.076	\$ 36.830	\$ 38.671	\$ 40.605	\$ 42.635	\$ 44.767
Finance Officer*	\$ 37.640	\$ 39.521	\$ 41.497	\$ 43.572	\$ 45.752	\$ 48.040	\$ 50.441	\$ 52.962	\$ 55.611
Fire Chief^	\$ 41.773	\$ 43.863	\$ 46.055	\$ 48.359	\$ 50.775	\$ 53.315	\$ 55.982	\$ 58.781	\$ 61.719
Water & Sewer Operations Manager*	\$ 41.069	\$ 43.126	\$ 45.281	\$ 47.545	\$ 49.922	\$ 52.419	\$ 55.039	\$ 57.791	\$ 60.682
General Manager (By Contract)*	2020/2021 Negotiated Contract Amount: \$65.62/hour								
VACANT POSITIONS									
Utility Maintenance Person*	\$ 22.771	\$ 23.908	\$ 25.103	\$ 26.357	\$ 27.676	\$ 29.059	\$ 30.512	\$ 32.037	\$ 33.639

Union Negotiated Percentage Increases Effective July 1, 2019: *1%; ^2%

- Revised - November 24, 2014
- Revised - July 1, 2015
- Revised - July 1, 2016
- Revised - July 1, 2017
- Revised - July 1, 2018
- Revised - July 1, 2019
- Revised - February 12, 2020

Attachment C: FY 20/21 Reserve Designations

PROPOSED RESERVE SUMMARY

As Of June 30, 2020

	Water	Sewer	Fire	Parks	Total
Non-Spendable					
Invested in Capital Assets	\$ 1,475,784	\$ 689,911	\$ 1,256,237	\$ 1,290,312	\$ 4,712,244
Inventory	\$ 6,068	\$ 1,763	\$ -	\$ -	\$ 7,831
Total Non-Spendable	\$ 1,481,852	\$ 691,674	\$ 1,256,237	\$ 1,290,312	\$ 4,720,075
Restricted					
Grunsky Debt Service	\$ 140,903	\$ -	\$ -	\$ -	\$ 140,903
Restricted Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted - CERT	\$ -	\$ -	\$ 4,028	\$ -	\$ 4,028
Fire Truck Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total Restricted	\$ 140,903	\$ -	\$ 4,028	\$ -	\$ 144,931
Committed					
Capital Improvement/Asset Replacement Reserve	\$ 824,717	\$ 822,782	\$ 512,290	\$ 237,720	\$ 2,397,509
Rate/Revenue Stabilization Reserve	\$ 144,384	\$ 112,592	\$ 66,651	\$ 12,235	\$ 335,862
Water Rights Reserve	\$ 120,083	\$ -	\$ -	\$ -	\$ 120,083
Total Committed	\$ 1,089,184	\$ 935,374	\$ 578,941	\$ 249,955	\$ 2,853,454
Assigned					
Operating Reserve	\$ 323,277	\$ 256,785	\$ 524,497	\$ 68,614	\$ 1,173,173
Pension Liability	\$ (141,916)	\$ (79,828)	\$ (131,741)	\$ -	\$ (353,485)
Total Assigned	\$ 181,361	\$ 176,957	\$ 392,756	\$ 68,614	\$ 819,688
ESTIMATED ENDING BALANCE - FY 19/20	\$ 2,893,300	\$ 1,804,005	\$ 2,231,962	\$ 1,608,881	\$ 8,538,148

20/21 Projected Transfer To/(From) Reserve

					\$ -
Capital Improvement/Asset Replacement Reserve	\$ (209,530)	\$ (221,296)	\$ (268,317)	\$ (45,556)	\$ (744,699)
TOTAL TRANSFERS TO/(FROM) RESERVE	\$ (209,530)	\$ (221,296)	\$ (268,317)	\$ (45,556)	\$ (744,699)

Projected Capital Reserve as of 6/30/21	\$ 615,187	\$ 601,486	\$ 243,973	\$ 192,164	\$ 1,652,810
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Attachment D: FY 20/21 Water Fund Budget & Capital Outlay Plan

Twain Harte Community Services District
2020-2021 ANNUAL BUDGET

WATER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Service Charges					
Water Service Charge	\$ 1,442,298	\$ 1,443,836	\$ 1,538	0%	Based on 19.20 consumption and flat rates
TOTAL SERVICE CHARGES	\$ 1,442,298	\$ 1,443,836	\$ 1,538	0%	
Fees					
Late Fee	\$ 8,000	\$ 6,000	\$ (2,000)	-25%	Reduced due to possible continuance of COVID-19 moratorium
Door Notice Fee	2,500	1,875	(625)	-25%	Reduced due to possible continuance of COVID-19 moratorium
Hookup Fees	900	900	-	0%	
Reconnection Fees	1,100	500	(600)	-55%	
Property Transfer Fee	850	850	-	0%	
Returned Check Fee	120	120	-	0%	
TOTAL FEES	\$ 13,470	\$ 10,245	\$ (3,225)	-24%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 33,000	\$ 33,660	\$ 660	2%	
Davis Grunsky Assessment	85,116	74,165	(10,951)	-13%	19/20 included a previous year underpayment
TOTAL TAXES & ASSESSMENTS	\$ 118,116	\$ 107,825	\$ (10,291)	-9%	
Grants & Donations					
Grant Revenue - Misc			\$ -	0%	
Grant Revenue - Wells	\$ 57,705		\$ (57,705)	-100%	Fully utilized grant funds in 19.20
TOTAL GRANTS & DONATIONS	\$ 57,705	\$ -	\$ (57,705)	-100%	
Other Revenue					
Miscellaneous Revenue	\$ -	\$ -	\$ -	0%	
Interest Revenue	23,000	11,500	(11,500)	-50%	Due to possible slowing of the economy
Lease Revenue	-	-	-	0%	
Sale of Assets	-	-	-	0%	
TOTAL OTHER REVENUE	\$ 23,000	\$ 11,500	\$ (11,500)	-50%	
GRAND TOTAL REVENUE	\$ 1,654,589	\$ 1,573,406	\$ (81,183)	-5%	
Admin Transfer Out	\$ 470	\$ 470	\$ -		
GRAND TOTAL WITH ADMIN	\$ 1,655,059	\$ 1,573,876	\$ (81,183)	-5%	

