

TWAIN HARTE COMMUNITY SERVICES DISTRICT Fire Committee Meeting

Chair: *Bill McManus*

Co-Chair: *Gary Sipperley*

VIDEO TELECONFERENCE

June 2, 2021 9:30 a.m.

IMPORTANT NOTICE:

To help slow the spread of COVID-19, the District's board room is closed to the public. Under the Governor's Executive Order N-25-20, this meeting will be held remotely by teleconference using Zoom:

- Videoconference Link: <https://us02web.zoom.us/j/88110997661>
- Meeting ID: 881 1099 7661
- Telephone: (669) 900-6833

ANYONE CAN PARTICIPATE IN THIS MEETING: see details at the end of this agenda.

AGENDA

1. Operations report.
2. Review/discuss final draft of Fiscal Year 2021-22 Fire Fund Budget and Capital Outlay Plan.
3. Review/discuss 5-year Fire Fund revenue and expense projections.
4. Discuss benefits and impacts of paying down CalPERS unfunded liability.
5. Discuss staffing challenges and potential organizational changes to improve reliability.
6. Adjourn.

HOW TO OBSERVE THIS MEETING:

The public can 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](#)

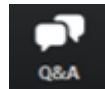
HOW TO SUBMIT PUBLIC COMMENTS:

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

- **Before the Meeting:** If you cannot attend the meeting, you may:
 - 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 THCS Board Secretary: P.O. Box 649, Twain Harte, CA 95383
- **During the Meeting:** The public will have opportunity to provide comment before and after the meeting as follows:
 - 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.



Raise Hand Icon:



Q&A Icon:

- Telephone: The host will provide a time during each public comment period where telephone participants will be unmuted and enabled to share comments.

* 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.

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
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
Revenue																
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	6,821	225,000	3199%	329,378	135,000	-59%	34,545	235,000	580%	104,390	384,000	268%	-	-	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
Total Program Revenue	\$ 1,613,438	\$ 1,845,226	14%	\$ 1,485,170	\$ 1,293,753	-13%	\$ 1,274,286	\$ 1,461,022	15%	\$ 252,376	\$ 531,566	111%	\$ 1,000	\$ 1,000	0%	\$ 5,132,567
Admin Revenue Allocation	470	470	0%	250	250	0%	180	180	0%	100	100	0%	(1,000)	(1,000)	0%	-
GRAND TOTAL REVENUE	\$ 1,613,908	\$ 1,845,696	14%	\$ 1,485,420	\$ 1,294,003	-13%	\$ 1,274,466	\$ 1,461,202	15%	\$ 252,476	\$ 531,666	111%	\$ -	\$ -	0%	\$ 5,132,567
Operating Expenses																
Salaries	\$ 314,797	\$ 317,932	1%	\$ 188,650	\$ 180,287	-4%	\$ 529,464	\$ 484,369	-9%	\$ 9,345	\$ 5,157	-45%	\$ 338,551	\$ 362,571	7%	\$ 1,350,316
Benefits	165,858	156,235	-6%	94,617	86,493	-9%	229,306	235,056	3%	5,425	2,736	-50%	155,760	168,995	8%	649,515
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	42,365	0%	-	-	0%	-	-	0%	248,128
Total Program Expenses	\$ 1,069,667	\$ 1,264,361	18%	\$ 1,207,858	\$ 1,032,879	-14%	\$ 1,032,685	\$ 995,990	-4%	\$ 91,970	\$ 81,243	-12%	\$ 598,361	\$ 647,516	8%	\$ 4,021,989
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%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,350,897	\$ 1,568,693	16%	\$ 1,357,448	\$ 1,194,758	-12%	\$ 1,140,390	\$ 1,112,543	-2%	\$ 151,806	\$ 145,995	-4%	\$ -	\$ -	0%	\$ 4,021,989
TOTAL OPERATING BALANCE	\$ 263,012	\$ 277,003		\$ 127,972	\$ 99,246		\$ 134,075	\$ 348,658		\$ 100,670	\$ 385,671		\$ -	\$ -		
Capital Expenses																
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%	-
Total Capital Expenses	\$ 381,220	\$ 808,850	112%	\$ 339,900	\$ 365,150	7%	\$ 219,230	\$ 492,500	125%	\$ 170,240	\$ 368,000	116%	\$ -	\$ -		\$ 2,034,500
GRAND TOTAL EXPENSES	\$ 1,732,117	\$ 2,377,543	37%	\$ 1,697,348	\$ 1,559,908	-8%	\$ 1,359,620	\$ 1,605,043	18%	\$ 322,046	\$ 513,995	60%	\$ -	\$ -	0%	\$ 6,056,489
Transfer To/(From) Reserve	\$ (118,208)	\$ (531,847)		\$ (211,928)	\$ (265,904)		\$ (85,155)	\$ (143,842)		\$ (69,570)	\$ 17,671		\$ -	\$ -		

