

# Twain Harte Community Services District



## FISCAL YEAR 2023/24 BUDGET, SALARY PLAN, CAPITAL OUTLAY PLAN

APPROVED:

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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 1,593 customers made up of 1,492 residential customers and 101 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 2023/24 (FY 23/24) 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 23/24 budget is presented in Attachment A.

### **2.2 Budget Assumptions**

The Fiscal Year 2023/24 (FY 23/24) 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 assumptions and impacts to the FY 23/24 budget include interest revenue increases on district investments due to recent interest rate increases, union negotiated salary increases, the addition of a 0.6 FTE (full-time equivalent) utility maintenance position, 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%-3% increase (based on CPI) COLA for each successive year of the contract ending June 30, 2027. During the 2022/2023 fiscal year, the District Board of Directors approved a labor agreement with IAFF, representing non-exempt fire personnel. The agreement granted a 5% COLA for FY 23/24 and 2% for each successive year of the contract ending June 30, 2028. Consistent with historical practice, both of these wage scenarios also apply to non-represented exempt employees.

The District also completed a salary compensation study for fire personnel 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 package for the following position fell below this criterion: Fire Chief. To comply with the Board's direction, the wage for this position has been increased in the FY 23/24 Salary Plan to meet the minimum standard.

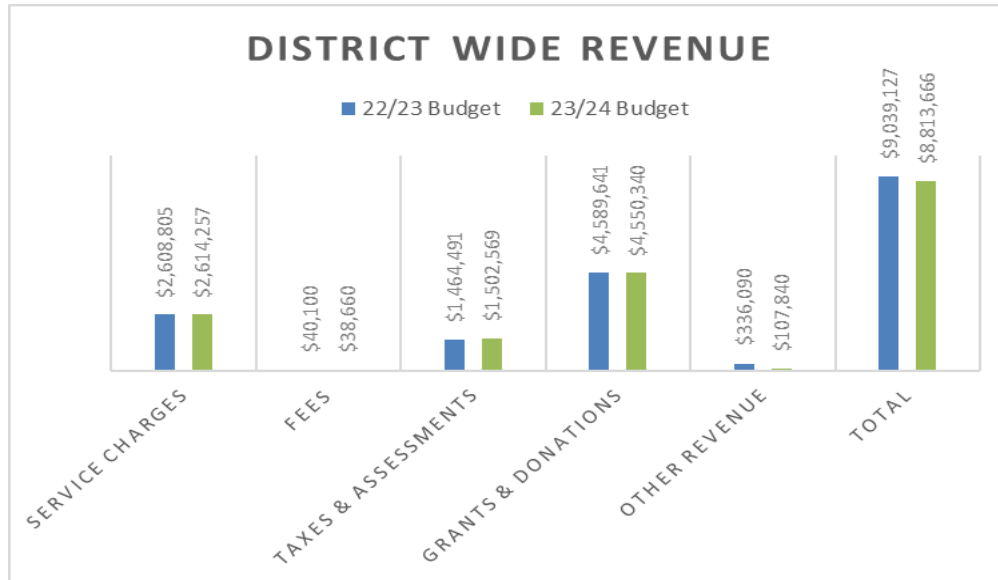
The FY 23/24 Salary Plan can be found in Appendix B. The Salary Plan reflects specific wage adjustments directed by the District Board and negotiated through labor agreements, as well as the addition of a new job classification approved by the board on 5/10/23.



## 2.4 Budget Summary

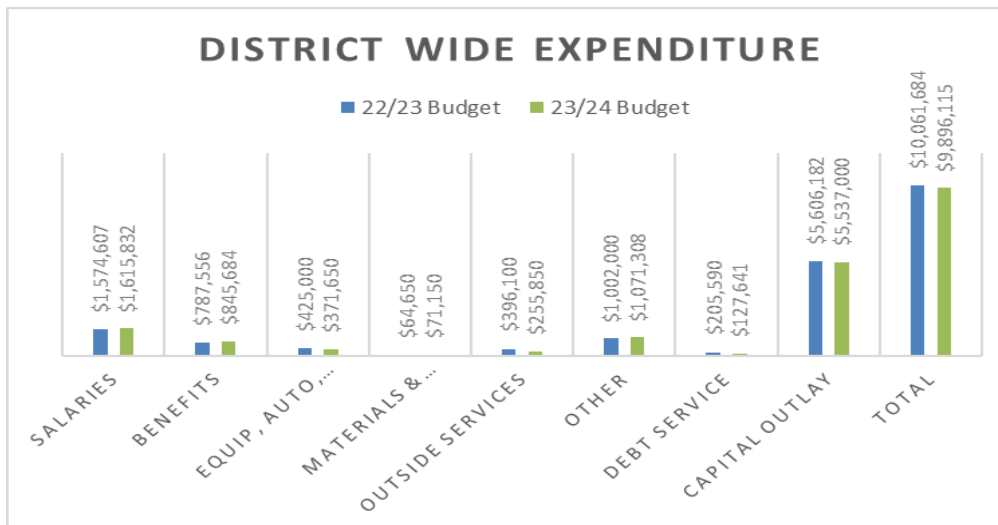
### 2.4.1 District Wide Revenue

The FY 23/24 budgeted total revenue for the District is \$8,813,666 which is approximately \$225,461 less than the budgeted revenue for FY 22/23. This is primarily due to a decrease in FY 23/24 grant revenues awarded to the Water and Park Funds.



### 2.4.2 District Wide Expenses/Expenditure

The FY 23/24 budgeted total expense/expenditure for the District is \$9,896,115 which is approximately \$165,569 less than the FY 22/23 Budget. The primary cause of the decrease between the FY 23/24 budget and the FY 22/23 budget is due to a decrease in one-time grant-related and capital project expenses.



### 2.4.3 District Wide Reserve Levels

With the exception of the Sewer Fund, the budgeted operating income (income minus grant income) for each fund in the District exceeds operating expenses (all expenses minus capital expenditures). However, the costs of planned capital projects exceed the revenues, mainly due to the need to replace degrading infrastructure. Additional revenue to fund these projects is funded by capital improvement/asset replacement reserve accounts (Capital Reserves) in each fund. The projected total reduction of capital reserves throughout the district is \$1,024,767, bringing the total balance of all capital reserve accounts to a new total of \$2,153,871. Projected FY 23/24 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 23/24 Water Fund Budget is presented in Attachment D.

### 3.2 Budget Assumptions

#### 3.2.1 District Rate Study

After completing the Proposition 218 process in 2016, the Board approved a 5-year plan of incremental rate increases for District customers, with the most recent increase effective July 15, 2019. Since then, rate revenues have remained at the same level, with only minor variances due to fluctuating water consumption. Although revenue was relatively stagnant for four years, the District was able to absorb rising costs. Due to rising inflation, district officials believe the District will not be able to absorb future expense increases without raising rates, and are currently completing a Water and Sewer Rate Study to determine projected revenue requirements. The study is expected to be finished in August, and potential rate increases (if any) are not included in this budget.

#### 3.2.2 Million Gallon Tank #2 Rehabilitation Grant

The FY 23/24 Water Fund budget includes \$1,225,000 in both revenue and expense for the continued implementation of the Urban and Multi-Benefit Drought Relief grant that was awarded to the District in FY 21/22. The amount will fund the rehabilitation of the District's Million Gallon Tank #2 as described in the Capital Outlay Plan below.

#### 3.2.3 Water System Evaluation Planning Grant

The FY 23/24 Water Fund budget includes revenue and expense of \$120,000 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.

#### 3.2.4 Conclusion of Davis Grunsky Loan Payments

In the 1970's, the District applied for two construction loans under the Davis Grunsky Act to fund improvements to the water system. The last installment of the loan was paid in FY 22/23 and is no longer included in this budget.

#### 3.2.5 Wholesale Water Supplier Rate Increase

In June 2023, the District's wholesale water supplier, Tuolumne Utilities District, will consider a 5-year rate increase. The potential cost increase for the District is included in the FY 23/24 budget.

### **3.3 Revenue**

After incorporating the above budget assumptions, the total Water Fund revenue is projected to be \$2,927,842. This represents a decrease from the FY 22/23 budget of approximately \$204,977 primarily due to a decrease in one-time grants.

### **3.4 Expenditures**

The FY 23/24 Water Fund expenses are projected to be \$3,551,257, which is approximately \$127,051 less than FY 22/23. This change is primarily due to a reduction in grant-related and debt service expenses as detailed above.

### **3.5 Capital Outlay Plan**

The FY 23/24 Water Fund Capital Outlay Plan presented in Attachment D, includes the following capital projects:

#### **3.5.1 FH Improvements**

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

#### **3.5.2 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 23/24.

#### **3.5.3 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 22/23 and is anticipated to be complete in FY 23/24.

#### **3.5.4 Million Gallon Tank #2 Rehabilitation**

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 23/24.

### 3.5.5 Turbidimeter Replacement

The District uses turbidimeters at its wells and surface water treatment plant to monitor turbidity in its water treatment process. The current turbidimeters have exceeded their useful life and are no longer supported. This project to replace the outdated turbidimeters is anticipated to be complete in FY 23/24.

### 3.5.6 Refurbish Treatment Filters

Refurbish the filter media used for filtration at the District's water treatment plant. Refurbishing filter media will prolong filter life and improve treatment efficiency. The project is anticipated to be complete in FY 23/24.

### 3.5.7 Truck #4 Plow

The District recently procured Truck #4 for the Operations Division. This project procures and installs a snow plow on Truck #4 to provide emergency access during winter storms. The project is anticipated to be complete in FY 23/24.

