

Twain Harte Community Services District



FISCAL YEAR 2026/27 BUDGET, SALARY PLAN, CAPITAL OUTLAY PLAN, & RESERVE DESIGNATIONS

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1.0 Introduction

1.1 Purpose

The Twain Harte Community Services District’s (District) mission is to provide quality and efficient services to the community in a professional, reliable and fiscally responsible manner. Providing fiscally responsible services is achieved in part through the creation and approval of the annual budget. The budget process allocates the necessary resources to ensure quality, efficient and reliable services and establishes the District’s direction for the near term.

1.2 Services

The District currently provides services to 1,604 customers – 1,510 residential customers and 94 commercial customers and public entities. It is governed by an elected five-member Board of Directors and is operated by a 17-member staff with assistance from approximately 10 volunteers. 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 25 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 21 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 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, pickleball courts, bocce courts, baseball field, skateboard park, water play area, playground, outdoor stage, pavilion and BBQ picnic areas, 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 transferred through an allocation methodology to the other four funds.

1.4 **General Budget Definitions**

1.4.1 **Revenue**

- **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.
- **Taxes & Assessments**
 - **Property Taxes – Current Secured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated to the District by Tuolumne County (County) for all secured property (land, houses, real estate, etc.) within the District’s service area. This tax is secured by a lien on real property and is subject to 1% of market value per the limitations of Proposition 13.
 - **Property Taxes – Current Unsecured:** A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated to the District by the County for all unsecured property within the District’s service area. The term “unsecured”

refers to property that 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.
- **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/or 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:** Expenses related to 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:** 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:** Expenses related to 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 amount charged by 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 ten years.

1.4.3 Reserves

Reserves are 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, as set forth by District Policy #3011 and generally described below:

- **Operating Reserve:** This reserve ensures 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 supports 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 their useful lives, major repairs that extend the useful lives of facilities, or 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.
- **Pension Liability:** Although reported on the Reserve Summary in Attachment C, Pension Liability is not an actual reserve account. It is a value provided each year by CalPERS that represents the unfunded pension liability each Fund is responsible for at that time. The liability changes (both up and down) each year depending on the health of the economic market and other factors. It is reported to show that this liability must be considered when looking at the District's overall reserve assets.

2.0 FISCAL YEAR 2026/27 ANNUAL BUDGET

2.1 Background

The District's Fiscal Year 2026/27 (FY 26/27) budget is made up of budgets for five individual funds: Water, Sewer, Fire, Park and Administrative. Except for the Administrative fund, which is allocated to 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 26/27 budget is presented in Attachment A.

2.2 Budget Assumptions

The FY 26/27 District budget includes several general budget assumptions applicable to all funds. Many of the budget assumptions are related to inflation and other economy-related changes. Specific assumptions and impacts to the FY 26/27 Budget include adopted District water and sewer rate revenue increases, 3% increase in property tax revenue, 3% increases in special assessment revenues based on consumer price index increase, negotiated union salary increases, an increase to the CALPERS employer contribution percentage, an increase to employee health insurance benefits, increased fuel costs, and adopted Tuolumne Utilities District adopted rate increases. Fund-specific assumptions are described in the individual fund sections of this budget report.

2.3 Salary Plan

In May 2022, the District Board of Directors (Board) approved a labor agreement with Communications Workers of America (CWA), representing non-exempt water, sewer and administrative employees. The Board and CWA agreed to a 2%-3% cost of living (COLA) increase (based on CPI) for fiscal years 23/24 through 26/27. Since CPI was greater than 3% in March 2026, the FY 26/27 COLA is 3% for water, sewer and administrative employees.

In May 2023, the Board approved a labor agreement with IAFF, representing non-exempt fire personnel. The agreement granted a 2% COLA for fiscal years 24/25 through 27/28. As such, the FY 26/27 COLA is 2% for fire personnel.

Based on District Resolution #16-19, union-negotiated COLA wage increases also apply to non-represented exempt employees.

The FY 26/27 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 for all District staff positions.

The FY 26/27 Budget includes a total of 16.3 FTE's in the following positions:

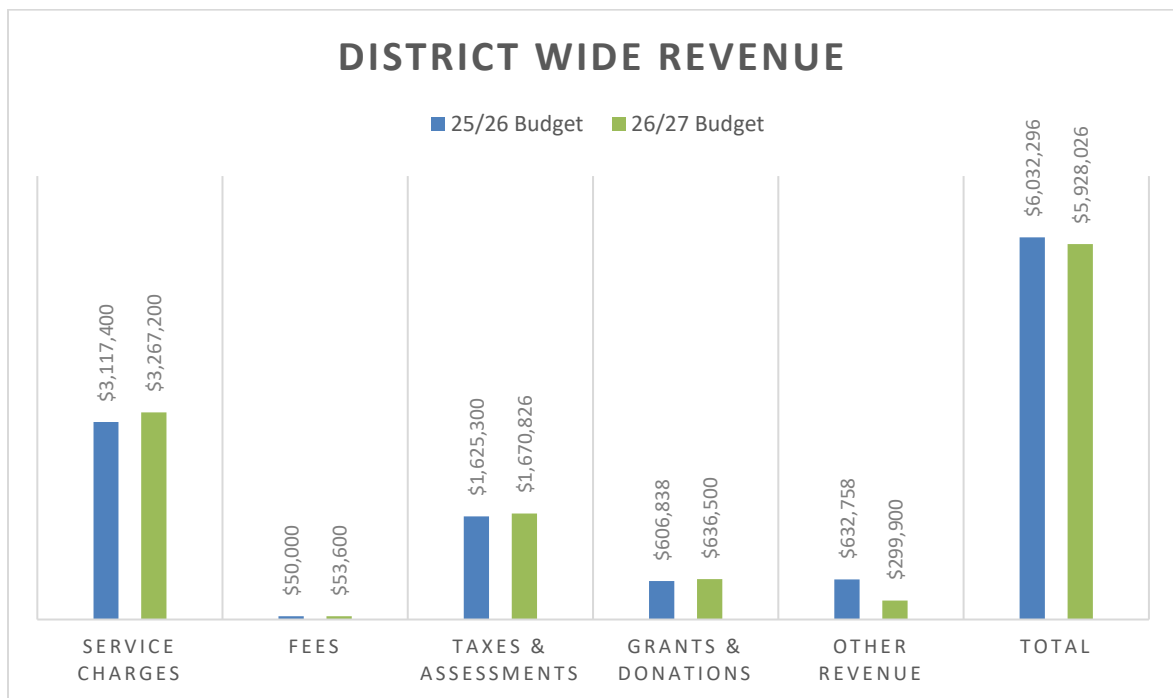
- Operations Division
 - Utility Worker – 1 FTE
 - Distribution Operator – 2 FTE
 - Treatment Operator – 1 FTE

- Water Engineering Tech – 0.5 FTE
- Operations Superintendent – 1 FTE
- Operations Manager/Assistant General Manager – 1 FTE
- Fire Division
 - Engineer – 3 FTE
 - Captain – 2 FTE
 - Fire Chief – 1 FTE
- Administration Division
 - Customer Services Manager – 0.75 FTE
 - Accountant – 0.8 FTE
 - HR/Executive Coordinator – 0.75 FTE
 - Water Engineering Tech – 0.5 FTE
 - General Manager – 1 FTE