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%	
TOTAL TAXES & ASSESSMENTS	\$ 1,135,367	\$ 1,190,422	\$ 55,055	5%	

Grants & Donations					
Grant Revenue	22,595	235,000	\$ 212,406	940%	VFA, Stormwater, PSPS
Grant Revenue - CERT	9,950		(9,950)	-100%	
Donation Revenue - CERT	2,000		(2,000)	-100%	
TOTAL GRANTS & DONATIONS	\$ 34,545	\$ 235,000	\$ 200,456	580%	

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
TOTAL OTHER REVENUE	\$ 104,374	\$ 35,600	\$ (68,774)	-66%	

GRAND TOTAL REVENUE	\$ 1,274,286	\$ 1,461,022	\$ 186,736	15%	
----------------------------	---------------------	---------------------	-------------------	------------	--

Admin Transfer Out	\$ 180	\$ 180	\$ -		
--------------------	--------	--------	------	--	--

GRAND TOTAL WITH ADMIN	\$ 1,274,466	\$ 1,461,202	\$ 186,736	15%	
-------------------------------	---------------------	---------------------	-------------------	------------	--

Twain Harte Community Services District

2021-2022 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 295,676	\$ 317,497	21,821	7%	Union negotiated increase; full year budget for fire chief; new positions
Workers Comp Reimb Wages	\$ (14,950)		14,950	-100%	
Standby Pay	1,600	1,250	(350)	-22%	
Overtime	58,000	38,000	(20,000)	-34%	Exceptional circumstances in 20.21 - reduced to 4 yr average
Holiday Overtime	12,666	13,103	437	3%	
FLSA Overtime	29,252	30,300	1,048	4%	
Sick Leave/Vacation Pay/ATO	19,608	8,800	(10,808)	-55%	
Compensated Absence			0	0%	
Temp/Relief Pay	7,000	6,000	(1,000)	-14%	
Intern Stipend	60,000	60,000	0	0%	
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	4,000	(77)	-2%	
Cell Phone Stipend	420	420	(0)	0%	
TOTAL SALARIES	\$ 529,464	\$ 484,369	\$ (45,095)	-9%	
Benefits - 52XXX					
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	88,450	8,822	11%	Fire chief position was vacant for 3 months in 20.21
FICA	33,754	30,031	(3,723)	-11%	Due to reduction of strike team salary budget
Medicare	7,894	7,023	(871)	-11%	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	952	(238)	-20%	
TOTAL BENEFITS	\$ 229,306	\$ 235,056	\$ 5,750	3%	
Equipment, Automotive, Maintenance & Repairs					
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%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 108,550	\$ 103,900	\$ (4,650)	-4%	

