

Twain Harte Community Services District



FISCAL YEAR 2022/23 BUDGET, SALARY PLAN, CAPITAL OUTLAY PLAN

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1.0 Introduction

1.1 Purpose

In November of 2019 the Twain Harte Community Services District (District) Board of Directors adopted a strategic plan that reinforced the District’s mission to provide quality and efficient services to the community in a professional, reliable and fiscally responsible manner. A crucial part of this mission, providing services in a fiscally responsible manner, is achieved in part through the creation and approval of the yearly budget. The budget process allocates the necessary resources to ensure quality and efficient services and establishes the District’s direction for the near term.

1.2 Services

The District currently provides services to 1,594 customers made up of 1,491 residential customers and 104 commercial customers and public entities. It is governed by an elected five-member Board of Directors and is operated by a fourteen member staff. The District’s services are generally described as follows:

- **Water:** The District provides treated water to all of its customers. Raw water stored in Lyons Reservoir is transported to the District via an open ditch system and is purchased from the Tuolumne Utilities District. The water is treated at the District’s water treatment plant (one million gallons per day capacity), pumped through two pump stations, distributed through approximately 27 miles of pipeline and stored in six storage tanks (totaling 2.5 million gallons of storage). The District also owns and operates three groundwater wells capable of producing 150 gallons per minute and Shadybrook Reservoir, which serves as an emergency water supply source.



- **Sewer:** The District owns and operates a wastewater collection system consisting of approximately 18 miles of sewer mains. All wastewater collected by the District is conveyed to Tuolumne Utilities District for treatment. The Sherwood Forest subdivision is the only area within the District that utilizes individual septic systems to treat wastewater.
- **Fire Protection:** The District provides fire protection and rescue services to the District and the greater Twain Harte area through mutual aid contracts with nearby cooperating fire agencies. With full-time staffing, three



engines and a centrally located fire station, the District is able to provide emergency response in less than five minutes.

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



1.3 **Basis of Budgeting**

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

1.4 **General Budget Definitions**

1.4.1 **Revenue**

- **Taxes & Assessments**

- **Property Taxes – Current Secured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all secured property within the Twain Harte Community Services District service area. This tax is secured by a lien on real property and are subject to 1% of market value limitations of Proposition 13.
- **Property Taxes – Current Unsecured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all unsecured property within the District's service area. The term "unsecured" simply refers to property that is not secured real estate such as a house or parcel of land which is currently owned. In general, unsecured property tax is either for business personal property (office equipment, owned or leased), boats, berths, or possessory interest for use of a space.
- **Assessments:** A levy or charge upon real property by an agency for a special benefit conferred upon the real property that is subject to Proposition 218.

- **Service Charges:** Property related charges imposed for a property related service. Article XIII D of the California constitution determined that water and wastewater are property related services.

- **Water Service Charge:** Fees collected to recover the cost of providing water service to District customers.
- **Wastewater Service Charge:** Fees collected to recover the cost of wastewater collection services to District customers.
- **Fees:** Miscellaneous set fees such as late fees, door notice fees, hookup fees, reconnection fees, property transfer fees and returned check fees. All fees are charged related to actions or non-actions specific to a customer’s water or wastewater account.
- **Grants & Donations:** Various grants or donations received for specific purposes or areas.
- **Other Revenue:**
 - **Strike Team Revenue:** Income received from the State of California and Federal Government to reimburse the District for expenses related to responding to a request for mutual aid to fight wildfire (Strike Team). This is applicable to the Fire Fund only.
 - **Training Revenue:** Income received from outside individuals/organizations who attend District sponsored training classes/seminars.
 - **Lease Revenue:** Income received from the rental of District property, equipment or buildings.
 - **Sale of Assets:** Monies received from the sale of buildings, vehicles, land or equipment owned by the District.
 - **Interest Revenue:** Interest earned on investment of District funds.

1.4.2 Expenses

- **Salaries:** Costs associated with compensation paid to employees and interns of the District including regular pay, overtime, standby, vacation, sick, strike team, cell phone stipend, uniform allowance, and intern stipends.
- **Benefits:** Costs associated with all fringe benefits and payroll related expenses for District employees. Costs include payroll taxes, retirement contributions, health and vision insurance premiums, health reimbursement arrangement expenses, and workers compensation insurance premiums.
- **Equip, Auto, Maint, & Repairs:** This category of costs includes maintenance and repair of equipment, facilities, and vehicles; fuel; new equipment purchases with a purchase price of less than \$5,000 per item; personal protective equipment; landscaping and janitorial services.
- **Materials & Supplies:** Included in this cost category are costs associated with chemical, office, postage, emergency food and janitorial supplies.
- **Outside Services:** Costs from outside consultants/service providers including auditing, legal, engineering, medical, and IT service providers.

- **Other:** Other costs consist of utilities, phone and communication expenses, property and liability insurance, property taxes, training, conferences, travel, certifications, public education, software licenses and maintenance. In the water fund, other costs include the cost of wholesale water purchased from Tuolumne Utilities District (TUD). In the sewer fund other costs include the contracted amount with TUD for wastewater treatment.
- **Debt Service:** The amount of principal and interest due during the fiscal year on debt incurred for previous capital improvement purchases/projects.
- **Capital Outlay:** Assets or improvements with a cost of \$5,000 or more and a useful life that is longer than one year.

1.4.3 Reserves

Fund balances/net assets set aside to meet known and estimated future obligations and to ensure available cash for normal operations. The Board of Directors have established several reserve accounts for each fund described below:

- **Operating Reserve:** These reserves ensure adequate levels of available cash to account for timing differences between revenue collection and payment of expenses. This reserve account has been established for Water, Sewer, Fire and Park Funds.
- **Revenue Stabilization Reserve:** This reserve is intended to provide a buffer should revenue estimates in any year not meet projections. This reserve account has been established for Water, Sewer, Fire and Park Funds.
- **Capital Improvement/Asset Replacement Reserve:** The Capital Improvement/Asset Replacement Reserve was established to support the future capital needs of the District with the intent to fund replacement costs of existing facilities or equipment as they reach the end of useful lives, to fund major repairs that extend the useful lives of facilities, or to fund new capital projects. This reserve account has been established for Water, Sewer, Fire and Park Funds.
- **Water Rights Reserve:** The purpose of this reserve is to cover the cost associated with efforts to secure, protect and preserve the District's water rights, which may include funding projects and other activities that will enhance, protect, secure and preserve water rights for beneficial use. This reserve account is established for the Water Fund only.

2.0 2022/2023 ANNUAL BUDGET

2.1 Background

The District's Fiscal Year 2022/23 (FY 22/23) 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 22/23 budget is presented in Attachment A.

2.2 Budget Assumptions

The Fiscal Year 2022/23 (FY 22/23) District budget presented has several general budget assumptions applicable to all funds. Many of the budget assumptions are related to inflation, supply chain issues and other economy-related changes. Specific assumption and impacts to the FY 22/23 budget include interest revenue decreases on district investments due to slowing of the economy, union negotiated salary increases, a substantial increase in workers' compensation premiums, increases in property/liability insurance premiums, an increase to the CALPERS employer contribution percentage, and increases in fuel and utility costs. Fund-specific assumptions are described in the individual fund sections of this budget report.

2.3 Salary Plan

During the 2021/2022 fiscal year, the District Board of Directors approved a labor agreement with Communications Workers of America, representing non-exempt water, sewer and administrative employees. The board and above-mentioned employee union agreed to a 3% cost of living increase (COLA) for FY 22/23 and a 2% COLA for each successive year of the contract ending June 30, 2027 (contingent upon CPI not exceeding 2%). During the 2017/2018 fiscal year, the District Board of Directors approved a labor agreement with IAFF, representing non-exempt fire personnel. The agreement granted a 2% COLA for each year of the contract beginning July 1, 2018 and ending June 30, 2023. Consistent with historical practice, both of these wage scenarios also apply to non-represented exempt employees.

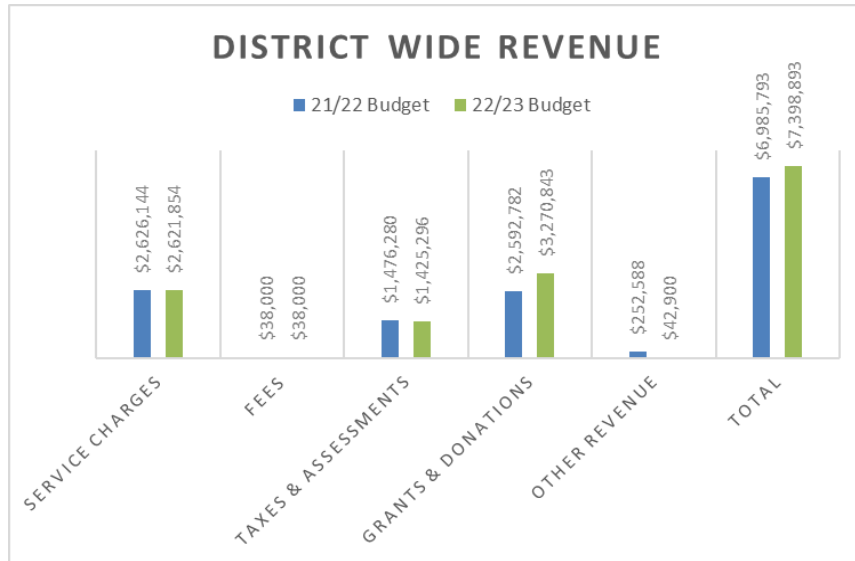
The District also completed a salary compensation study to determine if compensation packages, inclusive of wages and benefits, were competitive with other like organizations. To promote recruitment and retention of highly skilled and qualified employees, the Board of Directors determined that the District's compensation packages for all positions should be at least 6% higher than the average compensation package provided by like organizations. The District's compensation packages for the following positions fell below this criterion: Customer Services Representative; Finance Officer; Operations/Assistant General Manager. In order to comply with the Board's direction, the wages for these positions have been increased in the FY 22/23 Salary Plan to meet the minimum standard.

The FY 22/23 Salary Plan can be found in Appendix B. The Salary Plan reflects specific wage adjustments directed by the District Board and negotiated through labor agreements.

