

TWAIN HARTE COMMUNITY SERVICES DISTRICT Finance/Policy Committee Meeting

Chair: *Gary Sipperley*
Co-Chair: *Eileen Mannix*

**THCSD CONFERENCE ROOM
22912 VANTAGE POINTE DR., TWAIN HARTE
May 4, 2022 1:30 p.m.**

NOTICE: Public May Attend this Meeting In-Person. Facial coverings are recommended for any person attending, regardless of vaccination status.

The meeting will be accessible via ZOOM for anyone that chooses to participate virtually:

- Videoconference Link: <https://us02web.zoom.us/j/89559333699>
- Meeting ID: 895 5933 3699
- Telephone: (669) 900-6833

AGENDA

- 1. Review/discuss draft Fiscal Year 2022-23 Administration Fund Budget and overall Budget.**
- 2. Review/discuss draft 5-year revenue and expense projections.**
- 3. Review Policy 5040 – Board Actions and Decisions.**
- 4. Review Policy 5060 – Minutes of Board Meetings.**
- 5. Adjourn.**

HOW TO VIRTUALLY PARTICIPATE IN THIS THIS MEETING

The public can virtually observe and participate in a meeting as follows:

- **Computer:** Join the videoconference by clicking the videoconference link located at the top of this agenda or on our website. You may be prompted to enter your name and email. Your email will remain private and you may enter “anonymous” for your name.
- **Smart Phone/Tablet:** Join the videoconference by clicking the videoconference link located at the top of this agenda OR log in through the Zoom mobile app and enter the Meeting ID# and Password found at the top of this agenda. You may be prompted to enter

your name and email. Your email will remain private and you may enter “anonymous” for your name.

- **Telephone:** Listen to the meeting by calling Zoom at (4669) 900-6833. Enter the Meeting ID# listed at the top of this agenda, followed by the pound (#) key.

* NOTE: your personal video will be disabled and your microphone will be automatically muted.

FOR MORE DETAILED INSTRUCTIONS, CLICK [HERE](#)

SUBMITTING PUBLIC COMMENT

The public will have an opportunity to comment before and during the meeting as follows:

- **Before the Meeting:**
 - Email comments to ksilva@twainhartecsd.com, write “Public Comment” in the subject line. In the body of the email, include the agenda item number and title, as well as your comments.
 - Mail comments to THCSD Board Secretary: P.O. Box 649, Twain Harte, CA 95383
- **During the Meeting:**
 - Computer/Tablet/Smartphone: Click the “Raise Hand” icon and the host will unmute your audio when it is time to receive public comment. If you would rather make a comment in writing, you may click on the “Q&A” icon and type your comment. You may need to tap your screen or click on “View Participants” to make icons visible.



- Telephone: Press *9 if to notify the host that you have a comment. The host will unmute you during the public comment period and invite you to share comments.
- In-Person: Raise your hand and the Board Chairperson will call on you.

* NOTE: If you wish to speak on an item on the agenda, you are welcome to do so during consideration of the agenda item itself. If you wish to speak on a matter that does not appear on the agenda, you may do so during the Public Comment period. Persons speaking during the Public Comment will be limited to five minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board. Except as otherwise provided by law, no action or discussion shall be taken/conducted on any item not appearing on the agenda. Public comments must be addressed to the board as a whole through the President. Comments to individuals or staff are not permitted.

MEETING ETIQUETTE

Attendees shall make every effort not to disrupt the meeting. Cell phones must be silenced or set in a mode that will not disturb District business during the meeting.

ACCESSIBILITY

Board meetings are accessible to people with disabilities. In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (209) 586-3172.

WRITTEN MEETING MATERIALS

If written materials relating to items on this Agenda are distributed to Board members prior to the meeting, such materials will be made available for public inspection on the District's website:
www.twainhartecsd.com