Twain Harte Community Services District

2021-2022 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
Materials & Supplies - 54XXX					
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%	
TOTAL MATERIALS & SUPPLIES	\$ 12,100	\$ 12,350	\$ 250	2%	
Outside Services - 55XXX					
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
TOTAL OUTSIDE SERVICES	\$ 27,400	\$ 25,300	\$ (2,100)	-8%	
Other - 56XXX					
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%	
TOTAL OTHER	\$ 83,500	\$ 92,650	\$ 9,150	11%	
Debt Service - 58XXX					
Interest on Long Term Debt	3,425	2,315	(1,110)	-32%	
Principal on Long Term Debt	38,940	40,050	1,110	3%	
TOTAL DEBT SERVICE	\$ 42,365	\$ 42,365	\$ -	0%	
GRAND TOTAL EXPENSES	\$ 1,032,685	\$ 995,990	\$ (36,695)	-4%	
Admin Transfer Out	\$ 107,705	\$ 116,553	\$ 8,848	8%	
GRAND TOTAL WITH ADMIN	\$ 1,140,390	\$ 1,112,543	\$ (27,847)		

Twain Harte Community Services District

2021-2022 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
Capital Outlay - 57XXX					
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%	
TOTAL CAPITAL OUTLAY	\$ 219,230	\$ 492,500	\$ 273,270	125%	
GRAND TOTAL WITH CAPITAL	\$ 1,359,620	\$ 1,605,043	\$ 245,423		

*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 ^{4,7}	\$ 12,887	\$ -	\$ 275,000						\$ 287,887
Vantage Pointe Equipment Structure ⁵		\$ -	\$ 10,000						\$ 10,000
SCBA Bottle/Harness Replacement ⁶		\$ -	\$ 150,000						\$ 150,000
Fuel/SCBA Fill Station Generator ⁷		\$ 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
TOTAL CAPITAL OUTLAY	\$ 39,489	\$ 116,504	\$ 492,500	\$ 80,000	\$ 100,000	\$ -	\$ -	\$ 853,300	\$ 1,681,793

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

**Twain Harte Community Services District
FIRE PROJECTIONS
SUMMARY**

	19/20	20/21	21/22	22/23	23/24	24/25	25/26
	Actuals	Budget	Projections	Projections	Projections	Projections	Projections
Revenue							
Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-	-	-	-
Taxes & Assessments	1,146,619	1,135,367	1,190,422	1,214,230	1,238,515	1,263,285	1,288,551
Grants & Donations	47,127	34,545	235,000	-	-	-	-
Other Operating Revenue	130,963	104,374	35,600	8,400	8,400	8,400	8,400
Total Program Revenue	\$ 1,324,709	\$ 1,274,286	\$ 1,461,022	\$ 1,222,630	\$ 1,246,915	\$ 1,271,685	\$ 1,296,951
Administrative Cost Allocation	147	180	180	185	191	197	203
GRAND TOTAL REVENUE	\$ 1,324,856	\$ 1,274,466	\$ 1,461,202	\$ 1,222,815	\$ 1,247,106	\$ 1,271,882	\$ 1,297,154
Expenses							
Salaries	\$ 531,787	\$ 529,464	\$ 484,369	\$ 506,216	\$ 527,402	\$ 537,641	\$ 543,520
Benefits	232,341	229,305	235,056	258,293	270,806	279,756	286,472
Equip, Auto, Maint, & Repairs	148,415	108,550	103,900	107,017	110,228	113,534	116,940
Materials & Supplies	10,171	12,100	12,350	12,721	13,103	13,496	13,901
Outside Services	13,798	27,400	25,300	26,059	26,841	27,646	28,475
Other	68,054	83,500	92,650	95,430	98,293	101,242	104,279
Debt Service	42,365	42,365	42,365	42,365	-	-	-
Total Program Expenses	\$ 1,046,931	\$ 1,032,684	\$ 995,990	\$ 1,048,101	\$ 1,046,673	\$ 1,073,315	\$ 1,093,588
Administrative Cost Allocation	91,016	107,705	116,553	120,688	121,043	125,603	130,225
TOTAL OPERATING EXPENSES	\$ 1,137,948	\$ 1,140,389	\$ 1,112,543	\$ 1,168,789	\$ 1,167,716	\$ 1,198,918	\$ 1,223,813
Total Operating Balance	\$ 186,908	\$ 134,077	\$ 348,658	\$ 54,026	\$ 79,390	\$ 72,964	\$ 73,341
Capital Expenses							
Capital Outlay	129,832	116,504	492,500	80,000	100,000	-	-
Admin Capital Transfer	-	-	-	-	-	-	-
Total Capital Expenses	129,832	116,504	492,500	80,000	100,000	-	-
GRAND TOTAL EXPENSES	\$ 1,267,780	\$ 1,256,893	\$ 1,605,043	\$ 1,248,789	\$ 1,267,716	\$ 1,198,918	\$ 1,223,813
TRANSFER TO/(FROM) RESERVE	\$ 57,076	\$ 17,573	\$ (143,842)	\$ (25,974)	\$ (20,610)	\$ 72,964	\$ 73,341
Capital Reserve Balance	\$ 577,689	\$ 595,262	\$ 451,421	\$ 425,447	\$ 404,837	\$ 477,802	\$ 551,143