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 249,817	\$ 264,234	14,417	6%	Double budgeted Ops Manager for 2.5 months
Standby Pay	17,605	17,605	-	0%	
Overtime	9,550	9,550	-	0%	
Sick Leave/Vacation Pay	6,300	6,300	-	0%	
Intern Stipend	19,373	9,600	(9,773)	-50%	Special one-time projects in 19/20
Uniform Allowance	2,844	3,384	540	19%	
Cell Phone Stipend	807	807	-	0%	
TOTAL SALARIES	\$ 306,295	\$ 311,480	\$ 5,185	2%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 55,516	\$ 60,795	5,279	10%	Double budgeted Ops Manager for 2.5 months
HRA Reimbursement	21,670	24,570	2,900	13%	Double budgeted Ops Manager for 2.5 months
CALPERS Retirement	37,178	42,970	5,792	16%	Double budgeted Ops Manager for 2.5 months
FICA	18,990	19,312	321	2%	Double budgeted Ops Manager for 2.5 months
Medicare	4,441	4,516	75	2%	Double budgeted Ops Manager for 2.5 months
Workers Comp	18,000	10,210	(7,790)	-43%	Reduction in insurance premium
Unemployment Ins/ETT	1,223	1,660	437	36%	Double budgeted Ops Manager for 2.5 months
TOTAL BENEFITS	\$ 157,019	\$ 164,034	\$ 7,015	4%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 6,800	\$ 4,700	(2,100)	-31%	Generator repair completed last year
Facilities Maintenance & Repair					
Source of Supply	7,700	8,900	1,200	16%	Shadybrook weed & algae control contract increase
Pumping	6,350	6,300	(50)	-1%	
Water Treatment	11,600	12,000	400	3%	
Transmission & Distribution	31,500	31,500	-	0%	
General & Administrative	2,000	2,500	500	25%	
Vehicle Maintenance & Repair	7,000	8,400	1,400	20%	New tires for two trucks needed this year
Janitorial Cleaning Fees	900	1,900	1,000	111%	Full year of cleaning at the water plant
Fuel	13,300	12,000	(1,300)	-10%	Special fuel needs due to PSPS in 19.20
Equipment Under \$5,000	6,500	19,100	12,600	194%	Replace truck radios
Personal Protective Equipment	1,000	1,200	200	20%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 94,650	\$ 108,500	\$ 13,850	15%	

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 1,000	\$ 1,000	-	0%	
Postage	4,700	4,700	-	0%	
Food Supplies	400	400	-	0%	
Chemical Supplies	34,700	35,000	300	1%	
Janitorial Supplies	350	350	-	0%	
TOTAL MATERIALS & SUPPLIES	\$ 41,150	\$ 41,450	\$ 300	1%	
Outside Services - 55XXX					
Legal Fees	5,000	4,000	(1,000)	-20%	
IT Services	1,400	1,500	100	7%	
Engineering Services	50,000	46,500	(3,500)	-7%	Remaining portion of hydraulic model study completed in 19.20
Medical Exams	300	300	-	0%	
Other Professional Services	3,100	3,100	-	0%	
Other Professional Services-Tree Mortality			-	0%	
TOTAL OUTSIDE SERVICES	\$ 59,800	\$ 55,400	\$ (4,400)	-7%	
Other - 56XXX					
Utilities	\$ 29,300	\$ 35,720	6,420	22%	Due to increased usage of the wells
Phone/Communications	6,200	6,400	200	3%	
Computer Licenses & Maintenance	10,500	10,500	-	0%	
Property/Liability Insurance	18,576	22,500	3,924	21%	Insurance Company's Actual Increase
Property Tax	400	450	50	13%	
Memberships/Publications/Subscriptions	11,700	11,000	(700)	-6%	
Licenses & Certifications	500	1,520	1,020	204%	Requirement for Class A licenses
Training, Conferences & Travel	3,000	3,800	800	27%	Requirement for Class A licenses
Uncollectable accounts	500	1,500	1,000	200%	Due to change in shutoff procedures
Advertising & Public Education	1,000	600	(400)	-40%	
Laboratory Fees	22,000	22,700	700	3%	
Regulatory Fees	7,200	7,500	300	4%	
Purchased Water	30,000	28,000	(2,000)	-7%	Due to increased usage of the wells
Bank & Credit Card Fees	4,000	4,000	-	0%	
TOTAL OTHER	\$ 144,876	\$ 156,190	\$ 11,314	8%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ 40,215	\$ 35,268	(4,947)	-12%	
Principal on Long Term Debt	145,953	153,644	7,691	5%	
TOTAL DEBT SERVICE	\$ 186,169	\$ 188,912	\$ 2,743	1%	
GRAND TOTAL EXPENSES	\$ 989,958	\$ 1,025,965	\$ 36,007	4%	
Admin Transfer Out	\$ 264,136	\$ 281,821	\$ 17,685		
GRAND TOTAL WITH ADMIN	\$ 1,254,094	\$ 1,307,786	\$ 53,692	4%	