Twain Harte Community Services District
2022/2023 ANNUAL BUDGET

	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	\$ 1,487,008	\$ 1,483,420	0%	\$ 1,139,135	\$ 1,138,433	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 2,621,854
Fees	18,180	18,180	0%	14,820	14,820	0%	-	-	0%	5,000	5,000	0%	-	-	0%	38,000
Taxes & Assessments	114,813	114,944	0%	-	-	0%	1,220,450	1,243,536	2%	141,017	144,607	3%	-	-	0%	1,503,087
Grants & Donations	1,500,371	1,500,000	0%	200,771	-	-100%	321,339	280,368	-13%	570,301	1,395,475	145%	-	-	0%	3,175,843
Other Revenue	7,425	13,700	85%	5,075	2,100	-59%	210,990	25,500	-88%	4,100	600	-85%	24,998	1,000	-96%	42,900
Total Program Revenue	\$ 3,127,797	\$ 3,130,245	0%	\$ 1,359,801	\$ 1,155,353	-15%	\$ 1,752,779	\$ 1,549,404	-12%	\$ 720,418	\$ 1,545,682	115%	\$ 24,998	\$ 1,000	-96%	\$ 7,381,684
Admin Revenue Allocation	11,749	470	-96%	6,250	250	-96%	4,500	180	-96%	2,500	100	-96%	(24,998)	(1,000)	-96%	-
GRAND TOTAL REVENUE	\$ 3,139,546	\$ 3,130,715	0%	\$ 1,366,051	\$ 1,155,603	-15%	\$ 1,757,279	\$ 1,549,584	-12%	\$ 722,918	\$ 1,545,782	114%	\$ -	\$ -	0%	\$ 7,381,684
Operating Expenses																
Salaries	\$ 328,291	\$ 316,439	-4%	\$ 180,236	\$ 177,705	-1%	\$ 609,557	\$ 571,785	-6%	\$ 5,151	\$ 5,106	-1%	\$ 364,866	\$ 396,872	9%	\$ 1,467,907
Benefits	176,937	184,819	4%	97,474	103,373	6%	244,824	277,885	14%	2,915	3,121	7%	168,525	196,088	16%	765,287
Equip, Auto, Maint, & Repairs	149,700	139,000	-7%	76,300	75,400	-1%	136,050	108,700	-20%	47,250	42,850	-9%	16,600	21,200	28%	387,150
Materials & Supplies	45,800	48,600	6%	5,900	5,900	0%	9,700	10,200	5%	1,600	1,500	-6%	4,750	4,250	-11%	70,450
Outside Services	254,400	253,550	0%	215,900	17,950	-92%	50,300	27,750	-45%	4,400	4,500	2%	25,900	26,400	2%	330,150
Other (Utilities, Prop/Liab Ins, TUD)	169,084	183,150	8%	516,100	521,300	1%	103,600	96,950	-6%	27,950	27,200	-3%	69,250	72,350	4%	900,950
Debt Service	188,769	188,614	0%	16,994	16,976	0%	84,586	-	-100%	-	-	0%	-	-	0%	205,590
Total Program Expenses	\$ 1,312,981	\$ 1,314,172	0%	\$ 1,108,903	\$ 918,604	-17%	\$ 1,238,617	\$ 1,093,271	-12%	\$ 89,267	\$ 84,277	-6%	\$ 649,890	\$ 717,159	10%	\$ 4,127,483
Administrative Cost Allocation	305,448	337,065	10%	162,473	179,290	10%	116,980	129,089	10%	64,989	71,716	10%	(649,890)	(717,159)	10%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,618,429	\$ 1,651,237	2%	\$ 1,271,376	\$ 1,097,894	-14%	\$ 1,355,597	\$ 1,222,360	-10%	\$ 154,256	\$ 155,993	1%	\$ -	\$ -	0%	\$ 4,127,484
TOTAL OPERATING BALANCE	\$ 1,521,117	\$ 1,479,478		\$ 94,675	\$ 57,709		\$ 401,682	\$ 327,225		\$ 568,662	\$ 1,389,788		\$ -	\$ -		
Capital Expenses																
Capital Outlay	1,707,550	2,072,400	21%	454,100	300,300	-34%	515,100	663,500	29%	604,791	1,417,400	134%	-	-	0%	4,453,600
Adminstrative Capital Allocation	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
Total Capital Expenses	\$ 1,707,550	\$ 2,072,400	21%	\$ 454,100	\$ 300,300	-34%	\$ 515,100	\$ 663,500	29%	\$ 604,791	\$ 1,417,400	134%	\$ -	\$ -		\$ 4,453,600
GRAND TOTAL EXPENSES	\$ 3,325,979	\$ 3,723,637	12%	\$ 1,725,476	\$ 1,398,194	-19%	\$ 1,870,697	\$ 1,885,860	1%	\$ 759,047	\$ 1,573,393	107%	\$ -	\$ -	0%	\$ 8,581,084
Transfer To/(From) Reserve	\$ (186,433)	\$ (592,922)		\$ (359,425)	\$ (242,591)		\$ (113,418)	\$ (336,275)		\$ (36,129)	\$ (27,612)		\$ -	\$ -		\$ (1,199,400)