2.4 Budget Summary

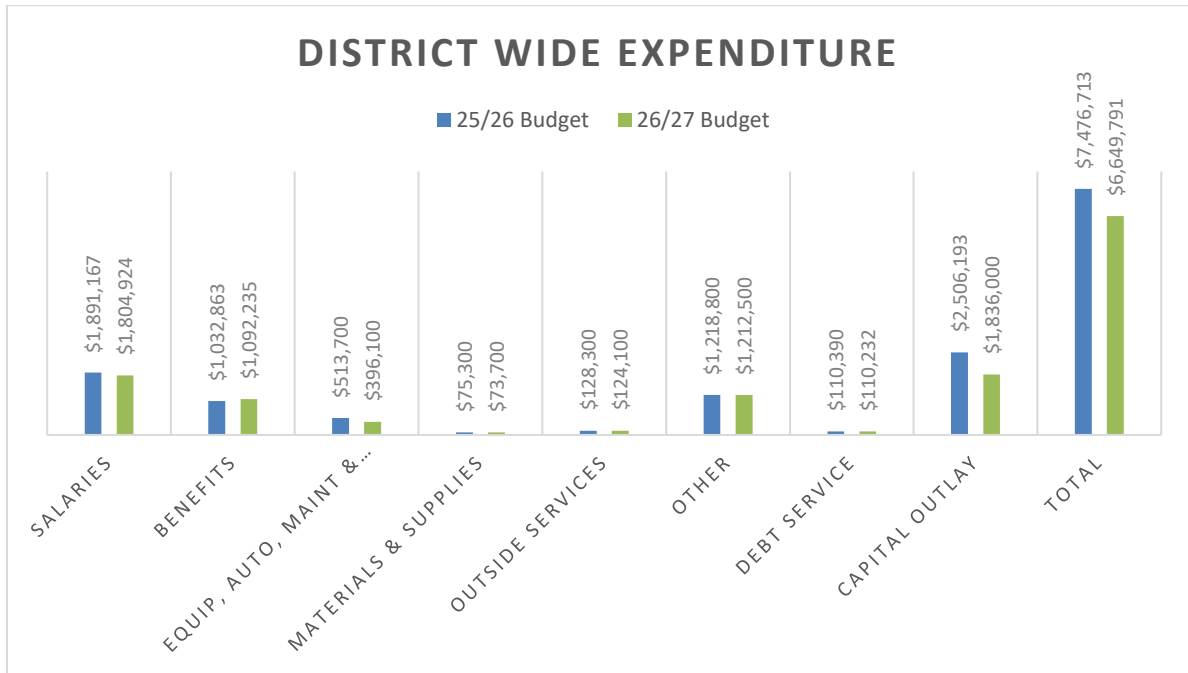
2.4.1 District-Wide Revenue

The FY 26/27 budgeted total revenue for the District is \$5,928,026 which is approximately \$104,270 less than the budgeted revenue for FY 26/27. This is primarily due to projected decreases in Fire Fund revenue resulting from state and federal mutual aid strike team assignments in FY 26/27 (Other Revenue).



2.4.2 District-Wide Expenses/Expenditure

The FY 26/27 budgeted total expense/expenditure for the District is \$6,649,791, which is approximately \$826,922 less than the FY 25/26 Budget. The primary reasons for the decrease is the completion of large one-time capital projects in FY 25/26.



2.4.3 District-Wide Reserve Levels

The FY 26/27 budgeted operating revenue (all revenue minus grant revenue) for all District Funds exceeds operating expenses (all expenses minus capital expenditures). However, the costs of planned capital projects exceed 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 District capital reserves across all Funds is \$721,765, bringing the estimated total balance of all capital reserve accounts to a new total of \$3,573,660. Projected FY 26/27 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 26/27 Water Fund Budget is presented in Attachment D.

3.2 Budget Assumptions

3.2.1 Water Service Rate Increases

The District adopted a Water/Sewer Rate Study in November 2023, which recommended a 5-year water rate increase schedule to cover rising inflation, wholesale water rate increases, and capital expenses to repair/replace degrading infrastructure. After completing the Proposition 218 process, the Board approved the 5-year rate schedule in January 2024. The rate schedule includes incremental increases between January 15, 2024, and July 15, 2027. The FY 26/27 Water Fund Budget assumes water service charges will be based on the rate increase effective July 15, 2026, with customer water consumption remaining the same as in FY 25/26.

3.2.2 Secured & Unsecured Taxes Revenue

Based on a 10-year average, property tax revenue is projected to increase by 3% over projected actual property tax revenue in FY 25/26.

3.2.3 Grant Revenue

The District was awarded a Community Development Block Grant through Tuolumne County to design and install a SCADA (supervisory, control and data acquisition) system to monitor and control all of its critical water and sewer facilities. Grant revenue is included in the FY 26/27 Water Fund Budget.

3.2.4 Water Supplier Rate Increase

The District's wholesale water supplier, Tuolumne Utilities District, adopted a 5-year rate increase in June 2023. Rate increases effective July 1, 2026, are included in the FY 26/27 Water Fund Budget.

3.2.5 CalPERS Increases

The FY 26/27 Water Fund Budget includes projected CalPERS retirement increases, which are projected to increase 11% above FY 25/26 costs due to increased unfunded liability estimates.

3.2.6 Employee Health Benefit Increases

The FY 26/27 Water Fund Budget includes projected Health & Vision Insurance increases, which are projected to increase 9% above FY 25/26 costs due to insurance rate increases.

3.2.7 Reduced Maintenance Costs

While the FY 26/27 includes several large, one-time maintenance projects, a costly project to repair the District's hydro-excavation vacuum truck was completed in the FY 25/26 budget. Repairs of this magnitude are not anticipated in FY 26/27, making the FY 26/27 Water Fund Equipment, Automotive, Maintenance and Repairs budget much lower than the previous year's budget.

3.2.8 GIS Mapping System Savings

The District recently transitioned to a new GIS service provider, resulting in substantially lower ongoing annual fees. This change is expected to generate significant cost savings compared to prior years.

3.3 Revenue

After incorporating the above budget assumptions, the total Water Fund revenue is projected to be \$2,314,196. This represents an increase from the FY 25/26 budget of approximately \$342,526, primarily due to an increase in one-time grants and a water rate increase.

3.4 Expenditures

The FY 26/27 Water Fund expenses are projected to be \$2,376,316, approximately \$214,254 less than FY 25/26. This change is primarily due to less scheduled capital improvements in FY 26/27 than FY 25/26.

3.5 Capital Outlay Plan

The FY 26/27 Water Fund Capital Outlay Plan presented in Attachment D, includes the following capital projects:

3.5.1 FH/Service Line Replacement

Replace one to two substandard fire hydrants within the system to better meet California fire flow requirements. Replace three to five water service lines that either have a leak history, are located in a high-pressure area or are constructed of materials prone to failure.

3.5.2 Black Oak Pump/Motor Rehabilitation

Rehabilitate/realign two pump motors at Black Oak Pump Station to improve efficiency and extend pump and motor life. The project was initiated in FY 25/26 is anticipated to be completed in FY 26/27.

3.5.3 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 grant-funded and anticipated to be complete in FY 27/28.

3.5.4 Confined Space Davit Lift Systems

Install davit man-lift systems at the water treatment plant clarifier, recycled water basin and sludge tank to meet confined space requirements. The project is anticipated to be completed in FY 26/27.

3.5.5 Shadybrook Raw Water Meter

Install a meter at the Shadybrook Pump Station to better control raw water flows from Shadybrook Reservoir to the water treatment plant. The project is anticipated to be completed in FY 26/27.

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. Project design is anticipated to be initiated in FY 26/27 and construction is anticipated to be completed in FY 27/28.

3.6 Reserves

The FY 26/27 Water Fund Budget projects that revenue will exceed operating expenditures (all expenditures minus capital expenditures) by \$638,380. This surplus revenue will fund a portion of FY 26/27 water-related capital projects, with the remaining expense balance of \$62,120 funded by the Water Fund Capital Reserves. Attachment C details FY 26/27 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 26/27 Sewer Fund Budget is presented in Attachment E.

