

Twain Harte Community Services District



FISCAL YEAR 2018/19 BUDGET, SALARY PLAN, CAPITAL OUTLAY PLAN

ADOPTED:

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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 thirteen member staff.

The District’s services are generally described as follows:

- **Water:** The District provides treated water to all of its customers. Raw water stored in Lyons Reservoir is transported to the District via an open ditch system and is purchased from the Tuolumne Utilities District. The water is treated at the District’s water treatment plant (one million gallons per day capacity), pumped through two pump stations, distributed through approximately 27 miles of pipeline and stored in six storage tanks (totaling 2.5 million gallons of storage). The District also owns and operates two groundwater wells capable of producing 75 gallons per minute and Shadybrook



Reservoir, which serves as an emergency water supply source.

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



- **Fire Protection:** The District provides fire protection and rescue services to the District and the greater Twain



Harte area through mutual aid contracts with nearby cooperating fire agencies. With full-time staffing, three engines and a centrally located fire station, the District is able to provide emergency response in less than five minutes.

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



1.3 **Basis of Budgeting**

The District's budget is organized through the utilization of funds, with each fund representing a different service component of the District. Every fund is considered its own separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund net position, revenues, and expenditures or expenses, as appropriate. Financial activities are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent. The District currently utilizes five funds titled: Water, Sewer, Fire, Park, and Admin 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 2018/2019 ANNUAL BUDGET

2.1 Background

The District's Fiscal Year 2018/19 (FY 18/19) 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 18/19 budget is presented in Attachment A.

2.2 Budget Assumptions

The Fiscal Year 2018/19 (FY 18/19) District budget presented has several general budget assumptions applicable to all funds. They include union negotiated salary increases, a change to the District's health insurance structure offered to employees, inflationary increases to fuel and utilities, 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

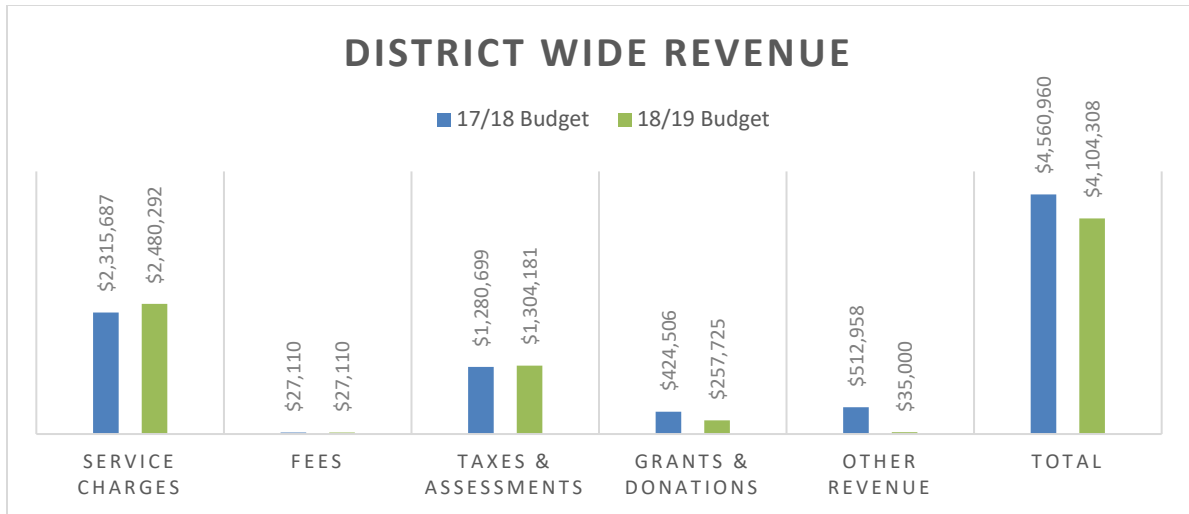
During the 2014/2015 fiscal year, the District Board of Directors approved labor agreements with Communications Workers of America (representing non-exempt water, sewer and administrative employees) and International Firefighters Association (representing non-exempt fire personnel). Water, sewer and administrative employees agreed to freeze wages for the life of the contract, which expired at the end of FY 17/18. Fire personnel agreed to contribute 10% of their health insurance premium and to help partially offset this new expense to fire personnel, management also agreed to grant 1.3% cost of living increases for each year of the contract which also expired at the end of FY 17/18.

During the 2017/2018 fiscal year, the District Board of Directors entered into negotiations with both unions for new labor agreements. Although the labor agreements have not yet been officially approved, the proposed terms have been included in this budget. Water, sewer and administrative employees have requested a 1.4% wage increase to offset an additional 1.4% employee contribution to CALPERS and a 2.5% cost of living increase. Fire personnel have requested a 2% cost of living increase. Consistent with historical practice, both of these wage scenarios also apply to non-represented exempt employees. The FY 18/19 Salary Plan is presented in Attachment B.

2.4 Budget Summary

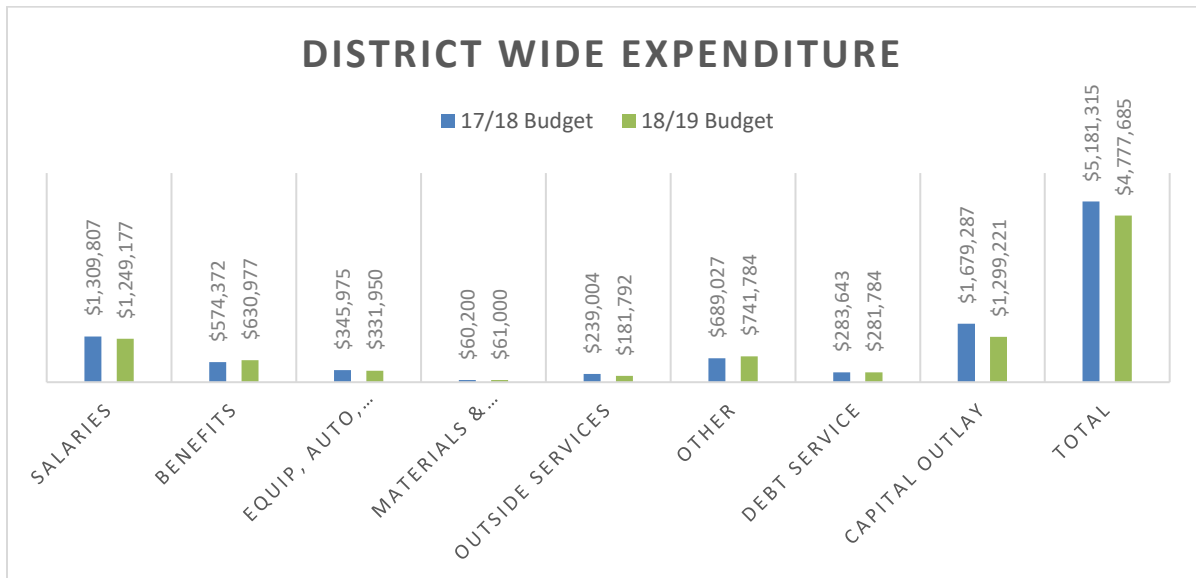
2.4.1 District Wide Revenue

The FY 18/19 budgeted total revenue for the District is \$4,104,308 which is approximately \$456,652 less than the budgeted revenue for FY 17/18. This is primarily due to FY 17/18 revenues including strike team reimbursement, the sale of a district building, and a water supply grant that were either one-time or not guaranteed for the FY 18/19 fiscal year.



2.4.2 District Wide Expenses/Expenditure

The FY 18/19 budgeted total expense/expenditure for the District is \$4,777,685 which is approximately \$403,631 less than the FY 17/18 budget. The primary cause of the decrease between the FY 18/19 budget and the FY 17/18 budget is due to a decrease in one-time grant related, strike team and capital project expenses.



2.4.3 District Wide Reserve Levels

Budgeted revenues for each of the District's funds exceed operating expenses (all expenses less capital outlay). However, the cost of planned capital outlay projects, primarily due to degrading infrastructure, exceeds revenues. The additional cost to fund these projects is covered by Capital Improvement/Asset Replacement Reserve Accounts in each fund. The total projected District-wide

reduction to capital reserve levels is \$673,376, leaving capital reserve balances with a new total of \$1,340,978. FY 18/19 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 18/19 Water Fund Budget is presented in Attachment D.

