

Twain Harte Community Services District



2017/18 BUDGET, SALARY PLAN, CAPITAL OUTLAY PLAN

ADOPTED: June 8, 2017

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1.0 Introduction

1.1 Purpose

In November of 2014 the Twain Harte Community Services District (District) board members adopted a strategic plan that established the District’s mission to provide quality and efficient services to the community in a professional, reliable and fiscally responsible manner. A crucial part of this mission, providing services in a fiscally responsible manner, is achieved in part through the creation and approval of the yearly budget. The budget process allocates the necessary resources to ensure quality and efficient services and establishes the District’s direction for the near term.

1.2 Services

The District currently provides services to 1,572 customers made up of 1,486 residential customers, 75 commercial customers and 11 public entities. It is governed by an elected five-member Board of Directors and is operated by a twelve 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 a groundwater well capable of producing 52 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 25 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 which 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 with 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/vision/dental insurance premiums, 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. In the sewer fund other costs include the contracted amount with Tuolumne Utilities District for the cost of 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, wastewater, 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, wastewater, 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, wastewater, 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 has been established for the water fund only.

2.0 2017/2018 ANNUAL BUDGET

2.1 Background

The District's Fiscal Year 2017/18 (FY 17/18) 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 17/18 budget is presented in Attachment A.

2.2 Budget Assumptions

The Fiscal Year 2017/18 (FY 17/18) District budget presented has several general budget assumptions applicable to all funds. They include an assumed 5% increase to employer paid health insurance premiums, a 3.5% inflationary increase to utilities, a 10% increase to fuel and an increase to the CALPERS employer contribution percentage. Fund-specific assumptions are described in the individual fund sections of this budget report.

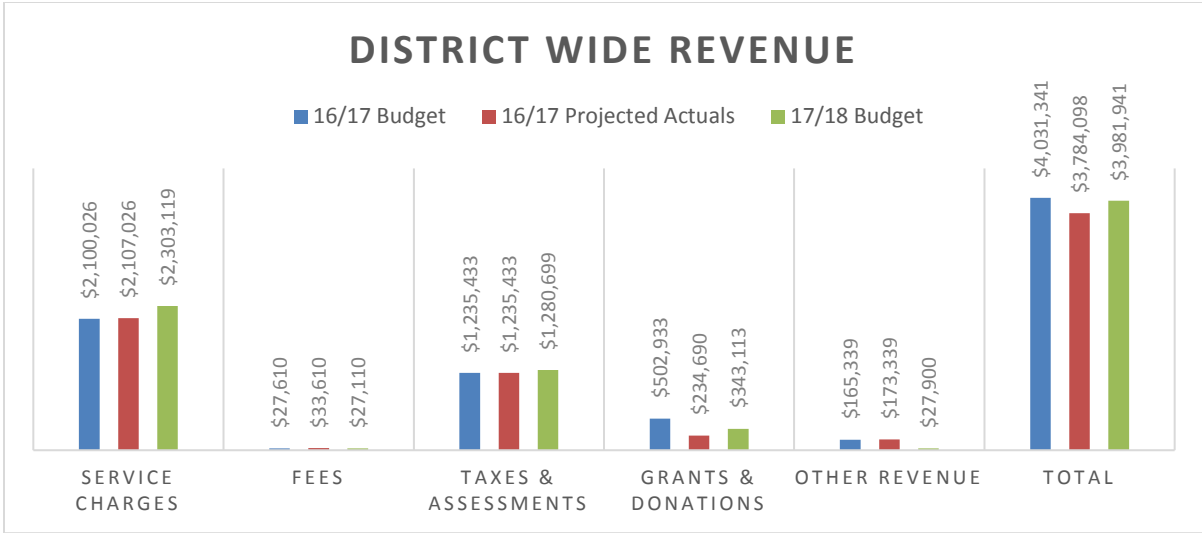
2.3 Salary Plan

During the 2014/2015 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 Firefighters Association (representing non-exempt fire personnel). These labor agreements include negotiated adjustments to the salary plan. Water, sewer and administrative employees agreed to freeze wages for the life of the contract, which expires at the end of FY 17/18. Fire personnel agreed to contribute 10% of their health insurance premium and to increase salaries by 1.3% each year due to increased costs of living. To help partially offset this new expense to fire personnel, management also agreed to grant 1.3% cost of living increases. Consistent with historical practice, both of these wage scenarios also apply to non-represented exempt employees. The FY 17/18 Salary Plan is presented in Attachment B.

2.4 Budget Summary

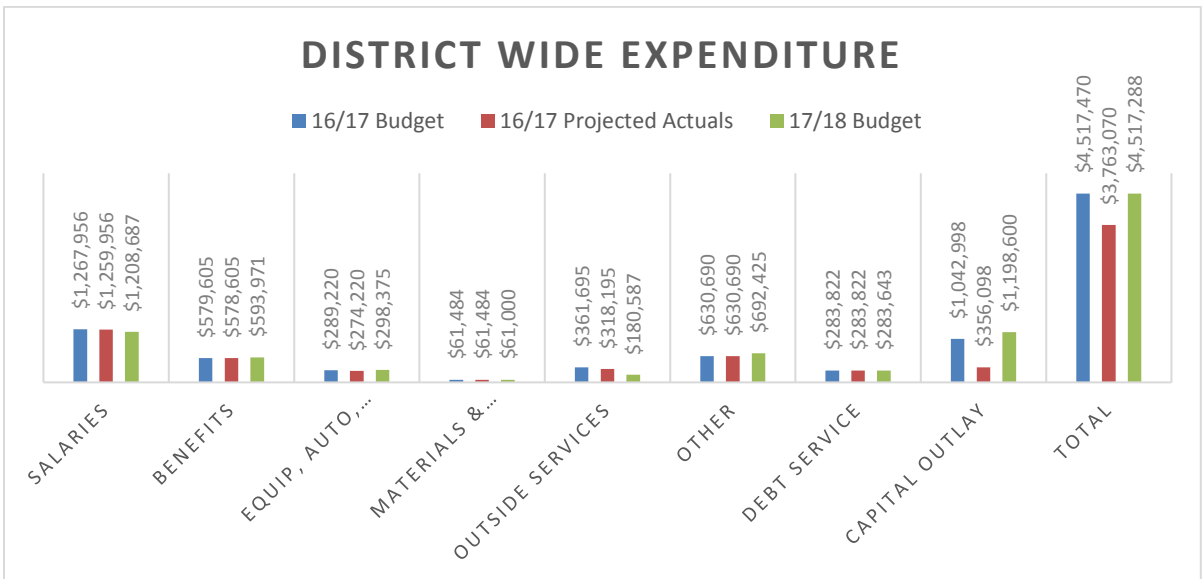
2.4.1 District Wide Revenue

The FY 17/18 budgeted total revenue for the District is \$3,981,941 which is approximately \$198,000 more than the projected revenue for FY 16/17. This is primarily due to scheduled rate increase in both the water and sewer funds, and the scheduled receipt of a one-time water supply grant in 17/18.



2.4.2 District Wide Expenses/Expenditure

The FY 17/18 budgeted total expense/expenditure for the District is \$4,517,288 which is approximately \$282 less than the FY 16/17 budget and \$754,000 more than the projected actual expenses for FY 16/17. The primary cause of the increase between the 17/18 budget and the 16/17 projected actuals is due to the carryover of capital projects that were originally budgeted in FY 16/17, but instead will be completed in FY 17/18.



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. The total projected District-wide reduction to

capital reserve levels is \$535,347, leaving capital reserve balances with a new total of \$1,137,478. FY 17/18 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 17/18 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 Twain Harte Community Services 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 fiscal year 16/17, with an improved water situation, customer water consumption increased slightly in comparison to the worst years of the drought. However, consumption levels did not increase to pre-drought levels primarily due to the above mentioned permanent lifestyle changes. Due to these changes in lifestyle, staff prudently assumed that some level of conservation would continue into the FY 17/18 budget year despite a drastically improved water situation. Therefore, FY 17/18 consumption revenue is based on the 16/17 levels of consumption.

3.2.2 District Rate Increase

In February of 2016 the 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 five year rate plan on April 12, 2016. The third increase is effective July 15, 2017. The FY 17/18 budget projects revenues based on the adopted rate schedule.

3.2.3 Wholesale Water Supplier Rate Increase

In January 2016, the District's wholesale water supplier, Tuolumne Utilities District, implemented a five year rate increase. The increased cost to the District is incorporated into the FY 17/18 budget.

3.2.4 Tree Mortality

The FY 17/18 Sewer Fund budget includes a reduction in both revenue and expense for drought induced tree mortality projects. In FY 16/17 the District received funding from the California Disaster Assistance Act (CDAA) to fund 75% of the cost of removing dead trees that posed a threat to sewer infrastructure. The majority of the project will be completed in FY 16/17 with an estimated 25% of the project projected to still be completed in FY 17/18.

3.3 Revenue

After incorporating the above budget assumptions, the total water fund revenue is projected to be \$1,691,654. This represents an increase from the FY 16/17 fiscal year budget of approximately \$27,397, primarily due to the rate increase that was approved in April, 2016.