Twain Harte Community Services District
2020-2021 ANNUAL BUDGET

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Capital Outlay - 57XXX					
FH Improvements	15,000	15,000	-	0%	
Laurel Pump Station		275,000	275,000	275000%	
Shadybrook Emer Spillway Repair/Imprvmnts*	6,000		(6,000)	-100%	
Million Gallon Tanks Recoat*	428,000		(428,000)	-100%	
Water Sewer Material Bins*	15,000	14,000	(1,000)	-7%	
Well 3 - Sherwood Forest*	80,000	3,000	(77,000)	-96%	
WTP Clarifier Refurbish	60,000		(60,000)	-100%	
Truck #4 Replace	36,725		(36,725)	-100%	
SCADA Upgrade		100,000	100,000	100000%	
Vantage Pt. Equipment Strucure		9,000	9,000	9000%	
Training/Admin Parking Lot*	7,000	5,900	(1,100)	-16%	
GM Vehicle Replace		16,920	16,920	16920%	
Surface Scatter 7 for SWTP		6,800	6,800	6800%	
Well #1 Generator		30,000	30,000	30000%	
TOTAL CAPITAL OUTLAY	\$ 647,725	\$ 475,620	\$ (172,105)	-27%	
GRAND TOTAL WITH CAPITAL	\$ 1,901,819	\$ 1,783,406	\$ (118,413)	-6%	

*Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.

5-YEAR CAPITAL OUTLAY PLAN

Water Fund - FY 20/21

	Previously Expended	Projected FY 19-20	Requested FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Out Years 6 to 10	TOTAL
Truck #4 Replace (35% Sewer) ³		\$ 36,612							\$ 36,612
WTP Clarifier Refurbish ³		\$ 32,955							\$ 32,955
Million Gallon Tank #1 Rehab/Recoat ³	\$ 385,444	\$ 427,748							\$ 813,192
Shadybrook Emergency Spillway ³	\$ 14,574	\$ 6,000							\$ 20,574
FH Improvements	\$ 12,000	\$ 4,150	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ 166,150
Well #3 - Sherwood Forest ³	\$ 244,962	\$ 95,000	\$ 3,000						\$ 342,962
Training/Admin Parking Lot ^{4,5}		\$ 1,100	\$ 5,900						\$ 7,000
Vantage Pointe Materials Bins ^{4,6}		\$ 1,000	\$ 14,000						\$ 15,000
Laurel Pump Station Upgrade	\$ 21,515	\$ -	\$ 275,000						\$ 296,515
SCADA Upgrade			\$ 100,000						\$ 100,000
Vantage Pt. Equipment Structure ⁷			\$ 9,000						\$ 9,000
GM Vehicle Replace (Admin Split)			\$ 16,920						\$ 16,920
SWTP Scatter 7 Turbidimeter			\$ 6,800						\$ 6,800
Well #1 Generator			\$ 30,000						\$ 30,000
Golf Club Dr. Line Extension				\$ 75,000					\$ 75,000
Cedar Drive Main Extension				\$ 35,000					\$ 35,000
Emergency Response Trailer				\$ 5,000					\$ 5,000
Truck #3 Replace (35% Sewer)				\$ 39,000					\$ 39,000
Mobile Generator Replace					\$ 15,500				\$ 15,500
Million Gallon Tank #2 Rehab/Recoat					\$ 850,000				\$ 850,000
Recoat Black Oak Tank						\$ 75,000			\$ 75,000
Truck #1 Replace (35% Sewer)						\$ 25,350			\$ 25,350
Rebed Treatment Filters						\$ 85,000			\$ 85,000
Sherwood Forest Water System							\$ 140,000	\$ 1,700,000	\$ 1,840,000
Shadybrook Dredging/Bypass							\$ 300,000		\$ 300,000
Recoat Sherwood Tank							\$ 75,000		\$ 75,000
Vehicle/Equipment Replacement								\$ 74,750	\$ 74,750
TOTAL CAPITAL OUTLAY	\$ 678,495	\$ 604,565	\$ 475,620	\$ 169,000	\$ 880,500	\$ 200,350	\$ 530,000	\$ 1,849,750	\$ 5,388,280

NOTES:

- 1 Vehicle/Equipment replacement items match the THCS D Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Water fund portion of shared \$95,000 project
- 6 Water fund portion of shared \$30,000 project
- 7 Water fund portion of shared \$55,000 project

Attachment E: FY 20/21 Sewer Fund Budget & Capital Outlay Plan

Twain Harte Community Services District
2020-2021 ANNUAL BUDGET
SEWER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Service Charges					
Sewer Service Charge	1,132,171	1,134,923	2,753	0%	
TOTAL SERVICE CHARGES	\$ 1,132,171	\$ 1,134,923	\$ 2,753	0%	
Fees					
Late Fee	\$ 6,000	\$ 4,500	\$ (1,500)	-25%	Reduced due to possible continuance of COVID-19 moratorium
Door Notice Fee	2,500	1,875	(625)	-25%	Reduced due to possible continuance of COVID-19 moratorium
Hookup Fees	2,900	2,900	-	0%	
Reconnection Fees	1,100	500	(600)	-55%	Based on Historical Average
Inspection Fees	50	50	-	0%	
Property Transfer Fee	700	700	-	0%	
Returned Check Fee	130	120	(10)	-8%	
TOTAL FEES	\$ 13,380	\$ 10,645	\$ (2,735)	-20%	
Grants & Donations					
Grant Revenue-Sewer Planning Grant	250,000	250,000	\$ -	0%	
Donation Revenue			-	0%	
TOTAL GRANTS & DONATIONS	\$ 250,000	\$ 250,000	\$ -	0%	
Other Revenue					
Interest Revenue	15,000	7,500	(7,500)	-50%	Due to possible slowing of the economy
Sale of Assets	-	-	-	0%	
Other	-	-	-	0%	
TOTAL OTHER REVENUE	\$ 15,000	\$ 7,500	\$ (7,500)	-50%	
GRAND TOTAL REVENUE	\$ 1,410,551	\$ 1,403,068	\$ (7,482)	-1%	
Admin Transfer Out	\$ 250	\$ 250	\$ -		
GRAND TOTAL WITH ADMIN	\$ 1,410,801	\$ 1,403,318	\$ (7,482)		

