

# Twain Harte Community Services District



## FISCAL YEAR 2021/22 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 of Directors adopted a strategic plan that reinforced 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 fourteen 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 2021/2022 ANNUAL BUDGET**

### **2.1 Background**

The District's Fiscal Year 2021/22 (FY 21/22) 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 21/22 budget is presented in Attachment A.

### **2.2 Budget Assumptions**

The Fiscal Year 2021/22 (FY 21/22) District budget presented has several general budget assumptions applicable to all funds. They include interest revenue decreases on district investments due to 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**

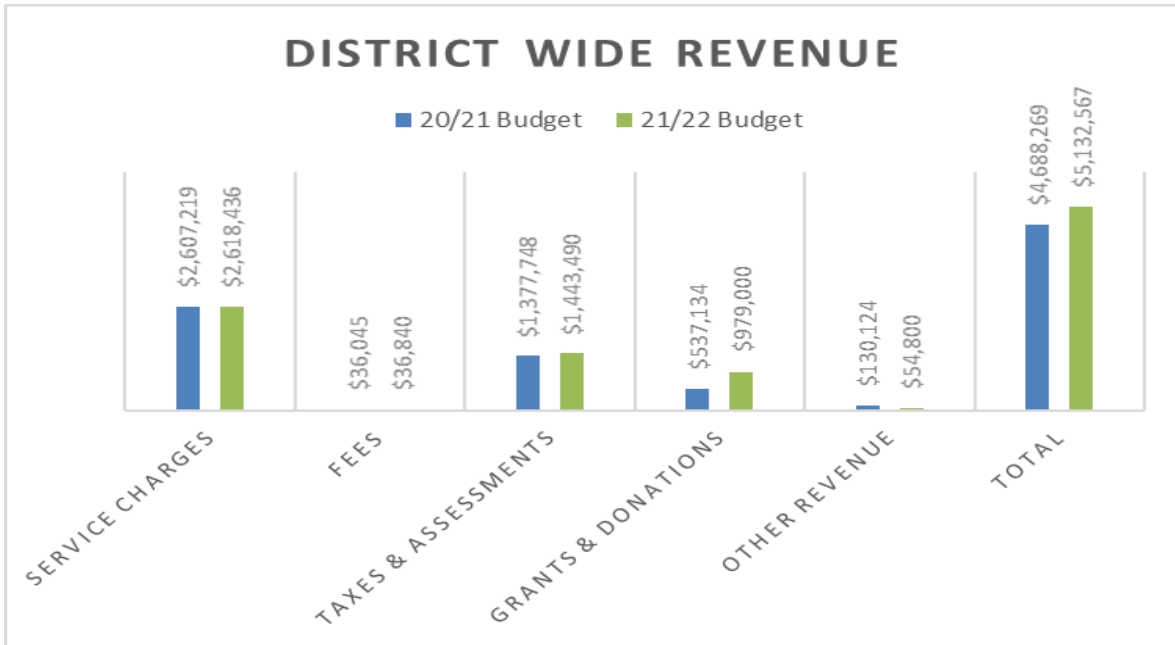
During the 2017/2018 fiscal year, the District Board of Directors approved labor agreements with Communications Workers of America (representing non-exempt water, sewer and administrative employees) and International Association of Firefighters (representing non-exempt fire personnel). Water, sewer and 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 21/22 Salary Plan is presented in Attachment B.

### **2.4 Budget Summary**

#### **2.4.1 District Wide Revenue**

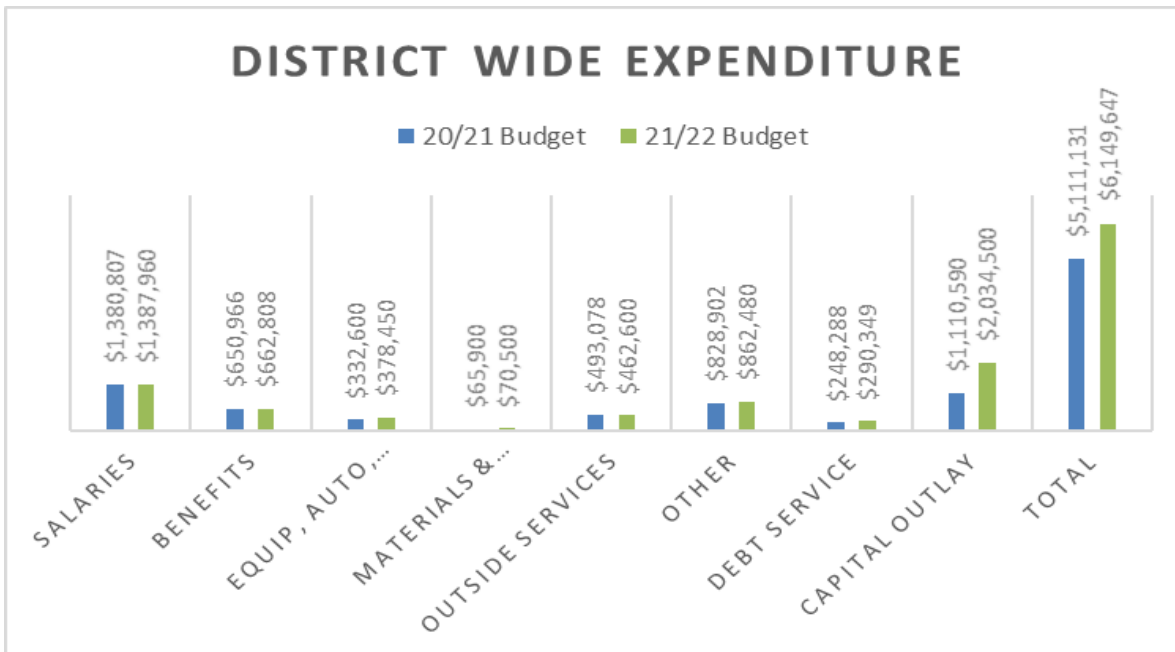
The FY 21/22 budgeted total revenue for the District is \$5,132,567 which is approximately \$444,297 more than the budgeted revenue for FY 20/21. This is primarily due to an increase in FY 21/22 one-time grant revenues awarded to the water, fire and park funds.





#### 2.4.2 District Wide Expenses/Expenditure

The FY 21/22 budgeted total expense/expenditure for the District is \$6,149,647 which is approximately \$1,038,516 more than the FY 20/21 budget. The primary cause of the increase between the FY 21/22 budget and the FY 20/21 budget is due to an increase in one-time grant related 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 \$1,017,080, leaving the combined balance of all Capital Reserve accounts at a new total of \$1,899,611. Projected FY 21/22 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 21/22 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 20/21, with an improved water situation, customer water consumption continued to increase 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 and due to a predicted summer drought, staff assumed that some level of conservation would continue into the FY 21/22 budget year despite the past year's improved water situation. Therefore, FY 21/22 consumption revenue is based on continued FY 20/21 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 21/22 Water Service Charge budget line and the revenue is relatively flat in comparison to 20/21.

#### 3.2.3 Water System Evaluation Planning Grant

The FY 21/22 Water Fund budget includes an increase in both revenue and expense for the purpose of implementing a water system evaluation planning grant. The purpose of the \$499,053 planning grant is to evaluate the water system's condition, identify areas of water loss and prioritize capital projects to both reduce water loss and replace the most vulnerable areas of the system.

#### 3.2.4 Personnel Costs

Due to a retirement during the 20/21 budget year, an opportunity arose to restructure staff positions increasing total personnel by 1 FTE. The 21/22 Water Fund budget includes a slight increase in salary costs in order to fund the portion of salary attributable to water. However, due to a differing

demographic of employees, the benefit costs decreased resulting in lower personnel costs for the 21/22 fiscal year.

### **3.3 Revenue**

After incorporating the above budget assumptions, the total Water Fund revenue is projected to be \$1,845,696. This represents an increase from the FY 20/21 fiscal year budget of approximately \$201,787 primarily due to the receipt of the one-time Water System Planning Evaluation grant and a slight increase in projected water consumption revenue.

### **3.4 Expenditures**

The FY 21/22 Water Fund expenses are projected to be \$2,377,543 which is approximately \$645,426 higher than FY 20/21. This change is primarily due to higher capital improvement project expenses.

### **3.5 Capital Outlay Plan**

The FY 21/22 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 hydrants within the system to better meet California fire flow requirements.

#### **3.5.2 Cedar Pines Pressure Zone Upgrades**

Upgrade undersized waterlines and construct new parallel lines near East Avenue to change the pressure zone of Cedar Pines Vista and a portion of the water system. The project will result in the replacement of aging water lines, the elimination of an aging water tank and pump station, improved system pressures, improved water quality, and reduced operations costs. The project is anticipated to be initiated in FY 21/22 and complete in FY 22/23.

#### **3.5.3 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 21/22.

#### **3.5.4 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 22/23.

#### 3.5.5 Truck #1 Replace

Replace the existing Operations Division vehicle (2008 Ford Pickup) with an existing Administration Division vehicle (2019 Jeep Grand Cherokee). The cost is shared by the Water and Sewer Funds and includes purchasing the portion of the Administration vehicle currently owned by the Fire and Park Funds. The replaced 2008 Ford Pickup will be purchased from the Water and Sewer Funds by the Fire Fund to replace the Fire Chief Coverage Vehicle that is no longer in service. The project is anticipated to be complete in FY 21/22.

#### 3.5.6 Truck #3 Replace

Replace one of the existing Operations Division service trucks (2006 Chevy) with a new service truck that is capable of snow plowing and towing the District's service trailers. The cost of this purchase is shared by the Water and Sewer Funds. The project is anticipated to be complete in FY 21/22.

#### 3.5.7 Snow Plow

Install a snow plow on the new Truck #3. The new snow plow will be in addition to the existing snow plow to provide redundancy and ensure District facilities are accessible in emergency storms. The project is anticipated to be complete in FY 21/22.