3.2 Budget Assumptions

3.2.1 Conservation

In recent years, the state of California has been plagued by drought resulting in monumental conservation efforts by District customers. During the height of the drought, over a two year period, District customers reduced consumption by 42%. This conservation achievement was accomplished through many avenues, including identification and repair of leaks, temporary lifestyle changes (e.g. minimal outdoor watering etc), and permanent lifestyle changes (e.g. changing out fixtures to low-flow). In FY 17/18, with an improved water situation, customer water consumption increased in comparison to the worst years of the drought. However, consumption levels did not increase to pre-drought levels primarily due to the above mentioned permanent lifestyle changes. Due to these changes in lifestyle, staff assumed that some level of conservation would continue into the FY 18/19 budget year despite an improved water situation. Therefore, FY 18/19 consumption revenue is based on continued FY 17/18 levels of consumption.

3.2.2 District Rate Increase

In February of 2016 a Proposition 218 process was conducted in which the Board proposed a 5-year program of incremental rate increases for District customers to evaluate. The proposed rate increase was not protested by District customers and the Board unanimously approved the 5-year rate plan on April 12, 2016. The fourth of these approved annual increases is effective July 15, 2018. The FY 18/19 Water Fund 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 5-year rate increase. The increased cost to the District is incorporated into the FY 18/19 budget.

3.2.4 Tree Mortality

The FY 18/19 Water Fund budget includes a reduction in both revenue and expense for drought induced tree mortality projects. In FY 16/17 and FY 17/18 the District received funding from the California Disaster Assistance Act (CDAA) to partially fund the cost of removing dead trees that posed a threat to water infrastructure. The majority of dead trees were removed in those fiscal years, but it is anticipated that tree mortality will continue throughout FY 18/19 at a slower rate reducing both the expenses and revenues related to this issue.

3.3 Revenue

After incorporating the above budget assumptions, the total water fund revenue is projected to be \$1,723,338. This represents a decrease from the FY 17/18 fiscal year budget of approximately \$188,355, primarily due to one-time funds received in FY 17/18, including sale of a building and a water supply grant.

3.4 Expenditures

The FY 18/19 Water Fund expenses are projected to be \$2,103,066 which is approximately \$168,770 lower than FY 17/18. This change is primarily due to less funds needed for capital improvement projects.

3.5 Capital Outlay Plan

The Water Fund Capital Outlay Plan presented in Attachment D, includes the following capital projects in FY 18/19:

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 FH Improvements

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

3.5.3 Million Gallon Tanks Recoat

Recoat the interiors and perform major structural repairs on both of the District's one 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.

3.5.4 Shadybrook Spillway Repair/Upgrade

Repair and improve the emergency spillway at the District's lower Shadybrook Reservoir, which is used for emergency back-up water supply. This spillway was damaged in storms in February 2017 and will be repaired/upgraded with help from California Disaster Assistance Act funding.

3.5.5 Training/Administration Parking Lot

Construct an extended parking lot at the administration office and fire training center to accommodate large trainings and public meetings. The cost for this lot is shared with the other District funds based on proportional benefit provided.

3.6 Reserves

Despite the additional revenue created by the rate increase, expenses after capital projects are estimated to exceed revenue by \$379,728. 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, collections, treatment, and administration of providing wastewater collection and treatment services to District customers. The District provides and maintains lines for collection services and contracts with Tuolumne Utilities District for treatment services. The Sewer Fund is an enterprise fund and expenses for this service are recovered primarily through user charges. The detailed FY 18/19 Sewer Fund Budget is presented in Attachment E.

4.2 Budget Assumptions

4.2.1 District Rate Increase

In February of 2016 a Proposition 218 process was conducted in which the Board proposed a 5-year program of incremental rate increases for District customers to evaluate. The proposed rate increase was not protested by District customers and the Board unanimously approved the 5-year rate plan on April 12, 2016. The fourth of these annual increases is effective July 15, 2018. The FY 18/19 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 5-year rate increase. The increased cost to the District is incorporated into the FY 18/19 budget.

4.2.3 Tree Mortality

The FY 18/19 Sewer Fund budget includes a reduction in both revenue and expense for drought induced tree mortality projects. In FY 16/17 and FY 17/18 the District received funding from the California Disaster Assistance Act (CDAA) to fund the cost of removing dead trees that posed a threat to water infrastructure. The majority of dead trees were removed in those fiscal years, but it is anticipated that tree mortality will continue throughout FY 18/19 at a slower rate, thus reducing both the expenses and revenues related to this issue.

4.3 Revenue

After incorporating the above budget assumptions, the total Sewer Fund revenue is projected to be \$1,137,471. This represents a decrease from the FY 17/18 fiscal year budget of approximately \$66,000, primarily due to the one-time sale of a building in FY 17/18.

4.4 Expenditures

The FY 18/19 Sewer Fund expenses are projected to be \$1,184,659, which is approximately \$46,542 higher than FY 17/18 due to a variety of adjustments and reasons 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 18/19:

4.5.1 Sewer Main Re-Lining

Reline critical, degraded sewer lines to extend life and prevent blockages caused by root intrusion. Location and length to be determined through video inspection.

4.5.2 Eproson Park Sewer Line Replacement

Replace an existing 250-foot section of sewer line between Eproson Park and Golf Club Drive. The existing sewer line has several large sags (or “bellies”) that cause backups in the park. It line also has many offsets that have allowed excessive root intrusion, which contributes to backups.

4.5.3 Training/Administrative Parking Lot

Construct an extended parking lot at the administration office and fire training center to accommodate large trainings and public meetings. The cost for this lot is shared with the other District funds based on proportional benefit provided.

4.6 Reserves

Despite the additional revenue created by the rate increase, expenses after capital projects are estimated to exceed revenue by \$47,187. 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 18/19 Fire Fund Budget is presented in Attachment F.

5.2 Budget Assumptions

5.2.1 Property Tax Increase

The FY 18/19 budget includes the normal 2% inflationary property tax adjustment only.

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 year. Both assessments contain language that the adjustment may not exceed a certain percentage, one of which is 3% and the other 4%. However, they also contain language stating that any change in the CPI in excess of 3% and 4% may be cumulatively reserved as the “unused CPI” and may be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3% and 4%. The change in the CPI from December 2016 to December 2017 was 2.94% and the unused CPI carried forward for one of the assessments from the previous fiscal year was .70%. Therefore, revenue calculations include an increase of 3% for one assessment and 2.94% for the other. The third assessment is no longer subject to an annual adjustment calculation and remains at the FY 17/18 level.

5.2.3 Strike Team

The FY 18/19 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 17/18, the Fire Fund received one-time grants. The FY 18/19 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 budgeted salaries are assumed to increase by 2%.

5.3 Revenue

After incorporating the above budget assumptions, total FY 18/19 Fire Fund revenue is projected to be \$1,093,708. This represents a decrease from the FY 17/18 fiscal year budget of approximately \$174,381, primarily due to the assumed decrease in Strike Team and grant revenue.

5.4 Expenditures

The FY 18/19 Fire Fund expenses are projected to be \$1,282,031, which is approximately \$249,195 lower than FY 17/18. This decrease is primarily due to assumed decreases in Strike Team assignments 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 18/19:

5.5.1 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.

5.5.2 Training Prop Improvements

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

5.5.3 Training/Administration Parking Lot

Construct an extended parking lot at the administration office and fire training center to accommodate large trainings and public meetings. The cost for this lot is shared with the other District funds based on proportional benefit provided.

5.5.4 Fire Apparatus Equipment Structure

Construct an approximate 900 SF equipment storage structure near the existing training campus to store the District's reserve engine and other large fire equipment.

5.6 Reserves

Due to an increase in property tax and assessment revenue, the FY 18/19 budget projects that operating revenue will exceed operating expenditures by \$49,677. This additional revenue will fund a portion of FY 18/19 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, one voter-approved assessment, donations and usage fees. The detailed FY 18/19 Park Fund Budget is presented in Attachment G.

6.2 Budget Assumptions

6.2.1 Property Tax Increase

The FY 18/19 budget includes the normal 2% inflationary property tax adjustment only.

6.2.2 Assessment Increase

The Park Fund currently receives income from one voter-approved assessment. The assessment is subject to an annual adjustment tied to the Consumer Price Index-U (CPI) for the San Francisco Bay Area as of December of each succeeding year with a maximum annual adjustment not to exceed 3%. However, the assessment also contains language stating that any change in the CPI in excess of 3% may be cumulatively reserved as “unused CPI” and may be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The change in the CPI from December 2016 to December 2017 was 2.94% and the unused CPI carried forward from the previous fiscal year was .70%. Therefore, revenue calculations include the maximum allowed increase of 3%.