### 3.5.8 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. Project design is anticipated to be initiated in FY 23/24 and construction is anticipated to be completed in FY 24/25.

## 3.6 Reserves

The FY 23/24 Water Fund budget projects that revenue will exceed operating expenditures by \$1,290,414. This surplus revenue will fund a portion of FY 23/24 water-related capital projects, with the remaining expense balance of \$623,086 funded by the Water Fund Capital Reserves. Attachment C details FY 23/24 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 23/24 Sewer Fund Budget is presented in Attachment E.

### 4.2 Budget Assumptions

#### 4.2.1 District Rate Increase

After completing the Proposition 218 process in 2016, the Board approved a 5-year plan of incremental rate increases for District customers, with the most recent increase effective July 15, 2019. Since then, rate revenues have remained at the same level. Although rate revenue was stagnant for four years, the District was able to absorb rising costs. Due to rising inflation, district officials believe the District will not be able to absorb future expense increases without raising rates, and are currently completing a Water and Sewer Rate Study to determine projected revenue requirements. The study is expected to be finished in August, and potential rate increases (if any) are not included in this budget.

#### 4.2.2 California State Revolving Fund Construction Grant

In June 2019, the District received a 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 revealed that replacement of approximately two miles of sewer line was a critical need (see Twain Harte Pipeline Replacement Project in the attached Capital Outlay Plan). The District applied for a construction grant from the State Revolving Fund to fund the critical project and expects to receive a grant of approximately \$4,490,000 in the fall of 2023. If awarded, the project will take approximately three years to complete and approximately \$490,000 of the grant is expected to be received and spent in FY 23/24 for project design.

#### 4.2.3 Sewer Treatment Contract Rate Increase

In June 2023, the District's sewer treatment provider, Tuolumne Utilities District, will consider a 39% increase to be implemented over five years. The potential rate increase for the first year is included in the FY 23/24 budget.

### **4.3 Revenue**

After incorporating the above budget assumptions, the total Sewer Fund revenue is projected to be \$1,661,772. This represents an increase from the FY 22/23 budget of approximately \$501,360 primarily due to the anticipated receipt of the above-mentioned State Revolving fund grant.

### **4.4 Expenditures**

The FY 23/24 Sewer Fund expenses are projected to be \$2,006,954, which is approximately \$637,035 higher than FY 22/23. This increase is primarily due to the TUD wastewater treatment rate increase and an increase in capital projects.

### **4.5 Capital Outlay Plan**

The Sewer Fund Capital Outlay Plan presented in Attachment E, includes the following capital projects in FY 23/24:

#### **4.5.1 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 23/24.

#### **4.5.2 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 issues found during routine sewer line cleaning and preventative maintenance. Lining the sewer line will reduce inflow and infiltration and prevent sewer overflows. This project is ongoing and is scheduled every year as part of the District's continual sewer capital improvement program.

#### **4.5.3 Truck #4 Plow**

The District recently procured Truck #4 for the Operations Division. This project procures and installs a snow plow on Truck #4 to provide emergency access during winter storms. The project is anticipated to be complete in FY 23/24.

#### **4.5.4 Push Camera**

Procure a new push camera for inspection of District sewer lines. The existing camera has exceeded its useful life and no longer functions correctly. The project is anticipated to be complete in FY 23/24.

#### **4.5.5 Lift Station Backup Pump**

Procure a backup pump for the District's three sewer lift stations to provide added resiliency and prevent sewer overflows. The project is anticipated to be complete in FY 23/24.

#### 4.5.6 Twain Harte Pipeline Replacement Project

Replace approximately two miles of deteriorating sewer main line. Sewer line to be replaced was identified as the District's most degraded and highest risk sewer line. The project will greatly reduce the risk of sewer overflows and will help minimize inflow and infiltration. Design and construction of this project is anticipated to be grant funded through the State Revolving Fund. Project design is anticipated to be initiated in FY 23/24 and construction is anticipated to be complete in FY 25/26.

#### 4.6 Reserves

The Sewer Fund operating expenses (expenses minus capital expenditures) are expected to exceed operating income (income minus grant revenue) by \$57,682. If a rate increase is not implemented in FY 23/24, the sewer fund must be balanced with Rate Revenue Stabilization Reserve funds. In addition, no operating income is available to fund capital expenditures and all capital projects totaling \$777,500 will be funded through grants (\$490,000) and capital reserves (\$287,500). Attachment C details the Sewer reserve allocations for FY 23/24.



## 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 23/24 Fire Fund Budget is presented in Attachment F.

### 5.2 Budget Assumptions

#### 5.2.1 Property Tax Increase

The FY 23/24 budget includes the normal 2% inflationary property tax adjustment only.

#### 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 2021 to December 2022 was 4.8818%, 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 22/23 level.

#### 5.2.3 Strike Team

The budget for FY 23/24 assumes no strike team activity this year. The budget will be adjusted later as District personnel and equipment respond to requests for state or federal government mutual aid assignment requests.

#### 5.2.4 Grant Revenue

In FY 22/23, the Fire Fund received several small one-time grants and was awarded a portion of a Storm Water Grant. The FY 23/24 budget assumes that the Fire Fund will still receive several small grants and includes the unspent portion of the FY 22/23 Stormwater grant funds. This grant will partially fund the Training Parking Lot capital project outlined in the Capital Outlay Plan.

### 5.3 Revenue

After incorporating the above budget assumptions, total FY 23/24 Fire Fund revenue is projected to be \$1,645,922. This represents a decrease from the FY 22/23 fiscal year budget of approximately \$88,599, primarily due to the decrease in strike team revenue.

## **5.4 Expenditures**

The FY 23/24 Fire Fund expenses are projected to be \$1,708,990, which is approximately \$323,468 lower than FY 22/23. This decrease is primarily due to a reduction in Capital Improvement projects/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 23/24:

### **5.5.1 Community Center Improvements**

Remodel the District's Community Center with ADA bathrooms, improved kitchen, table and chair storage, parking lot drainage improvements, and new flooring. The project costs are shared by the Fire and Park Divisions based on shared ownership. The project was initiated in FY 22/23 and is anticipated to be complete in FY 23/24.

### **5.5.2 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. Engine 722 was purchased in FY 22/23 and remaining improvements are anticipated to be complete in FY 23/24.

### **5.5.3 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 23/24.

### **5.5.4 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 initiated in FY 23/24 and completed in FY 24/25.

### **5.5.5 Fire Station Windows/Flooring**

Replace single pane windows and replace carpet flooring with hard surface flooring at the District's Fire Station. Window replacement will improve heating and cooling efficiency and hard floor surfacing will improve safety related to blood borne pathogens and other contaminants that can be transferred from emergency events to the station. The Project is anticipated to be complete in FY 23/24.

## **5.6 Reserves**

The FY 23/24 Fire Fund Budget projects that revenue will exceed operating expenditures by \$316,932. This surplus revenue will fund a portion of FY 23/24 fire-related capital projects, with the remaining

expense balance of \$63,068 funded by Fire Fund Capital Reserves. Attachment C details FY 23/24 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 23/24 Park Fund Budget is presented in Attachment G.

### **6.2 Budget Assumptions**

#### **6.2.1 Property Tax Increase**

The FY 23/24 budget includes the normal 2% inflationary property tax adjustment only.

#### **6.2.2 Assessment Increase**

The Park Fund currently receives income from one voter-approved assessment. The assessment is subject to an annual adjustment tied to the Consumer Price Index-U (CPI) for the San Francisco Bay Area as of December of each succeeding year with a maximum annual adjustment not to exceed 3%. The change in the CPI from December 2020 to December 2021 was 4.8818% which exceeds the maximum CPI allowed adjustment. Therefore, revenue calculations include the maximum allowed 3% increase.

#### **6.2.3 Grant Revenue**

The District was awarded large grants from the State Water Resources Control Board's Stormwater Grant Program, a Rural Recreation/Tourism grant and a Proposition 68 Per Capita Grant. These grants will fund multi-year projects, including the Twain Harte Meadows Park Pand Tennis/Pickleball Court Expansion Projects described in the Capital Outlay Plan section below. It is estimated that in FY 23/24, \$2,451,000 of the grant projects will be completed and \$2,397,565 in related grant income is included in the budget.

### **6.3 Revenue**

After incorporating the above budget assumptions, the total Park Fund revenue is projected to be \$2,578,130. This represents a decrease of approximately \$433,246 from the FY 22/23 budget primarily due to a reduction in grant related revenue.

## **6.4 Expenditures**

The FY 23/24 Park Fund expenditures are projected to be \$2,628,914 which is approximately \$352,085 lower than FY 22/23, primarily due to an increase in grant-related project 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 23/24:

### **6.5.1 Community Center Improvements**

Remodel the District's Community Center with ADA bathrooms, improved kitchen, table and chair storage, parking lot drainage improvements, and new flooring. The project costs are shared by the Fire and Park Divisions based on shared ownership. The project was initiated in FY 22/23 and is anticipated to be complete in FY 23/24.

### **6.5.2 Twain Harte Meadows Park**

Design and construct the community-developed Twain Harte Meadows Park Project. The project is funded through the State Water Resources Control Board's Stormwater Grant Program and the State Parks and Recreation Rural Recreation and Tourism Grant Program. The project was initiated in FY 19/20 and is anticipated to be complete in FY 23/24.