#### 3.5.8 WTP Motor Control Center Upgrade

Upgrade the motor control center at the District's surface water treatment plant (WTP). The existing motor control center has exceeded its useful life and parts no longer exist to service it. The project is anticipated to be complete in FY 21/22.

### 3.6 Reserves

The FY 21/22 Water Fund budget projects that operating revenue will exceed operating expenditures by \$277,003. This surplus revenue will fund a portion of FY 21/22 water-related capital projects, with the remaining expense balance of \$531,847 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 21/22 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 21/22 Sewer Service Charge budget line and the revenue is relatively flat in comparison to 20/21.

#### 4.2.2 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 \$135,000 in FY 21/22. As such, the FY 21/22 Sewer Fund budget includes equal amounts of both revenue and expenses related to sewer system planning grant work. FY 20/21's budgeted planning grant revenue and expense was approximately \$194,000 more than FY 21/22.

#### 4.2.3 Personnel Costs

Due to a retirement during the 20/21 budget year, an opportunity arose to restructure staff positions resulting in an increase of total water/ personnel by 1 FTE. The addition of an extra employee negated the need for summer temporary help resulting in lower salary costs. The different demographic of employees has also resulted in lower benefit costs for the 21/22 fiscal year.

### 4.3 Revenue

After incorporating the above budget assumptions, the total Sewer Fund revenue is projected to be \$1,294,003. This represents a decrease from the FY 20/21 fiscal year budget of approximately \$191,416 primarily due to the reduction of the sewer planning grant funds.

#### **4.4 Expenditures**

The FY 21/22 Sewer Fund expenses are projected to be \$1,559,908, which is approximately \$137,440 lower than FY 20/21 due to a decrease in sewer planning grant expenses.

#### **4.5 Capital Outlay Plan**

The Sewer Fund Capital Outlay Plan presented in Attachment E, includes the following capital projects in FY 21/22:

##### **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 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 21/22.

##### **4.5.3 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 21/22.

##### **4.5.4 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 22/23.

##### **4.5.5 Mono Sewer Line Replacement**

Replace an approximate 200-foot stretch of 6-inch sewer line located between Mono Drive and Twain Harte Lake. The project will significantly reduce the risk of sewer backups and overflows, which are caused by the existing line's offsets and severe root intrusion. The project is anticipated to be complete in FY 21/22.

#### 4.5.6 I&I Manhole Repair/Replacement

Repair and replace degraded manholes across the District's sewer system to reduce inflow and infiltration (I&I). The District's recent grant-funded sewer system assessment identified approximately fifteen manholes that are a significant source of I&I due to degradation and damage. Excessive I&I causes sewer lines to flow fuller than designed and increases the risk of sewer overflows. The project is anticipated to be complete in FY 21/22.

#### 4.5.7 Truck #1 Replace

Replace the existing Operations Division vehicle (2008 Ford Pickup) with an existing Administration Division vehicle (2019 Jeep Grand Cherokee). The cost is shared by the Water and Sewer Funds and includes purchasing the portion of the Administration vehicle currently owned by the Fire and Park Funds. The replaced 2008 Ford Pickup will be purchased from the Water and Sewer Funds by the Fire Fund to replace the Fire Chief Coverage Vehicle that is no longer in service. The project is anticipated to be complete in FY 21/22.

#### 4.5.8 Truck #3 Replace

Replace one of the existing Operations Division service trucks (2006 Chevy) with a new service truck that is capable of snow plowing and towing the District's service trailers. The cost of this purchase is shared by the Water and Sewer Funds. The project is anticipated to be complete in FY 21/22.

#### 4.5.9 Snow Plow

Install a snow plow on the new Truck #3. The new snow plow will be in addition to the existing snow plow to provide redundancy and ensure District facilities are accessible in emergency storms. The project is anticipated to be complete in FY 21/22.

#### 4.5.10 New Sewer Jetter

Replace the existing sewer jetter trailer, which is at the end of its useful life, with a new sewer jetter. The sewer jetter trailer is critical for emergency sewer response and routine sewer cleaning and preventative maintenance. The project is anticipated to be complete in FY 21/22.

### 4.6 Reserves

The FY 21/22 Sewer Fund budget projects that operating revenue will exceed operating expenditures by \$99,246. This surplus revenue will fund a portion of FY 21/22 sewer-related capital projects, with the remaining expense balance of \$265,904 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 21/22 Fire Fund Budget is presented in Attachment F.

### 5.2 Budget Assumptions

#### 5.2.1 Property Tax Increase

Past budgeting practices for fire service property tax has been to increase previous year's projected actuals by a conservative 2% inflationary increase. However, due to increasing property values, the last several fiscal years property tax revenue has increased by approximately 4% each year. Therefore, the FY 21/22 budget projects that 20/21's actual revenue will be 4% higher than 19/20's actuals. When using the higher 20/21 projected actual base and including the normal 2% inflationary property tax adjustment to 20/21's projected actuals, the 21/22 budget property tax revenue budget is 8% higher than the 20/21 budget.

#### 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 change in the CPI from December 2020 to December 2021 was 2% and one of the assessments also had unused prior year CPI of 1%. 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 21/22 is 3% and 2%. Therefore, revenue calculations include the maximum allowed increases of 3% and 2% only. The third assessment is no longer subject to an annual adjustment calculation and remains at the FY 20/21 level.

#### 5.2.3 Strike Team

The FY 21/22 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 20/21, the Fire Fund received several small one-time grants. The FY 21/22 budget assumes that the Fire Fund will receive multiple grants this fiscal year including approximately \$213,000 in funding

from a Stormwater grant. This grant will partially fund the Training Parking Lot capital project outlined in section 5.5.1 below.

#### 5.2.5 Salaries

As noted in Section 2.3, “Salary Plan”, budgeted fire personnel salaries are set to increase by 2% in FY 21/22 due to cost of living increases negotiated through union labor contracts. The FY 21/22 personnel budget also accounts for the addition of three new part-time/seasonal engineer positions in order to maintain optimal station coverage during fire season.

### 5.3 Revenue

After incorporating the above budget assumptions, total FY 21/22 Fire Fund revenue is projected to be \$1,461,202. This represents an increase from the FY 20/21 fiscal year budget of approximately \$170,736, primarily due to the large increase in grant revenue.

### 5.4 Expenditures

The FY 21/22 Fire Fund expenses are projected to be \$1,698,201, which is approximately \$338,581 higher than FY 20/21. This increase is primarily due to an increase in Capital Outlay expenditures (one is partially grant funded) and due to the payoff of the District’s fire truck loan. 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 21/22:

#### 5.5.1 Training Parking Lot

Construct an extended permeable parking lot at the administration office and fire training center to accommodate large fire trainings. The project includes innovative stormwater practices, including permeable paving, rainwater capture and bioswales to provide parking, while reducing flooding and improving water quality. The project is mostly grant funded through the State Water Resources Control Board Stormwater Grant Program. The project was initiated in FY 20/21 and is anticipated to be complete in FY 22/23.

#### 5.5.2 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 22/23.

#### 5.5.3 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 21/22.

#### 5.5.4 Fuel/SCBA Fill Station Generator

Install a standby generator to provide backup power to the District's Fuel Station and SCBA Fill Station, which is used to fuel District vehicles/equipment and fill air bottles utilized in fighting fires. The generator is funded through a grant through the California Office of Emergency Services and will provide reliability during emergency power outages and Public Safety Power Shutoff events. The project is anticipated to be complete in FY 21/22.

#### 5.5.5 Back Wall Excavation & Sealing

Excavate and seal the back wall/retaining wall of the fire station and install drainage improvements to reduce flooding and water damage in the apparatus bay. The project is anticipated to be complete in FY 21/22.

#### 5.5.6 C720A Chief Coverage Vehicle

Replace the existing Chief Coverage Vehicle (2004 Chevy Blazer), which is no longer in service, with and existing Operations Division truck (2008 Chevy Pickup). The cost includes purchasing the 2008 Chevy Pickup from the Water and Sewer Funds. The project is anticipated to be complete in FY 21/22.

### 5.6 Reserves

The FY 21/22 Fire Fund budget projects that operating revenue will exceed operating expenditures by \$255,501. This surplus revenue will fund a portion of FY 21/22 fire-related capital projects, with the remaining expense balance of \$236,999 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 21/22 Park Fund Budget is presented in Attachment G.

### 6.2 Budget Assumptions

#### 6.2.1 Property Tax Increase

Past budgeting practices for park service property tax has been to increase previous year's projected actuals by a conservative 2% inflationary increase. However due to increasing property values, the last several fiscal years property taxes have increased by approximately 4% each year. Therefore, the FY 21/22 budget projects that 20/21's actual revenue will be 4% higher than 19/20's actuals. When using the higher 20/21 projected actual base and including the normal 2% inflationary property tax adjustment to 20/21's projected actuals, the 21/22 budget property tax revenue budget is 7% higher than the 20/21 budget.

#### 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 2019 to December 2020 was 2% and the unused CPI carried forward from previous fiscal years was 1%. Therefore, revenue calculations include the maximum allowed 3% increase.

#### 6.2.3 Donation Revenue

Due to the COVID-19 pandemic crisis and possible slowing of the economy, the FY 21/22 budget estimates that donations from the annual Park Fund donation drive will decrease to \$16,000.

#### 6.2.4 Grant Revenue

The District applied for and was awarded a large grant from the State Water Resources Control Board's Stormwater Grant Program. This grant will fund multi-year projects including part of the Twain Harte Meadows Park project noted below in the capital improvement projects. It is estimated that \$354,000

of the project will be completed in the 21/22 fiscal year and the corresponding amount of revenue is also included in the budget.