6.2.3 Donation & Grant Revenue

The FY 18/19 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.

6.3 Revenue

After incorporating the above budget assumptions, total Park Fund revenue is projected to be \$149,791. This represents a decrease of approximately \$30,221 from the FY 17/18 fiscal year budget primarily due to the receipt of one-time grant revenues that were received in the previous fiscal year for the tennis courts and skate park.

6.4 Expenditures

The FY 18/19 Park Fund expenditures are projected to be \$207,929, which is approximately \$32,208 lower than FY 17/18, primarily due to the completion of one-time projects related to the tennis courts and skate park. 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 18/19:

6.5.1 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.

6.5.2 Bocce Shade Structures

Construct decorative shade structures at each end of the bocce courts.

6.5.3 Training/Administration Parking Lot

Construct an extended parking lot at the administration office and fire training center to accommodate large trainings and public meetings. The cost for this lot is shared with the other District funds based on proportional benefit provided.

6.6 Reserves

The FY 18/19 Park Fund Budget projects that operating revenue will exceed operating expenditures by \$7,862. This additional revenue will fund a portion of capital projects in FY 18/19, 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 18/19 Admin Fund Budget is presented in Attachment H.

7.2 Budget Assumptions

7.2.1 Salaries

The salary expenses include union negotiated increases as mentioned in the general salary assumptions in the District-wide section, additional union negotiated salary increases of 8.5% and 7.5% for two employees whose pay level was not at parity with other like organizations, and new contract terms for the General Manager.

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 18/19 revenue is projected at \$12,800 which is \$3,800 more than the FY 17/18 budget, primarily due to an improvement in interest rates for the District's invested funds.

7.4 Expenditures

The FY 18/19 Administrative Fund expenditures are projected to be \$574,462, which is approximately \$42,240 higher than FY 17/18. This increase is primarily due to negotiated salary step increases and other increases as detailed in Attachment H.

Attachment A: FY 18/19 Budget Summary

Twain Harte Community Services District
2018/2019 ANNUAL BUDGET

	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL
	17/18	18/19	% Diff	17/18	18/19	% Diff	17/18	18/19	% Diff	17/18	18/19	% Diff	17/18	18/19	% Diff	PROJECTED
Revenue																
Service Charges	\$ 1,307,762	\$ 1,383,561	6%	\$ 1,007,925	\$ 1,096,731	9%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 2,480,292
Fees	12,320	12,320	0%	11,290	11,290	0%	-	-	0%	3,500	3,500	0%	-	-	0%	27,110
Taxes & Assessments	107,397	107,966	1%	-	-	0%	1,050,290	1,070,204	2%	123,012	126,011	2%	-	-	0%	1,304,181
Grants & Donations	310,237	199,975	-36%	44,649	26,250	-41%	17,020	12,500	-27%	52,600	19,000	-64%	-	-	0%	257,725
Other Revenue	169,747	13,500	-92%	137,356	-	-100%	196,855	8,700	-96%	-	-	0%	9,000	12,800	42%	35,000
Total Program Revenue	\$ 1,907,463	\$ 1,717,322	-10%	\$ 1,201,220	\$ 1,134,271	-6%	\$ 1,264,165	\$ 1,091,404	-14%	\$ 179,112	\$ 148,511	-17%	\$ 9,000	\$ 12,800	42%	\$ 4,104,308
Admin Revenue Allocation	4,230	6,016	42%	2,250	3,200	42%	1,620	2,304	42%	900	1,280	42%	(9,000)	(12,800)	42%	-
GRAND TOTAL REVENUE	\$ 1,911,693	\$ 1,723,338	-10%	\$ 1,203,470	\$ 1,137,471	-5%	\$ 1,265,785	\$ 1,093,708	-14%	\$ 180,012	\$ 149,791	-17%	\$ -	\$ -	0%	\$ 4,104,308
Operating Expenses																
Salaries	\$ 280,111	\$ 288,967	3%	\$ 165,939	\$ 170,624	3%	\$ 560,155	\$ 458,191	-18%	\$ 7,841	\$ 8,189	4%	\$ 295,761	\$ 323,206	9%	\$ 1,249,177
Benefits	149,427	162,979	9%	84,875	92,839	9%	205,954	227,172	10%	4,206	4,563	8%	129,910	143,424	10%	630,977
Equip, Auto, Maint, & Repairs	129,190	107,150	-17%	40,000	42,300	6%	97,750	113,600	16%	47,835	42,350	-11%	31,200	26,550	-15%	331,950
Materials & Supplies	38,900	39,200	1%	4,450	4,550	2%	9,000	9,200	2%	1,300	1,300	0%	6,550	6,750	3%	61,000
Outside Services	95,695	65,167	-32%	65,809	55,850	-15%	42,500	26,700	-37%	11,500	7,800	-32%	23,500	26,275	12%	181,792
Other (Utilities, Prop/Liab Ins, TUD)	120,446	142,965	19%	448,707	466,881	4%	55,240	63,400	15%	19,333	20,281	5%	45,301	48,257	7%	741,784
Debt Service	224,280	222,420	-1%	16,999	16,999	0%	42,365	42,365	0%	-	-	0%	-	-	0%	281,784
Total Program Expenses	\$ 1,038,049	\$ 1,028,848	-1%	\$ 826,779	\$ 850,043	3%	\$ 1,012,964	\$ 940,628	-7%	\$ 92,015	\$ 84,483	-8%	\$ 532,222	\$ 574,462	8%	\$ 3,478,464
Administrative Cost Allocation	250,144	269,997	8%	133,056	143,616	8%	95,800	103,403	8%	53,222	57,446	8%	(532,222)	(574,462)	8%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,288,193	\$ 1,298,845	1%	\$ 959,835	\$ 993,659	4%	\$ 1,108,764	\$ 1,044,031	-6%	\$ 145,237	\$ 141,929	-2%	\$ -	\$ -	0%	\$ 3,478,464
TOTAL OPERATING BALANCE	\$ 623,500	\$ 424,493		\$ 243,635	\$ 143,813		\$ 157,021	\$ 49,677		\$ 34,775	\$ 7,862		\$ -	\$ -		
Capital Expenses																
Capital Outlay	983,643	804,221	-18%	178,282	191,000	7%	422,462	238,000	-44%	94,900	66,000	-30%	-	-	0%	1,299,221
Administrative Capital Allocation	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
Total Capital Expenses	\$ 983,643	\$ 804,221	-18%	\$ 178,282	\$ 191,000	7%	\$ 422,462	\$ 238,000	-44%	\$ 94,900	\$ 66,000	-30%	\$ -	\$ -	0%	\$ 1,299,221
GRAND TOTAL EXPENSES	\$ 2,271,836	\$ 2,103,066	-7%	\$ 1,138,117	\$ 1,184,659	4%	\$ 1,531,226	\$ 1,282,031	-16%	\$ 240,137	\$ 207,929	-13%	\$ -	\$ -	0%	\$ 4,777,685
Transfer To/(From) Reserve	\$ (360,143)	\$ (379,728)		\$ 65,353	\$ (47,187)		\$ (265,441)	\$ (188,323)		\$ (60,125)	\$ (58,138)		\$ -	\$ -		

Attachment B: FY 18/19 Salary Plan

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
2018/2019 HOURLY SALARY SCHEDULE - Effective July 1, 2018**