3.4 Expenses

The FY 17/18 water fund expenses are projected to be \$2,080,775 which is approximately \$134,898 higher than FY 16/17 primarily due to the rollover of capital improvement projects that were previously anticipated to be completed in FY 16/17, but are now anticipated to be completed in FY 17/18. All other budget assumptions and changes are included in Attachment D.

3.5 Capital Outlay Plan

The Water Fund Capital Outlay Plan presented in Attachment D, includes the following capital projects in FY 17-18:

3.5.1 Well #3 – Sherwood Forest

Drill and construct a groundwater well and related pumping facilities to provide water reliability to District customers. The anticipated well site is located near Sherwood Forest and is completely funded by Proposition 84, through the Integrated Regional Water Management program.

3.5.2 Laurel Pump Station Upgrade

Upgrade the existing pumps located and install a hydropneumatic tank on Laurel Avenue to meet California fire flow requirements for the Cedar Pines Vista subdivision.

3.5.3 FH Improvements

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

3.5.4 Vantage Pointe Storage Yard

Construct a secure storage yard on Vantage Pointe Drive to securely store emergency water, sewer and fire equipment so that it can be quickly and safely accessed in winter weather. Cost represents the portion of the project related to water benefits only.

3.5.5 Vantage Pointe Property Purchase

Purchase the property adjacent to the storage yard on Vantage Pointe for additional equipment storage and staging. Cost represents the portion of the project related to water benefits only.

3.5.6 Million Gallon Tanks Recoat

Recoat the interior and exterior of one of the District's million gallon water storage tanks. The project will replace the existing coating, which is beyond its useful life and is beginning to fail and will protect the tank for 15 – 20 years.

3.5.7 Vantage Pointe Property Purchase

Replace an existing service truck that has reached the end of its useful life. The replacement truck will have capabilities necessary to tow the District's emergency sewer vacuum trailer, which could not be undertaken by the truck that is being replaced. Cost represents the portion of the project related to water benefits only.

3.5.8 Vantage Office Drainage

Construct minor drainage improvements at the District's administration office where minor, nuisance flooding occurs. Cost represents the portion of the project related water benefits only.

3.5.9 Vantage Cul-de-Sac Repave

Repave the cul-de-sac on Vantage Pointe Drive, where asphalt is failing. This cul-de-sac serves a critical access for emergency water, sewer and fire equipment. Cost represents the portion of the project related to water benefits only.

3.6 Reserves

Despite the additional revenue created by the rate increase, expenses after capital projects are estimated to exceed revenue by \$389,120. This scenario was projected in the District's Water/Sewer Rate Study and it was noted that a portion of capital projects would need to be funded with capital reserves. Attachment C details Water Fund Reserves Accounts.

4.0 Sewer Budget

4.1 Background

The sewer fund captures all financial transactions related to the acquisition, treatment, distribution 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 17/18 Sewer Fund Budget is presented in Attachment E.

4.2 Budget Assumptions

4.2.1 District Rate Increase

In February of 2016 the 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 five year rate plan on April 12, 2016. The third increase is effective July 15, 2017. The FY 17/18 budget projects revenues based on the adopted rate schedule.

4.2.2 Sewer Treatment Contract Rate Increase

In January 2016, the District's sewer treatment provider, Tuolumne Utilities District, implemented a five year rate increase. The increased cost to the District is incorporated into the FY 17/18 budget.

4.2.3 Tree Mortality

The FY 17/18 Sewer Fund budget includes a reduction in both revenue and expense for drought induced tree mortality projects. In FY 16/17 the District received funding from the California Disaster Assistance Act (CDAA) to fund 75% of the cost of removing dead trees that posed a threat to sewer infrastructure. The majority of the project will be completed in FY 16/17 with an estimated 25% of the project projected to be completed in FY 17/18.

4.3 Revenue

After incorporating the above budget assumptions, the total Sewer Fund revenue is projected to be \$1,052,965. This represents an increase from the FY 16/17 fiscal year budget of approximately \$7,000 primarily due to the District rate increase approved in April of 2016.

4.4 Expenses

The FY 17/18 Sewer Fund expenses are projected to be \$1,047,431 which is approximately \$63,868 lower than 16/17, which is primarily because the majority of the emergency tree mortality project was completed in FY 16/17. All other budget assumptions and changes are detailed in Attachment E.

4.5 Capital Outlay Plan

The Sewer Fund Capital Outlay Plan presented in Attachment E, includes the following capital projects in FY 16-17:

4.5.1 Vantage Pointe Storage Yard

Construct a secure storage yard on Vantage Pointe Drive to securely store emergency water, sewer and fire equipment so that it can be quickly and safely accessed in winter weather. Cost represents the portion of the project related to sewer benefits only.

4.5.2 Vantage Pointe Property Purchase

Purchase the property adjacent to the storage yard on Vantage Pointe for additional equipment storage and staging. Cost represents the portion of the project related to sewer benefits only.

4.5.3 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.

4.5.4 Truck #5 Replace

Replace an existing service truck that has reached the end of its useful life. The replacement truck will have capabilities necessary to tow the District's emergency sewer vacuum trailer, which could not be undertaken by the truck that is being replaced. Cost represents the portion of the project related to sewer benefits only.

4.5.5 Vantage Office Drainage

Construct minor drainage improvements at the District's administration office where minor, nuisance flooding occurs. Cost represents the portion of the project related to sewer benefits only.

4.5.6 Vantage Cul-de-Sac Repave

Repave the cul-de-sac on Vantage Pointe Drive, where asphalt is failing. This cul-de-sac serves a critical access for emergency water, sewer and fire equipment. Cost represents the portion of the project related to sewer benefits only.

4.6 Reserves

Due to the additional revenue created by the rate increase, revenue is expected to exceed expenses after capital projects by \$5,534. This scenario was projected in the District's Water/Sewer Rate Study and it was noted that any year-end excess revenue would be needed to restore Sewer reserves to the board approved minimum target levels. 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 17/18 Fire Fund Budget is presented in Attachment F.

5.2 Budget Assumptions

5.2.1 Property Tax Increase

The FY 17/18 budget includes a property tax increase of 6%. This includes the normal 2% inflationary upward adjustment but also reflects the slight increase in home values as the housing market slowly recovers from the housing market crash in 2007/2008. This projection is consistent with the increases seen over the past three years.

5.2.2 Assessment Increases

The Fire Fund currently receives income from three voter approved assessments. Two of the three assessments are 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. Both assessments contain language that the adjustment may not exceed a certain percentage, one of which is 3% and the other 4%. The change in the CPI from December 2015 to December 2016 was 3.53% and therefore, revenue calculations include an increase of 3% for one assessment and 3.53% for the other. The third assessment revenue calculation remains at the FY 16/17 level.

5.2.3 Strike Team

The FY 17/18 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 16/17, the Fire Fund received one-time grants. The FY 17/18 budget assumes that the Fire Fund will receive only one grant from the Volunteer Firefighter's Association during the fiscal year.

5.2.5 Salaries

As noted in the salary plan section above, the fire personnel salaries are increasing by 1.3%. Also, a new part-time admin assistant to be shared with the Administrative Fund is anticipated to be hired.

5.3 Revenue

After incorporating the above budget assumptions, total FY 17/18 Fire Fund revenue is projected to be \$1,071,560. This represents a decrease from the FY 16/17 fiscal year budget of approximately \$104,600, primarily due to the assumed decrease in Strike Team and grant revenue.

5.4 Expenditure

The FY 17/18 fire fund expenses are projected to be \$1,155,097, which is approximately \$123,019 lower than FY 16/17. This decrease is primarily due to assumed decreases in Strike Team and a decrease in Capital Outlay expenditures. All other budget assumptions and changes are detailed in Attachment F.

5.5 Capital Outlay Plan

The Fire Fund Capital Outlay Plan presented in Attachment F, includes the following capital projects in FY 16-17:

5.5.1 Vantage Pointe Storage Yard/Building

Construct a secure storage yard on Vantage Pointe Drive to securely store emergency water, sewer and fire equipment as well as a building to house equipment to refill firefighter air bottles. Cost represents the portion of the project related to fire benefits only.

5.5.2 Tactical Tender

Purchase a tactical water tender to provide quicker initial attack for structure and wildland fires. Cost covers a 5% match of a potential 95% grant from the Assistance to Firefighter's Grant.

5.5.3 Vantage Pointe Property Purchase

Purchase the property adjacent to the storage yard on Vantage Pointe for additional equipment storage and staging. Cost represents the portion of the project related to fire benefits only.

5.5.4 Station Concrete Apron/Drainage

Reconstruct the concrete apron in front of the fire station and incorporate drainage improvements. The existing apron is failing and needs replacement, primarily due to lack of drainage.

5.5.5 Training Prop Improvements

Construct minor repairs and improvements to the District's live fire, burn training prop to extend useful life and enhance training.

5.5.6 Vantage Office Drainage

Construct minor drainage improvements at the District's administration office where minor, nuisance flooding occurs. Cost represents the portion of the project related to fire benefits only.

5.5.7 Vantage Cul-de-Sac Repave

Repave the cul-de-sac on Vantage Pointe Drive, where asphalt is failing. This cul-de-sac serves a critical access for emergency water, sewer and fire equipment. Cost represents the portion of the project related to fire benefits only.