4.2 Budget Assumptions

4.2.1 Sewer Service Rate Increase

The District adopted a Water/Sewer Rate Study in November 2023, which recommended a 5-year sewer rate increase schedule to cover rising inflation, wastewater treatment contract rate increases, and capital expenses to repair/replace degrading infrastructure. After completing the Proposition 218 process, the Board approved the 5-year rate schedule in January 2024. The rate schedule includes incremental increases between January 15, 2024, and July 15, 2027. The FY 26/27 Sewer Fund Budget assumes sewer service charges will be based on the rate increase effective July 15, 2026.

3.2.9 Grant Revenue

The District was awarded a Community Development Block Grant through Tuolumne County to design and install a SCADA (supervisory, control and data acquisition) system to monitor and control all of its critical water and sewer facilities. Grant revenue is included in the FY 26/27 Sewer Fund Budget.

4.2.2 Wastewater Treatment Rate Increase

The District's wastewater treatment provider, TUD, adopted a 5-year rate increase in June 2023. Rate increases effective July 1, 2026, are included in the FY 26/27 Sewer Fund Budget.

4.2.3 CalPERS Increases

The FY 26/27 Sewer Fund Budget includes projected CalPERS retirement increases, which are projected to increase 11% above FY 24/25 costs due to increased unfunded liability estimates.

4.2.4 Employee Health Benefit Increases

The FY 26/27 Sewer Fund Budget includes projected Health & Vision Insurance increases, which are projected to increase 9% above FY 25/26 costs due to insurance rate increases.

4.2.5 Reduced Maintenance Costs

The FY 25/26 budget included a large project to repair the District's hydro-excavation vacuum truck. Repairs of this magnitude are not anticipated in FY 26/27, making the FY 26/27 Sewer Fund Equipment, Automotive, Maintenance and Repairs budget much lower than FY 25/26.

4.2.6 GIS Mapping Savings

The District recently transitioned to a new GIS service provider, resulting in substantially lower ongoing annual fees. This change is expected to generate significant savings compared to prior years.

4.3 Revenue

After incorporating the above budget assumptions, the total Sewer Fund revenue is projected to be \$1,716,250. This represents an increase from the FY 25/26 budget of approximately \$205,100, primarily due to sewer service rate increases and grant revenue.

4.4 Expenditures

The FY 26/27 Sewer Fund expenses are projected to be \$1,976,458, which is approximately \$83,499 higher than FY 25/26. This increase is primarily due to an increase in one-time capital projects.

4.5 Capital Outlay Plan

The Sewer Fund Capital Outlay Plan presented in Attachment E, includes the following capital projects in FY 26/27:

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 grant-funded project is anticipated to be complete in FY 27/28.

4.5.2 Cresta Dr./Tuolumne Dr. Sewer Relining

Repair and reline approximately 2,900 feet of 6-inch sewer main along Cresta Drive and Tuolumne Drive to extend life and prevent blockages caused by root intrusion. Lining the sewer line will reduce inflow and infiltration, prevent sewer overflows and increase the life of the line by more than 50 years. The project was initiated in FY 25/26 and is anticipated to be complete in FY 26/27.

4.5.3 Tamarack Manhole

Install a new manhole to bisect an over 500-foot long sewer main on Tamarack Drive. The manhole will enable sewer line cleaning and will comply with District Standards. The Project is anticipated to be completed in FY 26/27.

4.5.4 Twain Harte Dr. to Marquis Sewer Relining

Repair and reline approximately 900 feet of 6-inch and 10-inch sewer main on Twain Harte Drive and Marquis Drive to extend life and prevent blockages caused by root intrusion. Lining the sewer line will reduce inflow and infiltration, prevent sewer overflows and increase the life of the line by more than 50 years. The project is anticipated to be complete in FY 26/27.

4.5.5 Marquis Drive Sewer Replacement

Replace approximately 750 feet of 6-inch sewer main on Marquis Drive that experiences significant infiltration and inflow. Project design is anticipated to be complete in FY 26/27 and construction in FY 27/28.

4.6 Reserves

The FY 26/27 Sewer Fund Budget projects that revenue will exceed operating expenditures (all expenditures minus capital expenditures) by \$329,292. This surplus revenue will fund a portion of FY 26/27 sewer-related capital projects, with the remaining expense balance of \$260,208 funded by the Sewer Fund Capital Reserves. Attachment C details FY 26/27 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 26/27 Fire Fund Budget is presented in Attachment F.

5.2 Budget Assumptions

5.2.1 Secured and Unsecured Taxes

Based on a 10-year average, property tax revenue is projected to increase by 3% over projected actual property tax revenue in FY 25/26.

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 2024 to December 2025 was 3.04%. Therefore, one assessment is assumed to increase by its maximum 3% and the other by 3.04%. The third assessment is no longer subject to an annual adjustment calculation and remains at the FY 25/26 level.

5.2.3 Grant Revenue

The FY 25/26 budget included grant revenue from two grants. Those grants have been completed, and no grant revenue is anticipated in the FY 26/27 Fire Fund Budget.

5.2.4 Strike Team Revenue

The FY 26/27 Fire Fund Budget assumes a net revenue of \$80,000 due to strike team activity. This is approximately 80% of the average net strike team revenue over the last 10 years. The Fire Fund Rate/Revenue Stabilization Reserve includes \$160,000 to buffer years where strike team activity produces net revenue less than \$80,000. The budget will be adjusted later as District personnel and equipment respond to requests to respond to state or federal government mutual aid assignments.

5.2.5 Miscellaneous and Training Revenue

The FY 25/26 Budget included miscellaneous and training revenue associated with serving as the primary instructor for fire course offered through Columbia College at Summerville High School. It also included revenue for regional trainings that the District hosted. The District does not plan to instruct the fire course this fiscal year and it anticipates hosting one less regional training, reducing Miscellaneous and Training revenue in the FY 26/27 Budget when compared to the FY 25/26 Budget.

5.2.6 Interest Revenue

Interest revenue is expected to decrease due to lower reserve balances resulting from the purchase of a new Type 6 Engine.

5.2.7 Strike Team Salary Expense Reductions

The FY 26/27 Fire Fund Budget does not assume any salary and overtime expenses related to strike team assignments. The budget will be adjusted later as District personnel and equipment respond to requests to respond to state or federal government mutual aid assignments.

5.2.8 CalPERS Increases

The FY 26/27 Fire Fund Budget includes projected CalPERS retirement increases, which are projected to increase 8% above FY 25/26 costs due to increased unfunded liability estimates.

5.2.9 Employee Health Benefit Increases

The FY 26/27 Fire Fund Budget includes projected Health & Vision Insurance increases, which are projected to increase 9% above FY 25/26 costs due to anticipated rate increases.

5.2.10 Reduced Maintenance and Equipment Costs

The District completed large, one-time maintenance projects in FY 25/26, including major engine and station plumbing repairs. Additionally, the District received a grant to procure large quantities of structural PPE and purchased significant equipment to outfit its new Type 6 Engine. These large, one-time purchases are not anticipated in FY 26/27, making the FY 26/27 Fire Fund Equipment, Automotive, Maintenance and Repairs budget much lower than the previous year's budget.

5.2.11 Type 6 Engine Budget Impacts

The District is in the process of procuring a new Type 6 Engine to add to its fleet. The new engine is anticipated to have a variety of cost impacts that are included in the FY 26/27 Fire Fund Budget. These impacts included reduced fuel costs, reduced engine maintenance and repair costs, and increased insurance costs.

5.3 Revenue

After incorporating the above budget assumptions, total FY 26/27 Fire Fund revenue is projected to be \$1,593,180. This represents a decrease from the FY 25/26 Fire Fund Budget of approximately \$664,496, primarily due to the decrease in strike team and one-time grant revenue.