TITLE	A	B	C	D	E	10 YEARS	15 YEARS	20 YEARS	25 YEARS
UNION POSITIONS									
Accounting/Administrative Assistant*	\$ 22.297	\$ 23.411	\$ 24.583	\$ 25.811	\$ 27.102	\$ 28.457	\$ 29.880	\$ 31.374	\$ 32.941
Customer Services Representative**	\$ 24.061	\$ 25.264	\$ 26.525	\$ 27.853	\$ 29.247	\$ 30.707	\$ 32.241	\$ 33.856	\$ 35.548
Fire Captain (Shift Personnel)^	\$ 22.208	\$ 23.319	\$ 24.484	\$ 25.710	\$ 26.993	\$ 28.343	\$ 29.762	\$ 31.251	\$ 32.813
Fire Relief Captain^	\$ 16.937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Operator I***	\$ 25.433	\$ 26.704	\$ 28.038	\$ 29.441	\$ 30.913	\$ 32.457	\$ 34.083	\$ 35.785	\$ 37.575
Utility Operator II***	\$ 31.798	\$ 33.388	\$ 35.056	\$ 36.809	\$ 38.649	\$ 40.582	\$ 42.611	\$ 44.740	\$ 46.977
MANAGEMENT POSITIONS (Exempt)									
Finance Officer/Board Secretary***	\$ 36.898	\$ 38.742	\$ 40.679	\$ 42.713	\$ 44.851	\$ 47.094	\$ 49.447	\$ 51.919	\$ 54.515
Fire Chief^	\$ 40.151	\$ 42.160	\$ 44.267	\$ 46.482	\$ 48.803	\$ 51.245	\$ 53.808	\$ 56.498	\$ 59.322
Water & Sewer Operations Manager***	\$ 40.260	\$ 42.276	\$ 44.389	\$ 46.609	\$ 48.938	\$ 51.386	\$ 53.954	\$ 56.653	\$ 59.486
General Manager (By Contract)	2018/2019 Negotiated Contract Amount: \$64.327/hour								
VACANT POSITIONS									
Assistant Fire Chief^	\$ 33.733	\$ 35.421	\$ 37.190	\$ 39.049	\$ 41.003	\$ 43.054	\$ 45.205	\$ 47.466	\$ 49.838
Fire Captain (Non-Shift)^	\$ 30.748	\$ 32.284	\$ 33.895	\$ 35.593	\$ 37.371	\$ 39.239	\$ 41.202	\$ 43.263	\$ 45.427
Fire Engineer ^	\$ 20.249	\$ 21.263	\$ 22.326	\$ 23.443	\$ 24.614	\$ 25.846	\$ 27.137	\$ 28.492	\$ 29.917
Utility Maintenance Person***	\$ 22.322	\$ 23.437	\$ 24.609	\$ 25.838	\$ 27.130	\$ 28.486	\$ 29.911	\$ 31.406	\$ 32.976

Union Negotiated Percentage Increases Effective July 1, 2018: *11%; **11.4%; ***3.9%; ^2%

- Revised - November 24, 2014
- Revised - July 1, 2015
- Revised - July 1, 2016
- Revised - July 1, 2017
- Revised - July 1, 2018

Attachment C: FY 18/19 Reserve Designations

THCSD RESERVE SUMMARY

18/19 Budget Projections

	Water	Sewer	Fire	Parks	Total
Non-Spendable					
Invested in Capital Assets	\$ 822,505	\$ 622,183	\$ 966,805	\$ 1,333,986	\$ 3,745,479
Inventory	\$ 6,068	\$ 1,769	\$ -	\$ -	\$ 7,837
Total Non-Spendable	\$ 828,573	\$ 623,952	\$ 966,805	\$ 1,333,986	\$ 3,753,316
Restricted					
Grunsky Debt Service	\$ 149,550	\$ -	\$ -	\$ -	\$ 149,550
Restricted Donations	\$ -	\$ -	\$ -	\$ 450	\$ 450
Restricted - CERT	\$ -	\$ -	\$ 4,856	\$ -	\$ 4,856
Fire Truck Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total Restricted	\$ 149,550	\$ -	\$ 4,856	\$ 450	\$ 154,856
Committed					
Capital Improvement/Asset Replacement Reserve	\$ 978,071	\$ 592,597	\$ 291,630	\$ 152,056	\$ 2,014,354
Rate/Revenue Stabilization Reserve	\$ 134,588	\$ 102,803	\$ 46,869	\$ 12,235	\$ 296,495
Water Rights Reserve	\$ 120,083				\$ 120,083
Total Committed	\$ 1,232,742	\$ 695,400	\$ 338,499	\$ 164,291	\$ 2,430,932
Assigned					
Operating Reserve	\$ 313,824	\$ 232,420	\$ 508,799	\$ 72,892	\$ 1,127,935
Pension Liability	\$ (141,916)	\$ (79,828)	\$ (131,740)	\$ -	\$ (353,484)
Total Assigned	\$ 171,908	\$ 152,592	\$ 377,059	\$ 72,892	\$ 774,451
ESTIMATED ENDING BALANCE - FY 17/18	\$ 2,382,773	\$ 1,471,944	\$ 1,687,219	\$ 1,571,619	\$ 7,113,555

18/19 Projected Transfer To/(From) Reserve

Sewer Vacuum Trailer Debt Service		\$ -			\$ -
Capital Improvement/Asset Replacement Reserve	\$ (379,728)	\$ (47,187)	\$ (188,323)	\$ (58,138)	\$ (673,376)
TOTAL TRANSFERS TO/(FROM) RESERVE	\$ (379,728)	\$ (47,187)	\$ (188,323)	\$ (58,138)	\$ (673,376)

Projected Capital Reserve as of 6/30/19	\$ 598,343	\$ 545,410	\$ 103,307	\$ 93,918	\$ 1,340,978
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Attachment D: FY 18/19 Water Fund Budget & Capital Outlay Plan

Twain Harte Community Services District
2018/2019 Annual Budget
WATER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Service Charges					
Water Service Charge	\$ 1,307,762	\$ 1,383,561	\$ 75,799	6%	Rate Increase and Increased Customer Consumption
TOTAL SERVICE CHARGES	\$ 1,307,762	\$ 1,383,561	\$ 75,799	6%	
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	\$ 29,500	\$ 30,090	\$ 590	2%	
Davis Grunsky Assessment	77,897	77,876	(21)	0%	
TOTAL TAXES & ASSESSMENTS	\$ 107,397	\$ 107,966	\$ 569	1%	
Grants & Donations					
Grant Revenue - Wells	\$ 244,221	\$ 159,221	\$ (85,000)	-35%	Part of the grant funded project was completed last year
Grant Revenue - Tree Mortality	\$ 47,789	\$ 26,250	\$ (21,539)	-45%	Part of the grant funded project was completed last year
Grant Revenue - FEMA	\$ 18,227	\$ 14,504	\$ (3,723)	-20%	Part of the grant funded project was completed last year
TOTAL GRANTS & DONATIONS	\$ 310,237	\$ 199,975	\$ (110,262)	-36%	
Other Revenue					
Miscellaneous Revenue	\$ 27,126	\$ 13,500	\$ (13,626)	-50%	17/18 included PGE rev. that paid for their damage to our water lines
Lease Revenue	3,196	-	(3,196)	-100%	Leased building sold in 17/18
Sale of Assets	139,425	-	(139,425)	-100%	One time property sale in 17/18
TOTAL OTHER REVENUE	\$ 169,747	\$ 13,500	\$ (156,247)	-92%	
GRAND TOTAL REVENUE	\$ 1,907,463	\$ 1,717,322	\$ (190,141)	-10%	
Admin Transfer Out	\$ 4,230	\$ 6,016	\$ 1,786		
GRAND TOTAL WITH ADMIN	\$ 1,911,693	\$ 1,723,338	\$ (188,355)	-10%	

Twain Harte Community Services District
2018/2019 Annual Budget

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 241,440	\$ 250,496	9,056	4%	Union Negotiated Increases
Standby Pay	17,605	17,605	-	0%	
Overtime	9,550	9,550	-	0%	
Sick Leave/Vacation Pay	2,275	5,165	2,890	127%	Labor negotiated time off that is eligible for pay out
Intern Stipend	5,590	2,500	(3,090)	-55%	Decreased usage of interns
Uniform Allowance	2,844	2,844	-	0%	
Cell Phone Stipend	807	807	-	0%	
TOTAL SALARIES	\$ 280,111	\$ 288,967	\$ 8,856	3%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 70,500	\$ 60,490	(10,010)	-14%	Health Insurance Restructuring
HRA Reimbursement	8,240	21,030	12,790	155%	Health Insurance Restructuring
CALPERS Retirement	35,396	41,878	6,482	18%	Due to increased contributions and increased wages
FICA	16,999	17,761	762	4%	Due to Union Negotiated Increases
Medicare	3,976	4,154	178	4%	Due to Union Negotiated Increases
Workers Comp	13,555	16,345	2,790	21%	Due to Worker's Comp claim
Unemployment Ins/ETT	761	1,321	560	74%	Premium Increase
TOTAL BENEFITS	\$ 149,427	\$ 162,979	\$ 13,552	9%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 6,800	\$ 4,950	(1,850)	-27%	
Facilities Maintenance & Repair					
Source of Supply	14,490	9,350	(5,140)	-35%	
Pumping	7,150	7,350	200	3%	
Water Treatment	26,600	16,600	(10,000)	-38%	17/18 included one-time clarifier repair
Transmission & Distribution	50,500	37,000	(13,500)	-27%	17/18 included emergency repairs related to PG&E caused breaks
General & Administrative	1,500	3,000	1,500	100%	
Vehicle Maintenance & Repair	9,000	8,000	(1,000)	-11%	
Fuel	9,500	11,000	1,500	16%	
Equipment Under \$5,000	1,250	6,500	5,250	420%	
Tools & Equipment Under \$500	1,800	2,100	300	17%	
Personal Protective Equipment	600	1,300	700	117%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 129,190	\$ 107,150	\$ (22,040)	-17%	