5.6 Reserves

Due to an increase in property tax and assessment income, the FY 17/18 budget projects that operating revenue will exceed operating expenditure by \$53,963. This additional revenue will also fund a portion of capital projects with the remaining balance funded by 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, a voter approved assessment, donations and usage fees. The detailed FY 17/18 Park Fund Budget is presented in Attachment G.

6.2 Budget Assumptions

6.2.1 Property Tax Increase

The FY 17/18 budget includes a property tax increase of 6%. This includes a normal 2% inflationary adjustment and also reflects the slight increase in home values as the housing market slowly recovers from the housing market crash in 2007/2008. This projection is consistent with the increases seen over the past three years.

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%. The change in the CPI from December 2014 to December 2015 was 3.53% and therefore, revenue calculations include the maximum allowed 3% increase.

6.2.3 Donation & Grant Revenue

The FY 17/18 budget estimates that approximately \$19,000 will be received from the annual Park Fund donation drive. This is the historical average over the last five years. The budget also includes the receipt of one-time grant revenue from the Sonora Area Foundation in the amount of \$19,600 for capital projects related to the tennis courts and skate park.

6.3 Revenue

After incorporating the above budget assumptions, total Park Fund revenue is projected to be \$165,762. This represents an increase of approximately \$20,803 from the FY 16/17 fiscal year budget primarily due to the receipt of one-time grant revenues mentioned in the above section.

6.4 Expenditures

The FY 17/18 park fund expenditures are projected to be \$233,986 which is approximately \$51,807 higher than 16/17 primarily due to the carryover of capital projects that were originally budgeted in FY

16/17, but instead will be completed in FY 17/18. 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 16-17:

6.5.1 Ballfield Drainage Improvements

Install infield drainage improvements or grass to eliminate erosion impacts on the baseball field.

6.5.2 Vantage Pointe Property Purchase

Purchase the property adjacent to the storage yard on Vantage Pointe for additional equipment storage, staging and administrative parking. Cost represents the portion of the project related to park administrative benefits only.

6.5.3 Tennis Court Repairs

Replace a failing retaining wall causing tennis courts to settle and crack. Repair cracks in tennis court surface.

6.5.4 Skate Park Improvements

Replace failing skate park features to extend the life of the park and repair safety concerns.

6.5.5 Vantage Office Drainage

Construct minor drainage improvements at the District's administration office where minor, nuisance flooding occurs. Cost represents the portion of the project related to park administration benefits only.

6.5.6 Vantage Cul-de-Sac Repave

Repave the cul-de-sac on Vantage Pointe Drive, where asphalt is failing. This cul-de-sac serves a critical access for emergency water, sewer and fire equipment. Cost represents the portion of the project related to park administrative benefits only.

6.5.7 New Park Development

Perform initial development of vacant land donated to the District for park purposes. Initial work will likely include clearing and grading the property.

6.6 Reserves

The FY 17/18 Park Fund Budget projects that operating revenue will exceed operating expenditure by \$19,976. This additional revenue will also fund a portion of capital projects with the remaining balance funded by 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 17/18 Admin Fund Budget is presented in Attachment H.

7.2 Budget Assumptions

7.2.1 Salaries

The salary expenses include the addition of one new part-time, non-benefitted administrative assistant to be shared with the Fire Fund.

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 17/18 revenue is projected at \$6,500 which is \$4,320 less than the FY 16/17 budget primarily due to a reclassification of lease revenue from the admin fund directly to the water and sewer funds.

7.4 Expenditure

The FY 17/18 Administrative Fund expenditures are projected to be \$537,182 which is approximately \$9,072 higher than FY 16/17. This increase is primarily due to salary step increases, the hiring of a new part-time admin assistant and other increases as detailed in Attachment H.

Attachment A: FY 17/18 Budget Summary

Twain Harte Community Services District
2017/2018 ANNUAL BUDGET

	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL
	16/17	17/18	% Diff	16/17	17/18	% Diff	16/17	17/18	% Diff	16/17	17/18	% Diff	16/17	17/18	% Diff	PROJECTED
Revenue																
Service Charges	\$ 1,171,631	\$ 1,293,257	10%	\$ 928,395	\$ 1,009,862	9%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 2,303,119
Fees	12,320	12,320	0%	11,290	11,290	0%	-	-	0%	4,000	3,500	-13%	-	-	0%	27,110
Taxes & Assessments	105,438	107,397	2%	-	-	0%	1,011,118	1,050,290	4%	118,877	123,012	3%	-	-	0%	1,280,699
Grants & Donations	365,608	267,875	-27%	102,250	24,938	-76%	14,075	11,700	-17%	21,000	38,600	84%	-	-	0%	343,113
Other Revenue	4,175	7,750	86%	1,325	5,250	296%	149,019	8,400	-94%	-	-	0%	10,820	6,500	-40%	27,900
Total Program Revenue	\$ 1,659,172	\$ 1,688,599	2%	\$ 1,043,260	\$ 1,051,340	1%	\$ 1,174,212	\$ 1,070,390	-9%	\$ 143,877	\$ 165,112	15%	\$ 10,820	\$ 6,500	-40%	\$ 3,981,941
Admin Revenue Allocation	5,085	3,055	-40%	2,705	1,625	-40%	1,948	1,170	-40%	1,082	650	-40%	(10,820)	(6,500)	-40%	-
GRAND TOTAL REVENUE	\$ 1,664,257	\$ 1,691,654	2%	\$ 1,045,965	\$ 1,052,965	1%	\$ 1,176,160	\$ 1,071,560	-9%	\$ 144,959	\$ 165,762	14%	\$ -	\$ -	0%	\$ 3,981,941
Operating Expenses																
Salaries	\$ 276,742	\$ 276,125	0%	\$ 163,093	\$ 162,887	0%	\$ 530,736	\$ 464,626	-12%	\$ 7,871	\$ 7,841	0%	\$ 289,514	\$ 297,208	3%	\$ 1,208,687
Benefits	147,392	151,408	3%	83,878	85,970	2%	204,570	209,613	2%	4,237	4,259	1%	139,528	142,721	2%	593,971
Equip, Auto, Maint, & Repairs	86,140	81,490	-5%	40,630	39,400	-3%	91,450	106,250	16%	42,050	45,635	9%	28,950	25,600	-12%	298,375
Materials & Supplies	38,034	39,000	3%	4,800	4,650	-3%	10,800	9,500	-12%	1,300	1,300	0%	6,550	6,550	0%	61,000
Outside Services	152,300	72,100	-53%	136,225	40,367	-70%	48,900	34,400	-30%	5,300	14,000	164%	18,970	19,720	4%	180,587
Other (Utilities, Prop/Liab Ins, TUD)	109,314	128,746	18%	407,595	445,113	9%	50,153	54,150	8%	19,030	19,033	0%	44,598	45,383	2%	692,425
Debt Service	224,441	224,280	0%	17,016	16,999	0%	42,365	42,365	0%	-	-	0%	-	-	0%	283,643
Total Program Expenses	\$ 1,034,363	\$ 973,149	-6%	\$ 853,237	\$ 795,386	-7%	\$ 978,974	\$ 920,904	-6%	\$ 79,788	\$ 92,068	15%	\$ 528,110	\$ 537,182	2%	\$ 3,318,688
Administrative Cost Allocation	248,212	252,476	2%	132,028	134,296	2%	95,060	96,693	2%	52,811	53,718	2%	(528,110)	(537,182)	2%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,282,575	\$ 1,225,624	-4%	\$ 985,265	\$ 929,681	-6%	\$ 1,074,034	\$ 1,017,597	-5%	\$ 132,599	\$ 145,786	10%	\$ -	\$ -	0%	\$ 3,318,688
TOTAL OPERATING BALANCE	\$ 381,682	\$ 466,030		\$ 60,700	\$ 123,284		\$ 102,126	\$ 53,963		\$ 12,360	\$ 19,976		\$ -	\$ -		
Capital Expenses																
Capital Outlay	663,302	855,150	29%	126,034	117,750	-7%	204,082	137,500	-33%	49,580	88,200	78%	-	-	0%	1,198,600
Administrative Capital Allocation	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
Total Capital Expenses	\$ 663,302	\$ 855,150	29%	\$ 126,034	\$ 117,750	-7%	\$ 204,082	\$ 137,500	-33%	\$ 49,580	\$ 88,200	78%	\$ -	\$ -	0%	\$ 1,198,600
GRAND TOTAL EXPENSES	\$ 1,945,877	\$ 2,080,774	7%	\$ 1,111,299	\$ 1,047,431	-6%	\$ 1,278,116	\$ 1,155,097	-10%	\$ 182,179	\$ 233,986	28%	\$ -	\$ -	0%	\$ 4,517,288
Transfer To/(From) Reserve	\$ (281,620)	\$ (389,120)		\$ (65,334)	\$ 5,534		\$ (101,956)	\$ (83,537)		\$ (37,220)	\$ (68,224)		\$ -	\$ -		

Attachment B: FY 17/18 Salary Plan

TWAIN HARTE COMMUNITY SERVICES DISTRICT
2017/2018 HOURLY SALARY SCHEDULE - Effective July 1, 2017
TOTAL INCREASE: 1.3% For Fire Personnel Only