2.4 Budget Summary

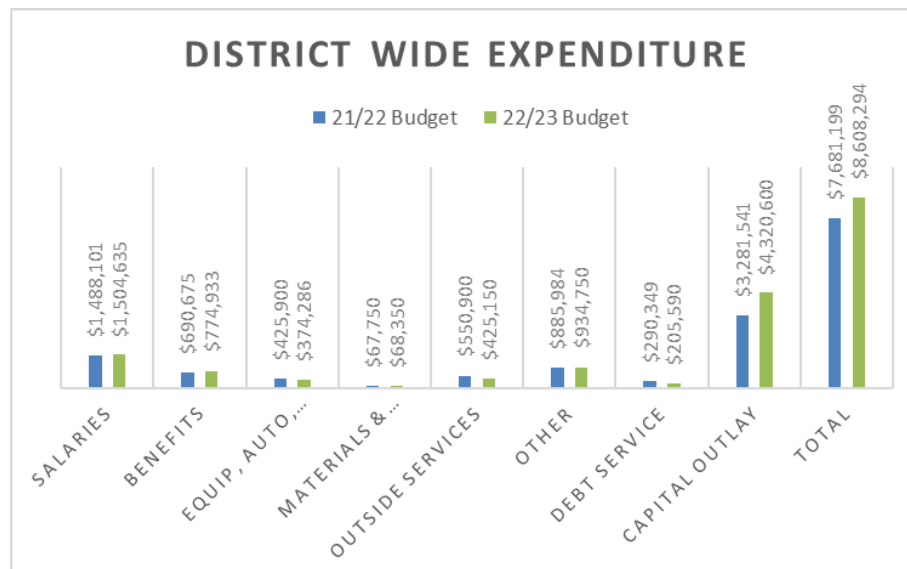
2.4.1 District Wide Revenue

The FY 22/23 budgeted total revenue for the District is \$7,398,893 which is approximately \$413,099 more than the budgeted revenue for FY 21/22. This is primarily due to an increase in FY 22/23 one-time grant revenues awarded to the Water and Park Funds.



2.4.2 District Wide Expenses/Expenditure

The FY 22/23 budgeted total expense/expenditure for the District is \$8,608,293 which is approximately \$927,094 more than the FY 21/22 Budget. The primary cause of the increase between the FY 22/23 budget and the FY 21/22 budget is due to an increase in one-time grant-related and capital project expenses.



2.4.3 District Wide Reserve Levels

Budgeted revenues for each of the District's funds exceed operating expenses (all expenses less capital outlay). However, the cost of planned capital outlay projects exceeds revenues, primarily due to the need to replace degrading infrastructure. The additional revenue to fund these projects is covered by Capital Improvement/Asset Replacement Reserve Accounts (Capital Reserves) in each fund. The total projected District-wide reduction to Capital Reserve levels is \$1,209,401, leaving the combined balance of all Capital Reserve accounts at a new total of \$2,011,280. Projected FY 22/23 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 22/23 Water Fund Budget is presented in Attachment D.

3.2 Budget Assumptions

3.2.1 Conservation

The state of California has been plagued by drought in recent years, 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 21/22, with an improved water situation, customer water consumption continued to increase in comparison to the worst years of the drought. However, consumption levels did not increase to pre-drought levels primarily due to the above-mentioned permanent lifestyle changes. Due to these changes in lifestyle and due to predicted drought, it is assumed that some conservation would continue into the FY 22/23 budget year. Therefore, FY 22/23 consumption revenue is based on continued FY 21/22 levels of consumption.

3.2.2 Conclusion of District Rate Increases

In February of 2016, a Proposition 218 process was conducted in which the Board proposed a 5-year program of incremental rate increases for District customers to evaluate. The proposed rate increase was not protested by District customers and the Board unanimously approved the 5-year rate plan on April 12, 2016. The last year of these approved annual increases was implemented in FY 19/20. Therefore, rate increases are not incorporated into the FY 22/23 Water Service Charge budget line and the revenue is relatively flat in comparison to 21/22.

3.2.3 Million Gallon Tank #2 Rehabilitation Grant

The FY 22/23 Water Fund budget includes \$1,275,000 in both revenue and expense for the purpose of implementing the Urban and Multi-Benefit Drought Relief grant that was awarded to the District in FY 21/22. The grant will fund the refurbishment of the District's Million Gallon Tank #2 as described in the Capital Outlay Plan below.

3.2.4 Water System Evaluation Planning Grant

The FY 22/23 Water Fund budget includes \$320,000 in both revenue and expense for the continued implementation of a water system evaluation planning grant that was awarded in FY 21/22. The purpose of the planning grant is to evaluate the water system's condition, identify areas of water loss

and prioritize capital projects to both reduce water loss and replace the most vulnerable areas of the system.

3.2.5 Conclusion of Davis Grunsky Assessments

During the 1970's, the District applied for two construction loans through the Davis Grunsky Act to fund water system improvements. The loan agreements allowed the District to assess property owner's tax bills in an amount equal to the required annual loan payment. The loan agreement also required the District to maintain a minimum level of restricted reserves for loan re-payment purposes. The last loan payment is due during the 22/23 fiscal year, and the expenses related to this payment are included in the Water Fund Budget. The Davis Grunsky reserves will be released from restriction to fund the last scheduled payment and property owner's fiscal year 22/23 tax bills will not be assessed. Therefore, the revenue associated with the assessments is not included in the FY 22/23 Budget. The last payment will be made from the restricted reserves as noted on the FY 22/23 Reserve Designations (Attachment C).

3.3 Revenue

After incorporating the above budget assumptions, the total Water Fund revenue is projected to be 3,147,924. This represents an increase from the FY 21/22 fiscal year budget of approximately \$8,377 primarily due to an increase in one-time grants.

3.4 Expenditures

The FY 22/23 Water Fund expenses are projected to be \$3,857,115 which is approximately \$531,136 more than FY 21/22. This change is primarily due to higher capital improvement project expenses, grant-related expenses and administrative cost expenses as detailed in the administrative cost section.

3.5 Capital Outlay Plan

The FY 22/23 Water Fund Capital Outlay Plan presented in Attachment D, includes the following capital projects:

3.5.1 Truck #3 Replace

Replace one of the existing Operations Division service trucks (2006 Chevy) with a new service truck that is capable of snow plowing and towing the District's service trailers. The cost of this purchase is shared by the Water and Sewer Funds. The project was anticipated to be complete in FY 21/22, but manufacturing delays are anticipated to delay delivery until FY 22/23.

3.5.2 WTP Motor Control Center Upgrade

Replace and upgrade motor control center at the District's surface water treatment plant (WTP). The existing motor control center has exceeded its useful life and parts no longer exist to service it. The project was initiated in FY 21/22 and is anticipated to be complete in FY 22/23.

3.5.3 FH Improvements

Replace one to two substandard fire hydrants within the system to better meet California fire flow requirements.

3.5.4 SCADA Upgrade

Upgrade and expand the District's Supervisory Control and Data Acquisition (SCADA) system, which monitors and controls the District's water treatment plant. The current SCADA system technology is outdated and not capable of monitoring and controlling the entire water system. SCADA upgrades will include greater monitoring and control measures, which will improve system operations, increase efficiency, and provide greater safety and reliability. This project will be combined with a project to provide SCADA for the District's sewer system. The project is anticipated to be complete in FY 22/23.

3.5.5 Million Gallon Tank #2 Rehabilitation and Recoat

Completely replace the roof and support structure, add safety appurtenances, and recoat the interior and exterior of Million Gallon Tank #2, located at the District's surface water treatment plant. The existing support structure for the tank roof is corroded and is no longer capable of supporting design snow loads. The new roof and support structure will include exterior rafters to greatly increase the life of the tank, reduce corrosion, and prolong the life of the interior coating. This project is entirely funded by a drought resiliency grant from the California Department of Water Resources. The project is anticipated to be complete in FY 22/23.

3.5.6 Cedar Pines Pressure Zone Upgrades

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

3.6 Reserves

The FY 22/23 Water Fund budget projects that operating revenue will exceed operating expenditures by \$1,363,208. This surplus revenue will fund a portion of FY 22/23 water-related capital projects, with the remaining expense balance of \$709,192 funded by the Water Fund Capital and Restricted Reserves. Attachment C details FY 22/23 Reserve Designations for the Water Fund.

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 22/23 Sewer Fund Budget is presented in Attachment E.

4.2 Budget Assumptions

4.2.1 Conclusion of District Rate Increase

In February of 2016, a Proposition 218 process was conducted in which the Board proposed a 5-year program of incremental rate increases for District customers to evaluate. The proposed rate increase was not protested by District customers and the Board unanimously approved the 5-year rate plan on April 12, 2016. The last of these approved annual increases was implemented in FY 19/20. Therefore, rate increases are not incorporated into the FY 22/23 Sewer Service Charge budget line and the revenue is relatively flat in comparison to FY 21/22.

4.2.2 Conclusion of the Sewer System Planning Grant

In June 2019, the District received a \$500,000 Small Community Wastewater Planning Grant from the State Water Resources Control Board. The grant provided for a complete condition and capacity assessment of the District's wastewater collection system with the purpose of identifying system weaknesses and developing a cost-effective, prioritized approach to addressing such weaknesses. The project was completed in FY 21/22 and no revenue or expenses are included in FY 22/23 for the project.

4.3 Revenue

After incorporating the above budget assumptions, the total Sewer Fund revenue is projected to be \$1,155,603. This represents a decrease from the FY 21/22 fiscal year budget of approximately \$210,448 primarily due to the conclusion of the sewer planning grant project.

4.4 Expenditures

The FY 22/23 Sewer Fund expenses are projected to be \$1,408,890, which is approximately \$316,586 lower than FY 21/22. This reduction is primarily due to the conclusion of the sewer planning grant expenses.

4.5 Capital Outlay Plan

The Sewer Fund Capital Outlay Plan presented in Attachment E, includes the following capital projects in FY 22/23:

4.5.1 Truck #3 Replace

Replace one of the existing Operations Division service trucks (2006 Chevy) with a new service truck that is capable of snow plowing and towing the District's service trailers. The cost of this purchase is shared by the Water and Sewer Funds. The project was anticipated to be complete in FY 21/22, but manufacturing delays are anticipated to delay delivery until FY 22/23.