Twain Harte Community Services District

2022-2023 ANNUAL BUDGET

ADMIN - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	

Other Revenue					
Grant Revenue	\$ 23,998		\$ (23,998)	-100%	
Miscellaneous Revenue	1,000	1,000	-	0%	
Interest Revenue			-	0%	
Lease Revenue			-	0%	
Sale of Assets			-	0%	
Other			-	0%	
TOTAL OTHER REVENUE	\$ 24,998	\$ 1,000	\$ (23,998)	-96%	

GRAND TOTAL REVENUE	\$ 24,998	\$ 1,000	\$ (23,998)	-96%	
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**Twain Harte Community Services District
2022-2023 ANNUAL BUDGET
ADMIN - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 346,949	\$ 379,147	32,198	9%	Due to Union Negotiated Increases & Position Overlap
Overtime			0	0%	
Uniform Allowance		45	45	45%	
Sick Leave/Vacation Pay	8,800	8,800	0	0%	
Compensated Absence			0	0%	
Temp/Relief Pay			0	0%	
Reserve Stipends			0	0%	
Director Stipends	9,117	8,880	(237)	-3%	
Striketteam Pay			0	0%	
Striketteam Intern Pay			0	0%	
TOTAL SALARIES	\$ 364,866	\$ 396,872	\$ 32,006	9%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 50,493	\$ 62,361	\$ 11,868	24%	Due to differing demographic of employees
HRA Reimbursement	18,988	24,425	5,438	29%	Due to Customer Service Rep Position Overlap
Retirement	67,010	72,116	5,106	8%	Due to Union Negotiated Increases & Position Overlap
FICA	23,279	25,968	2,688	12%	Due to Union Negotiated Increases & Position Overlap
Medicare	5,543	6,175	632	11%	Due to Union Negotiated Increases & Position Overlap
Workers Comp	1,700	3,302	1,602	94%	Due to a rate increase
Unemployment Ins/ETT	1,512	1,742	230	15%	Due to Customer Service Rep Position Overlap
TOTAL BENEFITS	\$ 168,525	\$ 196,088	\$ 27,563	16%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 1,500	\$ 1,800	\$ 300	20%	
Facilities Maintenance & Repair	6,500	6,000	(500)	-8%	
Vehicle Maintenance & Repair			0	0%	
Janitorial/Cleaning Services	4,300	4,300	0	0%	
Fuel	1,300	2,600	1,300	100%	
Equipment Under \$5,000	3,000	6,500	3,500	117%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 16,600	\$ 21,200	\$ 4,600	28%	

Twain Harte Community Services District

2022-2023 ANNUAL BUDGET

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	

Materials & Supplies - 54XXX					
Office Supplies	\$ 2,800	\$ 2,500	\$ (300)	-11%	
Postage	1,700	1,500	(200)	-12%	
Janitorial Supplies	250	250	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 4,750	\$ 4,250	\$ (500)	-11%	

Twain Harte Community Services District

2022-2023 ANNUAL BUDGET

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Outside Services - 55XXX					
Auditing/Accounting Services	\$ 10,900	\$ 10,900	\$ -	0%	
Legal Fees	8,000	6,700	(1,300)	-16%	
IT Services	4,600	6,400	1,800	39%	
Other Professional Services	\$ 2,400	\$ 2,400	0	0%	
TOTAL OUTSIDE SERVICES	\$ 25,900	\$ 26,400	\$ 500	2%	
Other - 56XXX					
Utilities	\$ 8,000	\$ 8,000	\$ -	0%	
Phone/Communications	6,900	7,200	300	4%	
Software Licenses & Maintenance	11,000	11,100	100	1%	
Property/Liability Insurance	10,000	10,200	200	2%	
Dues & Memberships	5,100	4,800	(300)	-6%	
Licenses & Certifications	650	750	100	15%	
Training, Conferences & Travel	20,800	24,300	3,500	17%	
Advertising & Public Education	1,800	1,000	(800)	-44%	
Bank/Investment Fees	5,000	5,000	-	0%	
TOTAL OTHER	\$ 69,250	\$ 72,350	\$ 3,100	4%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ -	\$ -	\$ -	0%	
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0%	
GRAND TOTAL EXPENSES	\$ 649,890	\$ 717,159	\$ 67,269	10%	
Admin Transfer Out	\$ (649,890)	\$ (717,159)	\$ 67,269		
GRAND TOTAL WITH TRANSFER	\$ -	\$ -			