TITLE	A	B	C	D	E	10 YEARS	15 YEARS	20 YEARS	25 YEARS
UNION POSITIONS									
Accounting/Administrative Assistant	\$ 20.087	\$ 21.091	\$ 22.147	\$ 23.253	\$ 24.416	\$ 25.637	\$ 26.919	\$ 28.265	\$ 29.677
Customer Services Representative	\$ 21.599	\$ 22.679	\$ 23.811	\$ 25.003	\$ 26.254	\$ 27.565	\$ 28.942	\$ 30.391	\$ 31.910
Fire Captain (Shift Personnel)	\$ 21.772	\$ 22.862	\$ 24.004	\$ 25.206	\$ 26.464	\$ 27.788	\$ 29.178	\$ 30.638	\$ 32.169
Fire Relief Captain	\$ 16.605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Operator I	\$ 24.478	\$ 25.702	\$ 26.986	\$ 28.336	\$ 29.753	\$ 31.239	\$ 32.804	\$ 34.442	\$ 36.165
Utility Operator II	\$ 30.604	\$ 32.135	\$ 33.740	\$ 35.427	\$ 37.198	\$ 39.059	\$ 41.012	\$ 43.061	\$ 45.214
MANAGEMENT POSITIONS (Exempt)									
Finance Officer/Board Secretary	\$ 35.513	\$ 37.288	\$ 39.152	\$ 41.110	\$ 43.167	\$ 45.326	\$ 47.591	\$ 49.970	\$ 52.469
Fire Chief	\$ 39.364	\$ 41.333	\$ 43.399	\$ 45.570	\$ 47.846	\$ 50.240	\$ 52.753	\$ 55.391	\$ 58.159
Water & Sewer Operations Manager	\$ 38.749	\$ 40.689	\$ 42.723	\$ 44.859	\$ 47.101	\$ 49.457	\$ 51.929	\$ 54.526	\$ 57.253
General Manager (By Contract)	2017/2018 Negotiated Contract Amount: \$59.84/hour								
VACANT POSITIONS									
Assistant Fire Chief	\$ 33.071	\$ 34.727	\$ 36.461	\$ 38.283	\$ 40.199	\$ 42.209	\$ 44.318	\$ 46.536	\$ 48.861
Fire Captain (Non-Shift)	\$ 30.145	\$ 31.651	\$ 33.230	\$ 34.895	\$ 36.638	\$ 38.470	\$ 40.394	\$ 42.415	\$ 44.537
Fire Engineer	\$ 19.852	\$ 20.846	\$ 21.888	\$ 22.983	\$ 24.131	\$ 25.339	\$ 26.604	\$ 27.933	\$ 29.330
Utility Maintenance Person	\$ 21.484	\$ 22.557	\$ 23.685	\$ 24.868	\$ 26.112	\$ 27.417	\$ 28.788	\$ 30.227	\$ 31.738

Revised - November 24, 2014

Revised - July 1, 2015

Revised - July 1, 2016

Revised - July 1, 2017

Attachment C: FY 17/18 Reserve Designations

THCS D RESERVE SUMMARY

17/18 Budget Projections

	Water	Sewer	Fire	Parks	Total
<u>Non-Spendable</u>					
Invested in Capital Assets	\$ 780,264	\$ 643,666	\$ 829,392	\$ 1,108,088	\$ 3,361,410
Inventory	\$ 6,375	\$ 1,817	\$ -	\$ -	\$ 8,192
Total Non-Spendable	\$ 786,639	\$ 645,483	\$ 829,392	\$ 1,108,088	\$ 3,369,602
<u>Restricted</u>					
Grunsky Debt Service	\$ 149,164	\$ -	\$ -	\$ -	\$ 149,164
Restricted Donations	\$ -	\$ -	\$ 200	\$ 450	\$ 650
US Bancorp Restricted Debt Service	\$ -	\$ 18,126	\$ -	\$ -	\$ 18,126
Fire Truck Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total Restricted	\$ 149,164	\$ 18,126	\$ 200	\$ 450	\$ 167,940
<u>Committed</u>					
Capital Improvement/Asset Replacement Reserve	\$ 693,986	\$ 359,791	\$ 437,950	\$ 181,098	\$ 1,672,825
Rate/Revenue Stabilization Reserve	\$ 127,707	\$ 83,232	\$ 42,180	\$ 12,235	\$ 265,354
Water Rights Reserve	\$ 120,083				\$ 120,083
Total Committed	\$ 941,776	\$ 443,023	\$ 480,130	\$ 193,333	\$ 2,058,262
<u>Assigned</u>					
Operating Reserve	\$ 313,824	\$ 209,786	\$ 485,589	\$ 66,656	\$ 1,075,855
Pension Liability	\$ (141,916)	\$ (79,828)	\$ (131,740)	\$ -	\$ (353,484)
Total Assigned	\$ 171,908	\$ 129,958	\$ 353,849	\$ 66,656	\$ 722,371
ESTIMATED ENDING BALANCE - FY 16/17	\$ 2,049,487	\$ 1,236,590	\$ 1,663,571	\$ 1,368,527	\$ 6,318,175
17/18 Projected Transfer To/(From) Reserve					
Sewer Vacuum Trailer Debt Service		\$ -			\$ -
Capital Improvement/Asset Replacement Reserve	\$ (389,120)	\$ 5,534	\$ (83,537)	\$ (68,224)	\$ (535,347)
TOTAL TRANSFERS TO/(FROM) RESERVE	\$ (389,120)	\$ 5,534	\$ (83,537)	\$ (68,224)	\$ (535,347)
Projected Capital Reserve as of 6/30/18	\$ 304,866	\$ 365,325	\$ 354,413	\$ 112,874	\$ 1,137,478

Attachment D: FY 17/18 Water Fund Budget & Capital Outlay Plan

Twain Harte Community Services District
2017/2018 Annual Budget
WATER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	16/17 Approved	17/18 Requested	\$	%	
Service Charges					
Water Service Charge	\$ 1,171,631	\$ 1,293,257	\$ 121,626	10%	Rate Increase and Consumption Increase
TOTAL SERVICE CHARGES	\$ 1,171,631	\$ 1,293,257	\$ 121,626	10%	
Fees					
Late Fee	\$ 7,000	\$ 7,000	\$ -	0%	
Door Notice Fee	2,800	2,800	-	0%	
Hookup Fees	500	500	-	0%	
Reconnection Fees	1,200	1,200	-	0%	
Property Transfer Fee	700	700	-	0%	
Returned Check Fee	120	120	-	0%	
TOTAL FEES	\$ 12,320	\$ 12,320	\$ -	0%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 27,548	\$ 29,500	\$ 1,952	7%	
Davis Grunsky Assessment	77,890	77,897	7	0%	
TOTAL TAXES & ASSESSMENTS	\$ 105,438	\$ 107,397	\$ 1,959	2%	
Grants & Donations					
Grant Revenue - Wells	\$ 257,368	\$ 242,000	\$ (15,368)	-6%	
Grant Revenue - Tree Mortality	\$ 103,500	\$ 25,875	\$ (77,625)	-75%	Majority of project completed in 16/17
Grant Revenue - Lighting Project	\$ 4,740	\$ -	\$ (4,740)	-100%	16/17 project
Donation Revenue			-	0%	
TOTAL GRANTS & DONATIONS	\$ 365,608	\$ 267,875	\$ (97,733)	-27%	
Other Revenue					
Miscellaneous Revenue	\$ 2,300	\$ 2,500	\$ 200	9%	
Lease Revenue		5,250	5,250	5250%	Twain Harte Dr building lease revenue
Sale of Assets	1,875		(1,875)	-100%	No scheduled sales in 17/18
Insurance Proceeds			-	0%	
TOTAL OTHER REVENUE	\$ 4,175	\$ 7,750	\$ 3,575	86%	
GRAND TOTAL REVENUE	\$ 1,659,172	\$ 1,688,599	\$ 29,427	2%	
Admin Transfer Out	\$ 5,085	\$ 3,055	\$ (2,030)		
GRAND TOTAL WITH ADMIN	\$ 1,664,257	\$ 1,691,654	\$ 27,397	2%	

Twain Harte Community Services District
2017/2018 Annual Budget
WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	16/17 Approved	17/18 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 242,696	\$ 241,094	(1,602)	-1%	
Standby Pay	17,295	17,605	310	2%	
Overtime	8,875	9,550	675	8%	
Sick Leave/Vacation Pay	2,275	2,275	0	0%	
Intern Stipend	1,950	1,950	0	0%	
Uniform Allowance	2,844	2,844	0	0%	
Cell Phone Stipend	807	807	0	0%	
TOTAL SALARIES	\$ 276,742	\$ 276,125	\$ (617)	0%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 70,326	\$ 72,517	2,191	3%	Estimated Increase effective Jan. 1, 2018
Dental Reimbursement	8,240	8,240	0	0%	
CALPERS Retirement	35,839	35,360	(479)	-1%	
FICA	17,006	16,999	(7)	0%	
Medicare	3,977	3,976	(1)	0%	
Workers Comp	11,086	13,555	2,469	22%	Increase due to Worker's Comp injuries
Unemployment Ins/ETT	918	761	(157)	-17%	
TOTAL BENEFITS	\$ 147,392	\$ 151,408	\$ 4,016	3%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 5,000	\$ 6,800	1,800	36%	Snow Plow Repairs
Facilities Maintenance & Repair				0%	
Source of Supply	7,840	8,640	800	10%	
Pumping	1,000	1,000	0	0%	
Water Treatment	14,890	13,400	(1,490)	-10%	
Transmission & Distribution	25,800	28,300	2,500	10%	
General & Administrative	6,760	2,700	(4,060)	-60%	16/17 contained a lighting project
Vehicle Maintenance & Repair	10,500	9,000	(1,500)	-14%	
Fuel	8,000	8,000	0	0%	
Equipment Under \$5,000	4,350	1,250	(3,100)	-71%	Decreased due to one time purchases in 16.17
Tools & Equipment Under \$500	1,500	1,800	300	20%	
Personal Protective Equipment	500	600	100	20%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 86,140	\$ 81,490	\$ (4,650)	-5%	