Twain Harte Community Services District
2020-2021 ANNUAL BUDGET

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 138,998	\$ 147,192	8,194	6%	Double budgeted Ops Manager for 2.5 months
Standby Pay	17,605	17,605	0	0%	
Overtime	7,000	7,000	0	0%	
Sick Leave/Vacation Pay	3,500	3,500	0	0%	
Intern Stipend	2,940	9,600	6,660	227%	Increased usage of interns in comp to 19.20
Uniform Allowance	1,575	1,890	315	20%	
Cell Phone Stipend	441	441	0	0%	
TOTAL SALARIES	\$ 172,059	\$ 187,228	\$ 15,169	9%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 30,685	\$ 33,728	3,044	10%	Double budgeted Ops Manager for 2.5 months
HRA Reimbursement	11,988	13,679	1,692	14%	Double budgeted Ops Manager for 2.5 months
CALPERS Retirement	20,715	23,976	3,260	16%	Double budgeted Ops Manager for 2.5 months
FICA	10,668	11,608	940	9%	Double budgeted Ops Manager for 2.5 months
Medicare	2,495	2,715	220	9%	Double budgeted Ops Manager for 2.5 months
Workers Comp	11,800	7,365	(4,435)	-38%	Reduction in insurance premium
Unemployment Ins/ETT	573	1,063	490	85%	Double budgeted Ops Manager for 2.5 months
TOTAL BENEFITS	\$ 88,924	\$ 94,135	\$ 5,211	6%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 9,050	\$ 7,100	(1,950)	-22%	Generator service to be completed this year
Facilities Maintenance & Repair					
Lift Station	7,500	7,500	0	0%	
Collections	8,850	8,850	0	0%	
General & Administrative	1,600	1,600	0	0%	
Vehicle Maintenance & Repair	6,000	6,150	150	3%	
Janitorial/Cleaning Fees	900	1,500	600	67%	
Fuel	7,500	7,000	(500)	-7%	
Equipment Under \$5,000	1,000	6,200	5,200	520%	Replace truck radios and new earth compactor
Personal Protective Equipment	800	1,300	500	63%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 43,200	\$ 47,200	\$ 4,000	9%	

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 500	\$ 500	\$ -	0%	
Postage	4,000	4,000	0	0%	
Food Supplies	300	300	0	0%	
Janitorial Supplies	300	300	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 5,100	\$ 5,100	\$ -	0%	
Outside Services - 55XXX					
Legal Fees	\$ 2,000	\$ 2,000	\$ -	0%	
IT Services	1,000	1,000	0	0%	
Engineering Services	15,000	13,000	(2,000)	-13%	SSMP completed in 19.20
Medical Exams	150	150	0	0%	
Other Professional Services	253,000	253,000	0	0%	
Other Professional Services-Tree Mortality			0	0%	
TOTAL OUTSIDE SERVICES	\$ 271,150	\$ 269,150	\$ (2,000)	-1%	
Other - 56XXX					
Utilities	\$ 4,800	\$ 4,000	\$ (800)	-17%	
Phone/Communications	2,785	2,785	0	0%	
Computer Licenses & Maintenance	9,000	9,000	0	0%	
Property/Liability Insurance	11,756	17,600	5,844	50%	Actual Insurance Increase
Property Tax			0	0%	
Dues & Memberships	6,400	5,500	(900)	-14%	
Licenses & Certifications	500	1,500	1,000	200%	Requirement for Class A licenses
Training, Conferences & Travel	3,500	4,300	800	23%	
Uncollectable accounts	250	1,500	1,250	500%	Due to change in shutoff procedures
Advertising & Public Education	1,500	1,500	0	0%	
Regulatory Fees	400	400	0	0%	
Sewer Service Charge	445,000	454,500	9,500	2%	TUD rate increased 1/1/20
Bank & Credit Card Fees	4,000	4,000	0	0%	
TOTAL OTHER	\$ 489,891	\$ 506,585	\$ 16,694	3%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ 2,935	\$ 2,403	\$ (531)	-18%	
Principal on Long Term Debt	14,093	14,608	515	4%	
TOTAL DEBT SERVICE	\$ 17,027	\$ 17,011	\$ (16)	0%	
GRAND TOTAL EXPENSES	\$ 1,087,351	\$ 1,126,409	\$ 39,058	4%	
Admin Transfer Out	\$ 140,498	\$ 149,905	\$ 9,407	7%	
GRAND TOTAL WITH ADMIN	\$ 1,227,849	\$ 1,276,314	\$ 48,465	4%	

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Capital Outlay - 57XXX					
SCADA Upgrade	\$ -	\$ 85,000	\$ 85,000	85000%	
Vantage Pt. Equip Structure		\$ 37,000	\$ 37,000	37000%	
GM Fehicle Replace		9,000	9,000	9000%	
Sewer Main Re-Lining	75,000	75,000	0	0%	
TH School Sewer Re-Alignment	125,000	125,000	0	0%	
Training Admin Parking Lot*	4,000	3,300	(700)	-18%	
Water Sewer Material Bins*	15,000	14,000	(1,000)	-7%	
Redwing Lift Station Generator	25,000		(25,000)	-100%	
Mark Twain Lift Station Generator	25,000		(25,000)	-100%	
Truck #4 Replace	19,775		(19,775)	-100%	
TOTAL CAPITAL OUTLAY*	\$ 288,775	\$ 348,300	\$ 59,525	21%	
GRAND TOTAL WITH CAPITAL	\$ 1,516,624	\$ 1,624,614	\$ 107,990	7%	

*Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.