### **6.5.3 Tennis/Pickleball Court Expansion**

This project improves the District's Tennis and Pickleball Courts by: (1) converting degraded asphalt tennis courts into clay courts with a 20-year life span and (2) expanding the two existing pickleball courts to create four pickleball courts with a long-lasting, low maintenance grid surface. The project is anticipated to be complete in FY 23/24.

## **6.6 Reserves**

The FY 23/24 Park Fund Budget projects that revenue will exceed operating expenditures by \$2,415,216. This surplus revenue will fund the majority of FY 23/24 park-related capital projects, with the remaining expense balance of \$50,784 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 23/24 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, 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 23/24 revenue is projected at \$1,000.

### 7.4 Expenditures

The FY 23/24 Administrative Fund expenditures are projected to be \$807,156, which is approximately \$37,827 higher than FY 22/23. This increase is primarily due to salary and benefit budget assumptions detailed above, financial software upgrades, and an increase in auditing costs. Administrative Fund expenses are detailed in Attachment H.

**Attachment A: FY 23/24 Budget Summary**

Twain Harte Community Services District  
2023/2024 ANNUAL BUDGET

	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL
	FY 22-23	Requested	% Diff	FY 22-23	Requested	% Diff	FY 22-23	Requested	% Diff	FY 22-23	Requested	% Diff	FY 22-23	Requested	% Diff	PROJECTED
<b>Revenue</b>																
Service Charges	\$ 1,470,863	\$ 1,476,315	0%	\$ 1,137,942	\$ 1,137,942	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 2,614,257
Fees	18,180	17,980	-1%	14,820	13,580	-8%	-	-	0%	7,100	7,100	0%	-	-	0%	38,660
Taxes & Assessments	39,292	40,078	2%	-	-	0%	1,278,501	1,311,127	3%	146,699	151,365	3%	-	-	0%	1,502,569
Grants & Donations	1,555,650	1,345,000	-14%	-	490,000	490000%	286,726	299,275	4%	2,746,065	2,416,065	-12%	1,200	-	-100%	4,550,340
Other Revenue	47,800	48,000	0%	7,100	20,000	182%	168,898	35,340	-79%	111,292	3,500	-97%	1,000	1,000	0%	107,840
<b>Total Program Revenue</b>	<b>\$ 3,131,785</b>	<b>\$ 2,927,372</b>	<b>-7%</b>	<b>\$ 1,159,862</b>	<b>\$ 1,661,522</b>	<b>43%</b>	<b>\$ 1,734,125</b>	<b>\$ 1,645,742</b>	<b>-5%</b>	<b>\$ 3,011,156</b>	<b>\$ 2,578,030</b>	<b>-14%</b>	<b>\$ 2,200</b>	<b>\$ 1,000</b>	<b>-55%</b>	<b>\$ 8,813,666</b>
Admin Revenue Allocation	1,034	470	-55%	550	250	-55%	396	180	-55%	220	100	-55%	(2,200)	(1,000)	-55%	-
<b>GRAND TOTAL REVENUE</b>	<b>\$ 3,132,819</b>	<b>\$ 2,927,842</b>	<b>-7%</b>	<b>\$ 1,160,412</b>	<b>\$ 1,661,772</b>	<b>43%</b>	<b>\$ 1,734,521</b>	<b>\$ 1,645,922</b>	<b>-5%</b>	<b>\$ 3,011,376</b>	<b>\$ 2,578,130</b>	<b>-14%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 8,813,666</b>
<b>Operating Expenses</b>																
Salaries	\$ 331,618	\$ 340,049	3%	\$ 183,109	\$ 190,272	4%	\$ 624,733	\$ 608,766	-3%	\$ 5,214	\$ 26,340	405%	\$ 429,933	\$ 450,405	5%	\$ 1,615,832
Benefits	179,157	190,812	7%	98,967	105,828	7%	288,214	309,836	8%	3,022	6,508	115%	218,196	232,701	7%	845,684
Equip, Auto, Maint, & Repairs	183,470	152,300	-17%	79,900	66,500	-17%	102,900	125,000	21%	41,930	14,850	-65%	16,800	13,000	-23%	371,650
Materials & Supplies	43,300	49,400	14%	5,900	6,000	2%	10,000	10,300	3%	1,500	1,500	0%	3,950	3,950	0%	71,150
Outside Services	305,550	168,050	-45%	30,550	30,350	-1%	27,950	23,500	-16%	4,500	4,500	0%	27,550	29,450	7%	255,850
Other (Utilities, Prop/Liab Ins, TUD)	229,615	247,100	8%	537,885	611,758	14%	108,500	106,300	-2%	53,100	28,500	-46%	72,900	77,650	7%	1,071,308
Debt Service	188,614	110,684	-41%	16,976	16,958	0%	-	-	0%	-	-	0%	-	-	0%	127,641
<b>Total Program Expenses</b>	<b>\$ 1,461,323</b>	<b>\$ 1,258,394</b>	<b>-14%</b>	<b>\$ 953,287</b>	<b>\$ 1,027,665</b>	<b>8%</b>	<b>\$ 1,162,297</b>	<b>\$ 1,183,702</b>	<b>2%</b>	<b>\$ 109,266</b>	<b>\$ 82,198</b>	<b>-25%</b>	<b>\$ 769,329</b>	<b>\$ 807,156</b>	<b>5%</b>	<b>\$ 4,359,115</b>
Administrative Cost Allocation	361,585	379,363	5%	192,332	201,789	5%	138,479	145,288	5%	76,933	80,716	5%	(769,329)	(807,156)	5%	-
<b>GRAND TOTAL OPERATING EXPENSES</b>	<b>\$ 1,822,908</b>	<b>\$ 1,637,757</b>	<b>-10%</b>	<b>\$ 1,145,619</b>	<b>\$ 1,229,454</b>	<b>7%</b>	<b>\$ 1,300,776</b>	<b>\$ 1,328,990</b>	<b>2%</b>	<b>\$ 186,199</b>	<b>\$ 162,914</b>	<b>-13%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 4,359,115</b>
<b>TOTAL OPERATING BALANCE</b>	<b>\$ 1,309,911</b>	<b>\$ 1,290,085</b>		<b>\$ 14,793</b>	<b>\$ 432,318</b>		<b>\$ 433,744</b>	<b>\$ 316,932</b>		<b>\$ 2,825,177</b>	<b>\$ 2,415,216</b>		<b>\$ -</b>	<b>\$ -</b>		
<b>Capital Expenses</b>																
Capital Outlay	1,855,400	1,913,500	3%	224,300	777,500	247%	731,682	380,000	-48%	2,794,800	2,466,000	-12%	-	-	0%	5,537,000
<b>Total Capital Expenses</b>	<b>\$ 1,855,400</b>	<b>\$ 1,913,500</b>	<b>3%</b>	<b>\$ 224,300</b>	<b>\$ 777,500</b>	<b>247%</b>	<b>\$ 731,682</b>	<b>\$ 380,000</b>	<b>-48%</b>	<b>\$ 2,794,800</b>	<b>\$ 2,466,000</b>	<b>-12%</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 5,537,000</b>
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 3,678,308</b>	<b>\$ 3,551,257</b>	<b>-3%</b>	<b>\$ 1,369,919</b>	<b>\$ 2,006,954</b>	<b>47%</b>	<b>\$ 2,032,458</b>	<b>\$ 1,708,990</b>	<b>-16%</b>	<b>\$ 2,980,999</b>	<b>\$ 2,628,914</b>	<b>-12%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 9,896,115</b>
<b>Transfer To/(From) Reserve</b>	<b>\$ (545,489)</b>	<b>\$ (623,415)</b>		<b>\$ (209,507)</b>	<b>\$ (345,182)</b>		<b>\$ (297,938)</b>	<b>\$ (63,068)</b>		<b>\$ 30,377</b>	<b>\$ (50,784)</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ (1,082,449)</b>

**Attachment B: FY 23/24 Salary Plan**



**TWAIN HARTE COMMUNITY SERVICES DISTRICT**  
**2023/2024 HOURLY SALARY SCHEDULE - Effective July 1, 2023**

TITLE	Competence Salary Steps					Expertise Salary Steps**			
	1	2	3	4	5	6	7	8	9
<b>UNION POSITIONS</b>									
Accounting/Administrative Assistant*	\$ 24.371	\$ 25.589	\$ 26.871	\$ 28.212	\$ 29.623	\$ 31.105	\$ 32.660	\$ 34.293	\$ 36.007
Customer Services Representative*	\$ 26.826	\$ 28.167	\$ 29.573	\$ 31.054	\$ 32.608	\$ 34.236	\$ 35.946	\$ 37.746	\$ 39.632
Fire Captain^	\$ 25.240	\$ 26.504	\$ 27.828	\$ 29.221	\$ 30.679	\$ 32.214	\$ 33.826	\$ 35.519	\$ 37.293
Seasonal Fire Engineer	\$ 17.000								
Fire Relief Captain^	\$ 19.250								
Utility Maintenance Worker*	\$ 21.000	\$ 22.049	\$ 23.151	\$ 24.309	\$ 25.524	\$ 26.801	\$ 28.141	\$ 29.548	\$ 31.025
Utility Operator I*	\$ 24.399	\$ 25.617	\$ 26.898	\$ 28.242	\$ 29.655	\$ 31.137	\$ 32.694	\$ 34.328	\$ 36.044
Utility Operator II*	\$ 27.799	\$ 29.189	\$ 30.647	\$ 32.180	\$ 33.790	\$ 35.477	\$ 37.255	\$ 39.115	\$ 41.072
Utility Operator III*	\$ 34.756	\$ 36.495	\$ 38.318	\$ 40.234	\$ 42.245	\$ 44.358	\$ 46.576	\$ 48.903	\$ 51.348
<b>MANAGEMENT POSITIONS (Exempt)</b>									
Administrative Coordinator/Board Secretary*	\$ 32.467	\$ 34.090	\$ 35.795	\$ 37.584	\$ 39.464	\$ 41.437	\$ 43.509	\$ 45.684	\$ 47.968
Finance Officer*	\$ 45.978	\$ 48.276	\$ 50.689	\$ 53.224	\$ 55.887	\$ 58.682	\$ 61.615	\$ 64.695	\$ 67.930
Fire Chief^~^	\$ 51.110	\$ 53.667	\$ 56.349	\$ 59.168	\$ 62.123	\$ 65.232	\$ 68.495	\$ 71.919	\$ 75.514
Operations Manager/Assistant General Manager*	\$ 49.031	\$ 51.482	\$ 54.056	\$ 56.758	\$ 59.596	\$ 62.576	\$ 65.705	\$ 68.990	\$ 72.439
General Manager (By Contract)*	2023/2024 Negotiated Contract Amount: \$71.41/hour								