Twain Harte Community Services District

WATER

FIVE YEAR PROJECTIONS

	20/21	21/22	22/23	23/24	24/25	25/26	26/27
	Actuals	Budget	Estimate	Estimate	Estimate	Estimate	Estimate
Current Revenue							
Service Charges	\$ 1,481,865	\$ 1,487,008	\$ 1,483,420	\$ 1,483,420	\$ 1,483,420	\$ 1,483,420	\$ 1,483,420
Fees	20,362	18,180	18,180	13,320	13,320	13,320	13,320
Taxes & Assessments	110,533	114,814	114,944	37,896	38,654	39,427	40,216
Grants & Donations	101,280	225,371	1,500,000	400,000	3,000,000	-	-
Other Revenue	12,470	7,425	13,700	13,700	13,700	13,700	13,700
Total Program Revenue	\$ 1,726,510	\$ 1,852,798	\$ 3,130,245	\$ 1,948,337	\$ 4,549,095	\$ 1,549,868	\$ 1,550,656
Administrative Cost Allocation	399	11,749	470	484	499	514	529
GRAND TOTAL REVENUE	\$ 1,726,909	\$ 1,864,547	\$ 3,130,715	\$ 1,948,821	\$ 4,549,594	\$ 1,550,382	\$ 1,551,185
Expenses							
Salaries	\$ 315,199	\$ 328,291	\$ 316,439	\$ 328,569	\$ 342,565	\$ 357,430	\$ 367,908
Benefits	154,807	176,937	184,819	193,490	201,557	210,477	217,193
Equip, Auto, Maint, & Repairs	114,848	149,700	139,000	129,780	133,673	137,684	141,814
Materials & Supplies	38,086	45,800	48,600	50,058	51,560	53,107	54,700
Outside Services	79,912	254,400	253,550	27,347	28,167	29,012	29,882
Other	143,540	169,084	183,150	183,495	188,999	194,669	200,509
Debt Service	188,912	188,769	188,614	114,297	114,297	114,297	114,297
Total Program Expenses	\$ 1,035,304	\$ 1,312,981	\$ 1,314,172	\$ 1,027,035	\$ 1,060,818	\$ 1,096,675	\$ 1,126,304
Administrative Cost Allocation	265,903	305,449	337,065	326,445	336,564	346,851	357,120
TOTAL OPERATING EXPENSES	\$ 1,301,207	\$ 1,618,430	\$ 1,651,237	\$ 1,353,480	\$ 1,397,382	\$ 1,443,526	\$ 1,483,424
Total Operating Balance	\$ 425,702	\$ 246,117	\$ 1,479,478	\$ 595,341	\$ 3,152,211	\$ 106,855	\$ 67,761
Capital Expenses							
Capital Outlay	55,794	90,834	2,072,400	727,700	3,300,000	265,000	515,000
Total Capital Expenses	55,794	90,834	2,072,400	727,700	3,300,000	265,000	515,000
GRAND TOTAL EXPENSES	\$ 1,357,001	\$ 1,709,264	\$ 3,723,637	\$ 2,081,180	\$ 4,697,382	\$ 1,708,526	\$ 1,998,424
TRANSFER TO/(FROM) RESERVE	\$ 369,908	\$ 155,283	\$ (592,922)	\$ (132,359)	\$ (147,789)	\$ (158,145)	\$ (447,239)
Capital Reserve Balance	\$ 1,287,875	\$ 1,372,170	\$ 853,687	\$ 721,328	\$ 562,564	\$ 392,883	\$ (64,330)