4.5.2 I&I Manhole Repair/Replacement

Repair and replace degraded manholes across the District's sewer system to reduce inflow and infiltration (I&I). The District's recent grant-funded sewer system assessment identified approximately fifteen manholes that are a significant source of I&I due to degradation and damage. Excessive I&I causes sewer lines to flow fuller than designed and increases the risk of sewer overflows. The project was initiated in FY 21/22 and is anticipated to be complete in FY 22/23.

4.5.3 SCADA Upgrade

Upgrade and expand the District's Supervisory Control and Data Acquisition (SCADA) system, which currently monitors and controls the District's water treatment plant. SCADA upgrades will include monitoring and control measures at all of the District's sewer lift stations, which will improve system operations, increase efficiency, and provide greater safety and reliability. This project will be combined with a project to provide SCADA for the District's water system. The project is anticipated to be complete in FY 22/23.

4.5.4 Vantage Pointe Equipment Cover

Construct a metal structure within the existing equipment storage yard on Vantage Pointe. This structure will protect the District's emergency sewer equipment from the elements, which will greatly decrease maintenance needs, extend equipment life, and improve equipment reliability and access. The structure will also be used to house and protect fire equipment and consumable materials utilized in the District's live fire training facility. The cost of this project is shared by the Sewer and Fire Funds, based on benefit provided. It is anticipated to be complete in FY 22/23.

4.5.5 Sewer Main Re-Lining/Replacement

Reline or replace critical, degraded sewer lines to extend life and prevent blockages caused by root intrusion. Location and length to be determined through video inspection and as a result of issues found during routine sewer line cleaning and preventative maintenance. This project is ongoing and is scheduled every year as part of the District's continual sewer capital improvement program.

4.6 Reserves

The FY 22/23 Sewer Fund budget projects that operating revenue will exceed operating expenditures by \$47,013. This surplus revenue will fund a portion of FY 22/23 sewer-related capital projects, with the remaining expense balance of \$253,287 funded by Sewer Fund Capital Reserves. Attachment C details FY 22/23 Reserve Designations for the Sewer Fund.

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 22/23 Fire Fund Budget is presented in Attachment F.

5.2 Budget Assumptions

5.2.1 Property Tax Decrease

Due to a projected decrease in FY 21/22 property tax revenue, the FY 22/23 budget includes a slight decrease in property tax revenue in order to align with the previous year estimated actuals.

5.2.2 Assessment Rates

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%. The change in the CPI from December 2020 to December 2021 was 4.244% which exceeds the maximum CPI allowed adjustment for both assessments. Therefore, revenue calculations include the maximum allowed increases of 3% and 4% only. The third assessment is no longer subject to an annual adjustment calculation and remains at the FY 21/22 level.

5.2.3 Strike Team

The FY 22/23 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 21/22, the Fire Fund received several small one-time grants and was awarded a portion of a Storm Water Grant. The FY 22/23 budget assumes that the Fire Fund will still receive several small grants and also includes the unused portion of Stormwater grant funds awarded in FY 21/22. This grant will partially fund the Training Parking Lot capital project outlined in section 5.5.2 below.

5.2.5 Debt Service

The FY 22/23 budget includes a reduction in expenses related to a loan for Engine 723. The loan was paid off in FY 21/22, eliminating all Fire Fund indebtedness.

5.3 Revenue

After incorporating the above budget assumptions, total FY 22/23 Fire Fund revenue is projected to be \$1,549,584. This represents a decrease from the FY 21/22 fiscal year budget of approximately \$207,695, primarily due to the decrease in strike team and grant revenue.

5.4 Expenditures

The FY 22/23 Fire Fund expenses are projected to be \$1,764,815, which is approximately \$105,883 lower than FY 21/22. This decrease is primarily due to paying off the District's loan for Engine 723, lowered legal fees and a reduction in grant-related and strike team expenses. All other budget assumptions and changes are detailed in Attachment F.

5.5 Capital Outlay Plan

The Fire Fund Capital Outlay Plan in Attachment F, includes the following capital projects in FY 22/23:

5.5.1 Fuel/SCBA Fill Station Generator

Install a standby generator to provide backup power to the District's Fuel Station and SCBA Fill Station, which is used to fuel District vehicles/equipment and fill air bottles utilized in fighting fires. The generator is funded through a grant through the California Office of Emergency Services and will provide reliability during emergency power outages and Public Safety Power Shutoff events. The project was initiated in FY 21/22 and is anticipated to be complete in FY 22/23.

5.5.2 Training Parking Lot

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

5.5.3 Vantage Pointe Equipment Cover

Construct a metal structure within the existing equipment storage yard on Vantage Pointe. This structure will protect the District's emergency sewer and fire equipment from the elements, which will greatly decrease maintenance needs, extend equipment life, and improve equipment reliability and access. The structure will also be used to house and protect consumable materials utilized in the District's live fire training facility. The cost of this project is shared by the Sewer and Fire Funds, based on benefit provided. It is anticipated to be complete in FY 22/23.

5.5.4 Back Wall Excavation & Sealing

Excavate and seal the back wall/retaining wall of the fire station and install drainage improvements to reduce flooding and water damage in the apparatus bay. This project is anticipated to be complete in FY 22/23.

5.5.5 New Station Roof

The Fire Station roof is beyond its useful life and needs to be replaced. This project is anticipated to be complete in FY 22/23.

5.5.6 Engine 721 Upgrades

Engine 721 was struck by a civilian vehicle in FY 21/22 while providing care to patients in a vehicle accident. While it is being repaired, this project provides upgrades to the Engine's hose bed and other features to greatly improve efficiency when responding to structure fires. This project is anticipated to be complete in FY 22/23.

5.5.7 Engine 722 Replacement

Engine 722 is the District's reserve (backup) Type 1 Engine. It is almost 40 years old and well beyond its useful life. This project will replace the reserve engine with a Cal OES surplus engine that is less than 20 years old. This project is anticipated to be complete in FY 22/23.

5.6 Reserves

The FY 22/23 Fire Fund Budget projects that operating revenue will exceed operating expenditures by \$315,270. This surplus revenue will fund a portion of FY 22/23 fire-related capital projects, with the remaining expense balance of \$215,230 funded by Fire Fund Capital Reserves. Attachment C details FY 22/23 Reserve Designations for the Fire Fund.

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 22/23 Park Fund Budget is presented in Attachment G.

6.2 Budget Assumptions

6.2.1 Property Tax Decrease

Due to a projected decrease in 21/22 property tax revenue, the FY 22/23 budget includes a slight decrease in property tax revenue in order to align with the previous year estimated actuals.

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 2020 to December 2021 was 4.244% which exceeds the maximum CPI allowed adjustment. Therefore, revenue calculations include the maximum allowed 3% increase.

6.2.3 Donation Revenue

Due to the COVID-19 pandemic crisis and possible slowing of the economy, the FY 22/23 budget estimates that donations from the annual Park Fund donation drive will decrease to \$18,000.

6.2.4 Grant Revenue

The District was awarded a large grant from the State Water Resources Control Board's Stormwater Grant Program, as well as a Proposition 68 Per Capita Grant. These grants will fund multi-year projects including part of the Twain Harte Meadows Park project noted below in the capital improvement projects. It is estimated that \$1,417,000 of the Twain Harte Meadows Park project will be completed in the FY 22/23 fiscal year and the \$1,377,475 of corresponding grant revenue is included in the budget for that project.

6.3 Revenue

After incorporating the above budget assumptions, total Park Fund revenue is projected to be \$1,545,782. This represents an increase of approximately \$822,864 from the FY 21/22 fiscal year budget primarily due to the receipt of the before mentioned Stormwater and Per Capita Grants.

6.4 Expenditures

The FY 22/23 Park Fund expenditures are projected to be \$1,577,473, which is approximately \$818,426 higher than FY 21/22, primarily due to an increase in grant-related costs. All other budget assumptions and changes are detailed in Attachment G.

6.5 Capital Outlay Plan

The Park Fund Capital Outlay Plan presented in Attachment G, includes the following capital projects in FY 22/23:

6.5.1 Twain Harte Meadows Park

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

6.6 Reserves

The FY 22/23 Park Fund Budget projects that operating revenue will exceed operating expenditures by \$1,385,709. This surplus revenue will fund the majority of FY 22/23 park-related capital projects, with the remaining expense balance of \$31,691 funded by Park Fund Capital Reserves. Attachment C details Reserve Designations for the Park Fund.

7.0 Administrative Budget

7.1 Background

The Administrative Fund (Admin 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, management and other 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 22/23 Administration Fund Budget is presented in Attachment H.

7.2 Budget Assumptions

7.2.1 Salaries & Benefits

The salary expenses include a 3% cost of living increase as negotiated through union labor contracts, Board-directed equity adjustments as mentioned in Section 2.3, “Salary Plan”, and an increase of administrative personnel hours in lieu of hiring consultants to complete various one-time projects.

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 22/23 revenue is projected at \$1,000.

7.4 Expenditures

The FY 22/23 Administrative Fund expenditures are projected to be \$762,749, which is approximately \$112,859 higher than FY 21/22. This increase is primarily due to salary and benefit budget assumptions detailed above, financial software upgrades, and an increase in training expenses related to Board training required to become certified in the state as a District of Distinction. Administrative Fund expenses are detailed in Attachment H.