Union Negotiated Percentage Increases Effective July 1, 2023: \*3%; ^5%

Board Directed Equity Increases Effective July 1, 2023: ~12%

\*\*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
- Revised - May 10, 2023

**Attachment C: FY 23/24 Reserve Designations**

## PROPOSED RESERVE SUMMARY

As of June 30, 2023

	Water	Sewer	Fire	Parks	Total
<b>Committed</b>					
Capital Improvement/Asset Replacement Reserve	\$ 1,514,004	\$ 841,149	\$ 514,101	\$ 309,384	\$ 3,178,638
Rate/Revenue Stabilization Reserve	\$ 154,240	\$ 115,332	\$ 66,651	\$ 12,235	\$ 348,458
Water Rights Reserve	\$ 120,083	\$ -	\$ -	\$ -	\$ 120,083
<b>Total Committed</b>	<b>\$ 1,788,327</b>	<b>\$ 956,481</b>	<b>\$ 580,752</b>	<b>\$ 321,619</b>	<b>\$ 3,647,179</b>
<b>Assigned</b>					
Operating Reserve	\$ 363,929	\$ 255,829	\$ 617,158	\$ 80,037	\$ 1,316,953
Pension Liability	\$ (116,067)	\$ (62,500)	\$ (140,435)	\$ -	\$ (319,002)
<b>Total Assigned</b>	<b>\$ 247,862</b>	<b>\$ 193,329</b>	<b>\$ 476,723</b>	<b>\$ 80,037</b>	<b>\$ 997,951</b>
<b>ESTIMATED ENDING BALANCE - FY 22/23</b>	<b>\$ 4,025,934</b>	<b>\$ 2,075,202</b>	<b>\$ 2,538,539</b>	<b>\$ 1,814,312</b>	<b>\$ 10,453,987</b>

23/24 Projected Transfer To/(From) Reserve					
Rate Stabilization Reserve		\$ (57,682)			
Capital Improvement/Asset Replacement Reserve	\$ (623,415)	\$ (287,500)	\$ (63,068)	\$ (50,784)	\$ (1,024,767)
<b>TOTAL TRANSFERS TO/(FROM) RESERVE</b>	<b>\$ (623,415)</b>	<b>\$ (345,182)</b>	<b>\$ (63,068)</b>	<b>\$ (50,784)</b>	<b>\$ (1,024,767)</b>

Projected Capital Reserve as of 6/30/24	\$ 890,589	\$ 553,649	\$ 451,033	\$ 258,600	\$ 2,153,871
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**Attachment D: FY 23/24 Water Fund Budget & Capital Outlay Plan**

Twain Harte Community Services District  
2023-2024 ANNUAL BUDGET  
WATER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Service Charges</b>					
Water Service Charge	\$ 1,470,863	\$ 1,476,315	\$ 5,452	0%	Current rates-slightly increased consumption
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 1,470,863</b>	<b>\$ 1,476,315</b>	<b>\$ 5,452</b>	<b>0%</b>	
<b>Fees</b>					
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	800	(200)	-20%	
Returned Check Fee	80	80	-	0%	
<b>TOTAL FEES</b>	<b>\$ 18,180</b>	<b>\$ 17,980</b>	<b>\$ (200)</b>	<b>-1%</b>	
<b>Taxes &amp; Assessments</b>					
Secured & Unsecured Taxes	\$ 39,292	\$ 40,078	\$ 786	2%	
Davis Grunsky Assessment			-	0%	
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 39,292</b>	<b>\$ 40,078</b>	<b>\$ 786</b>	<b>2%</b>	
<b>Grants &amp; Donations</b>					
Grant Revenue - Misc	\$ 1,555,650	\$ 1,345,000	\$ (210,650)	-14%	Carryover funds of grants awarded in 22.23
Grant Revenue - Wells			\$ -	0%	
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>\$ 1,555,650</b>	<b>\$ 1,345,000</b>	<b>\$ (210,650)</b>	<b>-14%</b>	
<b>Other Revenue</b>					
Miscellaneous Revenue	\$ 16,900	\$ 16,000	\$ (900)	-5%	
Interest Revenue	7,000	32,000	25,000	357%	Assumes 1.75% LAIF Interest Rate + Money Market Interest
Lease Revenue			-	0%	
Sale of Assets	23,900	-	(23,900)	-100%	
<b>TOTAL OTHER REVENUE</b>	<b>\$ 47,800</b>	<b>\$ 48,000</b>	<b>\$ 200</b>	<b>0%</b>	
<b>GRAND TOTAL REVENUE</b>	<b>\$ 3,131,785</b>	<b>\$ 2,927,372</b>	<b>\$ (204,412)</b>	<b>-7%</b>	
Admin Transfer Out	\$ 1,034	\$ 470	\$ (564)		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 3,132,819</b>	<b>\$ 2,927,842</b>	<b>\$ (204,976)</b>	<b>-7%</b>	

Twain Harte Community Services District  
2023-2024 ANNUAL BUDGET

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 278,579	\$ 294,504	15,925	6%	New maint employee and union increases
Standby Pay	18,785	18,785	-	0%	
Overtime	22,507	15,000	(7,507)	-33%	22-23 had excessive OT due to storms
Sick Leave/Vacation Pay	6,300	6,300	-	0%	
Intern Stipend	780	600	(180)	-23%	
Uniform Allowance	3,438	3,564	126	4%	
Cell Phone Stipend	1,229	1,296	67	5%	
<b>TOTAL SALARIES</b>	<b>\$ 331,618</b>	<b>\$ 340,049</b>	<b>\$ 8,431</b>	<b>3%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 72,930	\$ 78,041	5,111	7%	Anticipated rate increase
HRA Reimbursement	25,775	25,775	-	0%	
CALPERS Retirement	41,240	44,946	3,706	9%	New employee, Rate and salary increases
FICA	20,560	21,083	523	3%	
Medicare	4,808	4,931	122	3%	
Workers Comp	13,000	15,168	2,168	17%	Anticipated rate increase
Unemployment Ins/ETT	844	868	25	3%	
<b>TOTAL BENEFITS</b>	<b>\$ 179,157</b>	<b>\$ 190,812</b>	<b>\$ 11,655</b>	<b>7%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 7,950	\$ 7,400	(550)	-7%	
Facilities Maintenance & Repair					
Source of Supply	10,500	9,300	(1,200)	-11%	
Pumping	4,120	4,100	(20)	0%	
Water Treatment	22,500	23,500	1,000	4%	
Transmission & Distribution	87,500	58,200	(29,300)	-33%	22-23 had excessive leaks
General & Administrative	1,300	1,300	-	0%	
Vehicle Maintenance & Repair	7,500	7,800	300	4%	
Janitorial Cleaning Fees	1,900	0	(1,900)	-100%	Duties will be completed by new maint employee
Fuel	22,200	24,700	2,500	11%	
Equipment Under \$5,000	16,000	14,000	(2,000)	-13%	
Personal Protective Equipment	2,000	2,000	-	0%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 183,470</b>	<b>\$ 152,300</b>	<b>\$ (31,170)</b>	<b>-17%</b>	