5-YEAR CAPITAL OUTLAY PLAN
Sewer Fund - FY 20-21

	Previously Expended	Projected FY 19-20	Requested FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Out Years 6 to 10	TOTAL
Truck #4 Replace (65% Water) ³		\$ 19,715							\$ 19,715
Redwing Lift Station Generator ³		\$ 25,000							\$ 25,000
Mark Twain Lift Station Generator ³		\$ 25,000							\$ 25,000
Sewer Main Re-Lining	\$ -	\$ 40,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000	\$ 790,000
Training/Admin Parking Lot ^{4,5}		\$ 700	\$ 3,300						\$ 4,000
Vantage Pointe Materials Bins ^{4,6}		\$ 1,000	\$ 14,000						\$ 15,000
TH School Sewer Re-alignment ⁴		\$ -	\$ 125,000						\$ 125,000
SCADA Upgrade			\$ 85,000						\$ 85,000
Vantage Pointe Equipment Structure ⁵			\$ 37,000						\$ 37,000
GM Vehicle Replace (Admin Split)			\$ 9,000						\$ 9,000
Emergency Response Trailer				\$ 5,000					\$ 5,000
Truck #3 Replace (65% Water)				\$ 21,000					\$ 21,000
Mobile Generator Replace (65% W)					\$ 15,500				\$ 15,500
Sherwood Forest Sewer					\$ 150,000	\$ 200,000	\$ 2,700,000		\$ 3,050,000
Truck #1 Replace (65% W)						\$ 13,650			\$ 13,650
Vehicle/Equipment Replace							\$ 92,000		\$ 92,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 111,415	\$ 348,300	\$ 101,000	\$ 240,500	\$ 288,650	\$ 2,867,000	\$ 375,000	\$ 4,331,865

NOTES:

- 1 Vehicle/Equipment replacement items match the THCSO Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Sewer fund portion of shared \$95,000 project
- 6 Sewer fund portion of shared \$30,000 project
- 7 Sewer fund portion of shared \$55,000 project

Attachment F: FY 20/21 Fire Fund Budget & Capital Outlay Plan

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

FIRE - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 500,000	\$ 510,000	\$ 10,000	2%	Estimated 2% Increase
Property Assessments	629,565	625,367	(4,198)	-1%	Foregoing annual COLA increase
TOTAL TAXES & ASSESSMENTS	\$ 1,129,565	\$ 1,135,367	\$ 5,802	1%	
Grants & Donations					
Grant Revenue	56,075	7,700	\$ (48,375)	-86%	VFA Grant
Donation Revenue	3,000	-	(3,000)	-100%	
TOTAL GRANTS & DONATIONS	\$ 59,075	\$ 7,700	\$ (51,375)	-87%	
Other Revenue					
Strike Team	\$ 77,758	\$ -	\$ (77,758)	-100%	
Training Revenue	4,800	-	(4,800)	-100%	
Miscellaneous Revenue	7,500	7,500	-	0%	
Interest Revenue	18,000	9,000	(9,000)	-50%	Due to possible slowing of the economy
Sale of Assets	-	-	-	0%	
TOTAL OTHER REVENUE	\$ 108,058	\$ 16,500	\$ (91,558)	-85%	
GRAND TOTAL REVENUE	\$ 1,296,698	\$ 1,159,567	\$ (137,131)	-11%	
Admin Transfer Out	\$ 180	\$ 180	\$ -		
GRAND TOTAL WITH ADMIN	\$ 1,296,878	\$ 1,159,747	\$ (137,131)	-11%	

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 319,726	\$ 328,690	8,963	3%	Due to COLA and step increases
Standby Pay	1,250	1,250	0	0%	
Overtime	32,000	32,000	0	0%	
Holiday Overtime	12,765	13,204	439	3%	
FLSA Overtime	29,555	30,608	1,053	4%	
Sick Leave/Vacation Pay/ATO	6,700	5,400	(1,300)	-19%	
Temp/Relief Pay	5,000	5,000	0	0%	
Intern Stipend	80,000	90,000	10,000	13%	
Reserve Stipends	3,500	3,500	0	0%	
Striket team Pay	16,035		(16,035)	-100%	
Striket team Intern Pay	36,705		(36,705)	-100%	
Response Incentive Pay	1,500	1,500	0	0%	
Uniform Allowance	4,000	4,000	0	0%	
TOTAL SALARIES	\$ 548,736	\$ 515,151	\$ (33,585)	-6%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 61,749	\$ 64,308	2,560	4%	Due to estimated premium increases
HRA Reimbursement	26,875	26,875	0	0%	
CALPERS Retirement	79,454	91,469	12,015	15%	Due to PERS premium increases & pay increases
FICA	34,642	31,939	(2,702)	-8%	
Medicare	8,102	7,470	(632)	-8%	
Workers Comp	21,000	17,061	(3,939)	-19%	Reduction in insurance premium
Unemployment Ins/ETT	1,330	1,715	385	29%	
TOTAL BENEFITS	\$ 233,151	\$ 240,837	\$ 7,686	3%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 6,000	\$ 6,000	0	0%	
Facilities Maintenance & Repair	11,000	16,000	5,000	45%	Training prop maintenance
Vehicle Maintenance & Repair	69,000	24,000	(45,000)	-65%	Major unexpected repairs to E-721 in 19/20
Janitorial/Cleaning Services	3,300	3,300	0	0%	
Fuel	16,000	16,000	0	0%	
Equipment Under \$5,000	30,000	19,000	(11,000)	-37%	19/20 included equipment for FF Rehab vehicle
Personal Protective Equipment	16,500	17,500	1,000	6%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 151,800	\$ 101,800	\$ (50,000)	-33%	