### **6.3 Revenue**

After incorporating the above budget assumptions, total Park Fund revenue is projected to be \$531,666. This represents an increase of approximately \$263,190 from the FY 20/21 fiscal year budget primarily due to the receipt of the before mentioned Stormwater Grant.

### **6.4 Expenditures**

The FY 21/22 Park Fund expenditures are projected to be \$513,995, which is approximately \$193,949 higher than FY 20/21, 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 21/22:

#### **6.5.1 Twain Harte Meadows Park**

Design and construct the community-developed Twain Harte Meadows Park Project. This phase of the project is funded through the State Water Resources Control Board's Stormwater Grant Program and will include all park improvements except the parking lot, restrooms and mountain pavilion. The project was initiated in FY 19/20 and is anticipated to be complete in FY 23/24.

#### **6.5.2 Community Center Generator**

Install a standby generator at the District's Community Center to provide backup power during emergency power outages and Public Safety Power Shutoff events. This project is funded by a grant through the California Office of Emergency Services and will enable the Community Center to continue to be used as a community warming and cooling center when the primary power source is lost. The project is anticipated to be complete in FY 21/22.

### **6.6 Reserves**

The FY 21/22 Park Fund Budget projects that operating revenue will exceed operating expenditures by \$385,671. This surplus revenue will fund the majority of FY 21/22 park-related capital projects, with the remaining expense balance of \$17,671 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 21/22 Admin Fund Budget is presented in Attachment H.

### 7.2 Budget Assumptions

#### 7.2.1 Salaries & Benefits

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

### 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 21/22 revenue is projected at \$1,000.

### 7.4 Expenditures

The FY 21/22 Administrative Fund expenditures are projected to be \$647,516, which is approximately \$49,155 higher than FY 20/21. This increase is primarily due to salary and benefit budget assumptions detailed above, a change in auditors and an increase in training/travel expenses. Administrative Fund expenses are detailed in Attachment H.

**Attachment A: FY 21/22 Budget Summary**

Twain Harte Community Services District  
2021/2022 ANNUAL BUDGET

	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL
	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	PROJECTED
<b>Revenue</b>																
Service Charges	\$ 1,470,488	\$ 1,480,003	1%	\$ 1,136,732	\$ 1,138,433	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 2,618,436
Fees	14,530	18,520	27%	10,335	14,820	43%	-	-	0%	11,180	3,500	-69%	-	-	0%	36,840
Taxes & Assessments	107,825	113,703	5%	-	-	0%	1,135,367	1,190,422	5%	134,556	139,366	4%	-	-	0%	1,443,490
Grants & Donations	36,821	225,000	511%	329,378	135,000	-59%	50,545	235,000	365%	120,390	384,000	219%	-	-	0%	979,000
Other Revenue	13,775	8,000	-42%	8,725	5,500	-37%	104,374	35,600	-66%	2,250	4,700	109%	1,000	1,000	0%	54,800
<b>Total Program Revenue</b>	<b>\$ 1,643,438</b>	<b>\$ 1,845,226</b>	<b>12%</b>	<b>\$ 1,485,170</b>	<b>\$ 1,293,753</b>	<b>-13%</b>	<b>\$ 1,290,286</b>	<b>\$ 1,461,022</b>	<b>13%</b>	<b>\$ 268,376</b>	<b>\$ 531,566</b>	<b>98%</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0%</b>	<b>\$ 5,132,567</b>
Admin Revenue Allocation	470	470	0%	250	250	0%	180	180	0%	100	100	0%	(1,000)	(1,000)	0%	-
<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,643,908</b>	<b>\$ 1,845,696</b>	<b>12%</b>	<b>\$ 1,485,420</b>	<b>\$ 1,294,003</b>	<b>-13%</b>	<b>\$ 1,290,466</b>	<b>\$ 1,461,202</b>	<b>13%</b>	<b>\$ 268,476</b>	<b>\$ 531,666</b>	<b>98%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 5,132,567</b>
<b>Operating Expenses</b>																
Salaries	\$ 314,797	\$ 317,932	1%	\$ 188,650	\$ 180,287	-4%	\$ 529,464	\$ 522,013	-1%	\$ 9,345	\$ 5,157	-45%	\$ 338,551	\$ 362,571	7%	\$ 1,387,960
Benefits	165,858	156,235	-6%	94,617	86,493	-9%	229,306	248,349	8%	5,425	2,736	-50%	155,760	168,995	8%	662,808
Equip, Auto, Maint, & Repairs	110,400	140,000	27%	46,100	72,500	57%	108,550	103,900	-4%	47,850	43,450	-9%	19,700	18,600	-6%	378,450
Materials & Supplies	41,750	46,000	10%	5,200	5,800	12%	12,100	12,350	2%	1,600	1,600	0%	5,250	4,750	-10%	70,500
Outside Services	91,900	253,800	176%	347,628	153,200	-56%	27,400	25,300	-8%	4,250	4,400	4%	21,900	25,900	18%	462,600
Other (Utilities, Prop/Liab Ins, TUD)	156,050	161,625	4%	508,652	517,605	2%	83,500	92,650	11%	23,500	23,900	2%	57,200	66,700	17%	862,480
Debt Service	188,912	188,769	0%	17,011	16,994	0%	42,365	84,586	100%	-	-	0%	-	-	0%	290,349
<b>Total Program Expenses</b>	<b>\$ 1,069,667</b>	<b>\$ 1,264,361</b>	<b>18%</b>	<b>\$ 1,207,858</b>	<b>\$ 1,032,879</b>	<b>-14%</b>	<b>\$ 1,032,685</b>	<b>\$ 1,089,148</b>	<b>5%</b>	<b>\$ 91,970</b>	<b>\$ 81,243</b>	<b>-12%</b>	<b>\$ 598,361</b>	<b>\$ 647,516</b>	<b>8%</b>	<b>\$ 4,115,147</b>
Administrative Cost Allocation	281,230	304,332	8%	149,590	161,879	8%	107,705	116,553	8%	59,836	64,752	8%	(598,361)	(647,516)	8%	-
<b>GRAND TOTAL OPERATING EXPENSES</b>	<b>\$ 1,350,897</b>	<b>\$ 1,568,693</b>	<b>16%</b>	<b>\$ 1,357,448</b>	<b>\$ 1,194,758</b>	<b>-12%</b>	<b>\$ 1,140,390</b>	<b>\$ 1,205,701</b>	<b>6%</b>	<b>\$ 151,806</b>	<b>\$ 145,995</b>	<b>-4%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 4,115,147</b>
<b>TOTAL OPERATING BALANCE</b>	<b>\$ 293,012</b>	<b>\$ 277,003</b>		<b>\$ 127,972</b>	<b>\$ 99,246</b>		<b>\$ 150,075</b>	<b>\$ 255,501</b>		<b>\$ 116,670</b>	<b>\$ 385,671</b>		<b>\$ -</b>	<b>\$ -</b>		
<b>Capital Expenses</b>																
Capital Outlay	381,220	808,850	112%	339,900	365,150	7%	219,230	492,500	125%	170,240	368,000	116%	-	-	0%	2,034,500
Adminstrative Capital Allocation	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
<b>Total Capital Expenses</b>	<b>\$ 381,220</b>	<b>\$ 808,850</b>	<b>112%</b>	<b>\$ 339,900</b>	<b>\$ 365,150</b>	<b>7%</b>	<b>\$ 219,230</b>	<b>\$ 492,500</b>	<b>125%</b>	<b>\$ 170,240</b>	<b>\$ 368,000</b>	<b>116%</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 2,034,500</b>
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 1,732,117</b>	<b>\$ 2,377,543</b>	<b>37%</b>	<b>\$ 1,697,348</b>	<b>\$ 1,559,908</b>	<b>-8%</b>	<b>\$ 1,359,620</b>	<b>\$ 1,698,201</b>	<b>25%</b>	<b>\$ 322,046</b>	<b>\$ 513,995</b>	<b>60%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 6,149,647</b>
<b>Transfer To/(From) Reserve</b>	<b>\$ (88,208)</b>	<b>\$ (531,847)</b>		<b>\$ (211,928)</b>	<b>\$ (265,904)</b>		<b>\$ (69,155)</b>	<b>\$ (236,999)</b>		<b>\$ (53,570)</b>	<b>\$ 17,671</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ (1,017,080)</b>



**Attachment B: FY 21/22 Salary Plan**

**TWAIN HARTE COMMUNITY SERVICES DISTRICT**  
**2021/2022 HOURLY SALARY SCHEDULE - Effective July 1, 2021**

TITLE	Competence Salary Steps					Expertise Salary Steps**				
	1	2	3	4	5	6	7	8	9	
<b>UNION POSITIONS</b>										
Accounting/Administrative Assistant*	\$ 22.972	\$ 24.120	\$ 25.328	\$ 26.593	\$ 27.923	\$ 29.319	\$ 30.785	\$ 32.325	\$ 33.940	
Customer Services Representative*	\$ 24.790	\$ 26.030	\$ 27.329	\$ 28.697	\$ 30.133	\$ 31.638	\$ 33.218	\$ 34.881	\$ 36.625	
Fire Captain^	\$ 23.567	\$ 24.747	\$ 25.983	\$ 27.284	\$ 28.645	\$ 30.078	\$ 31.583	\$ 33.164	\$ 34.821	
Seasonal Fire Engineer	\$ 17.000									
Fire Relief Captain^	\$ 17.974									
Utility Operator I*	\$ 22.998	\$ 24.147	\$ 25.354	\$ 26.621	\$ 27.952	\$ 29.349	\$ 30.817	\$ 32.357	\$ 33.975	
Utility Operator II*	\$ 26.203	\$ 27.514	\$ 28.888	\$ 30.333	\$ 31.850	\$ 33.441	\$ 35.116	\$ 36.870	\$ 38.714	
Utility Operator III*	\$ 32.761	\$ 34.400	\$ 36.118	\$ 37.924	\$ 39.820	\$ 41.812	\$ 43.903	\$ 46.096	\$ 48.401	
<b>MANAGEMENT POSITIONS (Exempt)</b>										
Administrative Coordinator/Board Secretary*	\$ 30.603	\$ 32.133	\$ 33.740	\$ 35.427	\$ 37.198	\$ 39.058	\$ 41.011	\$ 43.061	\$ 45.215	
Finance Officer*	\$ 38.016	\$ 39.916	\$ 41.912	\$ 44.008	\$ 46.210	\$ 48.521	\$ 50.945	\$ 53.492	\$ 56.167	
Fire Chief^	\$ 42.609	\$ 44.740	\$ 46.976	\$ 49.327	\$ 51.790	\$ 54.382	\$ 57.102	\$ 59.957	\$ 62.953	
Operations Manager/Assistant General Manager*	\$ 43.193	\$ 45.352	\$ 47.620	\$ 50.000	\$ 52.500	\$ 55.125	\$ 57.881	\$ 60.775	\$ 63.814	
General Manager (By Contract)*	2021/2022 Negotiated Contract Amount: \$67.31/hour									

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

\*\*Succession to the next step requires a minimum of five years at the previous step.