5.4 Expenditures

The FY 26/27 Fire Fund expenses are projected to be \$1,989,606, which is approximately \$603,746 lower than FY 25/26. This decrease is primarily due to a reduction in capital improvement projects and strike team-related 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 26/27:

5.5.1 Type 6 Fire Engine

Procure and put into service a new Type 6 Fire Engine. The engine will enable quicker emergency response, improve response in severe snow storms, extend the life of the District's larger, more expensive Type 1/3 engines, and reduce maintenance and fuel costs. The engine is anticipated to be received and put into service in September 2026.

5.6 Reserves

The FY 26/27 Sewer Fund Budget projects that revenue will exceed operating expenditures (all expenditures minus capital expenditures) by \$41,074. This surplus revenue will fund a portion of FY 26/27 fire-related capital projects, with the remaining expense balance of \$396,426 funded by the Fire Fund Capital Reserves. Attachment C details FY 26/27 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/pickleball courts, baseball field, skateboard park, playground, bocce courts, bathrooms, outdoor stage, community center, and Twain Harte Meadows Park. 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 26/27 Park Fund Budget is presented in Attachment G.

6.2 Budget Assumptions

6.2.1 Facility Use Fee Increase

Facility rental revenue is projected to increase due to growing demand and facility usage trends.

6.2.2 Secured and Unsecured Taxes

Based on a 10-year average, property tax revenue is projected to increase by 3% over projected actual property tax revenue in FY 25/26.

6.2.3 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 2024 to December 2025 was 3.04%; therefore, the assessment revenue is anticipated to increase by its maximum 3% cap.

6.2.4 Grant Revenue

The District was awarded a \$93,500 Large Energy Efficiency Grant from Tuolumne Public Power Agency to support lighting improvements in our parks. This grant revenue is included in the FY 26/27 Park Fund Budget.

6.2.5 Lease Revenue

The District entered into a lease agreement for the Eporsen Park Baseball Field Snack Shack at the end of FY 25/26. The FY 26/27 Park Fund Budget includes a full year of lease revenue.

5.2.12 Interest Revenue

Interest revenue is projected to decrease due to lower reserve levels in FY 26/27 that FY 25/26.

6.2.6 Increased Equipment and Maintenance Costs

The FY 26/27 Park Fund Budget includes several one-time equipment and maintenance projects that were not included in the FY 25/26 budget. These projects include installing decomposed granite around the playground area in Eproson Park and installing permanent Christmas/decorative lighting on the Bocce Pavilion and Outdoor Stage. These one-time projects make the FY 26/27 Park Fund Equipment, Automotive, Maintenance and Repairs budget higher than the previous year.

6.3 Revenue

After incorporating the above budget assumptions, the total Park Fund revenue is projected to be \$304,400 an increase of \$12,600 over FY 25/26. This is primarily due to trending increases in facility rental use, increases in property taxes and assessments and one-time grant revenue.

6.4 Expenditures

The FY 26/27 Park Fund expenditures are projected to be \$307,410, approximately \$103,644 lower than FY 25/26. This decrease is primarily due to less schedule capital projects in FY 26/27. 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:

6.5.1 Eproson Parking Lot Solar Lights

Replace eleven electric street lights in Eproson Park with solar powered lights to produce ongoing electricity cost savings. This grant-funded project is anticipated to be complete in FY 26/27.

6.5.2 Skate Park Improvements

This project includes minor upgrades to the Skate Park over several years. The scope of improvements will be determined through outreach and engagement with Skate Park stakeholders. The project is anticipated to include improvements in FY 26/27 through FY 28/29.

6.5.3 Old Playground Replacement

Replace the deteriorated wooden playground in Eproson Park. Project design with community collaboration is anticipated to occur in FY 26/27, followed by construction in FY 27/28.

6.6 Reserves

The FY 26/27 Park Fund Budget projects that revenue will exceed operating expenditures (all expenditures minus capital expenditures) by \$105,490. This surplus revenue will fund a portion of FY 26/27 park-related capital projects, with the remaining expense balance of \$3,010 funded by the 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 26/27 Administration Fund Budget is presented in Attachment H.

7.2 Budget Assumptions

7.2.1 CalPERS Increases

The FY 26/27 Admin Fund Budget includes projected CalPERS retirement increases, which are projected to increase 10% above FY 25/26 costs due to increased unfunded liability estimates.

7.2.2 Employee Health Benefit Increases

The FY 26/27 Admin Fund Budget includes projected Health & Vision Insurance increases, which are projected to increase 9% above FY 25/26 costs due to anticipated rate increases.

7.2.3 Reduced Financial Consultant Services

The FY 26/27 Admin Fund Budget includes a significant reduction in financial consultant costs due to the addition of an Accountant position to create additional administrative capacity.

7.2.4 LAFCO Increases

The FY 26/27 Admin Fund Budget includes a one-time increase in Tuolumne County Local Agency Formation Commission (LAFCO) fees to conduct an engineering study to activate the District's authority to provide lighting services to the downtown Twain Harte area.

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 26/27 revenue is projected at \$1,000.

7.4 Expenditures

The FY 26/27 Administrative Fund expenditures are projected to be \$889,458, which is approximately \$30,791 higher than FY 25/26. This increase is primarily due to the increases described in the above budget assumptions detailed above. Administrative Fund expenses are detailed in Attachment H.