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 2,300	\$ 2,500	200	9%	
Postage	500	500	0	0%	
Food Supplies	600	600	0	0%	
Janitorial Supplies	3,000	3,000	0	0%	
Medical Supplies	4,500	5,000	500	11%	
TOTAL MATERIALS & SUPPLIES	\$ 10,900	\$ 11,600	\$ 700	6%	
Outside Services - 55XXX					
Legal Fees	\$ 4,000	\$ 4,000	\$ -	0%	
IT Services	1,600	1,700	100	6%	
Engineering Services	9,000	8,700	(300)	-3%	
Medical Exams	2,500	2,500	0	0%	
Background Checks	1,500	1,500	0	0%	
Other Professional Services	4,850	4,850	0	0%	
TOTAL OUTSIDE SERVICES	\$ 23,450	\$ 23,250	\$ (200)	-1%	
Other - 56XXX					
Utilities	\$ 9,700	\$ 10,100	400	4%	
Phone/Communications	5,500	6,000	500	9%	
Software Licenses & Maintenance	4,250	3,950	(300)	-7%	
Property/Liability Insurance	17,600	27,100	9,500	54%	Insurance company's actual increase
Dues & Memberships	4,200	3,800	(400)	-10%	
Licenses & Certifications	1,000	1,000	0	0%	
Training, Conferences & Travel	18,000	19,000	1,000	6%	
Advertising & Public Education	2,500	2,500	0	0%	
TOTAL OTHER	\$ 62,750	\$ 73,450	\$ 10,700	17%	
Debt Service - 58XXX					
Interest on Long Term Debt	4,504	3,425	(1,079)	-24%	
Principal on Long Term Debt	37,861	38,940	1,079	3%	
TOTAL DEBT SERVICE	\$ 42,365	\$ 42,365	\$ -	0%	
GRAND TOTAL EXPENSES	\$ 1,073,152	\$ 1,008,453	\$ (64,699)	-6%	
Admin Transfer Out	\$ 101,158	\$ 107,931	\$ 6,773	7%	
GRAND TOTAL WITH ADMIN	\$ 1,174,310	\$ 1,116,384	\$ (57,926)		
Capital Outlay - 57XXX					

Capital Outlay - 57XXX

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
UAV-Thermal Imaging	\$ 19,500		(19,500)	-100%	
CERT FF Rehab Vehicle	15,200	1,200	(14,000)	-92%	
Mobile Fire Pump	15,000	18,000	3,000	20%	
Historic Fire Engine	10,000		(10,000)	-100%	
Replace Fire Station Generator	25,000		(25,000)	-100%	
Training/Admin Parking Lot*	83,000	67,000	(16,000)	-19%	
Vantage Pt. Equipment Structure*	100,000	60,000	(40,000)	-40%	
Station Concrete Apron/Drainage*	53,695		(53,695)	-100%	
Fire Apparatus Equip Building		9,000	9,000	9000%	
SCBA Bottle/Harness Replacement		150,000	150,000	150000%	
GM Vehicle Replacement		6,480	6,480	6480%	
Training Prop Improvements	10,000		(10,000)	-100%	
TOTAL CAPITAL OUTLAY	\$ 331,395	\$ 311,680	\$ (19,715)	-6%	
GRAND TOTAL WITH CAPITAL	\$ 1,505,705	\$ 1,428,064	\$ (77,641)		

*Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.

5-YEAR CAPITAL OUTLAY PLAN

Fire Fund - FY 20/21

	Previously Expended	Projected FY 19-20	Requested FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Out Years 6 to 10	Total
Training Prop Improvements ³	\$ 8,063	\$ 10,000							\$ 18,063
UAV - Thermal Imaging ³		\$ 19,500							\$ 19,500
Station Concrete Apron/Drainage ³		\$ 53,695							\$ 53,695
Historic Fire Engine ³		\$ 10,000							\$ 10,000
CERT FF Rehab Vehicle ^{4,5}		\$ 14,000	\$ 1,200						\$ 15,200
Fire Apparatus Equipment Building ⁴		\$ 40,000	\$ 60,000						\$ 100,000
Training/Admin Parking Lot ^{4,6}		\$ 16,000	\$ 67,000						\$ 83,000
Mobile Fire Pump ⁴		\$ -	\$ 18,000						\$ 18,000
SCBA Bottle/Harness Replacement ⁷			\$ 150,000						\$ 150,000
GM Vehicle Replace (Admin Split)			\$ 6,480						\$ 6,480
Vantage Pointe Equipment Structure ⁵			\$ 9,000						\$ 9,000
Replace Fire Station Generator				\$ 25,000					\$ 25,000
Back Wall Excavation & Sealing				\$ 35,000					\$ 35,000
New Station Roof					\$ 20,000				\$ 20,000
Reserve Engine Replacement							\$ 100,000		\$ 100,000
Vehicle/Equipment Replacement								\$ 79,000	\$ 79,000
TOTAL CAPITAL OUTLAY	\$ 8,063	\$ 163,195	\$ 311,680	\$ 60,000	\$ 20,000	\$ -	\$ 100,000	\$ 79,000	\$ 741,938