- 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
- Revised - July 1, 2020
- Revised - January 8, 2021
- Revised - February 10, 2021

**Attachment C: FY 21/22 Reserve Designations**

## PROPOSED RESERVE SUMMARY

As Of June 30, 2021

	Water	Sewer	Fire	Parks	Total
<b><u>Non-Spendable</u></b>					
Invested in Capital Assets	\$ 1,995,376	\$ 713,585	\$ 1,333,522	\$ 1,242,797	\$ 5,285,280
Inventory	\$ 6,069	\$ 1,764	\$ -	\$ -	\$ 7,833
<b>Total Non-Spendable</b>	<b>\$ 2,001,445</b>	<b>\$ 715,349</b>	<b>\$ 1,333,522</b>	<b>\$ 1,242,797</b>	<b>\$ 5,293,113</b>
<b><u>Restricted</u></b>					
Grunsky Debt Service	\$ 144,586	\$ -	\$ -	\$ -	\$ 144,586
Restricted Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted - CERT	\$ -	\$ -	\$ 1,337	\$ -	\$ 1,337
Fire Truck Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Restricted</b>	<b>\$ 144,586</b>	<b>\$ -</b>	<b>\$ 1,337</b>	<b>\$ -</b>	<b>\$ 145,923</b>
<b><u>Committed</u></b>					
Capital Improvement/Asset Replacement Reserve	\$ 1,155,899	\$ 957,281	\$ 595,260	\$ 208,250	\$ 2,916,691
Rate/Revenue Stabilization Reserve	\$ 157,388	\$ 115,332	\$ 66,651	\$ 12,235	\$ 351,605
Water Rights Reserve	\$ 120,083	\$ -	\$ -	\$ -	\$ 120,083
<b>Total Committed</b>	<b>\$ 1,433,370</b>	<b>\$ 1,072,613</b>	<b>\$ 661,911</b>	<b>\$ 220,485</b>	<b>\$ 3,388,379</b>
<b><u>Assigned</u></b>					
Operating Reserve	\$ 326,947	\$ 255,829	\$ 558,192	\$ 70,531	\$ 1,211,498
Pension Liability	\$ (141,916)	\$ (79,828)	\$ (131,740)	\$ -	\$ (353,484)
<b>Total Assigned</b>	<b>\$ 185,031</b>	<b>\$ 176,001</b>	<b>\$ 426,452</b>	<b>\$ 70,531</b>	<b>\$ 858,014</b>
<b>ESTIMATED ENDING BALANCE - FY 20/21</b>	<b>\$ 3,764,432</b>	<b>\$ 1,963,963</b>	<b>\$ 2,423,222</b>	<b>\$ 1,533,813</b>	<b>\$ 9,685,429</b>

21/22 Projected Transfer To/(From) Reserve					
					\$ -
Capital Improvement/Asset Replacement Reserve	\$ (531,847)	\$ (265,904)	\$ (236,999)	\$ 17,671	\$ (1,017,080)
<b>TOTAL TRANSFERS TO/(FROM) RESERVE</b>	<b>\$ (531,847)</b>	<b>\$ (265,904)</b>	<b>\$ (236,999)</b>	<b>\$ 17,671</b>	<b>\$ (1,017,080)</b>

Projected Capital Reserve as of 6/30/22	\$ 624,052	\$ 691,377	\$ 358,261	\$ 225,921	\$ 1,899,611
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**Attachment D: FY 21/22 Water Fund Budget & Capital Outlay Plan**

Twain Harte Community Services District  
2021-2022 ANNUAL BUDGET  
WATER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Service Charges</b>					
Water Service Charge	\$ 1,470,488	\$ 1,480,003	\$ 9,515	1%	Due to increased consumption
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 1,470,488</b>	<b>\$ 1,480,003</b>	<b>\$ 9,515</b>	<b>1%</b>	
<b>Fees</b>					
Late Fee	\$ -	\$ 9,000	\$ 9,000	9000%	20/21 late fees waived due to COVID
Door Notice Fee	-	2,000	2,000	2000%	20/21 late fees waived due to COVID
Hookup Fees	13,560	5,800	(7,760)	-57%	Five Year Historical Average
Reconnection Fees	-	800	800	800%	20/21 late fees waived due to COVID
Property Transfer Fee	850	800	(50)	-6%	
Returned Check Fee	120	120	-	0%	
<b>TOTAL FEES</b>	<b>\$ 14,530</b>	<b>\$ 18,520</b>	<b>\$ 3,990</b>	<b>27%</b>	
<b>Taxes &amp; Assessments</b>					
Secured & Unsecured Taxes	\$ 33,660	\$ 35,889	\$ 2,229	7%	Due to increasing property values
Davis Grunsky Assessment	74,165	77,813	3,648	5%	
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 107,825</b>	<b>\$ 113,703</b>	<b>\$ 5,878</b>	<b>5%</b>	
<b>Grants &amp; Donations</b>					
Grant Revenue - Misc	\$ 36,821	\$ 225,000	\$ 188,179	511%	Water System Eval Planning Grant
Grant Revenue - Wells			\$ -	0%	
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>\$ 36,821</b>	<b>\$ 225,000</b>	<b>\$ 188,179</b>	<b>511%</b>	
<b>Other Revenue</b>					
Miscellaneous Revenue	\$ -		\$ -	0%	
Interest Revenue	11,500	8,000	(3,500)	-30%	Due to lower interest rates
Lease Revenue	-		-	0%	
Sale of Assets	2,275	-	(2,275)	-100%	
<b>TOTAL OTHER REVENUE</b>	<b>\$ 13,775</b>	<b>\$ 8,000</b>	<b>\$ (5,775)</b>	<b>-42%</b>	
<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,643,438</b>	<b>\$ 1,845,226</b>	<b>\$ 201,787</b>	<b>12%</b>	
Admin Transfer Out	\$ 470	\$ 470	\$ -		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,643,908</b>	<b>\$ 1,845,696</b>	<b>\$ 201,787</b>	<b>12%</b>	

Twain Harte Community Services District  
2021-2022 ANNUAL BUDGET

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 266,955	\$ 275,453	8,499	3%	Due to creation of new position
Standby Pay	17,605	17,605	-	0%	
Overtime	9,550	12,500	2,950	31%	Based on 4 year historical average
Sick Leave/Vacation Pay	6,300	6,300	-	0%	
Intern Stipend	9,600	1,560	(8,040)	-84%	Reduced use due to new permanent position
Uniform Allowance	3,981	3,438	(543)	-14%	
Cell Phone Stipend	807	1,076	269	33%	Due to creation of new position
<b>TOTAL SALARIES</b>	<b>\$ 314,797</b>	<b>\$ 317,932</b>	<b>\$ 3,135</b>	<b>1%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 62,019	\$ 59,942	(2,077)	-3%	New demographic of employees
HRA Reimbursement	25,190	23,215	(1,975)	-8%	New demographic of employees
CALPERS Retirement	43,052	41,109	(1,944)	-5%	New demographic of employees
FICA	19,517	19,712	194	1%	
Medicare	4,565	4,610	45	1%	
Workers Comp	10,210	6,500	(3,710)	-36%	Reduction of rates
Unemployment Ins/ETT	1,304	1,147	(157)	-12%	
<b>TOTAL BENEFITS</b>	<b>\$ 165,858</b>	<b>\$ 156,235</b>	<b>\$ (9,623)</b>	<b>-6%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 5,700	\$ 6,000	300	5%	
Facilities Maintenance & Repair					
Source of Supply	8,400	8,500	100	1%	
Pumping	5,400	5,900	500	9%	Added Weed abatement
Water Treatment	14,700	25,400	10,700	73%	One-time WTP per condition assessment
Transmission & Distribution	31,500	35,500	4,000	13%	Extra pavement patching required
General & Administrative	1,500	1,500	-	0%	
Vehicle Maintenance & Repair	8,400	10,500	2,100	25%	Winter tires needed for all trucks
Janitorial Cleaning Fees	2,000	1,900	(100)	-5%	
Fuel	11,400	12,800	1,400	12%	Increases + Additional Staff
Equipment Under \$5,000	19,900	29,300	9,400	47%	Need to replace obsolete turbidimeters
Personal Protective Equipment	1,500	2,700	1,200	80%	COVID-related price increases
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 110,400</b>	<b>\$ 140,000</b>	<b>\$ 29,600</b>	<b>27%</b>	