Attachment A: FY 26/27 Budget Summary

Twain Harte Community Services District
2026-2027 Budget

	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL
	FY 25/26	Proposed	% Diff	FY 25/26	Proposed	% Diff	FY 25/26	Proposed	% Diff	FY 25/26	Proposed	% Diff	FY 25/26	Proposed	% Diff	PROJECTED
Revenue																
Service Charges	\$ 1,670,400	\$ 1,730,800	4%	\$ 1,447,000	\$ 1,536,400	6%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 3,267,200
Fees	20,600	21,400	4%	15,900	17,100	8%	-	-	0%	13,500	15,100	12%	-	-	0%	53,600
Taxes & Assessments	43,700	45,026	3%	-	-	0%	1,419,100	1,458,900	3%	162,500	166,900	3%	-	-	0%	1,670,826
Grants & Donations	130,500	410,500	215%	-	114,500	114500%	375,338	-	-100%	101,000	111,500	10%	-	-	0%	636,500
Other Revenue	106,000	106,000	0%	48,000	48,000	0%	463,058	134,100	-71%	14,700	10,800	-27%	1,000	1,000	0%	299,900
Total Program Revenue	\$ 1,971,200	\$ 2,313,726	17%	\$ 1,510,900	\$ 1,716,000	14%	\$ 2,257,496	\$ 1,593,000	-29%	\$ 291,700	\$ 304,300	4%	\$ 1,000	\$ 1,000	0%	\$ 5,928,026
Admin Revenue Allocation	470	470	0%	250	250	0%	180	180	0%	100	100	0%	(1,000)	(1,000)	0%	-
GRAND TOTAL REVENUE	\$ 1,971,670	\$ 2,314,196	17%	\$ 1,511,150	\$ 1,716,250	14%	\$ 2,257,676	\$ 1,593,180	-29%	\$ 291,800	\$ 304,400	4%	\$ -	\$ -	0%	\$ 5,928,026
Operating Expenses																
Salaries	\$ 373,978	\$ 394,851	6%	\$ 198,336	\$ 210,076	6%	\$ 856,167	\$ 717,094	-16%	\$ 17,793	\$ 20,017	12%	\$ 444,893	\$ 462,887	4%	\$ 1,804,924
Benefits	228,328	245,788	8%	122,746	132,418	8%	407,843	418,910	3%	14,472	15,748	9%	259,474	279,371	8%	1,092,235
Equip, Auto, Maint, & Repairs	186,850	175,100	-6%	88,150	73,600	-17%	199,600	102,100	-49%	25,200	30,700	22%	13,900	14,600	5%	396,100
Materials & Supplies	50,400	50,900	1%	6,700	6,800	1%	11,900	10,000	-16%	2,500	2,300	-8%	3,800	3,700	-3%	73,700
Outside Services	30,700	31,800	4%	25,500	26,100	2%	24,400	24,500	0%	4,700	5,500	17%	43,000	36,200	-16%	124,100
Other (Utilities, Prop/Liab Ins, TUD)	251,500	249,100	-1%	713,300	715,600	0%	125,500	119,400	-5%	34,900	35,700	2%	93,600	92,700	-1%	1,212,500
Debt Service	110,390	110,232	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	110,232
Total Program Expenses	\$ 1,232,146	\$ 1,257,771	2%	\$ 1,154,732	\$ 1,164,594	1%	\$ 1,625,410	\$ 1,392,004	-14%	\$ 99,565	\$ 109,964	10%	\$ 858,667	\$ 889,458	4%	\$ 4,813,791
Administrative Cost Allocation	408,848	418,045	2%	217,472	222,364	2%	156,580	160,102	2%	86,989	88,946	2%	(858,667)	(889,458)	4%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,640,994	\$ 1,675,816	2%	\$ 1,372,204	\$ 1,386,958	1%	\$ 1,781,990	\$ 1,552,106	-13%	\$ 186,554	\$ 198,910	7%	\$ -	\$ -	0%	\$ 4,813,790
TOTAL OPERATING BALANCE	\$ 330,676	\$ 638,380		\$ 138,946	\$ 329,292		\$ 475,686	\$ 41,074		\$ 105,246	\$ 105,490		\$ -	\$ -		
Capital Expenses																
Capital Outlay	949,576	700,500	-26%	520,755	589,500	13%	811,362	437,500	-46%	224,500	108,500	-52%	-	-	0%	1,836,000
Total Capital Expenses	\$ 949,576	\$ 700,500	-26%	\$ 520,755	\$ 589,500	13%	\$ 811,362	\$ 437,500	-46%	\$ 224,500	\$ 108,500	-52%	\$ -	\$ -		\$ 1,836,000
GRAND TOTAL EXPENSES	\$ 2,590,570	\$ 2,376,316	-8%	\$ 1,892,959	\$ 1,976,458	4%	\$ 2,593,352	\$ 1,989,606	-23%	\$ 411,054	\$ 307,410	-25%	\$ -	\$ -	0%	\$ 6,649,790
Transfer To/(From) Reserve	\$ (618,900)	\$ (62,120)		\$ (381,809)	\$ (260,208)		\$ (335,676)	\$ (396,426)		\$ (119,254)	\$ (3,010)		\$ -	\$ -		\$ (721,765)

Attachment B: FY 26/27 Salary Plan

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2026/27 HOURLY SALARY SCHEDULE - Effective July 1, 2026**

TITLE	Competence Salary Steps					Expertise Salary Steps**			
	1	2	3	4	5	6	7	8	9
UNION POSITIONS									
Accounting/Administrative Assistant*	\$ 26.372	\$ 27.691	\$ 29.076	\$ 30.529	\$ 32.056	\$ 33.659	\$ 35.342	\$ 37.109	\$ 38.964
Customer Services Manager*	\$ 35.133	\$ 36.889	\$ 38.734	\$ 40.671	\$ 42.704	\$ 44.839	\$ 47.081	\$ 49.435	\$ 51.907
Customer Services Representative*	\$ 29.029	\$ 30.480	\$ 32.004	\$ 33.605	\$ 35.285	\$ 37.049	\$ 38.902	\$ 40.847	\$ 42.889
Fire Captain^	\$ 26.785	\$ 28.124	\$ 29.531	\$ 31.007	\$ 32.557	\$ 34.185	\$ 35.895	\$ 37.689	\$ 39.574
Fire Engineer	\$ 21.420	\$ 22.491	\$ 23.616	\$ 24.796	\$ 26.036	\$ 27.338	\$ 28.705	\$ 30.140	\$ 31.647
Fire Relief Captain^	\$ 20.428								
Water Engineering Tech*	\$ 33.672	\$ 35.355	\$ 37.123	\$ 38.979	\$ 40.928	\$ 42.975	\$ 45.123	\$ 47.380	\$ 49.748
Utility Worker I*	\$ 22.724	\$ 23.860	\$ 25.053	\$ 26.306	\$ 27.621	\$ 29.002	\$ 30.452	\$ 31.975	\$ 33.574
Utility Worker II*	\$ 24.315	\$ 25.531	\$ 26.807	\$ 28.148	\$ 29.555	\$ 31.033	\$ 32.585	\$ 34.214	\$ 35.925
Utility Worker III*	\$ 26.017	\$ 27.318	\$ 28.684	\$ 30.118	\$ 31.624	\$ 33.205	\$ 34.866	\$ 36.609	\$ 38.439
Distribution Operator II*	\$ 30.082	\$ 31.586	\$ 33.165	\$ 34.824	\$ 36.565	\$ 38.393	\$ 40.313	\$ 42.328	\$ 44.445
Distribution Operator III*	\$ 34.302	\$ 36.017	\$ 37.818	\$ 39.709	\$ 41.694	\$ 43.779	\$ 45.968	\$ 48.266	\$ 50.680
Treatment Operator II*	\$ 31.781	\$ 33.370	\$ 35.038	\$ 36.790	\$ 38.630	\$ 40.561	\$ 42.589	\$ 44.719	\$ 46.954
Treatment Operator III*	\$ 35.195	\$ 36.955	\$ 38.803	\$ 40.743	\$ 42.780	\$ 44.919	\$ 47.165	\$ 49.523	\$ 51.999
Operations Superintendent*	\$ 41.604	\$ 43.684	\$ 45.868	\$ 48.162	\$ 50.570	\$ 53.098	\$ 55.753	\$ 58.541	\$ 61.468
MANAGEMENT POSITIONS (Exempt)									
HR/Executive Coordinator*	\$ 36.187	\$ 37.996	\$ 39.896	\$ 41.891	\$ 43.986	\$ 46.185	\$ 48.494	\$ 50.919	\$ 53.465
Finance Officer*	\$ 55.225	\$ 57.986	\$ 60.886	\$ 63.930	\$ 67.126	\$ 70.483	\$ 74.007	\$ 77.707	\$ 81.592
Accountant (Confidential)*	\$ 42.182	\$ 44.291	\$ 46.505	\$ 48.830	\$ 51.272	\$ 53.836	\$ 56.527	\$ 59.354	\$ 62.321
Fire Chief~^	\$ 54.238	\$ 56.950	\$ 59.798	\$ 62.788	\$ 65.927	\$ 69.223	\$ 72.685	\$ 76.319	\$ 80.135
Operations Manager/Asst. General Manager*	\$ 56.241	\$ 59.053	\$ 62.006	\$ 65.106	\$ 68.361	\$ 71.779	\$ 75.368	\$ 79.137	\$ 83.093
General Manager (By Contract)									
	2026/27 Negotiated Contract Amount: \$93.334/hour								