Materials & Supplies - 54XXX					
Office Supplies	\$ 1,700	\$ 1,700	0	0%	
Postage	3,250	3,300	50	2%	
Food Supplies	400	400	0	0%	
Chemical Supplies	32,084	33,000	916	3%	
Janitorial Supplies	600	600	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 38,034	\$ 39,000	\$ 966	3%	

Outside Services - 55XXX					
Legal Fees	1,500	1,500	0	0%	
IT Services	1,000	1,000	0	0%	
Engineering Services	1,500	25,000	23,500	1567%	Development of a Water Model/Master Plan
Medical Exams	300	300	0	0%	
Other Professional Services	10,000	9,800	(200)	-2%	
Other Professional Services-Tree Mortality	138,000	34,500	(103,500)	-75%	Majority of project completed in 16/17
TOTAL OUTSIDE SERVICES	\$ 152,300	\$ 72,100	\$ (80,200)	-53%	

Other - 56XXX					
Utilities	\$ 16,800	\$ 24,090	7,290	43%	Increased well usage
Phone/Communications	5,700	6,300	600	11%	
Computer Licenses & Maintenance	4,000	4,800	800	20%	
Property/Liability Insurance	8,891	9,219	328	4%	
Property Tax	1,900	1,900	-	0%	
Memberships/Publications/Subscriptions	12,100	12,900	800	7%	
Licenses & Certifications	515	365	(150)	-29%	
Training, Conferences & Travel	2,500	2,500	-	0%	
Uncollectable accounts	250	350	100	40%	
Advertising & Public Education	2,000	2,000	-	0%	
Laboratory Fees	17,810	22,295	4,485	25%	Additional state testing requirements
Regulatory Fees	13,000	10,900	(2,100)	-16%	Decreased due to estimates based on historical avg.
Purchased Water	23,848	31,127	7,279	31%	TUD Rate Increase
TOTAL OTHER	\$ 109,314	\$ 128,746	\$ 19,432	18%	

Debt Service - 58XXX					
Interest on Long Term Debt	\$ 66,088	\$ 60,341	(5,747)	-9%	
Principal on Long Term Debt	158,353	163,939	5,586	4%	
TOTAL DEBT SERVICE	\$ 224,441	\$ 224,280	\$ (161)	0%	

GRAND TOTAL EXPENSES	\$ 1,034,363	\$ 973,149	\$ (61,214)	-6%	
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Admin Transfer Out	\$ 248,212	\$ 252,476	\$ 4,264		
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GRAND TOTAL WITH ADMIN	\$ 1,282,575	\$ 1,225,624	\$ (56,951)	-4%	
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Capital Outlay - 57XXX				
FH Improvements	12,000	7,500	-	0%
Mono Dr Water Line Replacement	45,000		(45,000)	-100%
Million Gallon Tanks Recoat		276,000	276,000	276000%
Truck #5 Replace		37,050	37,050	37050%
Well 3 - Sherwood Forest*	257,368	242,000	(15,368)	-6%
Vantage Office Drainage		3,800	3,800	3800%
Vantage Cul-de-sac Repave		7,900	7,900	7900%
Black Oak Service Line Replace	42,000		(42,000)	-100%
Vantage Point Office/Traing/Gym	6,745		(6,745)	-100%
Laurel Pump Station Upgrade*	275,000	270,000	(5,000)	-2%
Vantage Point Storage Yard*	16,189	1,900	(14,289)	-88%
Vantage Point Property Purchase*	9,000	9,000	0	0%
TOTAL CAPITAL OUTLAY*	\$ 663,302	\$ 855,150	\$ 196,348	30%

GRAND TOTAL WITH CAPITAL \$ 1,945,877 \$ 2,080,774 \$ 139,397 7%

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

5-YEAR CAPITAL OUTLAY PLAN

Water Fund

	Previously Expended	Projected FY 16-17	Requested FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Out Years 6 to 10	TOTAL
Well #3 - Sherwood Forest ³	\$ 55,000	\$ 15,000	\$ 242,000						\$ 312,000
Laurel Pump Station Upgrade	\$ 20,124	\$ 5,000	\$ 270,000						\$ 295,124
FH Improvements	\$ 12,000	\$ 12,000	\$ 7,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ 166,500
Vantage Pt. Storage Yard ^{3,4}	\$ 500	\$ 14,600	\$ 1,900						\$ 17,000
Vantage Pt. Property Purchase ⁶		\$ -	\$ 9,000						\$ 9,000
Million Gallon Tanks Recoat			\$ 276,000	\$272,000					\$ 548,000
Truck #5 Replace (35% Sewer)			\$ 37,050						\$ 37,050
Vantage Office Drainage ⁵			\$ 3,800						\$ 3,800
Vantage Cul-de-sac Repave ⁷			\$ 7,900						\$ 7,900
Golf Club Dr. Line Extension				\$ 71,000					\$ 71,000
Cedar Drive Main Extension				\$ 28,000					\$ 28,000
Emergency Response Trailer					\$ 5,000				\$ 5,000
Truck #4 Replace (35% Sewer)					\$ 29,900				\$ 29,900
SCADA Upgrade					\$ 145,000				\$ 145,000
Vantage Pt. Equipment Structure ⁸					\$ 13,000				\$ 13,000
GM Vehicle Replace (Admin Split)						\$ 16,290			\$ 16,290
Sherwood Forest Water System						\$ 75,000	\$ 200,000	\$ 1,565,000	\$ 1,840,000
Vehicle/Equipment Replace							\$ 31,850	\$ 128,600	\$ 160,450
Rebed Treatment Filters								\$ 85,000	\$ 85,000
Shadybrook Dredging/Bypass								\$ 300,000	\$ 300,000
Sierra Pines Storage Project ⁹								\$ 2,930,000	\$ 2,930,000
Recoat Black Oak Tank								\$ 65,000	\$ 65,000
Recoat Sherwood Tank								\$ 65,000	\$ 65,000
TOTAL CAPITAL OUTLAY	\$ 87,624	\$ 46,600	\$ 855,150	\$386,000	\$ 207,900	\$ 106,290	\$ 246,850	\$ 5,213,600	\$ 7,150,014

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 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.
- 4 Water fund portion of shared \$120,000 project
- 5 Water fund portion of shared \$8,000 project
- 6 Water fund portion of shared \$40,000 project
- 7 Water fund portion of shared \$40,000 project
- 8 Water fund portion of shared \$135,000 project
- 9 District share of \$7,000,000 TUD storage project needed to provide 100 AF for higher water use. Estimate from 2011, inflation added.

Attachment E: FY 17/18 Sewer Fund Budget & Capital Outlay Plan

Twain Harte Community Services District
2017/2018 Annual Budget
SEWER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	16/17 Approved	17/18 Requested	\$	%	
Service Charges					
Sewer Service Charge	928,395	1,009,862	81,467	9%	Rate Increase
TOTAL SERVICE CHARGES	\$ 928,395	\$ 1,009,862	\$ 81,467	9%	
Fees					
Late Fee	\$ 5,500	\$ 5,500	\$ -	0%	
Door Notice Fee	2,800	2,800	-	0%	
Hookup Fees	500	500	-	0%	
Reconnection Fees	1,500	1,500	-	0%	
Inspection Fees	50	50	-	0%	
Property Transfer Fee	700	700	-	0%	
Returned Check Fee	240	240	-	0%	
TOTAL FEES	\$ 11,290	\$ 11,290	\$ -	0%	
Grants & Donations					
Grant Revenue-Tree Mortality	99,750	24,938	\$ (74,812.00)	-75%	Majority of project completed in 16/17
Grant Revenue-Lighting Project	2,500	-	\$ (2,500.00)	-100%	16/17 one-time project
Donation Revenue			-	0%	
TOTAL GRANTS & DONATIONS	\$ 102,250	\$ 24,938	\$ (77,312)	-76%	
Other Revenue					
Lease Revenue		5,250	5,250	5250%	Twain Harte Dr building lease revenue
Sale of Assets	625	-	(625)	-100%	
Other	700	-	(700)	-100%	
TOTAL OTHER REVENUE	\$ 1,325	\$ 5,250	\$ 3,925	296%	
GRAND TOTAL REVENUE	\$ 1,043,260	\$ 1,051,340	\$ 8,080	1%	
Admin Transfer Out	\$ 2,705	\$ 1,625	\$ (1,080)		
GRAND TOTAL WITH ADMIN	\$ 1,045,965	\$ 1,052,965	\$ 7,000		

