

TWAIN HARTE COMMUNITY SERVICES DISTRICT Park and Recreation/Citizens' Committee Meeting

Chair: *Eileen Mannix*

Co-Chair: *Kathryn deGroot*

Citizen Members: *Wes Jordan, Lynn Crook & John Kinsfather*

VIDEO TELECONFERENCE

May 5, 2021 12:30 p.m.

IMPORTANT NOTICE:

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

- Videoconference Link: <https://us02web.zoom.us/j/81445341695>
- Meeting ID: 814 4534 1695
- Telephone: (669) 900-6833

AGENDA

- 1. Operations Report.**
- 2. Discuss Bocce Court Improvement Project.**
- 3. Discuss Twain Harte Meadows Park Project.**
- 4. Review/discuss draft Fiscal Year 2021-22 Park Fund Budget, Capital Outlay Plan and projected capital reserve levels.**
- 5. Review/discuss draft 5-year Park Fund revenue and expense projections.**
- 6. Adjourn.**

5-YEAR CAPITAL OUTLAY PLAN

Park Fund - FY 21/22

	Previously Expended	Projected FY 20-21	Requested FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Out Years 6 to 10	Total
GM Vehicle Replace (Admin Split)		\$ 3,438							\$ 3,438
Bocce Court Improvements	\$ 4,110	\$ 130,000							\$ 134,110
T.H. Meadows Park ^{4,5}		\$ -	\$ 354,000	\$ 1,070,000					\$ 1,424,000
Community Center Generator ⁴		\$ 2,000	\$ 14,000						\$ 16,000
Bleacher Replacement				\$ 25,000					\$ 25,000
Community Center Upgrades					\$ 30,000				\$ 30,000
Reseal Park Parking Lot						\$ 12,000		\$ 15,000	\$ 27,000
Resurface Tennis Courts							\$ 30,000		\$ 30,000
TOTAL CAPITAL OUTLAY	\$ 4,110	\$ 135,438	\$ 368,000	\$ 1,095,000	\$ 30,000	\$ 12,000	\$ 30,000	\$ 15,000	\$ 1,689,548

NOTES:

- 1 Vehicle/Equipment replacement items match the THCSO Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Grant funded project

FY 21-22 Park Fund Capital Reserves Analysis

FY 20-21 Starting Capital Reserve	\$	241,018
FY 20-21 Anticipated Operational Surplus	\$	100,670
FY20-21 Anticipated Capital Outlay	\$	(135,438)
FY 21-22 Operating Surplus (Est. 4/30)	\$	380,869
<u>FY 21-22 Capital Outlay</u>	<u>\$</u>	<u>(368,000)</u>
Capital Reserve Balance	\$	219,119

Assumes no operational savings

Twain Harte Community Services District
PARK PROJECTIONS
SUMMARY

	19/20	20/21	21/22	22/23	23/24	24/25	25/26
	Actuals	Budget	Projections	Projections	Projections	Projections	Projections
Revenue							
Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	5,180	11,180	3,500	2,800	2,800	2,800	2,800
Taxes & Assessments	132,564	134,556	139,091	141,872	144,710	147,604	150,556
Grants & Donations	19,945	104,390	384,000	1,085,000	15,000	15,000	15,000
Other Operating Revenue	5,660	2,250	1,600	1,600	1,600	1,600	1,600
Total Program Revenue	\$ 163,349	\$ 252,376	\$ 528,191	\$ 1,231,272	\$ 164,110	\$ 167,004	\$ 169,956
Administrative Cost Allocation	81	100	100	103	106	109	113
GRAND TOTAL REVENUE	\$ 163,430	\$ 252,476	\$ 528,291	\$ 1,231,375	\$ 164,216	\$ 167,113	\$ 170,069
Expenses							
Salaries	\$ 8,491	\$ 9,345	\$ 6,291	\$ 6,552	\$ 6,731	\$ 6,847	\$ 7,027
Benefits	3,712	5,426	3,009	3,109	3,190	3,258	3,331
Equip, Auto, Maint, & Repairs	29,859	47,850	43,450	44,754	46,097	47,480	48,904
Materials & Supplies	1,209	1,600	1,600	1,648	1,697	1,748	1,800
Outside Services	3,892	4,250	4,400	4,532	4,668	4,808	4,952
Other	16,615	23,500	23,900	24,617	25,356	26,117	26,901
Debt Service	-	-					
Total Program Expenses	\$ 63,778	\$ 91,971	\$ 82,650	\$ 85,212	\$ 87,739	\$ 90,258	\$ 92,915
Administrative Cost Allocation	50,565	59,836	64,772	67,053	67,169	69,564	71,984
TOTAL OPERATING EXPENSES	\$ 114,343	\$ 151,807	\$ 147,422	\$ 152,265	\$ 154,908	\$ 159,822	\$ 164,899
Total Operating Balance	\$ 49,087	\$ 100,669	\$ 380,869	\$ 1,079,111	\$ 9,308	\$ 7,291	\$ 5,170
Capital Expenses							
Capital Outlay	4,265	135,438	368,000	1,095,000	30,000	12,000	30,000
Admin Capital Transfer	-		-				
Total Capital Expenses	4,265	135,438	368,000	1,095,000	30,000	12,000	30,000
GRAND TOTAL EXPENSES	\$ 118,608	\$ 287,245	\$ 515,422	\$ 1,247,265	\$ 184,908	\$ 171,822	\$ 194,899
TRANSFER TO/(FROM) RESERVE	\$ 44,822	\$ (34,769)	\$ 12,869	\$ (15,889)	\$ (20,692)	\$ (4,709)	\$ (24,830)
Capital Reserve Balance	\$ 241,017	\$ 206,248	\$ 219,117	\$ 203,227	\$ 182,536	\$ 177,826	\$ 152,996