Notes

* 3% Union Negotiated COLA Increase Effective July 1, 2025

^ 2% Union Negotiated COLA Increase Effective July 1, 2025

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

Attachment C: FY 26/27 Reserve Designations

RESERVE SUMMARY					
As Of June 30, 2026 (Estimated)					
	Water	Sewer	Fire	Parks	Total
Committed					
Capital Improvement/Asset Replacement Reserve	\$ 2,111,023	\$ 1,037,398	\$ 975,326	\$ 171,677	\$ 4,295,424
Rate/Revenue Stabilization Reserve	\$ 173,080	\$ 153,640	\$ 232,237	\$ 12,235	\$ 571,192
Water Rights Reserve	\$ 120,083	\$ -	\$ -	\$ -	\$ 120,083
Total Committed	\$ 2,404,186	\$ 1,191,038	\$ 1,207,563	\$ 183,912	\$ 4,986,699
Assigned					
Operating Reserve	\$ 418,954	\$ 346,740	\$ 776,053	\$ 99,455	\$ 1,641,202
Pension Liability	\$ (304,930)	\$ (164,195)	\$ (290,664)	\$ -	\$ (759,789)
Total Assigned	\$ 114,024	\$ 182,545	\$ 485,389	\$ 99,455	\$ 881,413
PROPOSED ENDING BALANCE - FY 24/25	\$ 6,250,697	\$ 2,255,682	\$ 3,470,886	\$ 4,499,465	\$ 16,476,730

26/27 Estimated Transfer To/(From) Reserve					
Water Rights Reserve					\$ -
Rate/Revenue Stabilization Reserve					
Operating Reserve					
Capital Improvement/Asset Replacement Reserve	\$ (62,120)	\$ (260,208)	\$ (396,426)	\$ (3,010)	\$ (721,765)
TOTAL TRANSFERS TO/(FROM) RESERVE	\$ (62,120)	\$ (260,208)	\$ (396,426)	\$ (3,010)	\$ (721,765)

Projected Capital Reserve as of 6/30/27	\$ 2,048,902	\$ 777,190	\$ 578,901	\$ 168,667	\$ 3,573,660
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Attachment D: FY 26/27 Water Fund Budget & Capital Outlay Plan

Twain Harte Community Services District
2026-2027 Budget
WATER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Service Charges					
Water Service Charge	\$ 1,670,400	\$ 1,730,800	\$ 60,400	4%	Scheduled rate increase
TOTAL SERVICE CHARGES	\$ 1,670,400	\$ 1,730,800	\$ 60,400	4%	
Fees					
Late Fee	\$ 11,000	\$ 11,500	\$ 500	5%	
Door Notice Fee	2,900	2,900	-	0%	
Hookup Fees	3,500	3,500	-	0%	
Reconnection Fees	2,200	2,600	400	18%	
Property Transfer Fee	900	800	(100)	-11%	
Returned Check Fee	100	100	-	0%	
TOTAL FEES	\$ 20,600	\$ 21,400	\$ 800	4%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 43,700	\$ 45,026	\$ 1,326	3%	Assumed 3% increase
TOTAL TAXES & ASSESSMENTS	\$ 43,700	\$ 45,026	\$ 1,326	3%	
Grants & Donations					
Grant Revenue - Misc	\$ 130,500	\$ 410,500	\$ 280,000	215%	CDBG Grant
TOTAL GRANTS & DONATIONS	\$ 130,500	\$ 410,500	\$ 280,000	215%	
Other Revenue					
Miscellaneous Revenue	\$ 26,000	\$ 26,000	\$ -	0%	
Interest Revenue	80,000	80,000	-	0%	
Lease Revenue			-	0%	
Sale of Assets	-	-	-	0%	
TOTAL OTHER REVENUE	\$ 106,000	\$ 106,000	\$ -	0%	
GRAND TOTAL REVENUE	\$ 1,971,200	\$ 2,313,726	\$ 342,526	17%	
Admin Transfer Out	\$ 470	\$ 470	\$ -		
GRAND TOTAL WITH ADMIN	\$ 1,971,670	\$ 2,314,196	\$ 342,526	17%	

Twain Harte Community Services District
2026-2027 Budget
WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Salaries - 51XXX					
Regular Time	\$ 326,219	\$ 347,091.83	20,873	6%	3% COLA, Step increases, full staffing
Standby Pay	10,075	10,075	-	0%	
Overtime	26,000	26,000	-	0%	
Sick Leave/Vacation Pay	6,300	6,300	-	0%	
Intern Stipend	0	0	-	0%	
Uniform Allowance	4,095	4,095	-	0%	
Cell Phone Stipend	1,289	1,289	-	0%	
TOTAL SALARIES	\$ 373,978	\$ 394,851	\$ 20,873	6%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 98,794	\$ 107,722	8,928	9%	Projected rate increases
HRA Reimbursement	27,921	27,921	-	0%	
CALPERS Retirement	56,208	62,147	5,939	11%	Projected rate increases
FICA	23,187	24,481	1,294	6%	COLA, Step increases, full staffing
Medicare	5,423	5,725	303	6%	
Workers Comp	15,931	16,200	269	2%	
Unemployment Ins/ETT	865	1,592	727	84%	
TOTAL BENEFITS	\$ 228,328	\$ 245,788	\$ 17,461	8%	

**Twain Harte Community Services District
2026-2027 Budget
WATER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 40,050	\$ 16,600	(23,450)	-59%	Large Vac Truck Repair last fiscal year
Facilities Maintenance & Repair					
Source of Supply	9,000	9,200	200	2%	
Pumping	4,100	6,400	2,300	56%	Shadybrook pump in need of repairs
Water Treatment	18,000	21,200	3,200	18%	Decreased sludge removal costs
Transmission & Distribution	63,000	59,800	(3,200)	-5%	Reduced pavement patching anticipated
General & Administrative	2,000	2,000	-	0%	
Vehicle Maintenance & Repair	12,000	10,800	(1,200)	-10%	Major repair needed last fiscal year
Janitorial Cleaning Fees	0		-	0%	
Fuel	20,000	24,000	4,000	20%	Fuel price and projected use increases
Equipment Under \$5,000			-	0%	
Source of Supply	0	0	-	0%	
Pumping	0	2,000	2,000	2000%	Backflow device needed in Sherwood Forest
Water Treatment	8,100	12,200	4,100	51%	Need well sounders to measure depth
Transmission & Distribution	6,300	6,600	300	5%	
General & Administrative	2,500	2,500	-	0%	
Personal Protective Equipment	1,800	1,800	-	0%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 186,850	\$ 175,100	\$ (11,750)	-6%	
Materials & Supplies - 54XXX					
Office Supplies - General	\$ 1,000	\$ 1,000	-	0%	
Office Supplies - Billing	\$ 200	\$ 200	-	0%	
Postage - General	300	300	-	0%	
Postage - Billing	5,500	5,600	100	2%	
Food Supplies	500	500	-	0%	
Chemical Supplies	42,500	42,900	400	1%	
Janitorial Supplies	400	400	-	0%	
TOTAL MATERIALS & SUPPLIES	\$ 50,400	\$ 50,900	\$ 500	1%	

**Twain Harte Community Services District
2026-2027 Budget
WATER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Outside Services - 55XXX					
Legal Fees	2,000	2,000	-	0%	
IT Services	2,600	3,500	900	35%	
Engineering Services	20,000	20,000	-	0%	
Medical Exams	500	500	-	0%	
Other Professional Services	5,600	5,800	200	4%	
TOTAL OUTSIDE SERVICES	\$ 30,700	\$ 31,800	\$ 1,100	4%	
Other - 56XXX					
Utilities			-	0%	
Source of Supply	\$ -		-	0%	
Pumping	\$ 17,400	\$ 19,600	2,200	13%	Projecting higher usage of wells
Water Treatment	\$ 16,000	\$ 15,500	(500)	-3%	
Transmission & Distribution	\$ -		-	0%	
General & Administrative	\$ 4,300	\$ 4,200	(100)	-2%	
Phone/Communications	7,900	8,300	400	5%	
Computer Licenses & Maintenance	21,300	17,100	(4,200)	-20%	New GIS provider savings
Property/Liability Insurance	43,700	42,500	(1,200)	-3%	SDRMA estimate projects decreased rate
Property Tax	500	500	-	0%	
Memberships/Publications/Subscriptio	12,200	12,600	400	3%	
Licenses & Certifications	1,400	1,600	200	14%	
Training, Conferences & Travel	5,400	5,400	-	0%	
Uncollectable accounts	500	500	-	0%	
Advertising & Public Education	2,400	2,000	(400)	-17%	
Laboratory Fees	25,600	25,300	(300)	-1%	
Regulatory Fees	21,500	22,600	1,100	5%	Assume 5% rate increases
Purchased Water	57,000	58,500	1,500	3%	TUD rate increases
Bank & Credit Card Fees	12,700	12,900	200	2%	
Claims	1,700	0	(1,700)	-100%	No claims anticipated
TOTAL OTHER	\$ 251,500	\$ 249,100	\$ (2,400)	-1%	