Twain Harte Community Services District

SEWER

FIVE YEAR PROJECTIONS

	20/21	21/22	22/23	23/24	24/25	25/26	26/27
	Actuals	Budget	Projections	Projections	Projections	Projections	Projections
Revenue							
Service Charges	\$ 1,136,279	\$ 1,139,135	\$ 1,138,433	\$ 1,138,433	\$ 1,138,433	\$ 1,138,433	\$ 1,138,433
Fees	12,907	14,820	14,820	13,380	13,380	13,380	13,380
Taxes & Assessments	-	-	-	-	-	-	-
Grants & Donations	158,093	200,771	-	490,000	4,000,000	-	-
Other Operating Revenue	8,295	5,075	2,100	2,100	2,100	2,100	2,100
Total Program Revenue	\$ 1,315,574	\$ 1,359,801	\$ 1,155,353	\$ 1,643,913	\$ 5,153,913	\$ 1,153,913	\$ 1,153,913
Administrative Cost Allocation	212	6,250	250	258	265	273	281
GRAND TOTAL REVENUE	\$ 1,315,786	\$ 1,366,051	\$ 1,155,603	\$ 1,644,171	\$ 5,154,178	\$ 1,154,186	\$ 1,154,194
Expenses							
Salaries	\$ 185,136	\$ 180,236	\$ 177,705	\$ 184,292	\$ 191,900	\$ 199,981	\$ 205,663
Benefits	88,441	97,474	103,373	108,054	112,420	117,245	120,883
Equip, Auto, Maint, & Repairs	39,742	76,300	75,400	67,362	69,383	71,464	73,608
Materials & Supplies	4,713	5,900	5,900	6,077	6,259	6,447	6,641
Outside Services	169,013	215,900	17,950	18,489	19,043	19,614	20,203
Other	501,536	516,100	521,300	531,789	547,743	564,175	581,100
Debt Service	17,011	16,994	16,976	17,478	17,478	17,478	17,478
Total Program Expenses	\$ 1,005,592	\$ 1,108,904	\$ 918,604	\$ 933,540	\$ 964,225	\$ 996,405	\$ 1,025,576
Administrative Cost Allocation	141,438	162,473	179,290	173,641	179,024	184,495	189,958
TOTAL OPERATING EXPENSES	\$ 1,147,030	\$ 1,271,377	\$ 1,097,894	\$ 1,107,181	\$ 1,143,249	\$ 1,180,900	\$ 1,215,534
Total Operating Balance	\$ 168,756	\$ 94,674	\$ 57,709	\$ 536,990	\$ 4,010,929	\$ (26,714)	\$ (61,339)
Capital Expenses							
Capital Outlay	60,758	260,832	300,300	650,300	4,155,000	575,000	475,000
Admin Capital Transfer							
Total Capital Expenses	60,758	260,832	300,300	650,300	4,155,000	575,000	475,000
GRAND TOTAL EXPENSES	\$ 1,207,788	\$ 1,532,209	\$ 1,398,194	\$ 1,757,481	\$ 5,298,249	\$ 1,755,900	\$ 1,690,534
TRANSFER TO/(FROM) RESERVE	\$ 107,998	\$ (166,158)	\$ (242,591)	\$ (113,310)	\$ (144,071)	\$ (601,714)	\$ (536,339)
Capital Reserve Balance	\$ 1,012,632	\$ 829,318	\$ 584,405	\$ 471,095	\$ 318,008	\$ (293,119)	\$ (838,117)