Attachment A: FY 22/23 Budget Summary

Twain Harte Community Services District
2022/2023 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	\$ 1,487,008	\$ 1,483,420	0%	\$ 1,139,135	\$ 1,138,433	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 2,621,854
Fees	18,180	18,180	0%	14,820	14,820	0%	-	-	0%	5,000	5,000	0%	-	-	0%	38,000
Taxes & Assessments	114,813	37,153	-68%	-	-	0%	1,220,450	1,243,536	2%	141,017	144,607	3%	-	-	0%	1,425,296
Grants & Donations	1,500,371	1,595,000	6%	200,771	-	-100%	321,339	280,368	-13%	570,301	1,395,475	145%	-	-	0%	3,270,843
Other Revenue	7,425	13,700	85%	5,075	2,100	-59%	210,990	25,500	-88%	4,100	600	-85%	24,998	1,000	-96%	42,900
Total Program Revenue	\$ 3,127,797	\$ 3,147,454	1%	\$ 1,359,801	\$ 1,155,353	-15%	\$ 1,752,779	\$ 1,549,404	-12%	\$ 720,418	\$ 1,545,682	115%	\$ 24,998	\$ 1,000	-96%	\$ 7,398,893
Admin Revenue Allocation	11,749	470	-96%	6,250	250	-96%	4,500	180	-96%	2,500	100	-96%	(24,998)	(1,000)	-96%	-
GRAND TOTAL REVENUE	\$ 3,139,546	\$ 3,147,924	0%	\$ 1,366,051	\$ 1,155,603	-15%	\$ 1,757,279	\$ 1,549,584	-12%	\$ 722,918	\$ 1,545,782	114%	\$ -	\$ -	0%	\$ 7,398,893
Operating Expenses																
Salaries	\$ 328,291	\$ 324,111	-1%	\$ 180,236	\$ 182,254	1%	\$ 609,557	\$ 571,785	-6%	\$ 5,151	\$ 5,214	1%	\$ 364,866	\$ 421,272	15%	\$ 1,504,635
Benefits	176,937	177,649	0%	97,474	98,474	1%	244,824	279,134	14%	2,915	2,998	3%	168,525	216,677	29%	774,933
Equip, Auto, Maint, & Repairs	149,700	138,400	-8%	76,300	68,600	-10%	136,050	108,700	-20%	47,250	42,386	-10%	16,600	16,200	-2%	374,286
Materials & Supplies	45,800	46,500	2%	5,900	5,900	0%	9,700	10,200	5%	1,600	1,500	-6%	4,750	4,250	-11%	68,350
Outside Services	254,400	348,550	37%	215,900	17,950	-92%	50,300	27,750	-45%	4,400	4,500	2%	25,900	26,400	2%	425,150
Other (Utilities, Prop/Liab Ins, TUD)	169,084	202,400	20%	516,100	527,750	2%	103,600	99,450	-4%	27,950	27,200	-3%	69,250	77,950	13%	934,750
Debt Service	188,769	188,614	0%	16,994	16,976	0%	84,586	-	-100%	-	-	0%	-	-	0%	205,590
Total Program Expenses	\$ 1,312,981	\$ 1,426,223	9%	\$ 1,108,903	\$ 917,903	-17%	\$ 1,238,617	\$ 1,097,020	-11%	\$ 89,267	\$ 83,798	-6%	\$ 649,890	\$ 762,749	17%	\$ 4,287,694
Administrative Cost Allocation	305,448	358,492	17%	162,473	190,687	17%	116,980	137,295	17%	64,989	76,275	17%	(649,890)	(762,749)	17%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,618,429	\$ 1,784,715	10%	\$ 1,271,376	\$ 1,108,590	-13%	\$ 1,355,597	\$ 1,234,315	-9%	\$ 154,256	\$ 160,073	4%	\$ -	\$ -	0%	\$ 4,287,693
TOTAL OPERATING BALANCE	\$ 1,521,117	\$ 1,363,208		\$ 94,675	\$ 47,013		\$ 401,682	\$ 315,270		\$ 568,662	\$ 1,385,709		\$ -	\$ -		
Capital Expenses																
Capital Outlay	1,707,550	2,072,400	21%	454,100	300,300	-34%	515,100	530,500	3%	604,791	1,417,400	134%	-	-	0%	4,320,600
Adminstrative Capital Allocation	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
Total Capital Expenses	\$ 1,707,550	\$ 2,072,400	21%	\$ 454,100	\$ 300,300	-34%	\$ 515,100	\$ 530,500	3%	\$ 604,791	\$ 1,417,400	134%	\$ -	\$ -		\$ 4,320,600
GRAND TOTAL EXPENSES	\$ 3,325,979	\$ 3,857,115	16%	\$ 1,725,476	\$ 1,408,890	-18%	\$ 1,870,697	\$ 1,764,815	-6%	\$ 759,047	\$ 1,577,473	108%	\$ -	\$ -	0%	\$ 8,608,293
Transfer To/(From) Reserve	\$ (186,433)	\$ (709,192)		\$ (359,425)	\$ (253,287)		\$ (113,418)	\$ (215,230)		\$ (36,129)	\$ (31,691)		\$ -	\$ -		\$ (1,209,401)

Attachment B: FY 22/23 Salary Plan

TWAIN HARTE COMMUNITY SERVICES DISTRICT
2022/2023 HOURLY SALARY SCHEDULE - Effective July 1, 2022

TITLE	Competence Salary Steps					Expertise Salary Steps**				
	1	2	3	4	5	6	7	8	9	
UNION POSITIONS										
Accounting/Administrative Assistant*	\$ 23.661	\$ 24.844	\$ 26.088	\$ 27.391	\$ 28.761	\$ 30.199	\$ 31.709	\$ 33.295	\$ 34.958	
Customer Services Representative#*	\$ 26.045	\$ 27.347	\$ 28.712	\$ 30.149	\$ 31.658	\$ 33.239	\$ 34.899	\$ 36.646	\$ 38.478	
Fire Captain^	\$ 24.038	\$ 25.242	\$ 26.503	\$ 27.829	\$ 29.218	\$ 30.680	\$ 32.215	\$ 33.827	\$ 35.518	
Seasonal Fire Engineer	\$ 17.000									
Fire Relief Captain^	\$ 18.333									
Utility Operator I*	\$ 23.688	\$ 24.871	\$ 26.115	\$ 27.419	\$ 28.791	\$ 30.230	\$ 31.742	\$ 33.328	\$ 34.994	
Utility Operator II*	\$ 26.989	\$ 28.339	\$ 29.755	\$ 31.243	\$ 32.806	\$ 34.444	\$ 36.170	\$ 37.976	\$ 39.875	
Utility Operator III*	\$ 33.744	\$ 35.432	\$ 37.202	\$ 39.062	\$ 41.014	\$ 43.066	\$ 45.220	\$ 47.479	\$ 49.853	
MANAGEMENT POSITIONS (Exempt)										
Administrative Coordinator/Board Secretary*	\$ 31.521	\$ 33.097	\$ 34.752	\$ 36.490	\$ 38.314	\$ 40.230	\$ 42.241	\$ 44.353	\$ 46.571	
Finance Officer~*	\$ 44.638	\$ 46.870	\$ 49.213	\$ 51.674	\$ 54.259	\$ 56.973	\$ 59.820	\$ 62.810	\$ 65.951	
Fire Chief^	\$ 43.461	\$ 45.635	\$ 47.916	\$ 50.313	\$ 52.826	\$ 55.469	\$ 58.244	\$ 61.156	\$ 64.212	
Operations Manager/Assistant General Manager^^*	\$ 47.603	\$ 49.983	\$ 52.482	\$ 55.105	\$ 57.860	\$ 60.753	\$ 63.791	\$ 66.980	\$ 70.329	
General Manager (By Contract)*	2021/2022 Negotiated Contract Amount: \$69.33/hour									

Union Negotiated Percentage Increases Effective July 1, 2022: *3%; ^2%

Board Directed Equity Increases Effective July 1, 2022: #2%; ^^7%; ~14%

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

Revised - November 24, 2014

Revised - July 1, 2015

Revised - July 1, 2016

Revised - July 1, 2017

Revised - July 1, 2018

Revised - July 1, 2019

Revised - February 12, 2020

Revised - July 1, 2020

Revised - January 8, 2021

Revised - February 10, 2021

Revised - July 1, 2021

Revised - July 1, 2022

Attachment C: FY 22/23 Reserve Designations

PROPOSED RESERVE SUMMARY

As Of June 30, 2022

	Water	Sewer	Fire	Parks	Total
Non-Spendable					
Invested in Capital Assets	\$ 1,964,310	\$ 723,822	\$ 1,386,131	\$ 1,315,870	\$ 5,390,133
Inventory	\$ 6,069	\$ 1,764	\$ -	\$ -	\$ 7,833
Total Non-Spendable	\$ 1,970,379	\$ 725,586	\$ 1,386,131	\$ 1,315,870	\$ 5,397,966
Restricted					
Grunsky Debt Service	\$ 146,946	\$ -	\$ -	\$ -	\$ 146,946
Restricted Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted - CERT	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Truck Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total Restricted	\$ 146,946	\$ -	\$ -	\$ -	\$ 146,946
Committed					
Capital Improvement/Asset Replacement Reserve	\$ 1,372,155	\$ 829,318	\$ 630,494	\$ 241,768	\$ 3,073,735
Rate/Revenue Stabilization Reserve	\$ 148,342	\$ 113,843	\$ 56,385	\$ 5,530	\$ 324,100
Water Rights Reserve	\$ 120,083	\$ -	\$ -	\$ -	\$ 120,083
Total Committed	\$ 1,640,580	\$ 943,161	\$ 686,879	\$ 247,298	\$ 3,517,918
Assigned					
Operating Reserve	\$ 412,824	\$ 274,474	\$ 667,273	\$ 77,128	\$ 1,431,699
Pension Liability	\$ (141,916)	\$ (79,828)	\$ (131,740)	\$ -	\$ (353,484)
Total Assigned	\$ 270,908	\$ 194,646	\$ 535,533	\$ 77,128	\$ 1,078,215
ESTIMATED ENDING BALANCE - FY 21/22	\$ 4,028,813	\$ 1,863,392	\$ 2,608,543	\$ 1,640,296	\$ 10,141,044

22/23 Projected Transfer To/(From) Reserve					
Grunsky Debt Service	\$ (146,946)				\$ (146,946)
Capital Improvement/Asset Replacement Reserve	\$ (562,246)	\$ (253,287)	\$ (215,230)	\$ (31,691)	\$ (1,062,455)
TOTAL TRANSFERS TO/(FROM) RESERVE	\$ (709,192)	\$ (253,287)	\$ (215,230)	\$ (31,691)	\$ (1,209,401)

Projected Capital Reserve as of 6/30/23	\$ 809,909	\$ 576,031	\$ 415,264	\$ 210,077	\$ 2,011,280
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Attachment D: FY 22/23 Water Fund Budget & Capital Outlay Plan