**Twain Harte Community Services District
2026-2027 Budget
WATER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ 12,688	\$ 8,623	(4,065)	-32%	Actual debt service scheduled payments
Principal on Long Term Debt	97,702	101,609	3,907	4%	Actual debt service scheduled payments
TOTAL DEBT SERVICE	\$ 110,390	\$ 110,232	\$ (158)	0%	
GRAND TOTAL EXPENSES					
	\$ 1,232,146	\$ 1,257,771	\$ 25,625	2%	
Admin Transfer Out	\$ 408,848	\$ 418,045	\$ 9,197		
GRAND TOTAL WITH ADMIN					
	\$ 1,640,994	\$ 1,675,816	\$ 34,822	2%	
Capital Outlay - 57XXX					
Manzanita Ct Waterline Upgrade	90,000	0	(90,000)	-100%	Completed last FY
Roundhouse Roof Replace	17,290	0	(17,290)	-100%	Completed last FY
Tower Safety Lights	11,969	0	(11,969)	-100%	Completed last FY
Water Fill Station	160,317	0	(160,317)	-100%	Completed last FY
FH/Service Line Replacement	25,000	40,000	15,000	60%	Increased costs
Black Oak Pump/Motor Rehab	20,000	5,000	(15,000)	-75%	Rollover from last Fiscal Year
SCADA Upgrade	425,000	410,500	(14,500)	-3%	Rollover from last Fiscal Year
Cedar Pines Pressure Zone Upgrades	200,000	200,000	-	0%	Rollover from last Fiscal Year
Confined Space Davit Lift Systems		20,000	20,000	20000%	Required for Confined Space Entry
Shadybrook Raw Water Meter		25,000	25,000	25000%	Needed to measure raw water intake
			-	0%	
TOTAL CAPITAL OUTLAY	\$ 949,576	\$ 700,500	\$ (249,076)	-26%	
GRAND TOTAL WITH CAPITAL					
	\$ 2,590,570	\$ 2,376,316	\$ (214,254)	-8%	

5-YEAR CAPITAL OUTLAY PLAN

Water Fund - FY 26/27

	Previously Expended	Projected FY 25-26	Requested FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Out Years 6 to 10	TOTAL
Manzanita Ct Waterline Upgrade		\$ 73,604							\$ 73,604
Roundhouse Roof Replace ⁵		\$ 17,290							\$ 17,290
Tower Safety Lights ⁵		\$ 11,968							\$ 11,968
Water Fill Station ⁶		\$ 160,317							\$ 160,317
FH/Service Line Replacement ³		\$ 16,800	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000	\$ 416,800
Black Oak Pump/Motor Rehabilitation		\$ 15,000	\$ 5,000						\$ 20,000
SCADA Upgrade ^{4,7}	\$ 105,050	\$ -	\$ 410,500						\$ 515,550
Confined Space Davit Lift Systems			\$ 20,000						\$ 20,000
Shadybrook Raw Water Meter			\$ 25,000						\$ 25,000
Cedar Pines Pressure Zone Upgrades		\$ -	\$ 200,000	\$ 500,000					\$ 700,000
Sherwood Forest Water System Upgrade ⁸				\$ 270,000	\$ 600,000	\$ 600,000	\$ 350,000	\$ 4,000,000	\$ 5,820,000
Replace Truck #7 ⁵				\$ 21,320					\$ 21,320
Well #1 PFAS Filtration				\$ 30,000					\$ 30,000
Replace Truck #2 ⁵							\$ 62,075		\$ 62,075
Recoat MG Tank #1 Interior Roof									\$ 115,000
Recoat Sherwood Tank								\$ 100,000	\$ 100,000
Rehab/Recoat Black Oak Tanks								\$ 300,000	\$ 300,000
High Pressure Pipe/Lateral Replacement								\$ 2,650,000	\$ 2,650,000
Shadybrook Dredging/Bypass								\$ 950,000	\$ 950,000
Vehicle/Equipment Replacement								\$ 240,970	\$ 240,970
TOTAL CAPITAL OUTLAY	\$ 105,050	\$ 294,979	\$ 700,500	\$ 861,320	\$ 640,000	\$ 640,000	\$ 452,075	\$ 8,440,970	\$ 12,249,894

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 Ongoing project to replace substandard fire hydrants and problem service lines
- 4 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 split with Sewer Fund - 65% Water / 35% Sewer
- 6 Grant Project: \$130,500 DWR grant
- 7 Grant Project: \$105,050 DWR grant / \$410,500 CDBG Grant
- 8 Project to be phased and completed over time

Attachment E: FY 26/27 Sewer Fund Budget & Capital Outlay Plan

Twain Harte Community Services District
2026-2027 Budget
SEWER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Service Charges					
Sewer Service Charge	1,447,000	1,536,400	89,400	6%	Scheduled rate increase
TOTAL SERVICE CHARGES	\$ 1,447,000	\$ 1,536,400	\$ 89,400	6%	

Fees					
Late Fee	\$ 8,200	\$ 9,000	\$ 800	10%	
Door Notice Fee	2,700	2,700	-	0%	
Hookup Fees	2,000	2,000	-	0%	
Reconnection Fees	2,000	2,500	500	25%	
Inspection Fees			-	0%	
Property Transfer Fee	900	800	(100)	-11%	
Returned Check Fee	100	100	-	0%	
TOTAL FEES	\$ 15,900	\$ 17,100	\$ 1,200	8%	

Grants & Donations					
Grant Revenue	-	\$ 114,500	\$ 114,500	114500%	CDBG Grant for SCADA
TOTAL GRANTS & DONATIONS	\$ -	\$ 114,500	\$ 114,500	114500%	

Other Revenue					
Interest Revenue	48,000	48,000	-	0%	
Sale of Assets	-	-	-	0%	
Other			-	0%	
TOTAL OTHER REVENUE	\$ 48,000	\$ 48,000	\$ -	0%	

GRAND TOTAL REVENUE	\$ 1,510,900	\$ 1,716,000	\$ 205,100	14%	
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Admin Transfer Out \$ 250 \$ 250 \$ -

GRAND TOTAL WITH ADMIN	\$ 1,511,150	\$ 1,716,250	\$ 205,100		
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Twain Harte Community Services District
2026-2027 Budget

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Salaries - 51XXX					
Regular Time	\$ 175,862	\$ 187,102	11,240	6%	3% COLA, Step Increases, Full staffing
Standby Pay	10,075	10,075	0	0%	
Overtime	6,500	7,000	500	8%	
Sick Leave/Vacation Pay	3,000	3,000	0	0%	
Intern Stipend	0	0	0	0%	
Uniform Allowance	2,205	2,205	0	0%	
Cell Phone Stipend	694	694	0	0%	
TOTAL SALARIES	\$ 198,336	\$ 210,076	\$ 11,740	6%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 53,219	\$ 58,028	4,810	9%	Projected rate increases
HRA Reimbursement	14,181	14,181	0	0%	
CALPERS Retirement	30,328	33,532	3,204	11%	Projected rate increases
FICA	12,297	13,025	728	6%	
Medicare	2,876	3,046	170	6%	
Workers Comp	9,298	9,600	302	3%	
Unemployment Ins/ETT	547	1,006	459	84%	
TOTAL BENEFITS	\$ 122,746	\$ 132,418	\$ 9,673	8%	