Twain Harte Community Services District

FIRE

FIVE YEAR PROJECTIONS

	20/21	21/22	22/23	23/24	24/25	25/26	26/27
	Actuals	Budget	Projections	Projections	Projections	Projections	Projections
Revenue							
Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-	-	-	-
Taxes & Assessments	1,167,004	1,220,450	1,243,536	1,274,625	1,306,490	1,339,152	1,372,631
Grants & Donations	35,500	70,750	280,368	-	-	-	-
Other Operating Revenue	218,039	210,990	25,500	8,400	8,400	8,400	8,400
Total Program Revenue	\$ 1,420,543	\$ 1,502,190	\$ 1,549,404	\$ 1,283,025	\$ 1,314,890	\$ 1,347,552	\$ 1,381,031
Administrative Cost Allocation	153	4,500	180	185	191	197	203
GRAND TOTAL REVENUE	\$ 1,420,696	\$ 1,506,690	\$ 1,549,584	\$ 1,283,210	\$ 1,315,081	\$ 1,347,749	\$ 1,381,234
Expenses							
Salaries	\$ 586,500	\$ 609,558	\$ 571,785	\$ 596,487	\$ 615,409	\$ 635,258	\$ 656,085
Benefits	226,196	244,822	277,885	290,282	300,558	310,309	320,676
Equip, Auto, Maint, & Repairs	100,975	122,500	108,700	94,863	97,709	100,640	103,659
Materials & Supplies	13,331	9,700	10,200	10,506	10,821	11,146	11,480
Outside Services	22,218	50,300	27,750	26,523	27,319	28,139	28,983
Other	81,062	96,100	96,950	97,284	100,203	103,209	106,305
Debt Service	42,365	84,586	-	-	-	-	-
Total Program Expenses	\$ 1,072,647	\$ 1,217,566	\$ 1,093,271	\$ 1,115,945	\$ 1,152,019	\$ 1,188,701	\$ 1,227,189
Administrative Cost Allocation	101,835	116,980	129,089	125,022	128,897	132,837	136,770
TOTAL OPERATING EXPENSES	\$ 1,174,482	\$ 1,334,546	\$ 1,222,360	\$ 1,240,967	\$ 1,280,916	\$ 1,321,538	\$ 1,363,959
Total Operating Balance	\$ 246,214	\$ 172,144	\$ 327,225	\$ 42,243	\$ 34,165	\$ 26,212	\$ 17,275
Capital Expenses							
Capital Outlay	113,464	153,273	663,500	65,000	-	-	-
Admin Capital Transfer	-	-	-	-	-	-	-
Total Capital Expenses	113,464	153,273	663,500	65,000	-	-	-
GRAND TOTAL EXPENSES	\$ 1,287,946	\$ 1,487,819	\$ 1,885,860	\$ 1,305,967	\$ 1,280,916	\$ 1,321,538	\$ 1,363,959
TRANSFER TO/(FROM) RESERVE	\$ 132,750	\$ 18,871	\$ (336,275)	\$ (22,757)	\$ 34,165	\$ 26,212	\$ 17,275
Capital Reserve Balance	\$ 665,780	\$ 630,494	\$ 349,246	\$ 315,748	\$ 328,467	\$ 332,858	\$ 327,377

Twain Harte Community Services District
PARK
FIVE YEAR PROJECTIONS

	20/21	21/22	22/23	23/24	24/25	25/26	26/27
	Actuals	Budget	Projections	Projections	Projections	Projections	Projections
Revenue							
Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	15,377	5,000	5,000	4,000	4,000	4,000	4,000
Taxes & Assessments	137,199	141,017	144,607	148,945	153,413	158,016	162,756
Grants & Donations	107,095	233,349	1,395,475	17,000	17,000	17,000	17,000
Other Operating Revenue	2,272	4,100	600	600	600	600	600
Total Program Revenue	\$ 261,943	\$ 383,466	\$ 1,545,682	\$ 170,545	\$ 175,013	\$ 179,616	\$ 184,356
Administrative Cost Allocation	85	2,500	100	103	106	109	113
GRAND TOTAL REVENUE	\$ 262,028	\$ 385,966	\$ 1,545,782	\$ 170,648	\$ 175,119	\$ 179,725	\$ 184,469
Expenses							
Salaries	\$ 8,697	\$ 5,151	\$ 5,106	\$ 5,296	\$ 5,516	\$ 5,749	\$ 5,913
Benefits	3,877	2,915	3,121	3,258	3,385	3,525	3,630
Equip, Auto, Maint, & Repairs	39,142	47,250	42,850	44,136	45,460	46,824	48,229
Materials & Supplies	1,218	1,600	1,500	1,545	1,591	1,639	1,688
Outside Services	3,894	4,400	4,500	4,635	4,774	4,917	5,065
Other	21,501	27,950	27,200	28,016	28,856	29,722	30,614
Debt Service	-						
Total Program Expenses	\$ 78,329	\$ 89,266	\$ 84,277	\$ 86,886	\$ 89,581	\$ 92,376	\$ 95,140
Administrative Cost Allocation	56,575	64,989	71,716	69,456	71,609	73,798	75,983
TOTAL OPERATING EXPENSES	\$ 134,904	\$ 154,255	\$ 155,993	\$ 156,342	\$ 161,190	\$ 166,174	\$ 171,123
Total Operating Balance	\$ 127,124	\$ 231,711	\$ 1,389,788	\$ 14,306	\$ 13,929	\$ 13,551	\$ 13,346
Capital Expenses							
Capital Outlay	123,159	235,033	1,417,400	35,000	30,000	12,000	30,000
Admin Capital Transfer		-					
Total Capital Expenses	123,159	235,033	1,417,400	35,000	30,000	12,000	30,000
GRAND TOTAL EXPENSES	\$ 258,063	\$ 389,288	\$ 1,573,393	\$ 191,342	\$ 191,190	\$ 178,174	\$ 201,123
TRANSFER TO/(FROM) RESERVE	\$ 3,965	\$ (3,322)	\$ (27,612)	\$ (20,694)	\$ (16,071)	\$ 1,551	\$ (16,654)
Capital Reserve Balance	\$ 242,516	\$ 241,768	\$ 213,565	\$ 192,710	\$ 174,126	\$ 173,093	\$ 153,870

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Board Actions and Decisions

POLICY NUMBER: 5040

ADOPTED: September 20, 2005

AMENDED:

LAST AMENDED:

5040.10 PURPOSE

The purpose of this policy is to define the types of action that can be taken by the District Board of Directors to make official decisions.