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET
WATER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Service Charges					
Water Service Charge	\$ 1,487,008	\$ 1,483,420	\$ (3,588)	0%	Due to reduced consumption
TOTAL SERVICE CHARGES	\$ 1,487,008	\$ 1,483,420	\$ (3,588)	0%	
Fees					
Late Fee	\$ 10,000	\$ 10,000	\$ -	0%	
Door Notice Fee	2,700	2,700	-	0%	
Hookup Fees	3,500	3,500	-	0%	
Reconnection Fees	900	900	-	0%	
Property Transfer Fee	1,000	1,000	-	0%	
Returned Check Fee	80	80	-	0%	
TOTAL FEES	\$ 18,180	\$ 18,180	\$ -	0%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 37,000	\$ 37,153	\$ 153	0%	
Davis Grunsky Assessment	77,813		(77,813)	-100%	22.23 Loan Pmt will be from restricted reserve
TOTAL TAXES & ASSESSMENTS	\$ 114,813	\$ 37,153	\$ (77,660)	-68%	
Grants & Donations					
Grant Revenue - Misc	\$ 1,500,371	\$ 1,595,000	\$ 94,629	6%	More Planning grant to be completed
Grant Revenue - Wells			\$ -	0%	
TOTAL GRANTS & DONATIONS	\$ 1,500,371	\$ 1,595,000	\$ 94,629	6%	
Other Revenue					
Miscellaneous Revenue	\$ -	\$ 11,000	\$ 11,000	11000%	TUD Water Purchase
Interest Revenue	4,500	2,700	(1,800)	-40%	Lower than expected earnings
Lease Revenue			-	0%	
Sale of Assets	2,925	-	(2,925)	-100%	
TOTAL OTHER REVENUE	\$ 7,425	\$ 13,700	\$ 6,275	85%	
GRAND TOTAL REVENUE	\$ 3,127,797	\$ 3,147,454	\$ 19,656	1%	
Admin Transfer Out	\$ 11,749	\$ 470	\$ (11,279)		
GRAND TOTAL WITH ADMIN	\$ 3,139,546	\$ 3,147,924	\$ 8,377	0%	

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 273,427	\$ 278,579	5,152	2%	Due to union negotiated increase
Standby Pay	17,605	18,785	1,180	7%	Due to union negotiated increase
Overtime	23,000	15,000	(8,000)	-35%	Anticipating less overtime in 22.23
Sick Leave/Vacation Pay	7,161	6,300	(861)	-12%	
Intern Stipend	1,560	780	(780)	-50%	
Uniform Allowance	4,462	3,438	(1,024)	-23%	Due to positions being filled twice in 21.22
Cell Phone Stipend	1,076	1,229	153	14%	
TOTAL SALARIES	\$ 328,291	\$ 324,111	\$ (4,180)	-1%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 70,615	\$ 71,437	822	1%	
HRA Reimbursement	30,514	25,775	(4,739)	-16%	Due to positions being filled twice in 21.22
CALPERS Retirement	42,092	41,550	(542)	-1%	
FICA	20,354	20,095	(259)	-1%	
Medicare	4,760	4,700	(61)	-1%	
Workers Comp	7,150	12,946	5,796	81%	Premium increase
Unemployment Ins/ETT	1,452	1,147	(305)	-21%	
TOTAL BENEFITS	\$ 176,937	\$ 177,649	\$ 712	0%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 6,000	\$ 7,950	1,950	33%	Generator servicing
Facilities Maintenance & Repair					
Source of Supply	14,500	10,500	(4,000)	-28%	21.22 included storm damage expenses
Pumping	5,900	6,150	250	4%	
Water Treatment	25,400	26,500	1,100	4%	
Transmission & Distribution	35,500	37,500	2,000	6%	
General & Administrative	1,500	1,300	(200)	-13%	
Vehicle Maintenance & Repair	10,000	7,500	(2,500)	-25%	One time repairs/maintenance in 21.22
Janitorial Cleaning Fees	1,900	1,900	-	0%	
Fuel	18,000	19,600	1,600	9%	
Equipment Under \$5,000	28,700	17,500	(11,200)	-39%	One purchases in 21.22
Personal Protective Equipment	2,300	2,000	(300)	-13%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 149,700	\$ 138,400	\$ (11,300)	-8%	

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 1,200	\$ 1,200	-	0%	
Postage	4,800	4,900	100	2%	
Food Supplies	400	400	-	0%	
Chemical Supplies	39,000	39,700	700	2%	
Janitorial Supplies	400	300	(100)	-25%	
TOTAL MATERIALS & SUPPLIES	\$ 45,800	\$ 46,500	\$ 700	2%	
Outside Services - 55XXX					
Legal Fees	4,000	4,000	-	0%	
IT Services	1,900	1,700	(200)	-11%	
Engineering Services	244,000	339,000	95,000	39%	Estimated remaining planning grant
Medical Exams	800	550	(250)	-31%	
Other Professional Services	3,700	3,300	(400)	-11%	
TOTAL OUTSIDE SERVICES	\$ 254,400	\$ 348,550	\$ 94,150	37%	
Other - 56XXX					
Utilities	\$ 42,100	\$ 43,400	1,300	3%	
Phone/Communications	6,400	6,500	100	2%	
Computer Licenses & Maintenance	11,800	27,750	15,950	135%	Need to upgrade meter reading and billing software
Property/Liability Insurance	32,000	32,600	600	2%	
Property Tax	450	450	-	0%	
Memberships/Publications/Subscriptions	11,234	12,000	766	7%	
Licenses & Certifications	1,100	1,400	300	27%	
Training, Conferences & Travel	5,100	10,100	5,000	98%	State mandated Class A driver's license training
Uncollectable accounts	1,500	500	(1,000)	-67%	
Advertising & Public Education	2,800	1,400	(1,400)	-50%	Reduction in paperless billing incentives
Laboratory Fees	19,300	20,300	1,000	5%	
Regulatory Fees	9,400	9,900	500	5%	
Purchased Water	20,000	30,000	10,000	50%	Proposed rate increase + 21/22 Accounting Error
Bank & Credit Card Fees	5,900	6,100	200	3%	
TOTAL OTHER	\$ 169,084	\$ 202,400	\$ 33,316	20%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ 30,171	\$ 24,889	(5,282)	-18%	
Principal on Long Term Debt	158,598	163,725	5,126	3%	
TOTAL DEBT SERVICE	\$ 188,769	\$ 188,614	\$ (156)	0%	
GRAND TOTAL EXPENSES	\$ 1,312,981	\$ 1,426,223	\$ 113,242	9%	
Admin Transfer Out	\$ 305,448	\$ 358,492	\$ 53,044		
GRAND TOTAL WITH ADMIN	\$ 1,618,429	\$ 1,784,715	\$ 166,286	10%	

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Capital Outlay - 57XXX					
FH Improvements	15,000	15,000	-	0%	
Admin Office Roof Replacement	23,500		(23,500)	-100%	
SCADA Upgrade	285,000	300,000	15,000	5%	Rollover into new FY + Increases
Vantage Pt. Equipment Structure			-	0%	
Cedar Pines Pressure Zone Upgrades	0	350,000	350,000	350000%	
Truck #1 Replacement	5,850		(5,850)	-100%	
Truck #3 Replacement	39,000	32,400	(6,600)	-17%	Rollover into New FY
Snow Plow	4,200		(4,200)	-100%	
WTP Motor Control Center Upgrade	60,000	100,000	40,000	67%	Rollover into new FY + Increases
MG Tank #2 Rehabilitation & Recoat	1,275,000	1,275,000	-	0%	Rollover into New FY
TOTAL CAPITAL OUTLAY	\$ 1,707,550	\$ 2,072,400	\$ 364,850	21%	
GRAND TOTAL WITH CAPITAL	\$ 3,325,979	\$ 3,857,115	\$ 531,136	16%	

5-YEAR CAPITAL OUTLAY PLAN

Water Fund - FY 22/23

	Previously Expended	Projected FY 21-22	Requested FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Out Years 6 to 10	TOTAL
Well #3 - Sherwood Forest ³	\$ 335,700	\$ 3,568							\$ 339,268
Truck #1 Replace (35% Sewer) ³		\$ 5,839							\$ 5,839
Snow Plow (50/50 Sewer) ³		\$ 4,129							\$ 4,129
Admin Office Roof Replacement ^{3,5}		\$ 21,780							\$ 21,780
Truck #3 Replace (35% Sewer) ³		\$ 6,518	\$ 32,400						\$ 38,918
WTP Motor Control Center Upgrade ⁴		\$ 49,000	\$ 100,000						\$ 149,000
FH Improvements		\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ 150,000
SCADA Upgrade ⁴		\$ -	\$ 300,000						\$ 300,000
Million Gallon Tank #2 Rehab/Recoat ^{4,6}		\$ -	\$ 1,275,000						\$ 1,275,000
Cedar Pines Pressure Zone Upgrades			\$ 350,000						\$ 350,000
Manzanita Ct Waterline Upgrade				\$ 160,000					\$ 160,000
Golf Club Dr. Line Extension				\$ 75,000					\$ 75,000
Cedar Drive Main Extension				\$ 35,000					\$ 35,000
Truck #4 Replace (35% Sewer)				\$ 37,700					\$ 37,700
Emergency Response Trailer (50% S)				\$ 5,000					\$ 5,000
Sherwood Forest Water System Upgrade ⁷				\$ 400,000	\$ 3,000,000				\$ 3,400,000
Rehab/Recoat Black Oak Tanks					\$ 200,000				\$ 200,000
Rebed Treatment Filters					\$ 85,000				\$ 85,000
Shadybrook Dredging/Bypass						\$ 50,000	\$ 300,000		\$ 350,000
High Pressure Pipe/Lateral Replacement						\$ 200,000	\$ 200,000	\$ 1,000,000	\$ 1,400,000
Recoat Sherwood Tank								\$ 75,000	\$ 75,000
Vehicle/Equipment Replacement								\$ 68,330	\$ 68,330
TOTAL CAPITAL OUTLAY	\$ 335,700	\$ 90,834	\$ 2,072,400	\$ 727,700	\$ 3,300,000	\$ 265,000	\$ 515,000	\$ 1,218,330	\$ 8,524,964

NOTES:

- 1 Vehicle/Equipment replacement items match the THCS D Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Water fund portion of shared \$50,000 project
- 6 Project costs 100% covered by DWR grant
- 7 Project anticipated to be 100% grant funded