Twain Harte Community Services District  
2023-2024 ANNUAL BUDGET

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Materials &amp; Supplies - 54XXX</b>					
Office Supplies	\$ 1,200	\$ 1,200	-	0%	
Postage	4,900	5,000	100	2%	
Food Supplies	400	400	-	0%	
Chemical Supplies	36,500	42,500	6,000	16%	Increase in chlorine prices
Janitorial Supplies	300	300	-	0%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 43,300</b>	<b>\$ 49,400</b>	<b>\$ 6,100</b>	<b>14%</b>	
<b>Outside Services - 55XXX</b>					
Legal Fees	9,000	7,000	(2,000)	-22%	
IT Services	1,700	1,700	-	0%	
Engineering Services	291,000	155,500	(135,500)	-47%	Decrease in water system eval planning grant expenses
Medical Exams	550	550	-	0%	
Other Professional Services	3,300	3,300	-	0%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 305,550</b>	<b>\$ 168,050</b>	<b>\$ (137,500)</b>	<b>-45%</b>	
<b>Other - 56XXX</b>					
Utilities	\$ 45,700	\$ 46,300	600	1%	
Phone/Communications	6,500	7,200	700	11%	
Computer Licenses & Maintenance	25,800	19,800	(6,000)	-23%	Reduction of one time costs
Property/Liability Insurance	38,500	46,000	7,500	19%	Estimated rate increase
Property Tax	500	500	-	0%	
Memberships/Publications/Subscriptions	11,800	11,800	-	0%	
Licenses & Certifications	1,400	1,400	-	0%	
Training, Conferences & Travel	9,100	4,100	(5,000)	-55%	Will be conducting in-house class A Training
Uncollectable accounts	500	500	-	0%	
Advertising & Public Education	1,400	1,400	-	0%	
Laboratory Fees	20,300	27,300	7,000	34%	Reservoir Title 22 sampling
Regulatory Fees	18,000	18,500	500	3%	
Purchased Water	35,000	51,000	16,000	46%	TUD rate increase and increased usage
Bank & Credit Card Fees	10,500	11,300	800	8%	
Claims	4,615	0	(4,615)	-100%	22.23 One time claim
<b>TOTAL OTHER</b>	<b>\$ 229,615</b>	<b>\$ 247,100</b>	<b>\$ 17,485</b>	<b>8%</b>	
<b>Debt Service - 58XXX</b>					
Interest on Long Term Debt	\$ 24,889	\$ 20,353	(4,536)	-18%	Grunsky Loans Paid Off in 22.23
Principal on Long Term Debt	163,725	90,330	(73,394)	-45%	Grunsky Loans Paid Off in 22.23
<b>TOTAL DEBT SERVICE</b>	<b>\$ 188,614</b>	<b>\$ 110,684</b>	<b>\$ (77,930)</b>	<b>-41%</b>	
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 1,461,323</b>	<b>\$ 1,258,394</b>	<b>\$ (202,928)</b>	<b>-14%</b>	
Admin Transfer Out	\$ 361,585	\$ 379,363	\$ 17,778		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,822,908</b>	<b>\$ 1,637,757</b>	<b>\$ (185,150)</b>	<b>-10%</b>	

Twain Harte Community Services District  
2023-2024 ANNUAL BUDGET

WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Capital Outlay - 57XXX</b>					
FH Improvements	15,000	15,000	-	0%	
WTP Backwash PLC Replacement	25,000		(25,000)	-100%	
SCADA Upgrade	300,000	365,000	65,000	22%	
Blak Oak System Radio	10,000		(10,000)	-100%	
Equipment Trailer	13,000		(13,000)	-100%	
Refurbish Treatment Filters	0	25,000	25,000	25000%	
Truck #4 Plow	0	8,500	8,500	8500%	
Cedar Pines Pressure Zone Upgrades	0	100,000	100,000	100000%	
Turbidimeter Replacement	0	40,000	40,000	40000%	
Truck #3 Replacement	32,400		(32,400)	-100%	
WTP Motor Control Center Upgrade	185,000	135,000	(50,000)	-27%	
MG Tank #2 Rehabilitation & Recoat	1,275,000	1,225,000	(50,000)	-4%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,855,400</b>	<b>\$ 1,913,500</b>	<b>\$ 58,100</b>	<b>3%</b>	
<b>GRAND TOTAL WITH CAPITAL</b>	<b>\$ 3,678,308</b>	<b>\$ 3,551,257</b>	<b>\$ (127,050)</b>	<b>-3%</b>	



**5-YEAR CAPITAL OUTLAY PLAN**

**Water Fund - FY 23/24**

	Previously Expended	Projected FY 22-23	Requested FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Out Years 6 to 10	TOTAL
FH Improvements		\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ 150,000
WTP Backwash PLC Replacement <sup>5</sup>		\$ -							\$ -
Black Oak System Radio <sup>5</sup>		\$ -							\$ -
Equipment Trailer (35% Sewer) <sup>3</sup>		\$ 10,400							\$ 10,400
Truck #3 Replace (35% Sewer) <sup>3</sup>	\$ 6,918	\$ 45,500							\$ 52,418
Truck #4 Replace (35% Sewer) <sup>3</sup>		\$ 55,250							\$ 55,250
SCADA Upgrade <sup>4</sup>		\$ 10,000	\$ 365,000						\$ 375,000
WTP Motor Control Center Upgrade <sup>4</sup>		\$ 50,000	\$ 135,000						\$ 185,000
Million Gallon Tank #2 Rehab/Recoat <sup>4,6</sup>		\$ 50,000	\$ 1,225,000						\$ 1,275,000
Turbidimeter Replacement			\$ 40,000						\$ 40,000
Refurbish Treatment Filters			\$ 25,000						\$ 25,000
Truck #4 Plow (35% Sewer)			\$ 8,500						\$ 8,500
Cedar Pines Pressure Zone Upgrades			\$ 100,000	\$ 350,000					\$ 450,000
Manzanita Ct Waterline Upgrade				\$ 160,000					\$ 160,000
Emergency Response Trailer (50% S)				\$ 5,000					\$ 5,000
Sherwood Forest Water System Upgrade <sup>7</sup>				\$ 300,000	\$ 2,000,000	\$ 1,400,000			\$ 3,700,000
Rehab/Recoat Black Oak Tanks					\$ 300,000				\$ 300,000
High Pressure Pipe/Lateral Replacement						\$ 100,000	\$ 150,000	\$ 2,500,000	\$ 2,750,000
Shadybrook Dredging/Bypass							\$ 100,000	\$ 850,000	\$ 950,000
Recoat Sherwood Tank								\$ 100,000	\$ 100,000
Vehicle/Equipment Replacement								\$ 145,420	\$ 145,420
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 6,918</b>	<b>\$ 221,150</b>	<b>\$ 1,913,500</b>	<b>\$ 830,000</b>	<b>\$ 2,315,000</b>	<b>\$ 1,515,000</b>	<b>\$ 265,000</b>	<b>\$ 3,670,420</b>	<b>\$ 10,736,988</b>

**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 Project to be included with SCADA Upgrade
- 6 Project costs 100% covered by DWR grant
- 7 Project anticipated to be 100% grant funded

**Attachment E: FY 23/24 Sewer Fund Budget & Capital Outlay Plan**

Twain Harte Community Services District  
2023-2024 ANNUAL BUDGET  
**SEWER - REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Service Charges</b>					
Sewer Service Charge	1,137,942	1,137,942	-	0%	Assumed current rates and structure
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 1,137,942</b>	<b>\$ 1,137,942</b>	<b>\$ -</b>	<b>0%</b>	
<b>Fees</b>					
Late Fee	\$ 7,000	\$ 6,500	\$ (500)	-7%	
Door Notice Fee	2,700	2,700	-	0%	
Hookup Fees	2,000	2,000	-	0%	
Reconnection Fees	1,800	1,500	(300)	-17%	
Inspection Fees	200		(200)	-100%	
Property Transfer Fee	1,000	800	(200)	-20%	
Returned Check Fee	120	80	(40)	-33%	
<b>TOTAL FEES</b>	<b>\$ 14,820</b>	<b>\$ 13,580</b>	<b>\$ (1,240)</b>	<b>-8%</b>	
<b>Grants &amp; Donations</b>					
Grant Revenue		490,000	\$ 490,000	490000%	
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>\$ -</b>	<b>\$ 490,000</b>	<b>\$ 490,000</b>	<b>490000%</b>	
<b>Other Revenue</b>					
Interest Revenue	5,000	20,000	15,000	300%	Assumes 1.75% LAIF Interest Rate + Money Market Interest
Sale of Assets	2,100	-	(2,100)	-100%	
Other	-	-	-	0%	
<b>TOTAL OTHER REVENUE</b>	<b>\$ 7,100</b>	<b>\$ 20,000</b>	<b>\$ 12,900</b>	<b>182%</b>	
<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,159,862</b>	<b>\$ 1,661,522</b>	<b>\$ 501,660</b>	<b>43%</b>	
Admin Transfer Out	\$ 550	\$ 250	\$ (300)		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,160,412</b>	<b>\$ 1,661,772</b>	<b>\$ 501,360</b>		

**Twain Harte Community Services District  
2023-2024 ANNUAL BUDGET  
SEWER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 150,054	\$ 158,649	8,595	6%	New maint employee and union increases
Standby Pay	18,785	18,785	0	0%	
Overtime	7,455	6,600	(855)	-11%	
Sick Leave/Vacation Pay	3,500	3,000	(500)	-14%	
Intern Stipend	780	600	(180)	-23%	
Uniform Allowance	1,863	1,931	68	4%	
Cell Phone Stipend	672	708	36	5%	
<b>TOTAL SALARIES</b>	<b>\$ 183,109</b>	<b>\$ 190,272</b>	<b>\$ 7,164</b>	<b>4%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 39,478	\$ 42,244	2,767	7%	Anticipated rate increase
HRA Reimbursement	13,958	13,958	0	0%	
CALPERS Retirement	22,087	24,067	1,980	9%	New employee, Rate and salary increases
FICA	11,353	11,797	444	4%	
Medicare	2,655	2,759	104	4%	
Workers Comp	8,900	10,453	1,553	17%	Anticipated rate increase
Unemployment Ins/ETT	537	550	13	2%	
<b>TOTAL BENEFITS</b>	<b>\$ 98,967</b>	<b>\$ 105,828</b>	<b>\$ 6,860</b>	<b>7%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 8,000	\$ 8,600	600	8%	
Facilities Maintenance & Repair					
Lift Station	16,900	8,800	(8,100)	-48%	Reduction in one-time costs
Collections	23,200	23,000	(200)	-1%	
General & Administrative	800	800	0	0%	
Vehicle Maintenance & Repair	5,600	5,000	(600)	-11%	
Janitorial/Cleaning Fees	1,100	0	(1,100)	-100%	Duties will be completed by new maint employee
Fuel	12,100	13,200	1,100	9%	
Equipment Under \$5,000	10,600	5,500	(5,100)	-48%	Reduction in one-time costs
Personal Protective Equipment	1,600	1,600	0	0%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 79,900</b>	<b>\$ 66,500</b>	<b>\$ (13,400)</b>	<b>-17%</b>	