NOTES:

- 1 Vehicle/Equipment replacement items match the THCSO Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Funded through CERT fundraising.
- 6 Fire fund portion of shared \$95,000 project
- 7 This project may be covered by grant funding.
- 8 Fire fund portion of shared \$55,000 project

Attachment G: FY 20/21 Park Fund Budget & Capital Outlay Plan

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

PARK - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Fees					
Facility/Ground Usage Fees	5,800	1,000	(4,800)	-83%	Due to COVID-19 cancellations
TOTAL FEES	\$ 5,800	\$ 1,000	\$ (4,800)	-83%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 26,000	\$ 26,520	\$ 520	2%	
Property Assessments	104,786	108,036	3,250	3%	
TOTAL TAXES & ASSESSMENTS	\$ 130,786	\$ 134,556	\$ 3,770	3%	
Grants & Donations					
Grant Revenue	56,000	16,000	\$ (40,000)	-71%	Sonora Area Foundation Bocce Grant
Donation Revenue	18,000	12,000	(6,000)	-33%	Due to possible slowing of the economy
TOTAL GRANTS & DONATIONS	\$ 74,000	\$ 28,000	\$ (46,000)	-62%	
Other Revenue					
Interest Revenue	4,500	2,250	(2,250)	-50%	Due to possible slowing of the economy
TOTAL OTHER REVENUE	\$ 4,500	\$ 2,250	\$ (2,250)	-50%	
GRAND TOTAL REVENUE	\$ 215,086	\$ 165,806	\$ (49,280)	-23%	
Admin Transfer Out	\$ 100	\$ 100	\$ -		
GRAND TOTAL WITH ADMIN	\$ 215,186	\$ 165,906	\$ (49,280)		

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 8,323	\$ 9,123	\$ 800	10%	Double budgeted Ops Manager for 2.5 months
Overtime	500	500	-	0%	
Sick Leave/Vacation Pay	300	300	-	0%	
Intern Stipend			-	0%	
Uniform Allowance	81	126	45	56%	
Cell Phone Stipend	13	13	-	0%	
TOTAL SALARIES	\$ 9,216	\$ 10,062	\$ 845	9%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 1,470	\$ 1,843	\$ 374	25%	Double budgeted Ops Manager for 2.5 months
HRA Reimbursement	593	834	242	41%	Double budgeted Ops Manager for 2.5 months
CALPERS Retirement	1,294	1,557	263	20%	Double budgeted Ops Manager for 2.5 months
FICA	571	624	52	9%	Double budgeted Ops Manager for 2.5 months
Medicare	134	146	12	9%	Double budgeted Ops Manager for 2.5 months
Workers Comp	375	316	(59)	-16%	Reduction in insurance premium
Unemployment Ins/ETT	27	48	21	76%	Double budgeted Ops Manager for 2.5 months
TOTAL BENEFITS	\$ 4,463	\$ 5,368	\$ 905	20%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 500	\$ 500	-	0%	
Facilities Maintenance & Repair			-	0%	
Baseball Field	4,200	4,200	-	0%	
Tennis Courts	1,000	1,000	-	0%	
Park	8,700	9,100	400	5%	
Community Center	2,000	2,000	-	0%	
Vehicle Maintenance & Repair			-	0%	
Landscaping Services	8,400	8,700	300	4%	
Janitorial/Cleaning Services	15,000	15,000	-	0%	
Fuel			-	0%	
Equipment Under \$5,000	1,450	1,200	(250)	-17%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 41,250	\$ 41,700	\$ 450	1%	
Materials & Supplies - 54XXX					
Janitorial Supplies	\$ 1,600	\$ 1,600	\$ -	0%	
TOTAL MATERIALS & SUPPLIES	\$ 1,600	\$ 1,600	\$ -	0%	

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	

Outside Services - 55XXX

Engineering Services	\$ 4,500	\$ 4,250	\$ (250)	-6%	
Other Professional Services			0	0%	
TOTAL OUTSIDE SERVICES	\$ 4,500	\$ 4,250	\$ (250)	-6%	

Other - 56XXX

Utilities					
Baseball Field	3,600	3,600	-	0%	
Tennis Courts			-	0%	
Park	8,600	7,050	(1,550)	-18%	Removal of duplicate base water charge
Community Center	1,550	2,870	1,320	85%	New water charges at the community center
Property/Liability Insurance	1,700	2,000	300	18%	Insurance company's actual increase
Property Tax			-	0%	
Training, Conferences & Travel			-	0%	
Advertising & Public Education	2,700	2,600	(100)	-4%	
TOTAL OTHER	\$ 18,150	\$ 18,120	\$ (30)	0%	

Debt Service - 58XXX

Interest on Long Term Debt			\$ -	0%	
Principal on Long Term Debt			-	0%	
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0%	

GRAND TOTAL EXPENSES	\$ 79,180	\$ 81,100	\$ 1,920	2%	
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Admin Transfer Out \$ 56,199 \$ 59,962 \$ 3,763

GRAND TOTAL WITH ADMIN	\$ 135,379	\$ 141,062	\$ 5,683	4%	
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Twain Harte Community Services District
2020-2021 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	

Capital Outlay - 57XXX					
New Park Development*	\$ 50,000	\$ 50,000	\$ -	0%	
Bocce Court Improvements		\$ 16,000	\$ 16,000	16000%	
Training/Admin Parking Lot*	\$ 1,000	\$ 800	\$ (200)	-20%	
GM Vehicle Replacement		\$ 3,600	\$ 3,600	3600%	
TOTAL CAPITAL OUTLAY	\$ 51,000	\$ 70,400	\$ 19,400	38%	

GRAND TOTAL WITH CAPITAL	\$ 186,379	\$ 211,462	\$ 25,083	13%	
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*Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.