## Twain Harte Community Services District

2021-2022 ANNUAL BUDGET

## WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Materials &amp; Supplies - 54XXX</b>					
Office Supplies	\$ 1,000	\$ 1,200	200	20%	
Postage	5,000	5,000	-	0%	
Food Supplies	400	400	-	0%	
Chemical Supplies	35,000	39,000	4,000	11%	Increased chemical costs
Janitorial Supplies	350	400	50	14%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 41,750</b>	<b>\$ 46,000</b>	<b>\$ 4,250</b>	<b>10%</b>	
<b>Outside Services - 55XXX</b>					
Legal Fees	4,000	4,000	-	0%	
IT Services	1,900	1,900	-	0%	
Engineering Services	82,000	244,000	162,000	198%	Water System Eval Planning Grant
Medical Exams	900	800	(100)	-11%	
Other Professional Services	3,100	3,100	-	0%	
Other Professional Services-Tree Mortality			-	0%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 91,900</b>	<b>\$ 253,800</b>	<b>\$ 161,900</b>	<b>176%</b>	
<b>Other - 56XXX</b>					
Utilities	\$ 32,100	\$ 31,700	(400)	-1%	
Phone/Communications	6,400	6,700	300	5%	
Computer Licenses & Maintenance	11,500	13,900	2,400	21%	Paperless Billing Addition
Property/Liability Insurance	22,500	28,775	6,275	28%	Projected SDRMA Increase
Property Tax	450	450	-	0%	
Memberships/Publications/Subscriptions	10,900	11,300	400	4%	
Licenses & Certifications	800	1,100	300	38%	
Training, Conferences & Travel	4,800	5,600	800	17%	Additional training for new employees
Uncollectable accounts	1,500	1,500	-	0%	
Advertising & Public Education	1,000	700	(300)	-30%	
Laboratory Fees	22,700	19,700	(3,000)	-13%	New Lab is cheaper
Regulatory Fees	8,000	8,200	200	3%	
Purchased Water	29,400	27,500	(1,900)	-6%	Wells used more
Bank & Credit Card Fees	4,000	4,500	500	13%	Increased credit card usage
<b>TOTAL OTHER</b>	<b>\$ 156,050</b>	<b>\$ 161,625</b>	<b>\$ 5,575</b>	<b>4%</b>	
<b>Debt Service - 58XXX</b>					
Interest on Long Term Debt	\$ 35,268	\$ 30,171	(5,097)	-14%	
Principal on Long Term Debt	153,644	158,598	4,954	3%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 188,912</b>	<b>\$ 188,769</b>	<b>\$ (143)</b>	<b>0%</b>	
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 1,069,667</b>	<b>\$ 1,264,361</b>	<b>\$ 194,694</b>	<b>18%</b>	
Admin Transfer Out	\$ 281,230	\$ 304,332	\$ 23,102		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,350,897</b>	<b>\$ 1,568,693</b>	<b>\$ 217,796</b>	<b>16%</b>	



Twain Harte Community Services District  
2021-2022 ANNUAL BUDGET

**WATER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Capital Outlay - 57XXX</b>					
FH Improvements	15,000	15,000	-	0%	
Water Sewer Material Bins*	6,000	-	(6,000)	-100%	Complete in FY 20/21
Well 3 - Sherwood Forest*	7,000	-	(7,000)	-100%	Complete in FY 20/21
SCADA Upgrade	285,000	285,000	-	0%	Rollover
Vantage Pt. Equipment Strucure	9,000	10,000	1,000	11%	Rollover
Training/Admin Parking Lot*	5,900	0	(5,900)	-100%	Moved to Fire
GM Vehicle Replace	16,160	0	(16,160)	-100%	Complete in FY 20/21
Surface Scatter 7 for SWTP	7,160	0	(7,160)	-100%	Complete in FY 20/21
Well #1 Generator	30,000	0	(30,000)	-100%	Complete in FY 20/21
Cedar Pines Pressure Zone Upgrades	0	350,000	350,000	350000%	
Truck #1 Replacement	0	5,850	5,850	5850%	Split 65/35 with Sewer
Truck #3 Replacement	0	39,000	39,000	39000%	Split 65/35 with Sewer
Snow Plow	0	4,000	4,000	4000%	Back-up plow (split 50/50 with sewer)
WTP Motor Control Center Upgrade	0	100,000	100,000	100000%	Per WTP condition Assessment
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 381,220</b>	<b>\$ 808,850</b>	<b>\$ 427,630</b>	<b>112%</b>	

**GRAND TOTAL WITH CAPITAL      \$ 1,732,117    \$ 2,377,543    \$ 645,426      37%**

\*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 21/22**

	Previously Expended	Projected FY 20-21	Requested FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Out Years 6 to 10	TOTAL
Vantage Pointe Materials Bins	\$ 1,000	\$ 5,956							\$ 6,956
GM Vehicle Replace (Admin Split)		\$ 16,159							\$ 16,159
SWTP Scatter 7 Turbidimeter		\$ 7,154							\$ 7,154
Well #1 Generator		\$ 27,000							\$ 27,000
Well #3 - Sherwood Forest	\$ 335,654	\$ 7,000							\$ 342,654
FH Improvements	\$ 4,150	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ 154,150
Cedar Pines Pressure Zone Upgrades		\$ -	\$ 350,000						\$ 350,000
SCADA Upgrade <sup>4</sup>		\$ -	\$ 285,000						\$ 285,000
Vantage Pt. Equipment Structure <sup>4,5</sup>		\$ -	\$ 10,000						\$ 10,000
Truck #1 Replace (35% Sewer)			\$ 5,850						\$ 5,850
Truck #3 Replace (35% Sewer)			\$ 39,000						\$ 39,000
Snow Plow (35% Sewer)			\$ 4,000						\$ 4,000
WTP Motor Control Center Upgrade			\$ 100,000						\$ 100,000
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 #4 Replace (35% Sewer)					\$ 37,700				\$ 37,700
Recoat Black Oak Tank					\$ 75,000				\$ 75,000
Million Gallon Tank #2 Rehab/Recoat						\$ 850,000			\$ 850,000
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								\$ 68,330	\$ 68,330
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 340,804</b>	<b>\$ 63,269</b>	<b>\$ 808,850</b>	<b>\$ 130,000</b>	<b>\$ 127,700</b>	<b>\$ 950,000</b>	<b>\$ 530,000</b>	<b>\$ 1,843,330</b>	<b>\$ 4,793,953</b>

**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 \$60,000 project

**Attachment E: FY 21/22 Sewer Fund Budget & Capital Outlay Plan**

Twain Harte Community Services District  
2021-2022 ANNUAL BUDGET  
**SEWER - REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Service Charges</b>					
Sewer Service Charge	1,136,732	1,138,433	1,702	0%	
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 1,136,732</b>	<b>\$ 1,138,433</b>	<b>\$ 1,702</b>	<b>0%</b>	
<b>Fees</b>					
Late Fee	\$ -	\$ 6,300	\$ 6,300	6300%	20/21 late fees waived due to COVID
Door Notice Fee	-	2,000	2,000	2000%	20/21 late fees waived due to COVID
Hookup Fees	9,400	4,500	(4,900)	-52%	Five Year Historical Average
Reconnection Fees		800	800	800%	20/21 late fees waived due to COVID
Inspection Fees	200	200	-	0%	
Property Transfer Fee	615	900	285	46%	Five Year Historical Average
Returned Check Fee	120	120	-	0%	
<b>TOTAL FEES</b>	<b>\$ 10,335</b>	<b>\$ 14,820</b>	<b>\$ 4,485</b>	<b>43%</b>	
<b>Grants &amp; Donations</b>					
Grant Revenue-Sewer Planning Grant	329,378	135,000	\$ (194,378)	-59%	Estimated remaining sewer planning grant
Donation Revenue			-	0%	
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>\$ 329,378</b>	<b>\$ 135,000</b>	<b>\$ (194,378)</b>	<b>-59%</b>	
<b>Other Revenue</b>					
Interest Revenue	7,500	5,500	(2,000)	-27%	Due to lower interest rates
Sale of Assets	1,225	-	(1,225)	-100%	
Other	-	-	-	0%	
<b>TOTAL OTHER REVENUE</b>	<b>\$ 8,725</b>	<b>\$ 5,500</b>	<b>\$ (3,225)</b>	<b>-37%</b>	
<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,485,170</b>	<b>\$ 1,293,753</b>	<b>\$ (191,416)</b>	<b>-13%</b>	
Admin Transfer Out	\$ 250	\$ 250	\$ -		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,485,420</b>	<b>\$ 1,294,003</b>	<b>\$ (191,416)</b>		

## Twain Harte Community Services District

## 2021-2022 ANNUAL BUDGET

## SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 148,299	\$ 148,648	349	0%	
Standby Pay	17,605	17,605	0	0%	
Overtime	7,000	6,000	(1,000)	-14%	Based on 4 year historical average
Sick Leave/Vacation Pay	3,500	3,500	0	0%	
Intern Stipend	9,600	1,560	(8,040)	-84%	Reduced use due to new permanent position
Uniform Allowance	2,205	2,385	180	8%	
Cell Phone Stipend	441	588	147	33%	Due to creation of new position
<b>TOTAL SALARIES</b>	<b>\$ 188,650</b>	<b>\$ 180,287</b>	<b>\$ (8,363)</b>	<b>-4%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 34,112	\$ 32,384	(1,728)	-5%	New demographic of employees
HRA Reimbursement	13,913	12,558	(1,355)	-10%	New demographic of employees
CALPERS Retirement	23,974	22,129	(1,845)	-8%	New demographic of employees
FICA	11,696	11,178	(519)	-4%	Staffing restructure
Medicare	2,735	2,614	(121)	-4%	Staffing restructure
Workers Comp	7,365	4,900	(2,465)	-33%	Reduction of rates
Unemployment Ins/ETT	821	731	(90)	-11%	Reduction in Unemployment Insurance Rates
<b>TOTAL BENEFITS</b>	<b>\$ 94,617</b>	<b>\$ 86,493</b>	<b>\$ (8,124)</b>	<b>-9%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 6,800	\$ 7,100	300	4%	
Facilities Maintenance & Repair					
Lift Station	8,500	7,900	(600)	-7%	
Collections	6,850	30,900	24,050	351%	Line repairs and maintenance per condition assessment
General & Administrative	1,100	900	(200)	-18%	
Vehicle Maintenance & Repair	5,650	7,600	1,950	35%	Snow tires needed for all trucks
Janitorial/Cleaning Fees	1,100	1,100	0	0%	
Fuel	6,700	7,300	600	9%	Price increases + Extra staff
Equipment Under \$5,000	7,600	7,200	(400)	-5%	
Personal Protective Equipment	1,800	2,500	700	39%	COVID-related cost increases
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 46,100</b>	<b>\$ 72,500</b>	<b>\$ 26,400</b>	<b>57%</b>	