Twain Harte Community Services District
2018/2019 Annual Budget

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 1,700	\$ 1,700	-	0%	
Postage	3,200	3,200	-	0%	
Food Supplies	400	400	-	0%	
Chemical Supplies	33,000	33,300	300	1%	
Janitorial Supplies	600	600	-	0%	
TOTAL MATERIALS & SUPPLIES	\$ 38,900	\$ 39,200	\$ 300	1%	
Outside Services - 55XXX					
Legal Fees	1,000	5,000	4,000	400%	Water Ordinance Revision
IT Services	1,000	1,750	750	75%	
Engineering Services	19,800	22,000	2,200	11%	Water System GIS project
Medical Exams	300	300	-	0%	
Other Professional Services	9,877	1,117	(8,760)	-89%	Completed tank diving inspections in 17/18
Other Professional Services-Tree Mortality	63,718	35,000	(28,718)	-45%	Reduction of tree mortality expenses
TOTAL OUTSIDE SERVICES	\$ 95,695	\$ 65,167	\$ (30,528)	-32%	
Other - 56XXX					
Utilities	\$ 18,800	\$ 25,100	6,300	34%	Includes electric usage for new well
Phone/Communications	5,650	5,800	150	3%	
Computer Licenses & Maintenance	5,025	8,260	3,235	64%	Implementation of online billing
Property/Liability Insurance	9,219	12,655	3,436	37%	Premium increase
Property Tax	1,115	1,100	(15)	-1%	
Memberships/Publications/Subscriptions	13,000	10,700	(2,300)	-18%	
Licenses & Certifications	365	500	135	37%	
Training, Conferences & Travel	2,500	3,000	500	20%	
Uncollectable accounts	350	350	-	0%	
Advertising & Public Education	2,000	1,800	(200)	-10%	
Laboratory Fees	22,295	24,200	1,905	9%	
Regulatory Fees	6,050	6,400	350	6%	
Purchased Water	31,127	34,000	2,873	9%	TUD Rate Increase
Bank & Credit Card Fees	2,950	9,100	6,150	208%	Implementation of credit card payments
TOTAL OTHER	\$ 120,446	\$ 142,965	\$ 22,519	19%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ 60,341	\$ 54,346	(5,995)	-10%	
Principal on Long Term Debt	163,939	168,074	4,135	3%	
TOTAL DEBT SERVICE	\$ 224,280	\$ 222,420	\$ (1,860)	-1%	
GRAND TOTAL EXPENSES					
	\$ 1,038,049	\$ 1,028,848	\$ (9,201)	-1%	
Admin Transfer Out	\$ 250,144	\$ 269,997	\$ 19,853		
GRAND TOTAL WITH ADMIN	\$ 1,288,193	\$ 1,298,845	\$ 10,652	1%	

Twain Harte Community Services District
2018/2019 Annual Budget

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Capital Outlay - 57XXX					
FH Improvements	7,500	15,000	-	0%	
Dump Trailer	7,150		-	0%	
Shadybrook Emer Spillway Repair/Imprvmnts*	23,000	23,000	-	0%	
Million Gallon Tanks Recoat*	611,000	600,000	(11,000)	-2%	
Truck #5 Replace	37,050		(37,050)	-100%	
Well 3 - Sherwood Forest*	244,221	159,221	(85,000)	-35%	
Vantage Office Drainage	3,800		(3,800)	-100%	
Vantage Cul-de-sac Repave	7,900		(7,900)	-100%	
Million Gallon Tank Meter	20,000		(20,000)	-100%	
Training/Admin Parking Lot	0	7,000	7,000	7000%	
WTP SCADA Server Upgrade	9,000		(9,000)	-100%	
Vantage Point Storage Yard	4,022		(4,022)	-100%	
Vantage Point Property Purchase	9,000		(9,000)	-100%	
TOTAL CAPITAL OUTLAY	\$ 983,643	\$ 804,221	\$ (179,772)	-18%	
GRAND TOTAL WITH CAPITAL	\$ 2,271,836	\$ 2,103,066	\$ (169,120)	-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 - FY 17/18

	Previously Expended	Projected FY 17-18	Requested FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Out Years 6 to 10	TOTAL
Well #3 - Sherwood Forest ³	\$ 68,273	\$ 85,000	\$ 159,221						\$ 312,494
Laurel Pump Station Upgrade	\$ 21,515	\$ -	\$ -	\$ 273,609					\$ 295,124
FH Improvements	\$ 12,000	\$ 7,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ 169,500
Million Gallon Tanks Interior Recoat		\$ 40,000	\$ 600,000						\$ 640,000
Shadybrook Spillway Repair/Upgrade		\$ -	\$ 23,000						\$ 23,000
Training/Admin Parking Lot ⁴			\$ 7,000						\$ 7,000
Truck #4 Replace (35% Sewer)				\$ 35,750					\$ 35,750
SCADA Upgrade				\$ 135,000					\$ 135,000
Golf Club Dr. Line Extension					\$ 75,000				\$ 75,000
Cedar Drive Main Extension					\$ 30,000				\$ 30,000
Emergency Response Trailer					\$ 5,000				\$ 5,000
Vantage Pt. Equipment Structure ⁵					\$ 12,000				\$ 12,000
GM Vehicle Replace (Admin Split)					\$ 16,920				\$ 16,920
Sherwood Forest Water System					\$ 75,000	\$ 200,000	\$ 1,565,000		\$ 1,840,000
Truck #3 Replace (35% Sewer)						\$ 37,700			\$ 37,700
Mobile Generator Replace							\$ 15,500		\$ 15,500
Million Gallon Tanks Exterior Recoat							\$ 300,000		\$ 300,000
Vehicle/Equipment Replace								\$ 151,450	\$ 151,450
Rebed Treatment Filters								\$ 85,000	\$ 85,000
Shadybrook Dredging/Bypass								\$ 300,000	\$ 300,000
Recoat Black Oak Tank								\$ 75,000	\$ 75,000
Recoat Sherwood Tank								\$ 75,000	\$ 75,000
TOTAL CAPITAL OUTLAY	\$ 101,788	\$ 132,500	\$ 804,221	\$ 459,359	\$ 228,920	\$ 252,700	\$ 1,895,500	\$ 761,450	\$ 4,636,438

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 Water fund portion of shared \$95,000 project
- 5 Water fund portion of shared \$95,000 project

Attachment E: FY 18/19 Sewer Fund Budget & Capital Outlay Plan

Twain Harte Community Services District
2018/2019 Annual Budget
SEWER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Service Charges					
Sewer Service Charge	1,007,925	1,096,731	88,806	9%	Rate Increase
TOTAL SERVICE CHARGES	\$ 1,007,925	\$ 1,096,731	\$ 88,806	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	44,649	26,250	\$ (18,399)	-41%	Most of the project completed in 17/18
Grant Revenue-Lighting Project	-	-	\$ -	0%	
Donation Revenue	-	-	-	0%	
TOTAL GRANTS & DONATIONS	\$ 44,649	\$ 26,250	\$ (18,399)	-41%	
Other Revenue					
Lease Revenue	3,196	-	(3,196)	-100%	Leased building sold in 17/18
Sale of Assets	134,160	-	(134,160)	-100%	One time Sale of building
Other	-	-	-	0%	
TOTAL OTHER REVENUE	\$ 137,356	\$ -	\$ (137,356)	-100%	
GRAND TOTAL REVENUE	\$ 1,201,220	\$ 1,134,271	\$ (66,949)	-6%	
Admin Transfer Out	\$ 2,250	\$ 3,200	\$ 950		
GRAND TOTAL WITH ADMIN	\$ 1,203,470	\$ 1,137,471	\$ (65,999)		