Twain Harte Community Services District
FIRE PROJECTIONS
SUMMARY

	19/20	20/21	21/22	22/23	23/24	24/25	25/26
	Actuals	Budget	Projections	Projections	Projections	Projections	Projections
Revenue							
Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-	-	-	-
Taxes & Assessments	1,146,619	1,135,367	1,190,422	1,214,230	1,238,515	1,263,285	1,288,551
Grants & Donations	47,127	34,545	235,000	-	-	-	-
Other Operating Revenue	130,963	104,374	35,600	8,400	8,400	8,400	8,400
Total Program Revenue	\$ 1,324,709	\$ 1,274,286	\$ 1,461,022	\$ 1,222,630	\$ 1,246,915	\$ 1,271,685	\$ 1,296,951
Administrative Cost Allocation	147	180	180	185	191	197	203
GRAND TOTAL REVENUE	\$ 1,324,856	\$ 1,274,466	\$ 1,461,202	\$ 1,222,815	\$ 1,247,106	\$ 1,271,882	\$ 1,297,154
Expenses							
Salaries	\$ 531,787	\$ 529,464	\$ 522,013	\$ 547,403	\$ 572,310	\$ 586,455	\$ 596,437
Benefits	232,341	229,305	242,351	251,973	263,197	270,906	277,723
Equip, Auto, Maint, & Repairs	148,415	108,550	103,900	107,017	110,228	113,534	116,940
Materials & Supplies	10,171	12,100	12,350	12,721	13,103	13,496	13,901
Outside Services	13,798	27,400	25,300	26,059	26,841	27,646	28,475
Other	68,054	83,500	92,650	95,430	98,293	101,242	104,279
Debt Service	42,365	42,365	42,365	42,365	-	-	-
Total Program Expenses	\$ 1,046,931	\$ 1,032,684	\$ 1,040,930	\$ 1,082,968	\$ 1,083,971	\$ 1,113,279	\$ 1,137,755
Administrative Cost Allocation	91,016	107,705	116,553	120,688	121,043	125,603	130,225
TOTAL OPERATING EXPENSES	\$ 1,137,948	\$ 1,140,389	\$ 1,157,483	\$ 1,203,656	\$ 1,205,014	\$ 1,238,882	\$ 1,267,980
Total Operating Balance	\$ 186,908	\$ 134,077	\$ 303,719	\$ 19,159	\$ 42,092	\$ 33,000	\$ 29,174
Capital Expenses							
Capital Outlay	129,832	116,504	492,500	80,000	100,000	-	-
Admin Capital Transfer	-	-	-	-	-	-	-
Total Capital Expenses	129,832	116,504	492,500	80,000	100,000	-	-
GRAND TOTAL EXPENSES	\$ 1,267,780	\$ 1,256,893	\$ 1,649,983	\$ 1,283,656	\$ 1,305,014	\$ 1,238,882	\$ 1,267,980
TRANSFER TO/(FROM) RESERVE	\$ 57,076	\$ 17,573	\$ (188,781)	\$ (60,841)	\$ (57,908)	\$ 33,000	\$ 29,174
Capital Reserve Balance	\$ 577,689	\$ 309,274	\$ 120,493	\$ 59,652	\$ 1,744	\$ 34,744	\$ 63,918