**Twain Harte Community Services District  
2023-2024 ANNUAL BUDGET  
SEWER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Materials &amp; Supplies - 54XXX</b>					
Office Supplies	\$ 800	\$ 800	\$ -	0%	
Postage	4,400	4,500	100	2%	
Food Supplies	300	300	0	0%	
Janitorial Supplies	400	400	0	0%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 5,900</b>	<b>\$ 6,000</b>	<b>\$ 100</b>	<b>2%</b>	
<b>Outside Services - 55XXX</b>					
Legal Fees	\$ 4,000	\$ 4,000	\$ -	0%	
IT Services	1,200	1,300	100	8%	
Engineering Services	22,000	22,000	0	0%	
Medical Exams	350	350	0	0%	
Other Professional Services	3,000	2,700	(300)	-10%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 30,550</b>	<b>\$ 30,350</b>	<b>\$ (200)</b>	<b>-1%</b>	
<b>Other - 56XXX</b>					
Utilities	\$ 6,800	\$ 7,600	\$ 800	12%	
Phone/Communications	3,400	3,700	300	9%	
Computer Licenses & Maintenance	16,600	16,300	(300)	-2%	
Property/Liability Insurance	26,200	31,200	5,000	19%	Estimated rate increase
Property Tax			0	0%	
Dues & Memberships	5,400	6,100	700	13%	
Licenses & Certifications	1,100	1,100	0	0%	
Training, Conferences & Travel	8,000	3,000	(5,000)	-63%	Will be conducting in-house class A Training
Uncollectable accounts	500	500	0	0%	
Advertising & Public Education	1,400	1,200	(200)	-14%	
Regulatory Fees	400	400	0	0%	
Sewer Service Charge	456,200	530,258	74,058	16%	TUD Rate Increase
Bank & Credit Card Fees	9,400	10,400	1,000	11%	Increased Rates
Claims	2,485	0	(2,485)	-100%	22.23 One time claim
<b>TOTAL OTHER</b>	<b>\$ 537,885</b>	<b>\$ 611,758</b>	<b>\$ 73,873</b>	<b>14%</b>	

Twain Harte Community Services District  
2023-2024 ANNUAL BUDGET  
SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Debt Service - 58XXX</b>					
Interest on Long Term Debt	\$ 1,282	\$ 690	\$ (592)	-46%	
Principal on Long Term Debt	15,694	16,268	573	4%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 16,976</b>	<b>\$ 16,958</b>	<b>\$ (18)</b>	<b>0%</b>	

<b>GRAND TOTAL EXPENSES</b>	<b>\$ 953,287</b>	<b>\$ 1,027,665</b>	<b>\$ 74,378</b>	<b>8%</b>	
Admin Transfer Out	\$ 192,332	\$ 201,789	\$ 9,457	5%	
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,145,619</b>	<b>\$ 1,229,454</b>	<b>\$ 83,835</b>	<b>7%</b>	

<b>Capital Outlay - 57XXX</b>					
SCADA Upgrade	\$ 100,000	\$ 95,000	\$ (5,000)	-5%	
Equipment Trailer	\$ 7,000		\$ (7,000)	-100%	
Push Camera		25,000	25,000	25000%	
Lift Station Backup Pump		13,000	13,000	13000%	
TH Pipeline Replacement Project		490,000	490,000	490000%	
Sewer Main Re-Lining/Replacement	75,000	150,000	75,000	100%	
Truck #4 Plow	0	4,500	4,500	4500%	
Truck #3 Replacement	17,300		(17,300)	-100%	
I&I Manhole Repair/Replacement	25,000		(25,000)	-100%	
<b>TOTAL CAPITAL OUTLAY*</b>	<b>\$ 224,300</b>	<b>\$ 777,500</b>	<b>\$ 553,200</b>	<b>247%</b>	

<b>GRAND TOTAL WITH CAPITAL</b>	<b>\$ 1,369,919</b>	<b>\$ 2,006,954</b>	<b>\$ 637,035</b>	<b>47%</b>	
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**5-YEAR CAPITAL OUTLAY PLAN**

**Sewer Fund - FY 23/24**

	Previously Expended	Projected FY 22-23	Requested FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Out Years 6 to 10	TOTAL
Truck #3 Replace (65% W) <sup>3</sup>	\$ 3,638	\$ 24,500							\$ 28,138
Truck #4 Replace (65% W) <sup>3</sup>		\$ 29,750							\$ 29,750
I&I Manhole Repair/Replacement <sup>3</sup>		\$ 25,000							\$ 25,000
Equipment Trailer (65% W) <sup>3</sup>		\$ 5,600							\$ 5,600
SCADA Upgrade <sup>4</sup>		\$ 5,000	\$ 95,000						\$ 100,000
Sewer Main Re-Lining/Replacement		\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	\$ 1,500,000
Truck #4 Plow (65% W)			\$ 4,500						\$ 4,500
Push Camera			\$ 25,000						\$ 25,000
Lift Station Backup Pump			\$ 13,000						\$ 13,000
TH Pipeline Replacement Project <sup>5</sup>			\$ 490,000	\$ 2,700,000	\$ 1,300,000				\$ 4,490,000
Emergency Response Trailer				\$ 5,000					\$ 5,000
Sequoia Dr - 6" Replacement				\$ 60,000					\$ 60,000
East Ave/Cedar Pines - 8" Replacement							\$ 70,000	\$ 330,000	\$ 400,000
Cresta/Oakview - 6" Replacement								\$ 580,000	\$ 580,000
Little Fuller/Virgina - 6" Replacement								\$ 80,000	\$ 80,000
Big Pine - 6" Replacement								\$ 40,000	\$ 40,000
Sherwood Forest Sewer <sup>6</sup>								\$ 3,575,000	\$ 3,575,000
Vehicle/Equipment Replace								\$ 86,380	\$ 86,380
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 3,638</b>	<b>\$ 89,850</b>	<b>\$ 777,500</b>	<b>\$ 2,915,000</b>	<b>\$ 1,450,000</b>	<b>\$ 150,000</b>	<b>\$ 220,000</b>	<b>\$ 5,441,380</b>	<b>\$ 11,047,368</b>

**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 This project is anticipated to be 100% SWRCB grant funded
- 6 This project is a new sewer system that will require a special assessment and property owner vote

**Attachment F: FY 23/24 Fire Fund Budget & Capital Outlay Plan**



Twain Harte Community Services District

2023-2024 ANNUAL BUDGET

FIRE - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Fees</b>					
Facility/Ground Usage Fees			-	0%	
<b>TOTAL FEES</b>	\$ -	\$ -	\$ -	<b>0%</b>	

<b>Taxes &amp; Assessments</b>					
Secured & Unsecured Taxes	\$ 606,975	\$ 619,115	\$ 12,140	2%	
Property Assessments	671,526	692,012	20,487	3%	
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 1,278,501</b>	<b>\$ 1,311,127</b>	<b>\$ 32,626</b>	<b>3%</b>	

<b>Grants &amp; Donations</b>					
Grant Revenue	286,726	299,275	\$ 12,549	4%	
Grant Revenue - CERT			-	0%	
Donation Revenue - CERT			-	0%	
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>\$ 286,726</b>	<b>\$ 299,275</b>	<b>\$ 12,549</b>	<b>4%</b>	

<b>Other Revenue</b>					
Strike Team	\$ 140,398		\$ (140,398)	-100%	
Training Revenue	16,000	5,000	(11,000)	-69%	Reduction in hosted training events
Miscellaneous Revenue	7,500	11,340	3,840	51%	New contract with Strawberry
Interest Revenue	5,000	19,000	14,000	280%	Assumes 1.75% LAIF Interest Rate + Money Market Interest
Sale of Assets			-	0%	
<b>TOTAL OTHER REVENUE</b>	<b>\$ 168,898</b>	<b>\$ 35,340</b>	<b>\$ (133,558)</b>	<b>-79%</b>	

<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,734,125</b>	<b>\$ 1,645,742</b>	<b>\$ (88,383)</b>	<b>-5%</b>	
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<b>Admin Transfer Out</b>	<b>\$ 396</b>	<b>\$ 180</b>	<b>\$ (216)</b>		
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<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,734,521</b>	<b>\$ 1,645,922</b>	<b>\$ (88,599)</b>	<b>-5%</b>	
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Twain Harte Community Services District