Twain Harte Community Services District  
2021-2022 ANNUAL BUDGET

**SEWER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Materials &amp; Supplies - 54XXX</b>					
Office Supplies	\$ 500	\$ 900	\$ 400	80%	
Postage	4,100	4,200	100	2%	
Food Supplies	300	300	0	0%	
Janitorial Supplies	300	400	100	33%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 5,200</b>	<b>\$ 5,800</b>	<b>\$ 600</b>	<b>12%</b>	
<b>Outside Services - 55XXX</b>					
Legal Fees	\$ 1,500	\$ 1,500	\$ -	0%	
IT Services	1,300	1,300	0	0%	
Engineering Services	12,000	12,000	0	0%	
Medical Exams	450	400	(50)	-11%	
Other Professional Services	332,378	138,000	(194,378)	-58%	Estimated remaining sewer planning grant expenses
Other Professional Services-Tree Mortality			0	0%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 347,628</b>	<b>\$ 153,200</b>	<b>\$ (194,428)</b>	<b>-56%</b>	
<b>Other - 56XXX</b>					
Utilities	\$ 4,700	\$ 5,000	\$ 300	6%	
Phone/Communications	2,887	3,000	113	4%	
Computer Licenses & Maintenance	9,365	12,500	3,135	33%	Paperless Billing initial setup + Smart Covers
Property/Liability Insurance	17,600	22,205	4,605	26%	Projected SDRMA Increase
Property Tax			0	0%	
Dues & Memberships	5,500	5,700	200	4%	
Licenses & Certifications	1,900	2,000	100	5%	
Training, Conferences & Travel	4,300	4,300	0	0%	
Uncollectable accounts	1,500	1,500	0	0%	
Advertising & Public Education	1,200	700	(500)	-42%	
Regulatory Fees	400	500	100	25%	
Sewer Service Charge	455,300	456,000	700	0%	
Bank & Credit Card Fees	4,000	4,200	200	5%	
<b>TOTAL OTHER</b>	<b>\$ 508,652</b>	<b>\$ 517,605</b>	<b>\$ 8,953</b>	<b>2%</b>	
<b>Debt Service - 58XXX</b>					
Interest on Long Term Debt	\$ 2,403	\$ 1,853	\$ (551)	-23%	
Principal on Long Term Debt	14,608	15,141	534	4%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 17,011</b>	<b>\$ 16,994</b>	<b>\$ (17)</b>	<b>0%</b>	
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 1,207,858</b>	<b>\$ 1,032,879</b>	<b>\$ (174,979)</b>	<b>-14%</b>	
Admin Transfer Out	\$ 149,590	\$ 161,879	\$ 12,289	8%	
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,357,448</b>	<b>\$ 1,194,758</b>	<b>\$ (162,690)</b>	<b>-12%</b>	

Twain Harte Community Services District  
2021-2022 ANNUAL BUDGET

**SEWER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Capital Outlay - 57XXX</b>					
SCADA Upgrade*	\$ 85,000	\$ 85,000	\$ -	0%	Rollover
Vantage Pt. Equip Structure*	\$ 37,000	\$ 40,000	\$ 3,000	8%	Increased steel prices
GM Vehicle Replace	8,600	0	(8,600)	-100%	Complete in FY 20/21
Sewer Main Re-Lining	75,000	0	(75,000)	-100%	Focus on repairs this year
TH School Sewer Re-Alignment*	125,000	15,000	(110,000)	-88%	Rollover
Training Admin Parking Lot	3,300	0	(3,300)	-100%	Shift to Fire
Water Sewer Material Bins	6,000	0	(6,000)	-100%	Complete in FY 20/21
Manhole Smart Covers	0	10,000	10,000	10000%	Monitor I&I Flows
Snow Plow	0	4,000	4,000	4000%	Back-up plow (50/50 split w/sewer)
Truck #1 Replacement	0	3,150	3,150	3150%	Split 65/35 with Sewer
Truck #3 Replacement	0	21,000	21,000	21000%	Split 65/35 with Sewer
Sewer Jetter Replacement	0	92,000	92,000	92000%	
I&I Manhole Repair/Replacement	0	60,000	60,000	60000%	Based on condition assessment
Mono Sewer Line Replacement	0	35,000	35,000	35000%	Reduce Sewer Spills
<b>TOTAL CAPITAL OUTLAY*</b>	<b>\$ 339,900</b>	<b>\$ 365,150</b>	<b>\$ 25,250</b>	<b>7%</b>	
<b>GRAND TOTAL WITH CAPITAL</b>	<b>\$ 1,697,348</b>	<b>\$ 1,559,908</b>	<b>\$ (137,440)</b>	<b>-8%</b>	

\*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 21-22**

	Previously Expended	Projected FY 20-21	Requested FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Out Years 6 to 10	TOTAL
Redwing Lift Station Generator	\$ 20,136	\$ 1,527							\$ 21,663
Mark Twain Lift Station Generator	\$ 22,476	\$ 1,391							\$ 23,867
Vantage Pointe Materials Bins	\$ 1,000	\$ 5,811							\$ 6,811
GM Vehicle Replace (Admin Split)		\$ 8,595							\$ 8,595
Sewer Main Re-Lining	\$ 5,265	\$ 43,000	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000	\$ 723,265
TH School Sewer Re-alignment <sup>4</sup>		\$ 15,000	\$ 15,000						\$ 30,000
SCADA Upgrade <sup>4</sup>		\$ -	\$ 85,000						\$ 85,000
Vantage Pointe Equipment Structure <sup>5</sup>		\$ -	\$ 40,000						\$ 40,000
Mono Sewer Line Replacement			\$ 35,000						
Manhole Smart Covers			\$ 10,000						
I&I Manhole Repair/Replacement			\$ 60,000						\$ 60,000
Truck #1 Replace (65% W)			\$ 3,150						\$ 3,150
Truck #3 Replace (65% W)			\$ 21,000						\$ 21,000
Snow Plow (50/50 split w/water)			\$ 4,000						\$ 4,000
New Sewer Jetter			\$ 92,000						\$ 92,000
Emergency Response Trailer				\$ 5,000					\$ 5,000
Truck #4 Replace					\$ 20,300				\$ 20,300
Sherwood Forest Sewer					\$ 150,000	\$ 200,000	\$ 2,700,000		\$ 3,050,000
Vehicle/Equipment Replace								\$ 44,870	\$ 44,870
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 48,877</b>	<b>\$ 75,324</b>	<b>\$ 365,150</b>	<b>\$ 80,000</b>	<b>\$ 245,300</b>	<b>\$ 275,000</b>	<b>\$ 2,775,000</b>	<b>\$ 419,870</b>	<b>\$ 4,239,521</b>

**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 Sewer fund portion of shared \$60,000 project



**Attachment F: FY 21/22 Fire Fund Budget & Capital Outlay Plan**

Twain Harte Community Services District

2021-2022 ANNUAL BUDGET

FIRE - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	

Taxes & Assessments					
Secured & Unsecured Taxes	\$ 510,000	\$ 549,972	\$ 39,972	8%	Due to increasing property values
Property Assessments	625,367	640,450	15,083	2%	
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 1,135,367</b>	<b>\$ 1,190,422</b>	<b>\$ 55,055</b>	<b>5%</b>	

Grants & Donations					
Grant Revenue	38,595	235,000	\$ 196,406	509%	VFA, Stormwater, PSPS
Grant Revenue - CERT	9,950		(9,950)	-100%	
Donation Revenue - CERT	2,000		(2,000)	-100%	
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>\$ 50,545</b>	<b>\$ 235,000</b>	<b>\$ 184,456</b>	<b>365%</b>	

Other Revenue					
Strike Team	\$ 71,874	\$ -	\$ (71,874)	-100%	
Training Revenue	16,000	15,500	(500)	-3%	
Miscellaneous Revenue	7,500	7,500	-	0%	
Interest Revenue	9,000	7,000	(2,000)	-22%	Due to lower interest rates
Sale of Assets	-	5,600	5,600	5600%	Sale of GM Vehicle to Water/Sewer
<b>TOTAL OTHER REVENUE</b>	<b>\$ 104,374</b>	<b>\$ 35,600</b>	<b>\$ (68,774)</b>	<b>-66%</b>	

<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,290,286</b>	<b>\$ 1,461,022</b>	<b>\$ 170,736</b>	<b>13%</b>	
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Admin Transfer Out	\$ 180	\$ 180	\$ -		
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<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,290,466</b>	<b>\$ 1,461,202</b>	<b>\$ 170,736</b>	<b>13%</b>	
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Twain Harte Community Services District