Twain Harte Community Services District
2021/2022 ANNUAL BUDGET

	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL
	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	PROJECTED
Revenue																
Service Charges	\$ 1,470,488	\$ 1,480,003	1%	\$ 1,136,732	\$ 1,138,433	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 2,618,436
Fees	14,530	18,520	27%	10,335	14,820	43%	-	-	0%	11,180	3,500	-69%	-	-	0%	36,840
Taxes & Assessments	107,825	113,046	5%	-	-	0%	1,135,367	1,179,845	4%	134,556	139,091	3%	-	-	0%	1,431,982
Grants & Donations	6,821	-	-100%	329,378	135,000	-59%	34,545	235,000	580%	104,390	384,000	268%	-	-	0%	754,000
Other Revenue	13,775	8,000	-42%	8,725	7,500	-14%	104,374	37,600	-64%	2,250	1,600	-29%	1,000	1,000	0%	55,700
Total Program Revenue	\$ 1,613,438	\$ 1,619,569	0%	\$ 1,485,170	\$ 1,295,753	-13%	\$ 1,274,286	\$ 1,452,445	14%	\$ 252,376	\$ 528,191	109%	\$ 1,000	\$ 1,000	0%	\$ 4,896,959
Admin Revenue Allocation	470	470	0%	250	250	0%	180	180	0%	100	100	0%	(1,000)	(1,000)	0%	-
GRAND TOTAL REVENUE	\$ 1,613,908	\$ 1,620,039	0%	\$ 1,485,420	\$ 1,296,003	-13%	\$ 1,274,466	\$ 1,452,625	14%	\$ 252,476	\$ 528,291	109%	\$ -	\$ -	0%	\$ 4,896,959
Operating Expenses																
Salaries	\$ 314,797	\$ 315,826	0%	\$ 188,650	\$ 182,393	-3%	\$ 529,464	\$ 480,223	-9%	\$ 9,345	\$ 6,291	-33%	\$ 338,551	\$ 362,571	7%	\$ 1,347,304
Benefits	165,858	157,396	-5%	94,617	89,431	-5%	229,306	237,921	4%	5,425	3,009	-45%	155,760	169,595	9%	657,353
Equip, Auto, Maint, & Repairs	110,400	140,000	27%	46,100	73,000	58%	108,550	103,900	-4%	47,850	43,450	-9%	19,700	18,600	-6%	378,950
Materials & Supplies	41,750	46,000	10%	5,200	5,800	12%	12,100	12,350	2%	1,600	1,600	0%	5,250	4,750	-10%	70,500
Outside Services	91,900	28,800	-69%	347,628	153,200	-56%	27,400	25,300	-8%	4,250	4,400	4%	21,900	25,900	18%	237,600
Other (Utilities, Prop/Liab Ins, TUD)	156,050	160,450	3%	508,652	516,700	2%	83,500	91,350	9%	23,500	23,900	2%	57,200	66,300	16%	858,700
Debt Service	188,912	188,769	0%	17,011	16,994	0%	42,365	42,365	0%	-	-	0%	-	-	0%	248,128
Total Program Expenses	\$ 1,069,667	\$ 1,037,242	-3%	\$ 1,207,858	\$ 1,037,518	-14%	\$ 1,032,685	\$ 993,409	-4%	\$ 91,970	\$ 82,650	-10%	\$ 598,361	\$ 647,716	8%	\$ 3,798,535
Administrative Cost Allocation	281,230	304,426	8%	149,590	161,929	8%	107,705	116,589	8%	59,836	64,772	8%	(598,361)	(647,716)	8%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,350,897	\$ 1,341,668	-1%	\$ 1,357,448	\$ 1,199,447	-12%	\$ 1,140,390	\$ 1,109,998	-3%	\$ 151,806	\$ 147,422	-3%	\$ -	\$ -	0%	\$ 3,798,535
TOTAL OPERATING BALANCE	\$ 263,012	\$ 278,372		\$ 127,972	\$ 96,556		\$ 134,075	\$ 342,627		\$ 100,670	\$ 380,869		\$ -	\$ -		
Capital Expenses																
Capital Outlay	381,220	808,850	112%	339,900	365,150	7%	219,230	492,500	125%	170,240	368,000	116%	-	-	0%	2,034,500
Adminstrative Capital Allocation	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
Total Capital Expenses	\$ 381,220	\$ 808,850	112%	\$ 339,900	\$ 365,150	7%	\$ 219,230	\$ 492,500	125%	\$ 170,240	\$ 368,000	116%	\$ -	\$ -		\$ 2,034,500
GRAND TOTAL EXPENSES	\$ 1,732,117	\$ 2,150,518	24%	\$ 1,697,348	\$ 1,564,597	-8%	\$ 1,359,620	\$ 1,602,498	18%	\$ 322,046	\$ 515,422	60%	\$ -	\$ -	0%	\$ 5,833,035
Transfer To/(From) Reserve	\$ (118,208)	\$ (530,478)		\$ (211,928)	\$ (268,594)		\$ (85,155)	\$ (149,873)		\$ (69,570)	\$ 12,869		\$ -	\$ -		