Twain Harte Community Services District
2017/2018 Annual Budget
SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	16/17 APPROVED	17/18 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 135,182	\$ 133,991	(1,191)	-1%	
Standby Pay	17,295	17,605	310	2%	
Overtime	6,325	7,000	675	11%	
Sick Leave/Vacation Pay	1,225	1,225	0	0%	
Intern Stipend	1,050	1,050	0	0%	
Uniform Allowance	1,575	1,575	0	0%	
Cell Phone Stipend	441	441	0	0%	
TOTAL SALARIES	\$ 163,093	\$ 162,887	\$ (206)	0%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 38,892	\$ 40,104	1,212	3%	Estimated Increase effective Jan. 1, 2018
Dental Reimbursement	4,550	4,550	0	0%	
CALPERS Retirement	19,917	19,651	(266)	-1%	
FICA	10,038	10,034	(4)	0%	
Medicare	2,348	2,347	(1)	0%	
Workers Comp	7,631	8,868	1,237	16%	Increase due to Worker's Comp injuries
Unemployment Ins/ETT	502	416	(86)	-17%	
TOTAL BENEFITS	\$ 83,878	\$ 85,970	\$ 2,092	2%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 7,500	\$ 9,300	1,800	24%	Snow plow repairs
Facilities Maintenance & Repair					
Lift Station	2,500	4,000	1,500	60%	New Preventative Maintenance Program
Collections	11,500	11,300	(200)	-2%	
General & Administrative	3,580	3,300	(280)	-8%	Decreased due to one time project last year
Vehicle Maintenance & Repair	5,500	5,500	0	0%	
Fuel	3,850	4,150	300	8%	
Equipment Under \$5,000	4,350	950	(3,400)	-78%	Decreased due to one time purchases last year
Tools & Equipment Under \$500	1,500	500	(1,000)	-67%	Decreased due to one time purchases last year
Personal Protective Equipment	350	400	50	14%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 40,630	\$ 39,400	\$ (1,230)	-3%	

Materials & Supplies - 54XXX					
Office Supplies	\$ 1,200	\$ 1,100	\$ (100)	-8%	
Postage	3,100	2,950	(150)	-5%	
Food Supplies	300	300	0	0%	
Janitorial Supplies	200	300	100	50%	
TOTAL MATERIALS & SUPPLIES	\$ 4,800	\$ 4,650	\$ (150)	-3%	

Outside Services - 55XXX					
Legal Fees	\$ 1,000	\$ 1,000	\$ -	0%	
IT Services	750	750	0	0%	
Engineering Services	1,000	5,000	4,000	400%	SSMP Update/Sewer Analysis
Medical Exams	150	150	0	0%	
Other Professional Services	325	217	(108)	-33%	
Other Professional Services-Tree Mortality	133,000	33,250	(99,750)	-75%	Majority of project completed in 16/17
TOTAL OUTSIDE SERVICES	\$ 136,225	\$ 40,367	\$ (95,858)	-70%	

Other - 56XXX					
Utilities	\$ 4,175	\$ 5,150	\$ 975	23%	
Phone/Communications	3,100	2,550	(550)	-18%	
Computer Licenses & Maintenance	2,600	3,600	1,000	38%	Increased for online billing add-on
Property/Liability Insurance	6,505	6,322	(183)	-3%	
Dues & Memberships	7,700	8,400	700	9%	
Licenses & Certifications	405	425	20	5%	
Training, Conferences & Travel	3,000	3,000	0	0%	
Uncollectable accounts	250	250	0	0%	
Advertising & Public Education	1,000	1,000	0	0%	
Regulatory Fees	2,300	200	(2,100)	-91%	Reclassified DWR permit to water
Sewer Service Charge	376,560	414,216	37,656	10%	TUD Rate Increase
TOTAL OTHER	\$ 407,595	\$ 445,113	\$ 37,518	9%	

Debt Service - 58XXX					
Interest on Long Term Debt	\$ 4,361	\$ 3,882	\$ (479)	-11%	
Principal on Long Term Debt	12,655	13,117	462	4%	
TOTAL DEBT SERVICE	\$ 17,016	\$ 16,999	\$ (17)	0%	

GRAND TOTAL EXPENSES	\$ 853,237	\$ 795,386	\$ (57,851)	-7%	
Admin Transfer Out	\$ 132,028	\$ 134,296	\$ 2,268	2%	
GRAND TOTAL WITH ADMIN	\$ 985,265	\$ 929,681	\$ (55,584)	-6%	

Capital Outlay - 57XXX					
Vantage Office Drainage		2,000	2,000	2000%	
Vantage Cul-de-sac Repave		13,000	13,000	13000%	
Sewer Main Re-Lining*	75,000	75,000	0	0%	
Truck #5 Replace		19,950	19,950	19950%	
Vantage Point Office/Gym/Training*	4,808		(4,808)	-100%	
Vac Trailer Dump Station	10,000		(10,000)	-100%	
Vantage Point Storage Yard*	31,226	2,800	(28,426)	-91%	
Vantage Point Property Purchase*	5,000	5,000	0	0%	
TOTAL CAPITAL OUTLAY*	\$ 126,034	\$ 117,750	\$ (8,284)	-7%	

GRAND TOTAL WITH CAPITAL \$ 1,111,299 \$ 1,047,431 \$ (63,868) -6%

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

5-YEAR CAPITAL OUTLAY PLAN

Sewer Fund

	Previously Expended	Projected FY 16-17	Requested FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Out Years 6 to 10	TOTAL
Vantage Pt. Storage Yard ^{3,4}	\$ 1,100	\$ 29,100	\$ 2,800						\$ 33,000
Vantage Property Purchase ^{3,6}		\$ -	\$ 5,000						\$ 5,000
Sewer Main Re-Lining ³		\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000	\$ 750,000
Truck #5 Replace (65% Water)			\$ 19,950						\$ 19,950
Vantage Office Drainage ⁵			\$ 2,000						\$ 2,000
Vantage Cul-de-sac Repave ⁶			\$ 13,000						\$ 13,000
SCADA Upgrade				\$ 85,000					\$ 85,000
Emergency Response Trailer					\$ 5,000				\$ 5,000
Truck #4 Replace (65% Water)					\$ 16,100				\$ 16,100
Vantage Point Equipment Structure ⁷					\$ 44,500				\$ 44,500
GM Vehicle Replace (Admin Split)						\$ 9,000			\$ 9,000
Sherwood Forest Sewer						\$ 50,000	\$ 150,000	\$ 2,850,000	\$ 3,050,000
Vehicle/Equipment Replace							\$ 17,150	\$ 168,400	\$ 185,550
TOTAL CAPITAL OUTLAY	\$ 1,100	\$ 29,100	\$ 117,750	\$ 160,000	\$ 140,600	\$ 134,000	\$ 242,150	\$ 3,393,400	\$ 4,218,100

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 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.
- 4 Sewer fund portion of shared \$120,000 project
- 5 Sewer fund portion of shared \$8,000 project
- 6 Sewer fund portion of shared \$40,000 project
- 7 Sewer fund portion of shared \$40,000 project
- 8 Sewer fund portion of shared \$135,000 project

Attachment F: FY 17/18 Fire Fund Budget & Capital Outlay Plan

Twain Harte Community Services District
2017/2018 Annual Budget
FIRE - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	16/17 Approved	17/18 Requested	\$	%	

Taxes & Assessments					
Secured & Unsecured Taxes	\$ 421,803	\$ 447,415	\$ 25,612	6%	Increased due to higher property values
Property Assessments	589,315	602,875	13,560	2%	Estimated inflationary increase
TOTAL TAXES & ASSESSMENTS	\$ 1,011,118	\$ 1,050,290	\$ 39,172	4%	

Grants & Donations					
Grant Revenue	8,375	11,700	\$ 3,325	40%	
Donation Revenue	5,700		(5,700)	-100%	
TOTAL GRANTS & DONATIONS	\$ 14,075	\$ 11,700	\$ (2,375)	-17%	

Other Revenue					
Strike Team	\$ 139,319		\$ (139,319)	-100%	Assumed no strike team activity
Training Revenue	1,200	1,200	-	0%	
Miscellaneous Revenue	8,000	7,200	(800)	-10%	
Sale of Assets	500	-	(500)	-100%	
TOTAL OTHER REVENUE	\$ 149,019	\$ 8,400	\$ (140,619)	-94%	

GRAND TOTAL REVENUE	\$ 1,174,212	\$ 1,070,390	\$ (103,822)	-9%	
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Admin Transfer Out \$ 1,948 \$ 1,170 \$ (778)