5040.20 ACTING AS A BODY

Individual Directors cannot take action or make decisions on behalf of the District. The Board can only take action when acting as a body according to the following:

1. Quorum. A majority of the total membership of the Board of Directors (3 Directors) will constitute a quorum. A quorum of the Board is required to conduct District business or take official Board action.
2. Majority Vote Required for Action. A majority vote of the total membership of the Board of Directors (3 Directors) is required to take official action as a Board. In the case where only a minimum quorum is present, action requires the unanimous vote of all three Directors present.
3. Super Majority Vote. For specific actions, the law requires a 4/5 or 2/3 majority vote of the entire Board of Directors (4 Directors) for action to be taken. Therefore, the Board cannot take action on items requiring a super majority vote when only a minimum quorum is present.
4. Abstentions. If a Director abstains from a vote, they will be considered absent for that vote. For example, when only a minimum quorum is present, the Board cannot take action when one Director abstains because a majority vote requires 3 votes. In the case of an action requiring a super majority, action cannot be taken if two Directors abstain because action requires 4 votes.

5040.30 TAKING OFFICIAL ACTION

The Board of Directors shall only act by:

1. Ordinance. Action by ordinances shall be in accordance with requirements of California Government Code Sections 25120 – 25132.
2. Resolution. Action by resolution may be taken at any meeting where a quorum exists. Resolutions shall provide a written record of the Board's findings leading to the Board's action as well as the specific actions taken.
3. Motion. Motions may be made at any meetings where a quorum exists. Action by motion may only be taken on items listed on the meeting agenda.

5040.40 COMMON BOARD ACTIONS

Common actions taken by the Board include, but are not limited to the following:

1. Adoption of ordinances to set and enforce rules and regulations for the administration, operation, and use and maintenance of facilities and services provided by the District.
2. Adoption of policies for the administration and operation of the District.
3. Establishing service levels.
4. Establishing strategic goals and priorities.
5. Acquisition or disposal of real property.
6. Appointment of Board Officers.
7. Appointment and evaluation of District Officers.
8. Adoption of salary schedules for District Employees.
9. Adoption of budget.
10. Engaging legal counsel, auditors and other professional services.
11. Entering into contracts.
12. Entering into joint powers agreements.

5040.50 BOARD DIRECTION

As a body, the Board may provide direction or instructions to the General Manager; however, such direction will not be considered an official action of the Board. Board direction does not require formal procedures, must be in accordance with the following:

1. The Chairperson shall determine by consensus a Board directive and shall state it for clarification.

2. If two or more Directors challenge a stated directive by the Chairperson, a vote may be requested.
3. A formal motion may be made to place a disputed directive on a future agenda for Board consideration or to take some other action.
4. Although Board direction is considered an unofficial action, direction shall only be given in that relates to matters that appear on the Board meeting agenda or to matters brought up during public comment.

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~~5040.10~~ Actions by the Board of Directors include but are not limited to the following:

~~5040.11~~ Adoption or rejection of regulations or policies;

~~5040.12~~ Adoption or rejection of a resolution;

~~5040.13~~ Adoption or rejection of an ordinance;

~~5040.14~~ Approval or rejection of any contract or expenditure;

~~5040.15~~ Approval or rejection of any proposal which commits District funds or facilities;

~~5040.16~~ Personnel action related to the General Manager and personnel action related to other District positions if required by law; and,

~~5040.17~~ Approval or disapproval of matters that require or may require the District or its employees to take action and/or provide services.

~~5040.20~~ Action can only be taken by the vote of the majority of the Board of Directors. Three (3) directors represent a quorum for the conduct of business. Actions taken at a meeting where only a quorum is present, therefore, require all three votes to be effective (unless a 4/5 vote is required by policy or other law).

~~5040.21~~ A member abstaining in a vote is considered as absent for that vote.