Attachment E: FY 22/23 Sewer Fund Budget & Capital Outlay Plan

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET
SEWER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Service Charges					
Sewer Service Charge	1,139,135	1,138,433	(702)	0%	
TOTAL SERVICE CHARGES	\$ 1,139,135	\$ 1,138,433	\$ (702)	0%	
Fees					
Late Fee	\$ 7,000	\$ 7,000	\$ -	0%	
Door Notice Fee	2,700	2,700	-	0%	
Hookup Fees	2,000	2,000	-	0%	
Reconnection Fees	1,800	1,800	-	0%	
Inspection Fees	200	200	-	0%	
Property Transfer Fee	1,000	1,000	-	0%	
Returned Check Fee	120	120	-	0%	
TOTAL FEES	\$ 14,820	\$ 14,820	\$ -	0%	
Grants & Donations					
Grant Revenue-Sewer Planning Grant	197,650		\$ (197,650)	-100%	Grant fully received and expended in 21.22
Grant Revenue-Misc	3,121		\$ (3,121.00)	-100%	Grant fully received and expended in 21.22
TOTAL GRANTS & DONATIONS	\$ 200,771	\$ -	\$ (200,771)	-100%	
Other Revenue					
Interest Revenue	3,500	2,100	(1,400)	-40%	Lower than expected earnings
Sale of Assets	1,575		(1,575)	-100%	
Other	-	-	-	0%	
TOTAL OTHER REVENUE	\$ 5,075	\$ 2,100	\$ (2,975)	-59%	
GRAND TOTAL REVENUE	\$ 1,359,801	\$ 1,155,353	\$ (204,448)	-15%	
Admin Transfer Out	\$ 6,250	\$ 250	\$ (6,000)		
GRAND TOTAL WITH ADMIN	\$ 1,366,051	\$ 1,155,603	\$ (210,448)		

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 147,541	\$ 150,054	2,513	2%	Due to union negotiated increase
Standby Pay	17,605	18,785	1,180	7%	Due to union negotiated increase
Overtime	6,600	6,600	0	0%	
Sick Leave/Vacation Pay	3,971	3,500	(471)	-12%	
Intern Stipend	1,560	780	(780)	-50%	
Uniform Allowance	2,371	1,863	(508)	-21%	
Cell Phone Stipend	588	672	84	14%	
TOTAL SALARIES	\$ 180,236	\$ 182,254	\$ 2,018	1%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 38,223	\$ 38,670	447	1%	
HRA Reimbursement	16,549	13,958	(2,592)	-16%	Due to positions being filled twice in 21.22
CALPERS Retirement	22,616	22,252	(364)	-2%	
FICA	11,175	11,300	125	1%	
Medicare	2,613	2,643	29	1%	
Workers Comp	5,400	8,921	3,521	65%	Premium increase
Unemployment Ins/ETT	897	731	(167)	-19%	
TOTAL BENEFITS	\$ 97,474	\$ 98,474	\$ 1,000	1%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 7,100	\$ 8,000	900	13%	
Facilities Maintenance & Repair					
Lift Station	7,900	6,900	(1,000)	-13%	
Collections	31,900	23,200	(8,700)	-27%	21.22 included spill response expenses
General & Administrative	900	800	(100)	-11%	
Vehicle Maintenance & Repair	7,600	5,600	(2,000)	-26%	
Janitorial/Cleaning Fees	1,100	1,100	0	0%	
Fuel	8,700	10,800	2,100	24%	One time repairs/maintenance in 21.22
Equipment Under \$5,000	9,100	10,600	1,500	16%	One time purchases in 21.22
Personal Protective Equipment	2,000	1,600	(400)	-20%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 76,300	\$ 68,600	\$ (7,700)	-10%	

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 900	\$ 800	\$ (100)	-11%	
Postage	4,300	4,400	100	2%	
Food Supplies	300	300	0	0%	
Janitorial Supplies	400	400	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 5,900	\$ 5,900	\$ -	0%	
Outside Services - 55XXX					
Legal Fees	\$ 1,500	\$ 1,500	\$ -	0%	
IT Services	1,300	1,200	(100)	-8%	
Engineering Services	12,000	12,000	0	0%	
Medical Exams	400	350	(50)	-13%	
Other Professional Services	200,700	2,900	(197,800)	-99%	Sewer System Planning Grant completed in 21.22
TOTAL OUTSIDE SERVICES	\$ 215,900	\$ 17,950	\$ (197,950)	-92%	
Other - 56XXX					
Utilities	\$ 5,900	\$ 5,900	\$ -	0%	
Phone/Communications	3,000	2,500	(500)	-17%	
Computer Licenses & Maintenance	10,400	17,050	6,650	64%	Billing software upgrade
Property/Liability Insurance	19,200	23,600	4,400	23%	Rate increase and new equipment
Property Tax			0	0%	
Dues & Memberships	5,800	5,400	(400)	-7%	
Licenses & Certifications	2,000	1,100	(900)	-45%	
Training, Conferences & Travel	3,800	8,000	4,200	111%	Class A License Training
Uncollectable accounts	1,500	500	(1,000)	-67%	
Advertising & Public Education	2,800	1,400	(1,400)	-50%	Reduction in paperless billing incentives
Regulatory Fees	500	500	0	0%	
Sewer Service Charge	456,200	456,200	0	0%	
Bank & Credit Card Fees	5,000	5,600	600	12%	
TOTAL OTHER	\$ 516,100	\$ 527,750	\$ 11,650	2%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ 1,853	\$ 1,282	\$ (571)	-31%	
Principal on Long Term Debt	15,141	15,694	553	4%	
TOTAL DEBT SERVICE	\$ 16,994	\$ 16,976	\$ (18)	0%	
GRAND TOTAL EXPENSES	\$ 1,108,903	\$ 917,903	\$ (191,000)	-17%	
Admin Transfer Out	\$ 162,473	\$ 190,687	\$ 28,214	17%	
GRAND TOTAL WITH ADMIN	\$ 1,271,376	\$ 1,108,590	\$ (162,786)	-13%	

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Capital Outlay - 57XXX					
SCADA Upgrade	\$ 85,000	\$ 100,000	\$ 15,000	18%	Rollover into new FY + Increases
Vantage Pt. Equip Structure	\$ 77,000		\$ (77,000)	-100%	
Admin Office Roof Replacement	12,500		(12,500)	-100%	
Sewer Main Re-Lining/Replacement	0	75,000	75,000	75000%	
TH School Sewer Re-Alignment	15,850		(15,850)	-100%	
Vantage Pointe Equipment Cover	0	83,000	83,000	83000%	
Manhole Smart Covers	11,400		(11,400)	-100%	
Snow Plow	4,200		(4,200)	-100%	
Truck #1 Replacement	3,150		(3,150)	-100%	
Truck #3 Replacement	21,000	17,300	(3,700)	-18%	Rollover into new FY
Sewer Jetter Replacement	174,000		(174,000)	-100%	
I&I Manhole Repair/Replacement	20,000	25,000	5,000	25%	Rollover into new FY
Mono Sewer Line Replacement	30,000		(30,000)	-100%	
TOTAL CAPITAL OUTLAY*	\$ 454,100	\$ 300,300	\$ (153,800)	-34%	
GRAND TOTAL WITH CAPITAL	\$ 1,725,476	\$ 1,408,890	\$ (316,586)	-18%	

5-YEAR CAPITAL OUTLAY PLAN

Sewer Fund - FY 22/23

	Previously Expended	Projected FY 21-22	Requested FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Out Years 6 to 10	TOTAL
Mono Sewer Line Replacement ³		\$ 26,500							\$ 26,500
Manhole Smart Covers ³		\$ 11,388							\$ 11,388
TH School Sewer Re-alignment ³		\$ 15,850							\$ 15,850
Truck #1 Replace (65% W) ³		\$ 3,145							\$ 3,145
Snow Plow (50/50 split w/water) ³		\$ 4,129							\$ 4,129
New Sewer Jetter ³		\$ 172,097							\$ 172,097
Admin Office Roof Replacement ^{3,5}		\$ 11,585							\$ 11,585
Truck #3 Replace (65% W) ⁴		\$ 3,638	\$ 17,300						\$ 20,938
I&I Manhole Repair/Replacement ⁴		\$ 12,500	\$ 25,000						\$ 37,500
SCADA Upgrade ⁴		\$ -	\$ 100,000						\$ 100,000
Vantage Pointe Equipment Cover ^{4,6}		\$ -	\$ 83,000						\$ 83,000
Sewer Main Re-Lining/Replacement		\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000	\$ 750,000
Emergency Response Trailer				\$ 5,000					\$ 5,000
Truck #4 Replace (65% W)				\$ 20,300					\$ 20,300
Sequoia Dr - 6" Replacement				\$ 60,000					\$ 60,000
TH Pipeline Replacement Project ⁷				\$ 490,000	\$ 4,000,000				\$ 4,490,000
East Ave/Cedar Pines - 8" Replacement						\$ 70,000	\$ 330,000		\$ 400,000
Cresta/Oakview - 6" Replacement							\$ 80,000	\$ 500,000	\$ 580,000
Little Fuller/Virgina - 6" Replacement								\$ 80,000	\$ 80,000
Big Pine - 6" Replacement								\$ 40,000	\$ 40,000
Sherwood Forest Sewer ⁸								\$ 3,575,000	\$ 3,575,000
Vehicle/Equipment Replace								\$ 44,870	\$ 44,870
TOTAL CAPITAL OUTLAY	\$ -	\$ 260,832	\$ 300,300	\$ 650,300	\$ 4,075,000	\$ 145,000	\$ 485,000	\$ 4,614,870	\$ 10,531,302

NOTES:

- 1 Vehicle/Equipment replacement items match the THCS D Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Sewer fund portion of shared \$50,000 project
- 6 Sewer fund portion of shared \$124,000 project
- 7 This project is anticipated to be 100% SWRCB grant funded
- 8 This project is a new sewer system that will require a special assessment and property owner vote