GRAND TOTAL WITH ADMIN	\$ 1,176,160	\$ 1,071,560	\$ (104,600)	-9%	
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FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	16/17 Approved	17/18 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 302,689	\$ 315,757	13,068	4%	New Admin Assistant, Union Negotiated 1.3% COLA and Step Increases
Standby Pay	1,250	1,250	0	0%	
Overtime	43,000	30,000	(13,000)	-30%	Less overtime anticipated due to filled vacant position
Holiday Overtime	12,047	12,269	222	2%	
FLSA Overtime	27,998	27,950	(48)	0%	
Sick Leave/Vacation Pay	5,400	5,400	0	0%	
Temp/Relief Pay	5,000	5,000	0	0%	
Intern Stipend	60,000	60,000	0	0%	
Reserve Stipends	2,500	2,500	0	0%	
Striketeam Pay	23,983	0	(23,983)	-100%	Assumed no strike team activity
Striketeam Intern Pay	42,369	0	(42,369)	-100%	Assumed no strike team activity
Response Incentive Pay	1,500	1,500	0	0%	
Uniform Allowance	3,000	3,000	0	0%	
TOTAL SALARIES	\$ 530,736	\$ 464,626	\$ (66,110)	-12%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 68,326	\$ 84,778	16,452	24%	Assumed maximum coverage for vacant position
Dental Reimbursement	10,500	12,000	1,500	14%	Assumed maximum coverage for vacant position
CALPERS Retirement	58,879	62,739	3,860	7%	Due to increased contributions and increased wages
FICA	26,250	24,761	(1,489)	-6%	Decreased due to no strike team activity assumption
Medicare	6,139	5,791	(348)	-6%	Decreased due to no strike team activity assumption
Workers Comp	33,286	18,472	(14,814)	-45%	Decrease in Worker's Comp claims
Unemployment Ins/ETT	1,190	1,072	(118)	-10%	
TOTAL BENEFITS	\$ 204,570	\$ 209,613	\$ 5,043	2%	

Equipment, Automotive, Maintenance & Repairs							
Equipment Maintenance & Repair	\$	4,750	\$	5,250	500	11%	
Facilities Maintenance & Repair		14,000		15,400	1,400	10%	
Vehicle Maintenance & Repair		20,000		20,000	0	0%	
Janitorial/Cleaning Services		2,500		2,100	(400)	-16%	
Fuel		12,500		14,500	2,000	16%	Increased due to state gas tax increase
Equipment Under \$5,000		19,200		27,500	8,300	43%	Increased due to possible grant sponsored Tactical Tender purchase
Tools & Equipment Under \$500		8,250		6,500	(1,750)	-21%	Decreased due to less one time purchases
Personal Protective Equipment		10,250		15,000	4,750	46%	Increased for replacement wildland and structural gear
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$	91,450	\$	106,250	\$	14,800	16%

Materials & Supplies - 54XXX							
Office Supplies	\$	4,000	\$	2,700	(1,300)	-33%	Decreased to match historical averages
Postage		300		400	100	33%	
Food Supplies		1,000		800	(200)	-20%	
Janitorial Supplies		4,500		5,000	500	11%	
Medical Supplies		1,000		600	(400)	-40%	
TOTAL MATERIALS & SUPPLIES	\$	10,800	\$	9,500	\$	(1,300)	-12%

Outside Services - 55XXX								
Legal Fees	\$	28,500	\$	15,000	\$	(13,500)	-47%	Due to estimated confidential legal costs
IT Services		750		750	0	0%		
Engineering Services		8,000		8,000	0	0%		
Medical Exams		2,000		2,000	0	0%		
Background Checks		1,500		1,500	0	0%		
Other Professional Services		8,150		7,150	(1,000)	-12%		
TOTAL OUTSIDE SERVICES	\$	48,900	\$	34,400	\$	(14,500)	-30%	

Other - 56XXX					
Utilities	\$ 9,000	\$ 10,275	1,275	14%	Increase due to prior year estimates and inflationary increase
Phone/Communications	5,100	6,200	1,100	22%	Increased due to purchase or replacement phones
Software Licenses & Maintenance	1,500	1,500	0	0%	
Property/Liability Insurance	15,000	15,775	775	5%	
Property Tax	153	0	(153)	-100%	
Dues & Memberships	3,900	3,900	0	0%	
Licenses & Certifications	1,000	1,000	0	0%	
Training, Conferences & Travel	12,500	13,500	1,000	8%	
Advertising & Public Education	2,000	2,000	0	0%	
TOTAL OTHER	\$ 50,153	\$ 54,150	\$ 3,997	8%	
Debt Service - 58XXX					
Interest on Long Term Debt	7,565	6,573	(992)	-13%	
Principal on Long Term Debt	34,800	35,792	992	3%	
TOTAL DEBT SERVICE	\$ 42,365	\$ 42,365	\$ (0)	0%	
GRAND TOTAL EXPENSES	\$ 978,974	\$ 920,904	\$ (58,070)	-6%	
Admin Transfer Out	\$ 95,060	\$ 96,693	\$ 1,633	2%	
GRAND TOTAL WITH ADMIN	\$ 1,074,034	\$ 1,017,597	\$ (56,437)		

Capital Outlay - 57XXX				
Vantage Pt. Property Purchase	\$ 24,000	\$ 24,000	\$ -	0%
Tactical Tender	0	20,000	20,000	20000%
Training Table Projector	6,000		(6,000)	-100%
SCBA Fill Station	25,000		(25,000)	-100%
Extractor	1,248		(1,248)	-100%
Vantage Point Storage Facility*	67,029	8,000	(59,029)	-88%
Station Concrete Apron/Drainage		50,000	50,000	50000%
Vantage Office Drainage		1,500	1,500	1500%
Vantage Pointe Cul-de-sac Repave		19,000	19,000	19000%
Vantage Point Training/Gym/Office*	65,805		(65,805)	-100%
Training Prop Improvements	15,000	15,000	0	0%
TOTAL CAPITAL OUTLAY*	\$ 204,082	\$ 137,500	\$ (66,582)	-33%
GRAND TOTAL WITH CAPITAL	\$ 1,278,116	\$ 1,155,097	\$ (123,019)	

*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

	Previously Expended	Projected FY 16-17	Requested FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Out Years 6 to 10	Total
Vantage Pt. Storage Yard/Building ^{3,5}	\$ 2,000	\$ 60,000	\$ 8,000						\$ 70,000
Tactical Tender (Rescue Replace) ⁶			\$ 20,000						\$ 20,000
Vantage Pt. Property Purchase ^{3,7}			\$ 24,000						\$ 24,000
Station Concrete Apron/Drainage			\$ 50,000						\$ 50,000
Training Prop Improvements			\$ 15,000						\$ 15,000
Vantage Office Drainage ⁸			\$ 1,500						\$ 1,500
Vantage Pointe Cul-de-sac Repave ⁹			\$ 19,000						\$ 19,000
Back Wall Excavation & Sealing				\$ 35,000					\$ 35,000
New Station Roof				\$ 20,000					\$ 20,000
Rescue Engine Replacement				\$ 44,000					\$ 44,000
Vantage Pt. Equipment Structure ¹⁰					\$ 49,200				\$ 49,200
SCBA Bottle/Harness Replacement					\$ 140,000				\$ 140,000
E-722 Reserve Engine Replace						\$ 87,000			\$ 87,000
GM Vehicle Replace (Admin Split)						\$ 6,480			\$ 6,480
Vehicle/Equipment Replacement								\$ 672,000	\$ 672,000
TOTAL CAPITAL OUTLAY	\$ 2,000	\$ 60,000	\$ 137,500	\$ 99,000	\$ 189,200	\$ 93,480	\$ -	\$ 672,000	\$ 1,253,180

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 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.
- 4 Fire fund portion of shared \$120,000 project
- 6 Match portion of a potential \$325,000 grant. Will not expend if grant not awarded.
- 7 Fire fund portion of shared \$40,000 project
- 8 Fire fund portion of shared \$8,000 project
- 9 Fire fund portion of shared \$40,000 project
- 10 Fire fund portion of shared \$135,000 project

Attachment G: FY 17/18 Park Fund Budget & Capital Outlay Plan

Twain Harte Community Services District
2017/2018 Annual Budget
PARK - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	16/17 Approved	17/18 Requested	\$	%	

Fees					
Facility/Ground Usage Fees	4,000	3,500	(500)	-13%	
TOTAL FEES	\$ 4,000	\$ 3,500	\$ (500)	-13%	

Taxes & Assessments					
Secured & Unsecured Taxes	\$ 22,135	\$ 23,523	\$ 1,388	6%	Increased due to higher property values
Property Assessments	96,742	99,489	2,747	3%	CPI Increase
TOTAL TAXES & ASSESSMENTS	\$ 118,877	\$ 123,012	\$ 4,135	3%	

Grants & Donations					
Grant Revenue	-	19,600	\$ 19,600	19600%	
Donation Revenue	21,000	19,000	(2,000)	-10%	Average over 5 years
TOTAL GRANTS & DONATIONS	\$ 21,000	\$ 38,600	\$ 17,600	84%	

Other Revenue					
Lease Revenue			-	0%	
TOTAL OTHER REVENUE	\$ -	\$ -	\$ -	0%	

GRAND TOTAL REVENUE	\$ 143,877	\$ 165,112	\$ 21,235	15%	
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Admin Transfer Out \$ 1,082 \$ 650 \$ (432)

GRAND TOTAL WITH ADMIN	\$ 144,959	\$ 165,762	\$ 20,803		
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Twain Harte Community Services District
2017/2018 Annual Budget