Twain Harte Community Services District
2018/2019 Annual Budget

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 APPROVED	18/19 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 134,183	\$ 139,217	5,034	4%	Union Negotiated Increases
Standby Pay	17,605	17,605	0	0%	
Overtime	7,000	7,000	0	0%	
Sick Leave/Vacation Pay	1,225	2,831	1,606	131%	Labor negotiated time off that is eligible for pay out
Intern Stipend	3,910	1,955	(1,955)	-50%	Decreased usage of interns
Uniform Allowance	1,575	1,575	0	0%	
Cell Phone Stipend	441	441	0	0%	
TOTAL SALARIES	\$ 165,939	\$ 170,624	\$ 4,685	3%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 38,989	\$ 33,453	(5,536)	-14%	Health Insurance Restructuring
HRA Reimbursement	4,550	11,638	7,088	156%	Health Insurance Restructuring
CALPERS Retirement	19,671	23,273	3,602	18%	Due to increased contributions and increased wages
FICA	10,034	10,458	424	4%	Due to Union Negotiated Increases
Medicare	2,347	2,446	99	4%	Due to Union Negotiated Increases
Workers Comp	8,868	10,848	1,980	22%	Due to Worker's comp claim
Unemployment Ins/ETT	416	723	307	74%	Premium Increase
TOTAL BENEFITS	\$ 84,875	\$ 92,839	\$ 7,964	9%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 9,300	\$ 7,450	(1,850)	-20%	Generator service scheduled for 18/19
Facilities Maintenance & Repair					
Lift Station	5,500	7,000	1,500	27%	
Collections	10,300	10,850	550	5%	
General & Administrative	2,100	2,600	500	24%	
Vehicle Maintenance & Repair	6,000	6,000	0	0%	
Fuel	4,950	6,000	1,050	21%	
Equipment Under \$5,000	950	500	(450)	-47%	
Tools & Equipment Under \$500	500	1,100	600	120%	
Personal Protective Equipment	400	800	400	100%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 40,000	\$ 42,300	\$ 2,300	6%	

Twain Harte Community Services District
2018/2019 Annual Budget

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 APPROVED	18/19 Requested	\$	%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 1,100	\$ 1,150	\$ 50	5%	
Postage	2,750	2,800	50	2%	
Food Supplies	300	300	0	0%	
Janitorial Supplies	300	300	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 4,450	\$ 4,550	\$ 100	2%	
Outside Services - 55XXX					
Legal Fees	\$ 1,000	\$ 2,000	\$ 1,000	100%	
IT Services	750	1,500	750	100%	
Engineering Services	3,500	17,000	13,500	386%	Sewer system GIS project
Medical Exams	150	150	0	0%	
Other Professional Services	877	200	(677)	-77%	
Other Professional Services-Tree Mortality	59,532	35,000	(24,532)	-41%	Reduction of tree mortality expenses
TOTAL OUTSIDE SERVICES	\$ 65,809	\$ 55,850	\$ (9,959)	-15%	
Other - 56XXX					
Utilities	\$ 5,200	\$ 5,100	\$ (100)	-2%	
Phone/Communications	2,550	2,700	150	6%	
Computer Licenses & Maintenance	3,510	7,000	3,490	99%	Implementation of online billing
Property/Liability Insurance	6,322	7,531	1,209	19%	Premium increase
Property Tax			0	0%	
Dues & Memberships	8,500	6,200	(2,300)	-27%	Reduction of IRWM membership fees
Licenses & Certifications	800	1,000	200	25%	
Training, Conferences & Travel	3,000	3,500	500	17%	
Uncollectable accounts	250	250	0	0%	
Advertising & Public Education	1,000	1,000	0	0%	
Regulatory Fees	200	400	200	100%	
Sewer Service Charge	415,062	425,100	10,038	2%	
Bank & Credit Card Fees	2,313	7,100	4,787	207%	
TOTAL OTHER	\$ 448,707	\$ 466,881	\$ 18,174	4%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ 3,882	\$ 3,882	\$ -	0%	
Principal on Long Term Debt	13,117	13,117	0	0%	
TOTAL DEBT SERVICE	\$ 16,999	\$ 16,999	\$ -	0%	
GRAND TOTAL EXPENSES	\$ 826,779	\$ 850,043	\$ 23,264	3%	
Admin Transfer Out	\$ 133,056	\$ 143,616	\$ 10,560	8%	
GRAND TOTAL WITH ADMIN	\$ 959,835	\$ 993,659	\$ 33,824	4%	

Twain Harte Community Services District
2018/2019 Annual Budget

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 APPROVED	18/19 Requested	\$	%	

Capital Outlay - 57XXX					
Vantage Office Drainage	2,000		(2,000)	-100%	
Dump Trailer	3,850		(3,850)	-100%	
Vantage Cul-de-sac Repave	14,000		(14,000)	-100%	
Sewer Main Re-Lining		75,000	75,000	75000%	
SCADA upgrade		4,000	4,000	4000%	
Truck #5 Replace	19,950		(19,950)	-100%	
Eproson Park Sewer Line Replacement*	125,000	112,000	(13,000)	-10%	
Vantage Point Storage Yard	8,482		(8,482)	-100%	
Vantage Point Property Purchase	5,000		(5,000)	-100%	
TOTAL CAPITAL OUTLAY*	\$ 178,282	\$ 191,000	\$ 12,718	7%	

GRAND TOTAL WITH CAPITAL	\$ 1,138,117	\$ 1,184,659	\$ 46,542	4%	
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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
Sewer Fund - FY 18-19

	Previously Expended	Actual FY 17-18	Requested FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Out Years 6 to 10	TOTAL
Sewer Main Re-Lining ³		\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000	\$ 750,000
Eproson Park Sewer Line Replacement		\$ 13,000	\$ 112,000						\$ 125,000
Training/Admin Parking Lot ⁴			\$ 4,000						\$ 4,000
SCADA Upgrade				\$ 85,000					\$ 85,000
Truck #4 Replace (65% Water)				\$ 19,250					\$ 19,250
Vantage Point Equipment Structure ⁵					\$ 83,000				\$ 83,000
Emergency Response Trailer					\$ 5,000				\$ 5,000
GM Vehicle Replace (Admin Split)					\$ 9,000				\$ 9,000
Sherwood Forest Sewer					\$ 50,000	\$ 150,000	\$ 150,000	\$ 2,700,000	\$ 3,050,000
Truck #3 Replace (65% Water)						\$ 20,300			\$ 20,300
Mobile Generator Replace (65% W)							\$ 15,500		\$ 15,500
Vehicle/Equipment Replace								\$ 145,900	\$ 145,900
TOTAL CAPITAL OUTLAY	\$ -	\$ 13,000	\$ 191,000	\$ 179,250	\$ 222,000	\$ 245,300	\$ 240,500	\$ 3,220,900	\$ 4,311,950

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 \$95,000 project
- 5 Sewer fund portion of shared \$95,000 project

Attachment F: FY 18/19 Fire Fund Budget & Capital Outlay Plan

Twain Harte Community Services District

2018/2019 Annual Budget

FIRE - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 447,415	\$ 456,363	\$ 8,948	2%	Estimated inflationary increase
Property Assessments	602,875	613,841	10,966	2%	CPI inflationary increase
TOTAL TAXES & ASSESSMENTS	\$ 1,050,290	\$ 1,070,204	\$ 19,914	2%	
Grants & Donations					
Grant Revenue	16,512	12,500	\$ (4,012)	-24%	
Donation Revenue	508	-	(508)	-100%	
TOTAL GRANTS & DONATIONS	\$ 17,020	\$ 12,500	\$ (4,520)	-27%	
Other Revenue					
Strike Team	\$ 188,455	\$ -	\$ (188,455)	-100%	Assumed no strike team activity
Training Revenue	1,200	1,200	-	0%	
Miscellaneous Revenue	7,200	7,500	300	4%	
Sale of Assets	-	-	-	0%	
TOTAL OTHER REVENUE	\$ 196,855	\$ 8,700	\$ (188,155)	-96%	
GRAND TOTAL REVENUE	\$ 1,264,165	\$ 1,091,404	\$ (172,761)	-14%	
Admin Transfer Out	\$ 1,620	\$ 2,304	\$ 684		
GRAND TOTAL WITH ADMIN	\$ 1,265,785	\$ 1,093,708	\$ (172,077)	-14%	