5-YEAR CAPITAL OUTLAY PLAN

Park Fund - FY 20/21

	Previously Expended	Projected FY 19-20	Requested FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Out Years 6 to 10	Total
Bocce Court Improvements ⁴	\$ -	\$ 40,000	\$ 16,000						\$ 56,000
T.H. Meadows Preliminary Develop ⁴		\$ -	\$ 50,000						\$ 50,000
Training/Admin Parking Lot ^{4,5}		\$ 200	\$ 800						\$ 1,000
GM Vehicle Replace (Admin Split) ^{1,6}			\$ 3,600						\$ 3,600
Bleacher Replacement				\$ 25,000					\$ 25,000
Community Center Upgrades					\$ 30,000				\$ 30,000
Reseal Park Parking Lot						\$ 12,000		\$ 15,000	\$ 27,000
Resurface Tennis Courts							\$ 30,000		\$ 30,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 40,200	\$ 70,400	\$ 25,000	\$ 30,000	\$ 12,000	\$ 30,000	\$ 15,000	\$ 222,600

NOTES:

- 1 Vehicle/Equipment replacement items match the THCS D Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Park fund portion of shared \$95,000 project
- 6 Park fund portion of shared \$36,000 project

Attachment H: FY 20/21 Administrative Budget

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

ADMIN - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	

Other Revenue					
Grant Revenue			\$ -	0%	
Miscellaneous Revenue	1,000	1,000	-	0%	
Interest Revenue			-	0%	
Lease Revenue			-	0%	
Sale of Assets			-	0%	
Other			-	0%	
TOTAL OTHER REVENUE	\$ 1,000	\$ 1,000	\$ -	0%	

GRAND TOTAL REVENUE	\$ 1,000	\$ 1,000	\$ -	0%	
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**Twain Harte Community Services District
2020-2021 ANNUAL BUDGET
ADMIN - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 292,732	\$ 319,886	27,154	9%	Due to creation of new position
Sick Leave/Vacation Pay	5,700	5,700	0	0%	
Director Stipends	13,105	9,000	(4,105)	-31%	
TOTAL SALARIES	\$ 311,537	\$ 334,586	\$ 23,049	7%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 37,593	\$ 47,189	\$ 9,597	26%	Due to creation of new position
HRA Reimbursement	20,595	18,625	(1,970)	-10%	
Retirement	52,668	57,653	4,986	9%	Due to creation of new position
FICA	20,260	21,206	945	5%	Due to creation of new position
Medicare	4,738	4,959	221	5%	Due to creation of new position
Workers Comp	2,800	2,444	(356)	-13%	Reduction in insurance premium
Unemployment Ins/ETT	1,876	2,156	280	15%	Due to creation of new position
TOTAL BENEFITS	\$ 140,530	\$ 154,233	\$ 13,703	10%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 1,200	\$ 1,500	\$ 300	25%	
Facilities Maintenance & Repair	13,600	8,000	(5,600)	-41%	One time projects completed in 19/20
Vehicle Maintenance & Repair	1,250	1,250	0	0%	
Janitorial/Cleaning Services	4,700	4,600	(100)	-2%	
Fuel	1,900	1,900	0	0%	
Equipment Under \$5,000	2,250	3,500	1,250	56%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 24,900	\$ 20,750	\$ (4,150)	-17%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 3,000	\$ 2,200	\$ (800)	-27%	
Postage	1,700	1,700	0	0%	
Janitorial Supplies	250	250	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 4,950	\$ 4,150	\$ (800)	-16%	

**Twain Harte Community Services District
2020-2021 ANNUAL BUDGET
ADMIN - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
Outside Services - 55XXX					
Auditing/Accounting Services	\$ 8,975	\$ 10,500	\$ 1,525	17%	Due to increased costs for possible new auditor
Legal Fees	7,300	7,400	100	1%	
IT Services	3,500	4,200	700	20%	
Other Professional Services	\$ 6,700	\$ 2,400	(4,300)	-64%	Due to one time CEQUA Guideline project in 19.20
TOTAL OUTSIDE SERVICES	\$ 26,475	\$ 24,500	\$ (1,975)	-7%	
Other - 56XXX					
Utilities	\$ 6,800	\$ 6,700	\$ (100)	-1%	
Phone/Communications	5,300	5,300	0	0%	
Software Licenses & Maintenance	9,100	11,600	2,500	27%	Due to intranet implementation
Property/Liability Insurance	6,150	8,700	2,550	41%	Insurance company's actual increase
Property Tax			0	0%	
Dues & Memberships	5,800	6,000	200	3%	
Licenses & Certifications	450	400	(50)	-11%	
Training, Conferences & Travel	11,000	14,200	3,200	29%	Due to training needs for new employee
Advertising & Public Education	4,000	3,500	(500)	-13%	
Bank/Investment Fees	5,000	5,000	-	0%	
TOTAL OTHER	\$ 53,600	\$ 61,400	\$ 7,800	15%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ -	\$ -	\$ -	0%	
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0%	
GRAND TOTAL EXPENSES	\$ 561,991	\$ 599,618	\$ 37,627	7%	
Admin Transfer Out	\$ (561,991)	\$ (599,618)	\$ 37,627		
GRAND TOTAL WITH TRANSFER	\$ -	\$ -			