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	16/17 Approved	17/18 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 7,777	\$ 7,747	\$ (30)	0%	
Intern Stipend			-	0%	
Uniform Allowance	81	81	-	0%	
Cell Phone Stipend	13	13	-	0%	
TOTAL SALARIES	\$ 7,871	\$ 7,841	\$ (30)	0%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 1,904	\$ 1,963	\$ 59	3%	
Dental Reimbursement	210	210	0	0%	
CALPERS Retirement	1,150	1,134	(16)	-1%	
FICA	487	486	(1)	0%	
Medicare	114	114	0	0%	
Workers Comp	346	330	(16)	-5%	
Unemployment Ins/ETT	26	22	(4)	-15%	
TOTAL BENEFITS	\$ 4,237	\$ 4,259	\$ 22	1%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 500	\$ 500	\$ -	0%	
Facilities Maintenance & Repair			-	0%	
Baseball Field	6,500	6,000	(500)	-8%	
Tennis Courts	900	900	-	0%	
Park	8,150	11,900	3,750	46%	Increase due to lighting project
Community Center	1,500	1,500	-	0%	
Vehicle Maintenance & Repair			-	0%	
Landscaping Services	9,500	9,500	-	0%	
Janitorial/Cleaning Services	15,000	15,000	-	0%	
Fuel			-	0%	
Equipment Under \$5,000			-	0%	
Tools & Equipment Under \$500		335	335	335%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 42,050	\$ 45,635	\$ 3,585	9%	
Materials & Supplies - 54XXX					
Janitorial Supplies	\$ 1,300	\$ 1,300	\$ -	0%	
TOTAL MATERIALS & SUPPLIES	\$ 1,300	\$ 1,300	\$ -	0%	

Outside Services - 55XXX					
Engineering Services	\$ 3,800	\$ 4,000	\$ 200	5%	
Other Professional Services	1,500	10,000	8,500	567%	New Land Survey & Design
TOTAL OUTSIDE SERVICES	\$ 5,300	\$ 14,000	\$ 8,700	164%	

Other - 56XXX					
Utilities					
Baseball Field	5,000	4,860	(140)	-3%	
Tennis Courts			-	0%	
Park	7,900	7,900	-	0%	
Community Center	2,500	2,500	-	0%	
Property/Liability Insurance	1,100	1,241	141	13%	
Property Tax	30	32	2	7%	
Training, Conferences & Travel			-	0%	
Advertising & Public Education	2,500	2,500	-	0%	
TOTAL OTHER	\$ 19,030	\$ 19,033	\$ 3	0%	

Debt Service - 58XXX					
Interest on Long Term Debt			\$ -	0%	
Principal on Long Term Debt			-	0%	
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0%	

GRAND TOTAL EXPENSES	\$ 79,788	\$ 92,068	\$ 12,280	15%	
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Admin Transfer Out	\$ 52,811	\$ 53,718	\$ 907		
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GRAND TOTAL WITH ADMIN	\$ 132,599	\$ 145,786	\$ 13,187	10%	
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Capital Outlay - 57XXX					
New Park Development		\$ 25,000	\$ 25,000	25000%	
Vantage cul-de-sac repave		\$ 400	\$ 400	400%	
Vantage Office Drainage		\$ 800	\$ 800	800%	
Tennis Court Repairs*	\$ 30,000	\$ 30,000	-	0%	
Vantage Pt. Office/Train/Gym*	\$ 880		(880)	-100%	
Skatepark Improvements		\$ 15,000	15,000	15000%	
Ballfield Drainage Improvements*	\$ 16,700	\$ 15,000	(1,700)	-10%	
Vantage Property Purchase*	2,000	2,000	-	0%	
TOTAL CAPITAL OUTLAY*	\$ 49,580	\$ 88,200	\$ 38,620	78%	

GRAND TOTAL WITH CAPITAL	\$ 182,179	\$ 233,986	\$ 51,807	28%	
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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

	Previously Expended	Projected FY 16-17	Requested FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Out Years 6 to 10	Total
Ballfield Drainage Improvements ³		\$ -	\$ 15,000						\$ 15,000
Vantage Property Purchase ^{3,4}		\$ -	\$ 2,000						\$ 2,000
Tennis Court Repairs ³		\$ -	\$ 30,000						\$ 30,000
Skatepark Improvements			\$ 15,000						\$ 15,000
Vantage Office Drainage ⁵			\$ 800						\$ 800
Vantage Cul-de-sac repave ⁶			\$ 400						\$ 400
New Park Development			\$ 25,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 200,000
Bocce Shade Structures				\$ 15,000					\$ 15,000
Reseal Park Parking Lot					\$ 12,000				\$ 12,000
Bleacher Replacement						\$ 40,000			\$ 40,000
GM Vehicle Replace (Admin Split)						\$ 3,600			\$ 3,600
Community Center Upgrades							\$ 30,000		\$ 30,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 88,200	\$ 65,000	\$ 37,000	\$ 68,600	\$ 55,000	\$ 50,000	\$ 363,800

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 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.
- 4 Park fund portion of shared \$40,000 project
- 5 Park fund portion of shared \$8,000 project
- 6 Park fund portion of shared \$40,000 project

Attachment H: FY 17/18 Administrative Budget

Twain Harte Community Services District
 2017/2018 Annual Budget
ADMIN - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	16/17 Approved	17/18 Requested	\$	%	
Other Revenue					
Miscellaneous Revenue	1,500	1,500	-	0%	
Interest Revenue	5,000	5,000	-	0%	
Lease Revenue	4,320		(4,320)	-100%	Twain Harte Dr building lease transferred to Water/Sewer
Other	-		-	0%	
TOTAL OTHER REVENUE	\$ 10,820	\$ 6,500	\$ (4,320)	-40%	
GRAND TOTAL REVENUE	\$ 10,820	\$ 6,500	\$ (4,320)	-40%	

**Twain Harte Community Services District
2017/2018 Annual Budget
ADMIN - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	16/17 Approved	17/18 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 273,109	\$ 280,803	7,694	3%	New Admin Assistant position
Sick Leave/Vacation Pay	3,300	3,300	0	0%	
Director Stipends	13,105	13,105	0	0%	
TOTAL SALARIES	\$ 289,514	\$ 297,208	\$ 7,694	3%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 64,266	\$ 66,871	\$ 2,605	4%	Estimated Increase effective Jan. 1, 2018
Dental Reimbursement	9,000	9,000	0	0%	
CALPERS Retirement	39,243	39,368	125	0%	
FICA	18,731	19,240	509	3%	
Medicare	4,381	4,500	119	3%	
Workers Comp	2,510	2,567	57	2%	
Unemployment Ins/ETT	1,397	1,175	(222)	-16%	
TOTAL BENEFITS	\$ 139,528	\$ 142,721	\$ 3,193	2%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 2,000	\$ 2,000	\$ -	0%	
Facilities Maintenance & Repair	6,800	7,700	900	13%	Vantage Pointe Paint
Vehicle Maintenance & Repair	1,000	1,000	0	0%	
Janitorial/Cleaning Services	4,200	3,500	(700)	-17%	
Fuel	1,150	1,400	250	22%	
Equipment Under \$5,000	12,800	9,000	(3,800)	-30%	16/17 budget included one time Vantage Point Expens
Tools & Equipment Under \$500	1,000	1,000	0	0%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 28,950	\$ 25,600	\$ (3,350)	-12%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 3,300	\$ 3,300	\$ -	0%	
Postage	3,000	3,000	0	0%	
Janitorial Supplies	250	250	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 6,550	\$ 6,550	\$ -	0%	

Outside Services - 55XXX					
Auditing/Accounting Services	\$ 9,950	\$ 12,500	\$ 2,550	26%	Possible new auditors
Legal Fees	5,000	5,000	0	0%	
IT Services	3,800	2,000	(1,800)	-47%	16/17 budget included one time Vantage Point Expens
Other Professional Services	\$ 220	\$ 220	0	0%	
TOTAL OUTSIDE SERVICES	\$ 18,970	\$ 19,720	\$ 750	4%	

Other - 56XXX					
Utilities	\$ 6,700	\$ 7,900	\$ 1,200	18%	Increase due to prior year estimates and inflation
Phone/Communications	4,200	4,428	228	5%	
Software Licenses & Maintenance	10,020	8,520	(1,500)	-15%	Transferred online billing module to Water/Sewer
Property/Liability Insurance	4,155	4,576	421	10%	
Property Tax	1,173	1,214	41	3%	
Dues & Memberships	2,200	3,270	1,070	49%	Increase due to joining the Tuolumne County Business Council
Licenses & Certifications		415	415	415%	
Training, Conferences & Travel	10,100	8,810	(1,290)	-13%	Postpone board secretary conference to 18/19
Advertising & Public Education	2,250	2,250	0	0%	
Bank/Investment Fees	3,800	4,000	200	5%	
TOTAL OTHER	\$ 44,598	\$ 45,383	\$ 785	2%	

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

GRAND TOTAL EXPENSES	\$ 528,110	\$ 537,182	\$ 9,072	2%	
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Admin Transfer Out \$ (528,110) \$ (537,182) \$ 9,072

GRAND TOTAL WITH TRANSFER	\$ -	\$ -			
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Capital Outlay - 57XXX					
Capital Expenditure			0	0%	
Depreciation			0	0%	
Loss on Sale of Assets			0	0%	
Vantage Pt. Storage/Training Facility	4,353		(4,353)	-100%	New Allocation Methodology
TOTAL CAPITAL OUTLAY*	\$ 4,353	\$ -	\$ (4,353)	-100%	

Admin Transfer Out \$ (4,353) \$ - \$ 4,353

GRAND TOTAL WITH CAPITAL	\$ -	\$ -	\$ -		
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