2021-2022 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 295,676	\$ 377,337	81,661	28%	Union negotiated increase; full year budget for fire chief; new positions
Workers Comp Reimb Wages	\$ (14,950)		14,950	-100%	
Standby Pay	1,600	500	(1,100)	-69%	
Overtime	58,000	34,000	(24,000)	-41%	Exceptional circumstances in 20.21 - reduced to 4 yr average
Holiday Overtime	12,666	16,418	3,752	30%	
FLSA Overtime	29,252	38,014	8,761	30%	
Sick Leave/Vacation Pay/ATO	19,608	8,800	(10,808)	-55%	
Compensated Absence			0	0%	
Temp/Relief Pay	7,000	5,500	(1,500)	-21%	
Intern Stipend	60,000	28,500	(31,500)	-53%	
Reserve Stipends	3,500	3,500	0	0%	
Striketeam Pay	4,115		(4,115)	-100%	
Striketeam Intern Pay	47,000		(47,000)	-100%	
Response Incentive Pay	1,500	1,500	0	0%	
Uniform Allowance	4,077	7,000	2,923	72%	
Cell Phone Stipend	420	945	525	125%	
<b>TOTAL SALARIES</b>	<b>\$ 529,464</b>	<b>\$ 522,013</b>	<b>\$ (7,451)</b>	<b>-1%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 61,270	\$ 70,924	9,655	16%	Fire chief position was vacant for 3 months in 20.21
HRA Reimbursement	28,509	26,875	(1,634)	-6%	
CALPERS Retirement	79,628	98,149	18,521	23%	Fire chief position was vacant for 3 months in 20.21
FICA	33,754	32,365	(1,389)	-4%	Due to reduction of strike team salary budget
Medicare	7,894	7,569	(325)	-4%	Due to reduction of strike team salary budget
Workers Comp	17,061	10,800	(6,261)	-37%	Reduction of rates
Unemployment Ins/ETT	1,190	1,666	476	40%	
<b>TOTAL BENEFITS</b>	<b>\$ 229,306</b>	<b>\$ 248,349</b>	<b>\$ 19,043</b>	<b>8%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 7,000	\$ 6,500	(500)	-7%	
Facilities Maintenance & Repair	11,000	11,200	200	2%	
Vehicle Maintenance & Repair	21,000	21,000	0	0%	
Vehicle Maintenance & Repair-CERT	700	0	(700)	-100%	
Janitorial/Cleaning Services	1,600		(1,600)	-100%	Elimination of carpet cleaning service
Fuel	15,500	15,500	0	0%	
Equipment Under \$5,000	15,300	23,000	7,700	50%	
Equipment Under \$5,000-CERT	7,950	3,200	(4,750)	-60%	
Personal Protective Equipment	28,500	23,500	(5,000)	-18%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 108,550</b>	<b>\$ 103,900</b>	<b>\$ (4,650)</b>	<b>-4%</b>	

## Twain Harte Community Services District

## 2021-2022 ANNUAL BUDGET

## FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Materials &amp; Supplies - 54XXX</b>					
Office Supplies	\$ 2,500	\$ 2,500	0	0%	
Postage	500	600	100	20%	
Food Supplies	600	600	0	0%	
Janitorial Supplies	3,500	3,500	0	0%	
Medical Supplies	5,000	5,150	150	3%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 12,100</b>	<b>\$ 12,350</b>	<b>\$ 250</b>	<b>2%</b>	
<b>Outside Services - 55XXX</b>					
Legal Fees	\$ 4,000	\$ 4,000	\$ -	0%	
IT Services	2,400	2,600	200	8%	
Engineering Services	8,700	8,700	0	0%	
Medical Exams	2,500	2,500	0	0%	
Background Checks	1,500	2,500	1,000	67%	
Other Professional Services	8,300	5,000	(3,300)	-40%	Grant Writer Fee
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 27,400</b>	<b>\$ 25,300</b>	<b>\$ (2,100)</b>	<b>-8%</b>	
<b>Other - 56XXX</b>					
Utilities	\$ 10,400	\$ 10,600	200	2%	
Phone/Communications	5,100	5,800	700	14%	
Software Licenses & Maintenance	4,100	4,500	400	10%	
Property/Liability Insurance	27,800	32,400	4,600	17%	Projected SDRMA increase
Dues & Memberships	2,800	3,150	350	13%	
Licenses & Certifications	2,000	2,000	0	0%	
Training, Conferences & Travel	29,700	32,500	2,800	9%	
Advertising & Public Education	1,600	1,700	100	6%	
<b>TOTAL OTHER</b>	<b>\$ 83,500</b>	<b>\$ 92,650</b>	<b>\$ 9,150</b>	<b>11%</b>	
<b>Debt Service - 58XXX</b>					
Interest on Long Term Debt	3,425	3,345	(80)	-2%	
Principal on Long Term Debt	38,940	81,241	42,301	109%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 42,365</b>	<b>\$ 84,586</b>	<b>\$ 42,221</b>	<b>100%</b>	
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 1,032,685</b>	<b>\$ 1,089,148</b>	<b>\$ 56,463</b>	<b>5%</b>	
Admin Transfer Out	\$ 107,705	\$ 116,553	\$ 8,848	8%	
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,140,390</b>	<b>\$ 1,205,701</b>	<b>\$ 65,311</b>		

## Twain Harte Community Services District

## 2021-2022 ANNUAL BUDGET

## FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Capital Outlay - 57XXX</b>					
Fuel/SCBA Fill Station Generator	\$ 16,000	\$ 14,000	(2,000)	-13%	
CERT FF Rehab Vehicle	1,040		(1,040)	-100%	
New Chief Coverage Vehicle	0	8,500	8,500	8500%	
Replace Fire Station Generator	18,000		(18,000)	-100%	
Training/Admin Parking Lot*	67,000	275,000	208,000	310%	
Vantage Pt. Equipment Structure*	9,000	10,000	1,000	11%	
Backwall Excavation & Sealing		35,000	35,000	35000%	
Fire Apparatus Equip Building	92,000		(92,000)	-100%	
SCBA Bottle/Harness Replacement	10,000	150,000	140,000	1400%	
GM Vehicle Replacement	6,190		(6,190)	-100%	
Training Prop Improvements			0	0%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 219,230</b>	<b>\$ 492,500</b>	<b>\$ 273,270</b>	<b>125%</b>	
<b>GRAND TOTAL WITH CAPITAL</b>	<b>\$ 1,359,620</b>	<b>\$ 1,698,201</b>	<b>\$ 338,581</b>		

\*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 21/22**

	Previously Expended	Projected FY 20-21	Requested FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Out Years 6 to 10	Total
CERT FF Rehab Vehicle	\$ 16,602	\$ 1,040							\$ 17,642
Fire Apparatus Equipment Building	\$ 10,000	\$ 89,279							\$ 99,279
GM Vehicle Replace (Admin Split)		\$ 6,189							\$ 6,189
Replace Fire Station Generator		\$ 17,996							\$ 17,996
Training Parking Lot <sup>4,7</sup>	\$ 12,887	\$ -	\$ 275,000						\$ 287,887
Vantage Pointe Equipment Structure <sup>5</sup>		\$ -	\$ 10,000						\$ 10,000
SCBA Bottle/Harness Replacement <sup>6</sup>		\$ -	\$ 150,000						\$ 150,000
Fuel/SCBA Fill Station Generator <sup>7</sup>		\$ 2,000	\$ 14,000						\$ 16,000
Back Wall Excavation & Sealing			\$ 35,000						\$ 35,000
C720A Chief Coverage Vehicle			\$ 8,500						\$ 8,500
New Station Roof				\$ 30,000					\$ 30,000
Burn Prop Expansion				\$ 50,000					\$ 50,000
Reserve Engine Replacement					\$ 100,000				\$ 100,000
Vehicle/Equipment Replacement								\$ 853,300	\$ 853,300
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 39,489</b>	<b>\$ 116,504</b>	<b>\$ 492,500</b>	<b>\$ 80,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 853,300</b>	<b>\$ 1,681,793</b>

**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 Fire fund portion of shared \$60,000 project
- 6 This project may be covered by grant funding.
- 7 This project is fully grant funded

**Attachment G: FY 21/22 Park Fund Budget & Capital Outlay Plan**

Twain Harte Community Services District

2021-2022 ANNUAL BUDGET

PARK - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Fees</b>					
Facility/Ground Usage Fees	11,180	3,500	(7,680)	-69%	PGE PSPS events
<b>TOTAL FEES</b>	<b>\$ 11,180</b>	<b>\$ 3,500</b>	<b>\$ (7,680)</b>	<b>-69%</b>	
<b>Taxes &amp; Assessments</b>					
Secured & Unsecured Taxes	\$ 26,520	\$ 28,349	\$ 1,829	7%	Due to increasing property values
Property Assessments	108,036	111,017	2,981	3%	
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 134,556</b>	<b>\$ 139,366</b>	<b>\$ 4,810</b>	<b>4%</b>	
<b>Grants &amp; Donations</b>					
Grant Revenue	97,890	368,000	\$ 270,110	276%	Stormwater Grant - TH Meadows + PSPS
Donation Revenue	22,500	16,000	(6,500)	-29%	Conservative Estimate
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>\$ 120,390</b>	<b>\$ 384,000</b>	<b>\$ 263,610</b>	<b>219%</b>	
<b>Other Revenue</b>					
Sale of Assets	-	3,100	3,100	3100%	Sale of GM Vehicle to Water/Sewer
Interest Revenue	2,250	1,600	(650)	-29%	Due to lower interest rates
<b>TOTAL OTHER REVENUE</b>	<b>\$ 2,250</b>	<b>\$ 4,700</b>	<b>\$ 2,450</b>	<b>109%</b>	
<b>GRAND TOTAL REVENUE</b>	<b>\$ 268,376</b>	<b>\$ 531,566</b>	<b>\$ 263,190</b>	<b>98%</b>	
Admin Transfer Out	\$ 100	\$ 100	\$ -		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 268,476</b>	<b>\$ 531,666</b>	<b>\$ 263,190</b>		