Twain Harte Community Services District
2018/2019 Annual Budget

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 294,340	\$ 309,583	15,243	5%	Union Negotiated and Step Increases
Standby Pay	850	1,250	400	47%	
Overtime	30,000	25,000	(5,000)	-17%	
Holiday Overtime	11,948	12,347	399	3%	
FLSA Overtime	27,140	28,552	1,412	5%	
Sick Leave/Vacation Pay/ATO	5,400	8,459	3,059	57%	Labor negotiated time off that is eligible for pay out
Temp/Relief Pay	6,000	5,000	(1,000)	-17%	
Intern Stipend	60,000	60,000	0	0%	
Reserve Stipends	3,500	3,500	0	0%	
Striketeam Pay	68,356	0	(68,356)	-100%	Assumed no strike team activity
Striketeam Intern Pay	48,121	0	(48,121)	-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	\$ 560,155	\$ 458,191	\$ (101,964)	-18%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 74,398	\$ 67,698	(6,700)	-9%	Health Insurance Restructuring
HRA Reimbursement	12,000	26,875	14,875	124%	Health Insurance Restructuring
CALPERS Retirement	61,549	77,459	15,910	26%	Due to increased contributions and increased wages
FICA	31,173	28,408	(2,765)	-9%	
Medicare	7,290	6,644	(646)	-9%	
Workers Comp	18,472	18,436	(36)	0%	
Unemployment Ins/ETT	1,072	1,652	580	54%	
TOTAL BENEFITS	\$ 205,954	\$ 227,172	\$ 21,218	10%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 5,250	\$ 3,000	(2,250)	-43%	
Facilities Maintenance & Repair	15,400	9,000	(6,400)	-42%	Completed significant projects in 17/18
Vehicle Maintenance & Repair	22,000	22,500	500	2%	
Janitorial/Cleaning Services	2,100	2,100	0	0%	
Fuel	14,500	16,000	1,500	10%	
Equipment Under \$5,000	17,500	30,000	12,500	71%	Grant funded equipment for new tactical tender
Tools & Equipment Under \$500	6,500	12,500	6,000	92%	Equipment for new tactical tender
Personal Protective Equipment	14,500	18,500	4,000	28%	Replacement of structural PPE & Wildland boots
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 97,750	\$ 113,600	\$ 15,850	16%	

Twain Harte Community Services District
2018/2019 Annual Budget

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 2,700	\$ 2,200	(500)	-19%	
Postage	400	400	0	0%	
Food Supplies	800	600	(200)	-25%	
Janitorial Supplies	3,500	4,000	500	14%	
Medical Supplies	1,600	2,000	400	25%	
TOTAL MATERIALS & SUPPLIES	\$ 9,000	\$ 9,200	\$ 200	2%	
Outside Services - 55XXX					
Legal Fees	\$ 13,000	\$ 4,000	\$ (9,000)	-69%	Decrease in estimated confidential legal costs
IT Services	750	1,250	500	67%	
Engineering Services	8,400	8,600	200	2%	
Medical Exams	2,000	2,000	0	0%	
Background Checks	1,500	1,900	400	27%	
Other Professional Services	16,850	8,950	(7,900)	-47%	
TOTAL OUTSIDE SERVICES	\$ 42,500	\$ 26,700	\$ (15,800)	-37%	
Other - 56XXX					
Utilities	\$ 10,275	\$ 12,100	1,825	18%	
Phone/Communications	6,200	6,000	(200)	-3%	
Software Licenses & Maintenance	1,500	2,000	500	33%	
Property/Liability Insurance	15,775	20,700	4,925	31%	Premium Increase
Dues & Memberships	3,990	4,100	110	3%	
Licenses & Certifications	1,000	1,000	0	0%	
Training, Conferences & Travel	14,500	15,500	1,000	7%	
Advertising & Public Education	2,000	2,000	0	0%	
TOTAL OTHER	\$ 55,240	\$ 63,400	\$ 8,160	15%	
Debt Service - 58XXX					
Interest on Long Term Debt	6,573	5,553	(1,020)	-16%	
Principal on Long Term Debt	35,792	36,812	1,020	3%	
TOTAL DEBT SERVICE	\$ 42,365	\$ 42,365	\$ 0	0%	
GRAND TOTAL EXPENSES	\$ 1,012,964	\$ 940,628	\$ (72,336)	-7%	
Admin Transfer Out	\$ 95,800	\$ 103,403	\$ 7,603	8%	
GRAND TOTAL WITH ADMIN	\$ 1,108,764	\$ 1,044,031	\$ (64,733)		

Twain Harte Community Services District
2018/2019 Annual Budget

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Capital Outlay - 57XXX					
Vantage Pt. Property Purchase	\$ 31,500	\$ -	\$ (31,500)	-100%	
Tactical Tender	285,000	\$ -	(285,000)	-100%	
Training/Admin Parking Lot		83,000	83,000	83000%	
Vantage Pt. Equipment Structure		100,000	100,000	100000%	
Vantage Point Storage Facility	16,562		(16,562)	-100%	
Station Concrete Apron/Drainage*	50,000	45,000	(5,000)	-10%	
Vantage Office Drainage	1,500		(1,500)	-100%	
Vantage Pointe Cul-de-sac Repave	22,900		(22,900)	-100%	
Training Prop Improvements	15,000	10,000	(5,000)	-33%	
TOTAL CAPITAL OUTLAY	\$ 422,462	\$ 238,000	\$ (184,462)	-44%	
GRAND TOTAL WITH CAPITAL	\$ 1,531,226	\$ 1,282,031	\$ (249,195)		

*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 18/19

	Previously Expended	Projected FY 17-18	Requested FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Out Years 6 to 10	Total
Station Concrete Apron/Drainage ³	\$ -	\$ -	\$ 45,000						\$ 45,000
Training Prop Improvements		\$ 15,000	\$ 10,000						\$ 25,000
Training/Admin Parking Lot ⁴			\$ 83,000						\$ 83,000
Fire Apparatus Equipment Structure ⁵			\$ 100,000						\$ 100,000
SCBA Bottle/Harness Replacement					\$ 140,000				\$ 140,000
GM Vehicle Replace (Admin Split)					\$ 6,480				\$ 6,480
Back Wall Excavation & Sealing						\$ 35,000			\$ 35,000
New Station Roof						\$ 20,000			
Vehicle/Equipment Replacement								\$ 672,000	\$ 672,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 15,000	\$ 238,000	\$ -	\$ 146,480	\$ 55,000	\$ -	\$ 672,000	\$ 1,106,480

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 \$95,000 project

Attachment G: FY 18/19 Park Fund Budget & Capital Outlay Plan

Twain Harte Community Services District

2018/2019 Annual Budget

PARK - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Fees					
Facility/Ground Usage Fees	3,500	3,500	-	0%	
TOTAL FEES	\$ 3,500	\$ 3,500	\$ -	0%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 23,523	\$ 23,993	\$ 470	2%	Estimated inflationary increase
Property Assessments	99,489	102,018	2,529	3%	CPI inflationary increase
TOTAL TAXES & ASSESSMENTS	\$ 123,012	\$ 126,011	\$ 2,999	2%	
Grants & Donations					
Grant Revenue	29,600	-	\$ (29,600)	-100%	One time grant revenue in 17/18
Donation Revenue	23,000	19,000	(4,000)	-17%	One time donation in 17/18
TOTAL GRANTS & DONATIONS	\$ 52,600	\$ 19,000	\$ (33,600)	-64%	
Other Revenue					
Lease Revenue			-	0%	
TOTAL OTHER REVENUE	\$ -	\$ -	\$ -	0%	
GRAND TOTAL REVENUE	\$ 179,112	\$ 148,511	\$ (30,601)	-17%	
Admin Transfer Out	\$ 900	\$ 1,280	\$ 380		
GRAND TOTAL WITH ADMIN	\$ 180,012	\$ 149,791	\$ (30,221)		