~~5040.21.1~~ Example. If three of five Directors are present at a meeting, a quorum exists and business can be conducted. However, if one Director abstains on a particular action and the other two cast "aye" votes, no action is taken because a "majority of the Board" did not vote in favor of the action.

~~5040.21.2~~ Example. If an action is proposed requiring a two-thirds vote and 2 Directors abstain, the proposed action cannot be approved because 4 of the 5 Directors would have to vote in favor of the action.

~~5040.21.3~~ Example. If a vacancy exists on the Board and a vote is taken to appoint an individual to fill said vacancy, three Directors must vote in

favor of the appointment for it to be approved. If two of the four Directors present abstain, the appointment is not approved.

~~5040.30~~ The Board may give directions that are not formal action. Such directions do not require formal procedural process. Such directions include the Board's directives and instructions to the General Manager.

~~5040.31~~ The Chairperson shall determine by consensus a Board directive and shall state it for clarification. Should any two Directors challenge the statement of the Chairperson, a voice vote may be requested.

~~5040.32~~ A formal motion may be made to place a disputed directive on a future agenda for Board consideration, or to take some other action (such as refer the matter to the General Manager for review and recommendation, etc.).

~~5040.33~~ Informal action by the Board is still Board action and shall only occur regarding matters that appear on the agenda for the Board meeting during which said informal action is taken.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Board Actions and Decisions

POLICY NUMBER: 5040

ADOPTED: September 20, 2005

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TWAIN HARTE COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Minutes of Board Meetings

POLICY NUMBER: 5060

ADOPTED: August 16, 2005

AMENDED: 7/9/2015

LAST AMENDED: July 9, 2015

5060.10 PURPOSE

The California Government Code requires the District Board of Directors to keep a record of all of its actions. This policy sets forth this requirement and establishes responsibilities and required contents for Board Meeting minutes.

5060.20 RESPONSIBILITY

The Secretary of the Board of Directors shall keep minutes of all regular, special and emergency meetings of the Board. The Secretary shall also be responsible for presenting draft meeting minutes for Board approval and for retaining approved meeting minutes. The Board of Directors shall be responsible for reviewing and approving draft meeting minutes.

5060.30 CONTENTS

The California Government Code requires that the Board's meeting minutes record all Board actions, including the aye and no votes taken for the passage of all ordinances, resolutions, or motions. In addition to recording Board actions, Board meeting minutes shall include the following (if relevant):

1. Meeting type (Regular, Special, or Emergency)
2. Place, date and time of meeting.
3. Directors present and absent by name.
4. District staff present by name.
5. Time meeting was called to order.
6. Time and name of any Directors arriving late.
7. Time and name of any Directors departing early.

8. Names of Directors absent (or abstaining) during any agenda item upon which action was taken.
9. Summary record of staff and board reports.
10. Summary record of public comment regarding matters not on the agenda.
11. Approval of the minutes or modified minutes of preceding meetings.
12. Approval of financial reports.
13. Time of meeting adjournment.

5060.40 RETENTION

Approved meeting minutes shall be retained in accordance with the District's Records Retention Policy. Hard copies shall be kept in a fireproof vault or fire-resistant, locked cabinet. Electronic copies shall be kept on the District's server.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

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~~5060.11 Copies of a meeting's minutes shall be distributed to Directors as a part of the information packet for the next regular meeting of the Board, at which time the Board will consider approving the minutes as presented or with modifications. Once approved by the Board, the official minutes shall be kept electronically and in hard copy in a fireproof vault or in a fire-resistant, locked cabinet.~~

~~5060.12 All actions shall be recorded in the minutes. Individual votes will be recorded for actions taken on resolutions and ordinances. All resolutions and ordinances adopted by the Board shall be numbered consecutively, starting new at the beginning of each year. The following additional information (if relevant) shall be included in each meeting's minutes:~~

- ~~i. Date, place and type of each meeting.~~
- ~~ii. Directors present and absent by name.~~
- ~~iii. Administrative staff present by name.~~
- ~~iv. Call to order.~~
- ~~v. Time and name of late arriving Directors.~~
- ~~vi. Time and name of early departing Directors.~~
- ~~vii. Names of Directors absent during any agenda item upon which action was taken.~~
- ~~viii. Summary record of staff reports.~~
- ~~ix. Summary record of public comment regarding matters not on the agenda.~~
- ~~x. Approval of the minutes or modified minutes of preceding meetings.~~
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- ~~xii. Time of meeting adjournment.~~

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