## Twain Harte Community Services District

## 2021-2022 ANNUAL BUDGET

## PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 8,418	\$ 4,337	\$ (4,081)	-48%	Staffing restructure
Overtime	500	250	(250)	-50%	
Sick Leave/Vacation Pay	300	500	200	67%	
Intern Stipend			-	0%	
Uniform Allowance	114	54	(60)	-53%	Staffing restructure
Cell Phone Stipend	13	17	4	33%	
<b>TOTAL SALARIES</b>	<b>\$ 9,345</b>	<b>\$ 5,157</b>	<b>\$ (4,187)</b>	<b>-45%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 2,000	\$ 1,113	\$ (886)	-44%	Staffing restructure
HRA Reimbursement	889	365	(524)	-59%	Staffing restructure
CALPERS Retirement	1,468	649	(819)	-56%	Staffing restructure
FICA	579	320	(260)	-45%	Staffing restructure
Medicare	135	75	(61)	-45%	Staffing restructure
Workers Comp	316	200	(116)	-37%	Staffing restructure
Unemployment Ins/ETT	38	14	(24)	-63%	Staffing restructure
<b>TOTAL BENEFITS</b>	<b>\$ 5,425</b>	<b>\$ 2,736</b>	<b>\$ (2,690)</b>	<b>-50%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 500	\$ 500	-	0%	
Facilities Maintenance & Repair			-	0%	
Baseball Field	4,000	4,000	-	0%	
Tennis Courts	1,000	2,100	1,100	110%	
Park	9,500	9,600	100	1%	
Community Center	1,700	2,000	300	18%	
Vehicle Maintenance & Repair			-	0%	
Landscaping Services	11,400	8,700	(2,700)	-24%	20.21 included unsubmitted 19.20 invoices
Janitorial/Cleaning Services	15,550	15,550	-	0%	
Fuel			-	0%	
Equipment Under \$5,000	4,200	1,000	(3,200)	-76%	Last year included bocce picnic tables
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 47,850</b>	<b>\$ 43,450</b>	<b>\$ (4,400)</b>	<b>-9%</b>	
<b>Materials &amp; Supplies - 54XXX</b>					
Janitorial Supplies	\$ 1,600	\$ 1,600	\$ -	0%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>\$ -</b>	<b>0%</b>	

Twain Harte Community Services District  
2021-2022 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	

**Outside Services - 55XXX**

Engineering Services	\$ 4,250	\$ 4,400	\$ 150	4%	
Other Professional Services			0	0%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 4,250</b>	<b>\$ 4,400</b>	<b>\$ 150</b>	<b>4%</b>	

**Other - 56XXX**

Utilities					
Baseball Field	6,200	6,700	500	8%	
Tennis Courts			-	0%	
Park	8,200	7,500	(700)	-9%	Decreased Water Usage
Community Center	2,900	3,000	100	3%	
Property/Liability Insurance	2,000	2,500	500	25%	Projected SDRMA Increase
Property Tax			-	0%	
Training, Conferences & Travel			-	0%	
Advertising & Public Education	4,200	4,200	-	0%	
<b>TOTAL OTHER</b>	<b>\$ 23,500</b>	<b>\$ 23,900</b>	<b>\$ 400</b>	<b>2%</b>	

**Debt Service - 58XXX**

Interest on Long Term Debt			\$ -	0%	
Principal on Long Term Debt			-	0%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	

<b>GRAND TOTAL EXPENSES</b>	<b>\$ 91,970</b>	<b>\$ 81,243</b>	<b>\$ (10,727)</b>	<b>-12%</b>	
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Admin Transfer Out	\$ 59,836	\$ 64,752	\$ 4,916		
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<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 151,806</b>	<b>\$ 145,995</b>	<b>\$ (5,811)</b>	<b>-4%</b>	
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Twain Harte Community Services District  
2021-2022 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	

Capital Outlay - 57XXX					
TH Meadows Park	\$ 20,000	\$ 354,000	\$ 334,000	1670%	Stormwater Grant Phase
Community Center Generator*	\$ 16,000	\$ 14,000			
Bocce Court Improvements	\$ 130,000	\$ -	\$ (130,000)	-100%	Complete in FY 20/21
Training/Admin Parking Lot	\$ 800	\$ -	\$ (800)	-100%	Moved to Fire
GM Vehicle Replacement	\$ 3,440	\$ -	\$ (3,440)	-100%	Complete in FY 20/21
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 170,240</b>	<b>\$ 368,000</b>	<b>\$ 199,760</b>	<b>117%</b>	

<b>GRAND TOTAL WITH CAPITAL</b>	<b>\$ 322,046</b>	<b>\$ 513,995</b>	<b>\$ 193,949</b>	<b>60%</b>	
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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 21/22**

	Previously Expended	Projected FY 20-21	Requested FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Out Years 6 to 10	Total
GM Vehicle Replace (Admin Split)		\$ 3,438							\$ 3,438
Bocce Court Improvements	\$ 4,110	\$ 130,000							\$ 134,110
T.H. Meadows Park <sup>4,5</sup>		\$ -	\$ 354,000	\$ 1,070,000					\$ 1,424,000
Community Center Generator <sup>4</sup>		\$ 2,000	\$ 14,000						\$ 16,000
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
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 4,110</b>	<b>\$ 135,438</b>	<b>\$ 368,000</b>	<b>\$ 1,095,000</b>	<b>\$ 30,000</b>	<b>\$ 12,000</b>	<b>\$ 30,000</b>	<b>\$ 15,000</b>	<b>\$ 1,689,548</b>

**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 Grant funded project

**Attachment H: FY 21/22 Administrative Budget**

Twain Harte Community Services District

2021-2022 ANNUAL BUDGET

ADMIN - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 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%	
<b>TOTAL OTHER REVENUE</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>0%</b>	

<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>0%</b>	
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**Twain Harte Community Services District  
2021-2022 ANNUAL BUDGET  
ADMIN - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	

<b>Salaries - 51XXX</b>					
Regular Time	\$ 323,051	\$ 344,771	21,720	7%	Negotiated increases; Addition of Assistant GM duties; Increased F.O. hours; GM Contract Revisions
Sick Leave/Vacation Pay	8,000	8,800	800	10%	
Director Stipends	7,500	9,000	1,500	20%	
<b>TOTAL SALARIES</b>	<b>\$ 338,551</b>	<b>\$ 362,571</b>	<b>\$ 24,020</b>	<b>7%</b>	

<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 47,818	\$ 50,750	\$ 2,931	6%	Addition of Assistant GM Duties & premium increases
HRA Reimbursement	18,625	18,988	363	2%	Addition of Assistant GM Duties
Retirement	58,951	67,501	8,550	15%	Due to increase in regular time salaries noted above
FICA	21,458	23,139	1,681	8%	Due to increase in regular time salaries noted above
Medicare	5,018	5,510	492	10%	Due to increase in regular time salaries noted above
Workers Comp	2,444	1,600	(844)	-35%	Reduction in rates
Unemployment Ins/ETT	1,446	1,508	62	4%	Addition of Assistant GM Duties
<b>TOTAL BENEFITS</b>	<b>\$ 155,760</b>	<b>\$ 168,995</b>	<b>\$ 13,235</b>	<b>8%</b>	

<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 1,500	\$ 1,500	\$ -	0%	
Facilities Maintenance & Repair	8,000	8,000	0	0%	
Vehicle Maintenance & Repair	1,000	0	(1,000)	-100%	GM Vehicle transferred to Water/Sewer
Janitorial/Cleaning Services	4,300	4,300	0	0%	
Fuel	1,400	1,300	(100)	-7%	
Equipment Under \$5,000	3,500	3,500	0	0%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 19,700</b>	<b>\$ 18,600</b>	<b>\$ (1,100)</b>	<b>-6%</b>	

<b>Materials &amp; Supplies - 54XXX</b>					
Office Supplies	\$ 3,300	\$ 2,800	\$ (500)	-15%	Large check order
Postage	1,700	1,700	0	0%	
Janitorial Supplies	250	250	0	0%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 5,250</b>	<b>\$ 4,750</b>	<b>\$ (500)</b>	<b>-10%</b>	

Twain Harte Community Services District

2021-2022 ANNUAL BUDGET

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	

Outside Services - 55XXX					
Auditing/Accounting Services	\$ 7,600	\$ 10,900	\$ 3,300	43%	Change of Auditors
Legal Fees	7,400	8,000	600	8%	
IT Services	4,500	4,600	100	2%	
Other Professional Services	\$ 2,400	\$ 2,400	0	0%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 21,900</b>	<b>\$ 25,900</b>	<b>\$ 4,000</b>	<b>18%</b>	

Other - 56XXX					
Utilities	\$ 6,200	\$ 7,100	\$ 900	15%	
Phone/Communications	5,500	5,700	200	4%	
Software Licenses & Maintenance	11,600	11,600	0	0%	
Property/Liability Insurance	8,300	8,000	(300)	-4%	Transfer of vehicle to water/sewer
Dues & Memberships	6,000	5,100	(900)	-15%	
Licenses & Certifications	400	600	200	50%	
Training, Conferences & Travel	11,200	21,500	10,300	92%	New Board Member / GM Contract Travel
Advertising & Public Education	3,000	2,100	(900)	-30%	Cheaper to do bill inserts vs. newsletters
Bank/Investment Fees	5,000	5,000	-	0%	
<b>TOTAL OTHER</b>	<b>\$ 57,200</b>	<b>\$ 66,700</b>	<b>\$ 9,500</b>	<b>17%</b>	

Debt Service - 58XXX					
Interest on Long Term Debt	\$ -	\$ -	\$ -	0%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	

<b>GRAND TOTAL EXPENSES</b>	<b>\$ 598,361</b>	<b>\$ 647,516</b>	<b>\$ 49,155</b>	<b>8%</b>	
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Admin Transfer Out \$ (598,361) \$ (647,516) \$ 49,155

<b>GRAND TOTAL WITH TRANSFER</b>	<b>\$ -</b>	<b>\$ -</b>			
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