2023-2024 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 397,740	\$ 437,939	40,199	10%	Union negotiated and equity increases
Workers Comp Reimb Wages	\$ (57,966)		57,966	-100%	
Standby Pay	500	500	0	0%	
Overtime	66,000	34,000	(32,000)	-48%	Reduction in work comp related overtime
Holiday Overtime	20,606	21,073	467	2%	
FLSA Overtime	40,556	42,756	2,200	5%	
Sick Leave/Vacation Pay/ATO	8,800	10,000	1,200	14%	
Temp/Relief Pay	49,000	8,000	(41,000)	-84%	Reduction in work comp related coverage
Intern Stipend	34,357	45,000	10,643	31%	
Reserve Stipends	3,500	3,500	0	0%	
Striketeam Pay	37,546		(37,546)	-100%	
Striketeam Intern Pay	18,175		(18,175)	-100%	
Response Incentive Pay	1,500	1,500	0	0%	
Uniform Allowance	4,000	4,018	18	0%	
Cell Phone Stipend	420	480	60	14%	
<b>TOTAL SALARIES</b>	<b>\$ 624,733</b>	<b>\$ 608,766</b>	<b>\$ (15,967)</b>	<b>-3%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 61,600	\$ 65,906	4,305	7%	Anticipated rate increase
HRA Reimbursement	23,875	23,875	0	0%	
CALPERS Retirement	99,787	114,873	15,085	15%	Rate and salary increases
FICA	42,327	37,744	(4,584)	-11%	Due to a reduction in strike team and overtime
Medicare	9,899	8,827	(1,072)	-11%	Due to a reduction in strike team and overtime
Workers Comp	49,500	57,384	7,884	16%	Anticipated rate increase
Unemployment Ins/ETT	1,225	1,229	4	0%	
<b>TOTAL BENEFITS</b>	<b>\$ 288,214</b>	<b>\$ 309,836</b>	<b>\$ 21,622</b>	<b>8%</b>	

Twain Harte Community Services District

2023-2024 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 7,500	\$ 4,500	(3,000)	-40%	Reduction in one-time costs
Facilities Maintenance & Repair	7,500	8,700	1,200	16%	Community Center related maintenance costs
Vehicle Maintenance & Repair	23,700	28,700	5,000	21%	Specialized front end service for one engine
Fuel	26,000	24,400	(1,600)	-6%	
Equipment Under \$5,000	12,200	42,500	30,300	248%	Hose replacements
Personal Protective Equipment	26,000	16,200	(9,800)	-38%	Reduction in one-time costs
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 102,900</b>	<b>\$ 125,000</b>	<b>\$ 22,100</b>	<b>21%</b>	
<b>Materials &amp; Supplies - 54XXX</b>					
Office Supplies	\$ 2,500	\$ 2,500	0	0%	
Postage	500	500	0	0%	
Food Supplies	500	500	0	0%	
Janitorial Supplies	3,500	3,800	300	9%	
Medical Supplies	3,000	3,000	0	0%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 10,000</b>	<b>\$ 10,300</b>	<b>\$ 300</b>	<b>3%</b>	
<b>Outside Services - 55XXX</b>					
Legal Fees	\$ 4,000	\$ 4,000	\$ -	0%	
IT Services	2,500	2,500	0	0%	
Engineering Services	8,750	9,000	250	3%	
Medical Exams	2,000	1,800	(200)	-10%	
Background Checks	1,500	1,500	0	0%	
Other Professional Services	9,200	4,700	(4,500)	-49%	Reduction in one time grant writing costs
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 27,950</b>	<b>\$ 23,500</b>	<b>\$ (4,450)</b>	<b>-16%</b>	

Twain Harte Community Services District

2023-2024 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Other - 56XXX</b>					
Utilities	\$ 12,900	\$ 15,900	3,000	23%	Community center utilities
Phone/Communications	6,900	7,800	900	13%	
Software Licenses & Maintenance	7,700	9,700	2,000	26%	Firehouse Software upgrade
Property/Liability Insurance	37,000	43,000	6,000	16%	Estimated rate increase
Dues & Memberships	4,300	4,200	(100)	-2%	
Licenses & Certifications	1,500	1,500	0	0%	
Training, Conferences & Travel	36,500	22,500	(14,000)	-38%	Reduction in hosted training events
Advertising & Public Education	1,700	1,700	0	0%	
<b>TOTAL OTHER</b>	<b>\$ 108,500</b>	<b>\$ 106,300</b>	<b>\$ (2,200)</b>	<b>-2%</b>	

<b>GRAND TOTAL EXPENSES</b>	<b>\$ 1,162,297</b>	<b>\$ 1,183,702</b>	<b>\$ 21,405</b>	<b>2%</b>	
Admin Transfer Out	\$ 138,479	\$ 145,288	\$ 6,809	5%	
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,300,776</b>	<b>\$ 1,328,990</b>	<b>\$ 28,214</b>		

<b>Capital Outlay - 57XXX</b>					
Fuel/SCBA Fill Station Generator	\$ 18,890		(18,890)	-100%	
Emergency Alert Notification Siren	7,500		(7,500)	-100%	
New Chief Coverage Vehicle	68,000		(68,000)	-100%	
Training/Admin Parking Lot	331,000	331,000	0	0%	
Community Center Purchase	110,292		(110,292)	-100%	
Community Center Improvements	40,000	15,000	(25,000)	-63%	
Backwall Excavation & Sealing	46,000	15,500	(30,500)	-66%	
New Station Roof	40,000		(40,000)	-100%	
Engine 721 Upgrades	15,000		(15,000)	-100%	
Engine 722 Replacement (OES)	55,000	8,500	(46,500)	-85%	
Fire Station Walls/Flooring		10,000	10,000	10000%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 731,682</b>	<b>\$ 380,000</b>	<b>\$ (351,682)</b>	<b>-48%</b>	
<b>GRAND TOTAL WITH CAPITAL</b>	<b>\$ 2,032,458</b>	<b>\$ 1,708,990</b>	<b>\$ (323,468)</b>		

**5-YEAR CAPITAL OUTLAY PLAN**

**Fire Fund - FY 23/24**

	Previously Expended	Projected FY 22-23	Requested FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Out Years 6 to 10	Total
Emergency Alert Siren <sup>3</sup>	\$ 7,500	\$ 7,500							\$ 15,000
New C720 Chief Vehicle <sup>3</sup>		\$ 76,100							\$ 76,100
Fuel/SCBA Fill Station Generator <sup>3</sup>		\$ 18,930							\$ 18,930
New Station Roof <sup>3</sup>		\$ 40,000							\$ 40,000
Engine 721 Upgrades <sup>3</sup>		\$ 15,000							\$ 15,000
Community Center Purchase <sup>3,5</sup>		\$ 110,292							\$ 110,292
Community Center Improvements <sup>4</sup>		\$ 25,000	\$ 15,000						\$ 40,000
Engine 722 Replacement (OES) <sup>4</sup>		\$ 46,500	\$ 8,500						\$ 55,000
Back Wall Excavation & Sealing <sup>4,6</sup>		\$ 46,000	\$ 15,500						\$ 61,500
Training Parking Lot <sup>4,7</sup>		\$ -	\$ 331,000						\$ 331,000
Fire Station Windows/Flooring			\$ 10,000						\$ 10,000
E-Hydraulic Ram				\$ 15,000					\$ 15,000
Burn Prop Expansion					\$ 50,000				\$ 50,000
Vehicle/Equipment Replacement							\$ 80,000	\$ 16,000	\$ 96,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 7,500</b>	<b>\$ 385,322</b>	<b>\$ 380,000</b>	<b>\$ 15,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 16,000</b>	<b>\$ 933,822</b>

**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 purchase of 50% of the Community Center from the Park Fund
- 6 Partial grant funded project - FEMA Storm Assistance: \$15,500 Grant
- 7 Grant funded project - Stormwater Grant Program & Per Capita Grant: \$263,775 Grant / \$67,125 Match

**Attachment G: FY 23/24 Park Fund Budget & Capital Outlay Plan**

Twain Harte Community Services District

2023-2024 ANNUAL BUDGET

PARK - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Fees</b>					
Facility/Ground Usage Fees	7,100	7,100	-	0%	
<b>TOTAL FEES</b>	<b>\$ 7,100</b>	<b>\$ 7,100</b>	<b>\$ -</b>	<b>0%</b>	
<b>Taxes &amp; Assessments</b>					
Secured & Unsecured Taxes	\$ 31,535	\$ 32,166	\$ 631	2%	
Property Assessments	115,164	119,199	4,036	4%	
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 146,699</b>	<b>\$ 151,365</b>	<b>\$ 4,666</b>	<b>3%</b>	
<b>Grants &amp; Donations</b>					
Grant Revenue	2,727,565	2,397,565	\$ (330,000)	-12%	
Donation Revenue	18,500	18,500	-	0%	
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>\$ 2,746,065</b>	<b>\$ 2,416,065</b>	<b>\$ (330,000)</b>	<b>-12%</b>	
<b>Other Revenue</b>					
Sale of Assets	110,292	-	\$ (110,292)	-100%	
Interest Revenue	1,000	3,500	2,500	250%	Assumes 1.75% LAIF Interest Rate + Money Market Interest
<b>TOTAL OTHER REVENUE</b>	<b>\$ 111,292</b>	<b>\$ 3,500</b>	<b>\$ (107,792)</b>	<b>-97%</b>	
<b>GRAND TOTAL REVENUE</b>	<b>\$ 3,011,156</b>	<b>\$ 2,578,030</b>	<b>\$ (433,126)</b>	<b>-14%</b>	
Admin Transfer Out	\$ 220	\$ 100	\$ (120)		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 3,011,376</b>	<b>\$ 2,578,130</b>	<b>\$ (433,246)</b>		