Twain Harte Community Services District
2018/2019 Annual Budget

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 7,747	\$ 8,049	\$ 302	4%	Union Negotiated Increases
Sick Leave/Vacation Pay		46	46	46%	Labor negotiated time off that is eligible for pay out
Uniform Allowance	81	81	-	0%	
Cell Phone Stipend	13	13	-	0%	
TOTAL SALARIES	\$ 7,841	\$ 8,189	\$ 348	4%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 1,908	\$ 1,637	\$ (271)	-14%	Health Insurance Restructuring
HRA Reimbursement	210	583	373	178%	Health Insurance Restructuring
CALPERS Retirement	1,136	1,344	208	18%	Due to increased contributions and increased wages
FICA	486	508	22	5%	Due to Union Negotiated Increases
Medicare	114	119	5	4%	Due to Union Negotiated Increases
Workers Comp	330	334	4	1%	
Unemployment Ins/ETT	22	38	16	73%	Premium Increase
TOTAL BENEFITS	\$ 4,206	\$ 4,563	\$ 357	8%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 500	\$ 500	\$ -	0%	
Facilities Maintenance & Repair			-	0%	
Baseball Field	8,500	5,000	(3,500)	-41%	Infield project completed in 17/18
Tennis Courts	900	500	(400)	-44%	
Park	11,600	9,200	(2,400)	-21%	Lighting replacement completed in 17/18
Community Center	1,500	1,500	-	0%	
Vehicle Maintenance & Repair			-	0%	
Landscaping Services	9,500	8,500	(1,000)	-11%	
Janitorial/Cleaning Services	15,000	15,000	-	0%	
Fuel			-	0%	
Equipment Under \$5,000		750	750	750%	
Tools & Equipment Under \$500	335	1,400	1,065	318%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 47,835	\$ 42,350	\$ (5,485)	-11%	
Materials & Supplies - 54XXX					
Janitorial Supplies	\$ 1,300	\$ 1,300	\$ -	0%	
TOTAL MATERIALS & SUPPLIES	\$ 1,300	\$ 1,300	\$ -	0%	

Twain Harte Community Services District

2018/2019 Annual Budget

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Outside Services - 55XXX					
Engineering Services	\$ 4,000	\$ 4,300	\$ 300	8%	
Other Professional Services	7,500	3,500	(4,000)	-53%	Completed initial design of new park completed in 17/18
TOTAL OUTSIDE SERVICES	\$ 11,500	\$ 7,800	\$ (3,700)	-32%	
Other - 56XXX					
Utilities					
Baseball Field	4,860	5,500	640	13%	
Tennis Courts			-	0%	
Park	7,900	8,200	300	4%	
Community Center	2,200	1,900	(300)	-14%	
Property/Liability Insurance	1,241	1,281	40	3%	
Property Tax	-		-	0%	
Training, Conferences & Travel			-	0%	
Advertising & Public Education	3,132	3,400	268	9%	
TOTAL OTHER	\$ 19,333	\$ 20,281	\$ 948	5%	
Debt Service - 58XXX					
Interest on Long Term Debt			\$ -	0%	
Principal on Long Term Debt			-	0%	
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0%	
GRAND TOTAL EXPENSES	\$ 92,015	\$ 84,483	\$ (7,532)	-8%	
Admin Transfer Out	\$ 53,222	\$ 57,446	\$ 4,224		
GRAND TOTAL WITH ADMIN	\$ 145,237	\$ 141,929	\$ (3,308)	-2%	

Twain Harte Community Services District

2018/2019 Annual Budget

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Capital Outlay - 57XXX					
New Park Development	\$ 25,000	\$ 50,000	\$ 25,000	100%	
Training/Admin Parking Lot		\$ 1,000	\$ 1,000	1000%	
Vantage cul-de-sac repave	\$ 200		\$ (200)	-100%	
Vantage Office Drainage	\$ 800		\$ (800)	-100%	
Tennis Court Repairs	\$ 37,000		(37,000)	-100%	
Bocce Shade Structures		\$ 15,000	15,000	15000%	
Skatepark Improvements	\$ 11,000		(11,000)	-100%	
Ballfield Drainage Improvements	\$ 18,900		(18,900)	-100%	
Vantage Property Purchase	2,000		(2,000)	-100%	
TOTAL CAPITAL OUTLAY	\$ 94,900	\$ 66,000	\$ (28,900)	-30%	
GRAND TOTAL WITH CAPITAL	\$ 240,137	\$ 207,929	\$ (32,208)	-13%	

5-YEAR CAPITAL OUTLAY PLAN

Park Fund - FY 18/19

	Previously Expended	Projected FY 17-18	Requested FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Out Years 6 to 10	Total
New Park Development	\$ -	\$ 10,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 250,000	\$ 500,000	\$ 1,160,000
Bocce Shade Structures			\$ 15,000						\$ 15,000
Training/Admin Parking Lot ⁴			\$ 1,000						
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	\$ -	\$ 10,000	\$ 66,000	\$ 62,000	\$ 93,600	\$ 280,000	\$ 250,000	\$ 500,000	\$ 1,260,600

NOTES:

- 1 Vehicle/Equipment replacement items match the THCS D Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 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 \$95,000 project

Attachment H: FY 18/19 Administrative Budget

Twain Harte Community Services District

2018/2019 Annual Budget

ADMIN - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Other Revenue					
Miscellaneous Revenue	800	800	-	0%	
Interest Revenue	8,200	12,000	3,800	46%	Increased interest rates
Lease Revenue			-	0%	
Other			-	0%	
TOTAL OTHER REVENUE	\$ 9,000	\$ 12,800	\$ 3,800	42%	
GRAND TOTAL REVENUE	\$ 9,000	\$ 12,800	\$ 3,800	42%	

Twain Harte Community Services District
2018/2019 Annual Budget

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 279,356	\$ 305,122	25,766	9%	Labor Negotiation Increases & full year admin assistant
Sick Leave/Vacation Pay	3,300	4,979	1,679	51%	Labor negotiated time off that is eligible for pay out
Director Stipends	13,105	13,105	0	0%	
TOTAL SALARIES	\$ 295,761	\$ 323,206	\$ 27,445	9%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 55,473	\$ 42,231	\$ (13,242)	-24%	Health Insurance Restructuring
HRA Reimbursement	9,000	16,500	7,500	83%	Health Insurance Restructuring
Retirement	38,093	55,459	17,366	46%	Due to increased contributions and increased wages
FICA	19,128	20,243	1,115	6%	Due to labor negotiated increases
Medicare	4,474	4,808	334	7%	Due to labor negotiated increases
Workers Comp	2,567	2,531	(36)	-1%	
Unemployment Ins/ETT	1,175	1,652	477	41%	Premium Increase
TOTAL BENEFITS	\$ 129,910	\$ 143,424	\$ 13,514	10%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 1,600	\$ 1,500	\$ (100)	-6%	
Facilities Maintenance & Repair	8,700	8,500	(200)	-2%	
Vehicle Maintenance & Repair	1,000	1,250	250	25%	
Janitorial/Cleaning Services	5,300	5,300	0	0%	
Fuel	1,400	1,500	100	7%	
Equipment Under \$5,000	9,000	7,000	(2,000)	-22%	Completed computer purchase in 17/18
Tools & Equipment Under \$500	4,200	1,500	(2,700)	-64%	Completed Ipad purchases in 17/18
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 31,200	\$ 26,550	\$ (4,650)	-15%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 3,300	\$ 3,500	\$ 200	6%	
Postage	3,000	3,000	0	0%	
Janitorial Supplies	250	250	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 6,550	\$ 6,750	\$ 200	3%	

Twain Harte Community Services District
2018/2019 Annual Budget

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	17/18 Approved	18/19 Requested	\$	%	

Outside Services - 55XXX					
Auditing/Accounting Services	\$ 9,500	\$ 8,975	\$ (525)	-6%	
Legal Fees	6,000	7,500	1,500	25%	Ordinance codification project
IT Services	2,000	3,200	1,200	60%	Upgrade to VPN system
Other Professional Services	\$ 6,000	\$ 6,600	600	10%	
TOTAL OUTSIDE SERVICES	\$ 23,500	\$ 26,275	\$ 2,775	12%	

Other - 56XXX					
Utilities	\$ 8,100	\$ 6,000	\$ (2,100)	-26%	Negotiated lower rates for propane with new company
Phone/Communications	5,200	5,300	100	2%	
Software Licenses & Maintenance	9,000	9,100	100	1%	
Property/Liability Insurance	4,576	4,557	(19)	0%	
Property Tax	500	700	200	40%	
Dues & Memberships	2,300	5,900	3,600	157%	Assumes membership fees for LAFCO representation
Licenses & Certifications	415	300	(115)	-28%	
Training, Conferences & Travel	8,810	9,900	1,090	12%	
Advertising & Public Education	2,250	2,250	0	0%	
Bank/Investment Fees	4,150	4,250	100	2%	
TOTAL OTHER	\$ 45,301	\$ 48,257	\$ 2,956	7%	

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

GRAND TOTAL EXPENSES	\$ 532,222	\$ 574,462	\$ 42,240	8%	
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Admin Transfer Out	\$ (532,222)	\$ (574,462)	\$ 42,240	
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GRAND TOTAL WITH TRANSFER	\$ -	\$ -			
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