Attachment F: FY 22/23 Fire Fund Budget & Capital Outlay Plan

Twain Harte Community Services District

2022-2023 ANNUAL BUDGET

FIRE - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 580,000	\$ 574,727	\$ (5,273)	-1%	
Property Assessments	640,450	668,809	28,359	4%	
TOTAL TAXES & ASSESSMENTS	\$ 1,220,450	\$ 1,243,536	\$ 23,086	2%	
Grants & Donations					
Grant Revenue	284,250	280,368	\$ (3,882)	-1%	
Grant Revenue - CERT	32,350		(32,350)	-100%	CERT merging with Volunteer Fire Association
Donation Revenue - CERT	4,739		(4,739)	-100%	CERT merging with Volunteer Fire Association
TOTAL GRANTS & DONATIONS	\$ 321,339	\$ 280,368	\$ (40,971)	-13%	
Other Revenue					
Strike Team	\$ 179,090		\$ (179,090)	-100%	
Training Revenue	15,500	16,000	500	3%	
Miscellaneous Revenue	7,500	7,500	-	0%	
Interest Revenue	3,300	2,000	(1,300)	-39%	Lower than expected earnings
Sale of Assets	5,600		(5,600)	-100%	
TOTAL OTHER REVENUE	\$ 210,990	\$ 25,500	\$ (185,490)	-88%	
GRAND TOTAL REVENUE	\$ 1,752,779	\$ 1,549,404	\$ (203,375)	-12%	
Admin Transfer Out	\$ 4,500	\$ 180	\$ (4,320)		
GRAND TOTAL WITH ADMIN	\$ 1,757,279	\$ 1,549,584	\$ (207,695)	-12%	

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 366,027	\$ 397,740	31,713	9%	Step increases, filled vacant position
Workers Comp Reimb Wages			0	0%	
Standby Pay	500	500	0	0%	
Overtime	45,118	34,000	(11,118)	-25%	No vacant positions
Holiday Overtime	15,094	18,770	3,675	24%	Addition of one holiday and no vacant positions
FLSA Overtime	36,108	40,556	4,448	12%	No vacant positions
Sick Leave/Vacation Pay/ATO	8,800	8,800	0	0%	
Compensated Absence			0	0%	
Temp/Relief Pay	9,500	8,000	(1,500)	-16%	Less anticipated due to no vacant positions
Intern Stipend	28,500	54,000	25,500	89%	Shortage of interns in 21.22
Reserve Stipends	3,500	3,500	0	0%	
Striketeam Pay	43,795	0	(43,795)	-100%	
Striketeam Intern Pay	46,426	0	(46,426)	-100%	
Response Incentive Pay	1,500	1,500	0	0%	
Uniform Allowance	4,269	4,000	(269)	-6%	
Cell Phone Stipend	420	420	0	0%	
TOTAL SALARIES	\$ 609,557	\$ 571,785	\$ (37,772)	-6%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 59,680	\$ 60,348	668	1%	Anticipated increase in premiums
HRA Reimbursement	29,798	23,875	(5,923)	-20%	Due to positions being filled twice in 21.22
CALPERS Retirement	95,249	100,526	5,277	6%	Unfunded liability payment increase
FICA	37,793	35,451	(2,342)	-6%	No Strike Team budgeted
Medicare	8,839	8,291	(548)	-6%	
Workers Comp	11,800	48,978	37,178	315%	Premium increase
Unemployment Ins/ETT	1,666	1,666	0	0%	
TOTAL BENEFITS	\$ 244,824	\$ 279,134	\$ 34,310	14%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 6,500	\$ 7,500	1,000	15%	
Facilities Maintenance & Repair	6,500	7,500	1,000	15%	
Vehicle Maintenance & Repair	23,000	23,700	700	3%	
Fuel	16,500	19,000	2,500	15%	Increased price per gallon
Equipment Under \$5,000	46,500	31,000	(15,500)	-33%	Reduction in grant related equipment purchases
Equipment Under \$5,000-CERT	13,550		(13,550)	-100%	CERT merging with Volunteer Fire Association
Personal Protective Equipment	23,500	20,000	(3,500)	-15%	Reduction in grant related purchases
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 136,050	\$ 108,700	\$ (27,350)	-20%	

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 2,500	\$ 2,500	0	0%	
Postage	600	600	0	0%	
Food Supplies	600	600	0	0%	
Janitorial Supplies	3,500	3,500	0	0%	
Medical Supplies	2,500	3,000	500	20%	
TOTAL MATERIALS & SUPPLIES	\$ 9,700	\$ 10,200	\$ 500	5%	
Outside Services - 55XXX					
Legal Fees	\$ 24,000	\$ 4,000	\$ (20,000)	-83%	
IT Services	2,600	2,500	(100)	-4%	
Engineering Services	8,700	8,750	50	1%	
Medical Exams	2,500	2,500	0	0%	
Background Checks	2,500	1,500	(1,000)	-40%	
Other Professional Services	10,000	8,500	(1,500)	-15%	Reduction in grant writing services
TOTAL OUTSIDE SERVICES	\$ 50,300	\$ 27,750	\$ (22,550)	-45%	
Other - 56XXX					
Utilities	\$ 12,400	\$ 11,500	(900)	-7%	
Phone/Communications	5,900	6,050	150	3%	
Software Licenses & Maintenance	4,800	7,400	2,600	54%	Increased GIS Software license costs
Property/Liability Insurance	30,000	30,500	500	2%	
Dues & Memberships	3,300	4,300	1,000	30%	
Licenses & Certifications	1,500	1,500	0	0%	
Training, Conferences & Travel	36,500	36,500	0	0%	
Advertising & Public Education-CERT	7,500		(7,500)	-100%	CERT merging with Volunteer Fire Association
Advertising & Public Education	1,700	1,700	0	0%	
TOTAL OTHER	\$ 103,600	\$ 99,450	\$ (4,150)	-4%	
Debt Service - 58XXX					
Interest on Long Term Debt	3,345	-	(3,345)	-100%	Paid off loan in 21.22
Principal on Long Term Debt	81,241	-	(81,241)	-100%	Paid off loan in 21.22
TOTAL DEBT SERVICE	\$ 84,586	\$ -	\$ (84,586)	-100%	
GRAND TOTAL EXPENSES	\$ 1,238,617	\$ 1,097,020	\$ (141,598)	-11%	
Admin Transfer Out	\$ 116,980	\$ 137,295	\$ 20,315	17%	
GRAND TOTAL WITH ADMIN	\$ 1,355,597	\$ 1,234,315	\$ (121,283)		

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Capital Outlay - 57XXX					
Fuel/SCBA Fill Station Generator	\$ 21,000	\$ 1,500	(19,500)	-93%	Anticipated rollover
Emergency Alert Notification Siren	15,000		(15,000)	-100%	
New Chief Coverage Vehicle	8,500		(8,500)	-100%	
Admin Office Roof Replacement	9,000		(9,000)	-100%	
Training/Admin Parking Lot	275,000	331,000	56,000	20%	Anticipated rollover of entire project
Vantage Pt. Equipment Structure	38,000	41,000	3,000	8%	Anticipated rollover of entire project
Backwall Excavation & Sealing	35,000	35,000	0	0%	Anticipated rollover of entire project
New Station Roof		40,000	40,000	40000%	
SCBA Bottle/Harness Replacement	102,600		(102,600)	-100%	
Emergency Response Vehicle Equip - CERT	11,000		(11,000)	-100%	
Engine 721 Upgrades		27,000	27,000	27000%	
Engine 722 Replacement (OES)		55,000	55,000	55000%	Significantly Discounted Reserve Engine
TOTAL CAPITAL OUTLAY	\$ 515,100	\$ 530,500	\$ 15,400	3%	
GRAND TOTAL WITH CAPITAL	\$ 1,870,697	\$ 1,764,815	\$ (105,883)		

5-YEAR CAPITAL OUTLAY PLAN

Fire Fund - FY 22/23

	Previously Expended	Projected FY 21-22	Requested FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Out Years 6 to 10	Total
SCBA Bottle/Harness Replacement ³		\$ 102,561							\$ 102,561
Emergency Alert Siren ³		\$ 15,000							\$ 15,000
C720A Chief Coverage Vehicle ³		\$ 7,867							\$ 7,867
Admin Office Roof Replacement ^{3,5}		\$ 8,345							\$ 8,345
Fuel/SCBA Fill Station Generator ⁴		\$ 19,500	\$ 1,500						\$ 21,000
Training Parking Lot ^{4,6}		\$ -	\$ 331,000						\$ 331,000
Vantage Pointe Equipment Cover ^{4,7}		\$ -	\$ 41,000						\$ 41,000
Back Wall Excavation & Sealing ⁴		\$ -	\$ 35,000						\$ 35,000
New Station Roof			\$ 40,000						\$ 40,000
Engine 721 Upgrades			\$ 27,000						\$ 27,000
Engine 722 Replacement (OES)			\$ 55,000						\$ 55,000
Type 6 Engine				\$ 200,000					\$ 200,000
E-Hydraulic Ram				\$ 15,000					\$ 15,000
Burn Prop Expansion					\$ 50,000				\$ 50,000
Vehicle/Equipment Replacement								\$ 835,000	\$ 835,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 153,273	\$ 530,500	\$ 215,000	\$ 50,000	\$ -	\$ -	\$ 835,000	\$ 1,783,773

NOTES:

- 1 Vehicle/Equipment replacement items match the THCSO Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Fire fund portion of shared \$50,000 project
- 6 Grant funded project - Stormwater Grant Program & Per Capita Grant: \$263,775 Grant / \$67,125 Match
- 7 Fire fund portion of shared \$124,000 project

Attachment G: FY 22/23 Park Fund Budget & Capital Outlay Plan

Twain Harte Community Services District

2022-2023 ANNUAL BUDGET

PARK - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Fees					
Facility/Ground Usage Fees	5,000	5,000	-	0%	
TOTAL FEES	\$ 5,000	\$ 5,000	\$ -	0%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 30,000	\$ 29,831	\$ (169)	-1%	
Property Assessments	111,017	114,776	3,759	3%	
TOTAL TAXES & ASSESSMENTS	\$ 141,017	\$ 144,607	\$ 3,590	3%	
Grants & Donations					
Grant Revenue	547,301	1,377,475	\$ 830,174	152%	Stormwater Grant
Donation Revenue	23,000	18,000	(5,000)	-22%	Anticipated reduction due to economy
TOTAL GRANTS & DONATIONS	\$ 570,301	\$ 1,395,475	\$ 825,174	145%	
Other Revenue					
Sale of Assets	3,100		(3,100)	-100%	
Interest Revenue	1,000	600	(400)	-40%	Lower than expected earnings
TOTAL OTHER REVENUE	\$ 4,100	\$ 600	\$ (3,500)	-85%	
GRAND TOTAL REVENUE	\$ 720,418	\$ 1,545,682	\$ 825,264	115%	
Admin Transfer Out	\$ 2,500	\$ 100	\$ (2,400)		
GRAND TOTAL WITH ADMIN	\$ 722,918	\$ 1,545,782	\$ 822,864		