Twain Harte Community Services District

2023-2024 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 4,390	\$ 24,801	\$ 20,411	465%	New maintenance employee
Overtime	250	250	-	0%	
Sick Leave/Vacation Pay	500	250	(250)	-50%	
Uniform Allowance	54	684	630	1167%	New maintenance employee
Cell Phone Stipend	19	355	336	1750%	New maintenance employee
<b>TOTAL SALARIES</b>	<b>\$ 5,214</b>	<b>\$ 26,340</b>	<b>\$ 21,127</b>	<b>405%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 1,146	\$ 1,227	\$ 80	7%	Anticipated rate increase
HRA Reimbursement	405	405	0	0%	
CALPERS Retirement	652	2,259	1,607	246%	New maintenance employee
FICA	323	1,633	1,310	405%	New maintenance employee
Medicare	76	382	306	405%	New maintenance employee
Workers Comp	410	469	59	14%	
Unemployment Ins/ETT	10	133	123	1219%	New maintenance employee
<b>TOTAL BENEFITS</b>	<b>\$ 3,022</b>	<b>\$ 6,508</b>	<b>\$ 3,485</b>	<b>115%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 500	\$ 500	-	0%	
Facilities Maintenance & Repair			-	0%	
Baseball Field	3,500	3,500	-	0%	
Tennis Courts	2,000	2,000	-	0%	
Park	6,700	6,700	-	0%	
Community Center	2,300	1,150	(1,150)	-50%	Fire will now contribute 50% of the costs
Landscaping Services	10,280	-	(10,280)	-100%	Work will be completed by new maint employee
Janitorial/Cleaning Services	15,650	-	(15,650)	-100%	Work will be completed by new maint employee
Equipment Under \$5,000	1,000	1,000	-	0%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 41,930</b>	<b>\$ 14,850</b>	<b>\$ (27,080)</b>	<b>-65%</b>	



Twain Harte Community Services District

2023-2024 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Materials &amp; Supplies - 54XXX</b>					
Janitorial Supplies	\$ 1,500	\$ 1,500	\$ -	0%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>0%</b>	
<b>Outside Services - 55XXX</b>					
Engineering Services	\$ 4,500	\$ 4,500	\$ -	0%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>0%</b>	
<b>Other - 56XXX</b>					
Utilities					
Baseball Field	9,000	9,300	300	3%	
Park	8,200	8,500	300	4%	
Community Center	3,700	2,000	(1,700)	-46%	Fire will now contribute 50% of the costs
Phone/Communications		500	500	500%	Internet at the Community Center
Computer Licenses & Maintenance Agreements			-	0%	
Property/Liability Insurance	29,200	5,000	(24,200)	-83%	Paid a large deductible in 22.23
Advertising & Public Education	3,000	3,200	200	7%	
<b>TOTAL OTHER</b>	<b>\$ 53,100</b>	<b>\$ 28,500</b>	<b>\$ (24,600)</b>	<b>-46%</b>	
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 109,266</b>	<b>\$ 82,198</b>	<b>\$ (27,068)</b>	<b>-25%</b>	
Admin Transfer Out	\$ 76,933	\$ 80,716	\$ 3,783		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 186,199</b>	<b>\$ 162,914</b>	<b>\$ (23,285)</b>	<b>-13%</b>	
<b>Capital Outlay - 57XXX</b>					
TH Meadows Park	\$ 2,434,800	\$ 2,156,000	\$ (278,800)	-11%	
BallField LED Lights & Upgrades	\$ 25,000	\$ -	\$ (25,000)		
Tennis/Pickleball Court Expansion	\$ 295,000	\$ 295,000	\$ -	0%	
Community Center Improvements	\$ 40,000	\$ 15,000	\$ (25,000)	-63%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,794,800</b>	<b>\$ 2,466,000</b>	<b>\$ (328,800)</b>	<b>-12%</b>	
<b>GRAND TOTAL WITH CAPITAL</b>	<b>\$ 2,980,999</b>	<b>\$ 2,628,914</b>	<b>\$ (352,085)</b>	<b>-12%</b>	

**5-YEAR CAPITAL OUTLAY PLAN**

**Park Fund - FY 23/24**

	Previously Expended	Projected FY 22-23	Requested FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Out Years 6 to 10	Total
BallField LED Lights & Upgrades <sup>3</sup>		\$ 25,000							\$ 25,000
Community Center Improvements <sup>4</sup>		\$ 25,000	\$ 15,000						\$ 40,000
T.H. Meadows Park <sup>4,5</sup>	\$ 193,738	\$ 300,000	\$ 2,156,000						\$ 2,649,738
Tennis/Pickleball Court Expansion <sup>4,6</sup>		\$ -	\$ 295,000						\$ 295,000
Skate Park Improvements				\$ 15,000					
Reseal Park Parking Lot					\$ 12,000			\$ 15,000	\$ 27,000
Bleacher Replacement						\$ 25,000			\$ 25,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 193,738</b>	<b>\$ 350,000</b>	<b>\$ 2,466,000</b>	<b>\$ 15,000</b>	<b>\$ 12,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 3,061,738</b>

**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 & Rural Recreation/Tourism Grant: \$2,618,351 Grant / \$31,387 Monetary Match + \$429,026 in-kind match (not shown in CIP budget)

**Attachment H: FY 23/24 Administrative Budget**

Twain Harte Community Services District

2023-2024 ANNUAL BUDGET

ADMIN - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	

Other Revenue					
Grant Revenue	\$ 1,200		\$ (1,200)	-100%	
Miscellaneous Revenue	1,000	1,000	-	0%	
Interest Revenue			-	0%	
Lease Revenue			-	0%	
Sale of Assets			-	0%	
Other			-	0%	
<b>TOTAL OTHER REVENUE</b>	<b>\$ 2,200</b>	<b>\$ 1,000</b>	<b>\$ (1,200)</b>	<b>-55%</b>	

<b>GRAND TOTAL REVENUE</b>	<b>\$ 2,200</b>	<b>\$ 1,000</b>	<b>\$ (1,200)</b>	<b>-55%</b>	
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Twain Harte Community Services District

2023-2024 ANNUAL BUDGET

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	

Salaries - 51XXX					
Regular Time	\$ 412,128	\$ 431,421	19,293	5%	Union negotiated increases and new maintenance employee
Overtime			0	0%	
Uniform Allowance	45	104	59	130%	
Sick Leave/Vacation Pay	8,880	10,000	1,120	13%	
Director Stipends	8,880	8,880	0	0%	
<b>TOTAL SALARIES</b>	<b>\$ 429,933</b>	<b>\$ 450,405</b>	<b>\$ 20,471</b>	<b>5%</b>	

Benefits - 52XXX					
Health & Vision Insurance	\$ 73,228	\$ 78,502	\$ 5,274	7%	Anticipated rate increase
HRA Reimbursement	26,238	26,238	0	0%	
Retirement	80,129	86,927	6,799	8%	New employee, Rate and salary increases
FICA	27,328	29,081	1,753	6%	New employee and salary increases
Medicare	6,493	6,801	308	5%	
Workers Comp	3,500	3,860	360	10%	
Unemployment Ins/ETT	1,281	1,292	11	1%	
<b>TOTAL BENEFITS</b>	<b>\$ 218,196</b>	<b>\$ 232,701</b>	<b>\$ 14,506</b>	<b>7%</b>	

Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 1,800	\$ 1,800	\$ -	0%	
Facilities Maintenance & Repair	4,000	4,000	0	0%	
Janitorial/Cleaning Services	4,300	500	(3,800)	-88%	Duties will be completed by new maint employee
Fuel	2,200	2,200	0	0%	
Equipment Under \$5,000	4,500	4,500	0	0%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 16,800</b>	<b>\$ 13,000</b>	<b>\$ (3,800)</b>	<b>-23%</b>	

Materials & Supplies - 54XXX					
Office Supplies	\$ 2,300	\$ 2,300	\$ -	0%	
Postage	1,500	1,500	0	0%	
Janitorial Supplies	150	150	0	0%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 3,950</b>	<b>\$ 3,950</b>	<b>\$ -</b>	<b>0%</b>	

Twain Harte Community Services District

2023-2024 ANNUAL BUDGET

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	22/23 Approved	23/24 Requested	\$	%	
<b>Outside Services - 55XXX</b>					
Auditing/Accounting Services	\$ 10,900	\$ 13,700	\$ 2,800	26%	Anticipated auditing fee increase
Legal Fees	7,700	8,500	800	10%	
IT Services	7,100	5,600	(1,500)	-21%	Reduction in one-time costs
Medical Exams	200		(200)	-100%	
Other Professional Services	\$ 1,650	\$ 1,650	0	0%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 27,550</b>	<b>\$ 29,450</b>	<b>\$ 1,900</b>	<b>7%</b>	
<b>Other - 56XXX</b>					
Utilities	\$ 8,000	\$ 8,500	\$ 500	6%	
Phone/Communications	5,300	4,900	(400)	-8%	
Software Licenses & Maintenance	16,700	20,000	3,300	20%	Full year costs of accounting software upgrade
Property/Liability Insurance	12,300	14,500	2,200	18%	Anticipated rate increase
Dues & Memberships	3,700	5,000	1,300	35%	LAFCO increases
Licenses & Certifications	750	650	(100)	-13%	
Training, Conferences & Travel	21,750	22,900	1,150	5%	
Advertising & Public Education	1,000	1,000	0	0%	
Bank/Investment Fees	3,400	200	(3,200)	-94%	Change of bank
<b>TOTAL OTHER</b>	<b>\$ 72,900</b>	<b>\$ 77,650</b>	<b>\$ 4,750</b>	<b>7%</b>	
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 769,329</b>	<b>\$ 807,156</b>	<b>\$ 37,827</b>	<b>5%</b>	
Admin Transfer Out	\$ (769,329)	\$ (807,156)	\$ 37,827		
<b>GRAND TOTAL WITH TRANSFER</b>	<b>\$ -</b>	<b>\$ -</b>			