Twain Harte Community Services District

2021-2022 ANNUAL BUDGET

PARK - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
Fees					
Facility/Ground Usage Fees	11,180	3,500	(7,680)	-69%	PGE PSPS events
TOTAL FEES	\$ 11,180	\$ 3,500	\$ (7,680)	-69%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 26,520	\$ 28,074	\$ 1,554	6%	
Property Assessments	108,036	111,017	2,981	3%	
TOTAL TAXES & ASSESSMENTS	\$ 134,556	\$ 139,091	\$ 4,535	3%	
Grants & Donations					
Grant Revenue	81,890	368,000	\$ 286,110	349%	Stormwater Grant - TH Meadows + PSPS
Donation Revenue	22,500	16,000	(6,500)	-29%	Conservative Estimate
TOTAL GRANTS & DONATIONS	\$ 104,390	\$ 384,000	\$ 279,610	268%	
Other Revenue					
Sale of Assets	-	3,100	3,100	3100%	Sale of GM Vehicle to Water/Sewer
Interest Revenue	2,250	1,600	(650)	-29%	
TOTAL OTHER REVENUE	\$ 2,250	\$ 4,700	\$ 2,450	109%	
GRAND TOTAL REVENUE	\$ 252,376	\$ 531,291	\$ 278,915	111%	
Admin Transfer Out	\$ 100	\$ 100	\$ -		
GRAND TOTAL WITH ADMIN	\$ 252,476	\$ 531,391	\$ 278,915		

Twain Harte Community Services District

2021-2022 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	20/21 Approved	21/22 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 8,418	\$ 4,337	\$ (4,081)	-48%	
Overtime	500	250	(250)	-50%	
Sick Leave/Vacation Pay	300	500	200	67%	
Intern Stipend			-	0%	
Uniform Allowance	114	1,188	1,074	942%	
Cell Phone Stipend	13	17	4	33%	
TOTAL SALARIES	\$ 9,345	\$ 6,291	\$ (3,053)	-33%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 2,000	\$ 1,113	\$ (886)	-44%	
HRA Reimbursement	889	365	(524)	-59%	
CALPERS Retirement	1,468	735	(733)	-50%	
FICA	579	390	(189)	-33%	
Medicare	135	91	(44)	-33%	
Workers Comp	316	300	(16)	-5%	
Unemployment Ins/ETT	38	14	(24)	-63%	
TOTAL BENEFITS	\$ 5,425	\$ 3,009	\$ (2,417)	-45%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 500	\$ 500	-	0%	
Facilities Maintenance & Repair			-	0%	
Baseball Field	4,000	4,000	-	0%	
Tennis Courts	1,000	2,100	1,100	110%	
Park	9,500	9,600	100	1%	
Community Center	1,700	2,000	300	18%	
Vehicle Maintenance & Repair			-	0%	
Landscaping Services	11,400	8,700	(2,700)	-24%	
Janitorial/Cleaning Services	15,550	15,550	-	0%	
Fuel			-	0%	
Equipment Under \$5,000	4,200	1,000	(3,200)	-76%	Last year included bocce picnic tables
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 47,850	\$ 43,450	\$ (4,400)	-9%	
Materials & Supplies - 54XXX					
Janitorial Supplies	\$ 1,600	\$ 1,600	\$ -	0%	
TOTAL MATERIALS & SUPPLIES	\$ 1,600	\$ 1,600	\$ -	0%	

Twain Harte Community Services District

2021-2022 ANNUAL BUDGET

PARK - EXPENSES

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

Outside Services - 55XXX

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

Other - 56XXX

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

Debt Service - 58XXX

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

GRAND TOTAL EXPENSES	\$ 91,970	\$ 82,650	\$ (9,320)	-10%	
Admin Transfer Out	\$ 59,836	\$ 64,772	\$ 4,936		
GRAND TOTAL WITH ADMIN	\$ 151,806	\$ 147,422	\$ (4,384)	-3%	

Twain Harte Community Services District
2021-2022 ANNUAL BUDGET

PARK - EXPENSES

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

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

GRAND TOTAL WITH CAPITAL	\$ 322,046	\$ 515,422	\$ 195,376	61%	
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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.