Twain Harte Community Services District

2022-2023 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	
Salaries - 51XXX					
Regular Time	\$ 4,305	\$ 4,390	\$ 85	2%	
Overtime	250	250	-	0%	
Sick Leave/Vacation Pay	513	500	(13)	-3%	
Intern Stipend			-	0%	
Uniform Allowance	66	54	(12)	-18%	
Cell Phone Stipend	17	19	2	14%	
TOTAL SALARIES	\$ 5,151	\$ 5,214	\$ 63	1%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 1,110	\$ 1,123	\$ 13	1%	
HRA Reimbursement	479	405	(74)	-15%	
CALPERS Retirement	663	657	(6)	-1%	
FICA	319	323	4	1%	
Medicare	75	76	1	1%	
Workers Comp	250	400	150	60%	
Unemployment Ins/ETT	19	14	(5)	-25%	
TOTAL BENEFITS	\$ 2,915	\$ 2,998	\$ 83	3%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 500	\$ 500	-	0%	
Facilities Maintenance & Repair			-	0%	
Baseball Field	4,000	4,000	-	0%	
Tennis Courts	2,000	2,000	-	0%	
Park	8,600	6,700	(1,900)	-22%	One time projects in 21.22
Community Center	2,000	2,300	300	15%	
Vehicle Maintenance & Repair			-	0%	
Landscaping Services	8,600	10,280	1,680	20%	Contractor projected increase
Janitorial/Cleaning Services	15,550	15,606	56	0%	
Fuel			-	0%	
Equipment Under \$5,000	6,000	1,000	(5,000)	-83%	One time security camera purchase in 21.22
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 47,250	\$ 42,386	\$ (4,864)	-10%	
Materials & Supplies - 54XXX					
Janitorial Supplies	\$ 1,600	\$ 1,500	\$ (100)	-6%	
TOTAL MATERIALS & SUPPLIES	\$ 1,600	\$ 1,500	\$ (100)	-6%	

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	

Outside Services - 55XXX

Engineering Services	\$ 4,400	\$ 4,500	\$ 100	2%	
Other Professional Services			0	0%	
TOTAL OUTSIDE SERVICES	\$ 4,400	\$ 4,500	\$ 100	2%	

Other - 56XXX

Utilities					
Baseball Field	9,000	9,000	-	0%	
Tennis Courts			-	0%	
Park	8,900	8,200	(700)	-8%	
Community Center	3,600	3,600	-	0%	
Property/Liability Insurance	3,350	3,400	50	1%	
Property Tax			-	0%	
Training, Conferences & Travel			-	0%	
Advertising & Public Education	3,100	3,000	(100)	-3%	
TOTAL OTHER	\$ 27,950	\$ 27,200	\$ (750)	-3%	

Debt Service - 58XXX

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

GRAND TOTAL EXPENSES	\$ 89,267	\$ 83,798	\$ (5,469)	-6%	
Admin Transfer Out	\$ 64,989	\$ 76,275	\$ 11,286		
GRAND TOTAL WITH ADMIN	\$ 154,256	\$ 160,073	\$ 5,817	4%	

Twain Harte Community Services District
2022-2023 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	

Capital Outlay - 57XXX					
TH Meadows Park	\$ 577,000	\$ 1,417,400	\$ 840,400	146%	
Community Center Generator	\$ 12,791		\$ (12,791)	-100%	
Bocce Court Improvements	\$ 10,000		\$ (10,000)	-100%	
Admin Office Roof Replacement	\$ 5,000		\$ (5,000)	-100%	
GM Vehicle Replacement	\$ -	\$ -	\$ -	0%	
TOTAL CAPITAL OUTLAY	\$ 604,791	\$ 1,417,400	\$ 812,609	134%	

GRAND TOTAL WITH CAPITAL	\$ 759,047	\$ 1,577,473	\$ 818,426	108%	
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5-YEAR CAPITAL OUTLAY PLAN

Park Fund - FY 22/23

	Previously Expended	Projected FY 21-22	Requested FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Out Years 6 to 10	Total
Bocce Court Improvements	\$ 123,831	\$ 2,612							\$ 126,443
Community Center Generator		\$ 12,791							\$ 12,791
Admin Office Roof Replacement		\$ 4,630							\$ 4,630
T.H. Meadows Park ⁵		\$ 215,000	\$ 1,417,400						\$ 1,632,400
Ballfield Light Replacement				\$ 20,000					\$ 20,000
Stage Lawn Extension				\$ 10,000					\$ 10,000
Community Center Upgrades					\$ 30,000				\$ 30,000
Bleacher Replacement						\$ 25,000			\$ 25,000
Reseal Park Parking Lot						\$ 12,000		\$ 15,000	\$ 27,000
Resurface Tennis Courts							\$ 30,000		\$ 30,000
TOTAL CAPITAL OUTLAY	\$ 123,831	\$ 235,033	\$ 1,417,400	\$ 30,000	\$ 30,000	\$ 37,000	\$ 30,000	\$ 15,000	\$ 1,918,264

NOTES:

- 1 Vehicle/Equipment replacement items match the THCS D Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 A portion of the 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 - Stormwater Grant Program & Per Capita Grant: \$1,572,475 Grant / \$59,888 Match

Attachment H: FY 22/23 Administrative Budget

Twain Harte Community Services District

2022-2023 ANNUAL BUDGET

ADMIN - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	

Other Revenue					
Grant Revenue	\$ 23,998		\$ (23,998)	-100%	
Miscellaneous Revenue	1,000	1,000	-	0%	
Interest Revenue			-	0%	
Lease Revenue			-	0%	
Sale of Assets			-	0%	
Other			-	0%	
TOTAL OTHER REVENUE	\$ 24,998	\$ 1,000	\$ (23,998)	-96%	

GRAND TOTAL REVENUE	\$ 24,998	\$ 1,000	\$ (23,998)	-96%	
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Twain Harte Community Services District
2022-2023 ANNUAL BUDGET
ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	

Salaries - 51XXX					
Regular Time	\$ 346,949	\$ 403,467	56,519	16%	Due to Union Negotiated Increases & FO return to full-time
Overtime			0	0%	
Uniform Allowance		45	45	45%	
Sick Leave/Vacation Pay	8,800	8,880	80	1%	
Compensated Absence			0	0%	
Temp/Relief Pay			0	0%	
Reserve Stipends			0	0%	
Director Stipends	9,117	8,880	(237)	-3%	
Striketteam Pay			0	0%	
Striketteam Intern Pay			0	0%	
TOTAL SALARIES	\$ 364,866	\$ 421,272	\$ 56,407	15%	

Benefits - 52XXX					
Health & Vision Insurance	\$ 50,493	\$ 71,737	\$ 21,243	42%	FO return to full-time
HRA Reimbursement	18,988	26,238	7,250	38%	FO return to full-time
Retirement	67,010	80,760	13,750	21%	Unfunded liability, union Increases & FO return to full-time
FICA	23,279	26,780	3,501	15%	Union Increases & FO return to full-time
Medicare	5,543	6,365	822	15%	Union Increases & FO return to full-time
Workers Comp	1,700	3,294	1,594	94%	Premium increase
Unemployment Ins/ETT	1,512	1,504	(8)	-1%	
TOTAL BENEFITS	\$ 168,525	\$ 216,677	\$ 48,152	29%	

Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 1,500	\$ 1,800	\$ 300	20%	
Facilities Maintenance & Repair	6,500	6,000	(500)	-8%	
Vehicle Maintenance & Repair			0	0%	
Janitorial/Cleaning Services	4,300	4,300	0	0%	
Fuel	1,300	2,600	1,300	100%	Increased price per gallon
Equipment Under \$5,000	3,000	1,500	(1,500)	-50%	21.22 one time purchases
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 16,600	\$ 16,200	\$ (400)	-2%	

Twain Harte Community Services District

2022-2023 ANNUAL BUDGET

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	21/22 Approved	22/23 Requested	\$	%	

Materials & Supplies - 54XXX					
Office Supplies	\$ 2,800	\$ 2,500	\$ (300)	-11%	
Postage	1,700	1,500	(200)	-12%	
Janitorial Supplies	250	250	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 4,750	\$ 4,250	\$ (500)	-11%	

Outside Services - 55XXX					
Auditing/Accounting Services	\$ 10,900	\$ 10,900	\$ -	0%	
Legal Fees	8,000	6,700	(1,300)	-16%	Union negotiation legal fees complete
IT Services	4,600	6,400	1,800	39%	Additional work for cloud based upgrades
Other Professional Services	\$ 2,400	\$ 2,400	0	0%	
TOTAL OUTSIDE SERVICES	\$ 25,900	\$ 26,400	\$ 500	2%	

Other - 56XXX					
Utilities	\$ 8,000	\$ 8,000	\$ -	0%	
Phone/Communications	6,900	7,200	300	4%	
Software Licenses & Maintenance	11,000	16,700	5,700	52%	Upgrade Accounting Software
Property/Liability Insurance	10,000	10,200	200	2%	
Dues & Memberships	5,100	4,800	(300)	-6%	
Licenses & Certifications	650	750	100	15%	
Training, Conferences & Travel	20,800	24,300	3,500	17%	All board attendance @ Leadership Academy
Advertising & Public Education	1,800	1,000	(800)	-44%	
Bank/Investment Fees	5,000	5,000	-	0%	
TOTAL OTHER	\$ 69,250	\$ 77,950	\$ 8,700	13%	

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

GRAND TOTAL EXPENSES	\$ 649,890	\$ 762,749	\$ 112,859	17%	
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Admin Transfer Out \$ (649,890) \$ (762,749) \$ 112,859

GRAND TOTAL WITH TRANSFER	\$ -	\$ -			
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