Twain Harte Community Services District
2026-2027 Budget

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 26,250	\$ 11,100	(15,150)	-58%	Major vac truck repair last fiscal year
Facilities Maintenance & Repair					
General & Administrative	1,000	1,000	0	0%	
Lift Stations	12,000	12,000	0	0%	
Collections	16,700	16,300	(400)	-2%	
Vehicle Maintenance & Repair	7,000	6,200	(800)	-11%	
Janitorial/Cleaning Fees	0		0	0%	
Fuel	12,000	13,400	1,400	12%	Fuel price and projected use increase
Equipment Under \$5,000	11,800	12,200	400	3%	
Personal Protective Equipment	1,400	1,400	0	0%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 88,150	\$ 73,600	\$ (14,550)	-17%	
Materials & Supplies - 54XXX					
Office Supplies - General	\$ 700	\$ 600	\$ (100)	-14%	
Office Supplies - Billing	\$ 200	\$ 200	\$ -	0%	
Postage - General	100	100	\$ -	0%	
Postage - Billing	5,000	5,200	\$ 200	4%	
Food Supplies	300	300	0	0%	
Janitorial Supplies	400	400	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 6,700	\$ 6,800	\$ 100	1%	
Outside Services - 55XXX					
Legal Fees	\$ 1,500	\$ 1,500	\$ -	0%	
IT Services	1,700	2,100	400	24%	
Engineering Services	17,000	17,000	0	0%	
Medical Exams	400	400	0	0%	
Other Professional Services	4,900	5,100	200	4%	
TOTAL OUTSIDE SERVICES	\$ 25,500	\$ 26,100	\$ 600	2%	

Twain Harte Community Services District
2026-2027 Budget

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Other - 56XXX					
Utilities			\$ -	0%	
General & Administrative	\$ 2,700	\$ 2,600	\$ (100)	-4%	
Lift Stations	\$ 6,100	\$ 6,300	\$ 200	3%	
Phone/Communications	4,400	4,700	300	7%	
Computer Licenses & Maintenance	19,400	16,300	(3,100)	-16%	New GIS provider savings
Property/Liability Insurance	30,100	29,200	(900)	-3%	
Property Tax	0		0	0%	
Dues & Memberships	6,700	6,800	100	1%	
Licenses & Certifications	1,100	500	(600)	-55%	
Training, Conferences & Travel	3,500	3,500	0	0%	
Uncollectable accounts	500	500	0	0%	
Advertising & Public Education	2,000	2,000	0	0%	
Regulatory Fees	4,800	5,000	200	4%	
Sewer Service Charge	619,000	626,000	7,000	1%	TUD rate increases
Bank & Credit Card Fees	12,200	12,200	0	0%	
Claims	800	0	(800)	-100%	
TOTAL OTHER	\$ 713,300	\$ 715,600	\$ 2,300	0%	

Twain Harte Community Services District
2026-2027 Budget

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ -		\$ -	0%	
Principal on Long Term Debt	0		0	0%	
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0%	
GRAND TOTAL EXPENSES	\$ 1,154,732	\$ 1,164,594	\$ 9,862	1%	
Admin Transfer Out	\$ 217,472	\$ 222,364	\$ 4,892	2%	
GRAND TOTAL WITH ADMIN	\$ 1,372,204	\$ 1,386,958	\$ 14,754	1%	
Capital Outlay - 57XXX					
Sewer Main Re-Lining/Replacement			0	0%	
Roundhouse Roof Replace	9,310	0	(9,310)	-100%	Completed last Fiscal Year
Tower Safety Lights	6,445	0	(6,445)	-100%	Completed last Fiscal Year
Black Oak Dr Replacement	\$ 60,000	\$ -	\$ (60,000)	-100%	Completed last Fiscal Year
SCADA Upgrade	\$ 120,000	\$ 114,500	\$ (5,500)	-5%	Rollover from last Fiscal Year
Cresta Dr/Tuolumne Dr Sewer Reline	\$ 325,000	\$ 240,000	\$ (85,000)	-26%	Rollover from last Fiscal Year
Tamarack Manhole		20,000	20,000	20000%	Manhole needed to clean sewer
Twain Harte to Marquis Sewer Relining		160,000	160,000	160000%	Priority CIP Project
Marquis Drive Sewer Replacement		55,000	55,000	55000%	Priority CIP Project
TOTAL CAPITAL OUTLAY*	\$ 520,755	\$ 589,500	\$ 68,745	13%	
GRAND TOTAL WITH CAPITAL	\$ 1,892,959	\$ 1,976,458	\$ 83,499	4%	

5-YEAR CAPITAL OUTLAY PLAN

Sewer Fund - FY 26/27

	Previously Expended	Projected FY 25-26	Requested FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Out Years 6 to 10	TOTAL
Roundhouse Roof Replace ⁶		\$ 9,310							\$ 9,310
Tower Safety Lights ⁶		\$ 6,445							\$ 6,445
Black Oak Dr Replacement ⁸		\$ 10,000							\$ 10,000
SCADA Upgrade ^{4,7}	\$ 1,995	\$ -	\$ 114,500						\$ 116,495
Cresta Dr/Tuolumne Dr Sewer Relining		\$ 85,639	\$ 240,000						\$ 325,639
Tamarack Manhole			\$ 20,000						\$ 20,000
Twain Harte Dr to Marquis Sewer Relining ⁸			\$ 160,000						\$ 160,000
Marquis Drive Sewer Replacement ⁸			\$ 55,000	\$ 205,000					\$ 260,000
Replace Truck #7 ⁶				\$ 11,480					\$ 11,480
Replace Sewer Tractor Camera				\$ 50,000					\$ 50,000
Fuller to Manzanita Sewer Replacement ⁸				\$ 50,000	\$ 300,000				\$ 350,000
Golf Club Drive Sewer Replacement ⁸					\$ 100,000	\$ 500,000			\$ 600,000
Sewer Main Re-Lining/Replacement ⁵							\$ 150,000	\$ 750,000	\$ 900,000
Twain Harte Dr to Spruce Dr Replacement ⁸							\$ 100,000	\$ 600,000	\$ 700,000
Replace Truck #2 ⁶							\$ 33,425		
Wildwood/Tuolumne Dr Replacement ⁸								\$ 375,000	\$ 375,000
Tiffenni Dr Replacement ⁸								\$ 400,000	\$ 400,000
Vehicle/Equipment Replace								\$ 90,580	\$ 90,580
TH Lake Sewerline Replacement ⁸								\$ 1,100,000	\$ 1,100,000
Sherwood Forest Sewer ⁹								\$ 3,700,000	\$ 3,700,000
TOTAL CAPITAL OUTLAY	\$ 1,995	\$ 111,394	\$ 589,500	\$ 316,480	\$ 400,000	\$ 500,000	\$ 283,425	\$ 7,015,580	\$ 9,184,949

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 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 Ongoing project to line portions of the TH Pipeline Replacement Project and other high risk sewer lines without excessive sags/offsets.
- 6 Project is split with the Water Fund - 65% Water / 35% Sewer
- 7 Grant Project: \$114,500 CDBG Grant
- 8 This project is a phase of the larger TH Pipeline Replacement Project
- 9 This project is a new sewer system that will require a special assessment and property owner vote

Attachment F: FY 26/27 Fire Fund Budget & Capital Outlay Plan

Twain Harte Community Services District

2026-2027 Budget

FIRE - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 695,100	\$ 722,400	\$ 27,300	4%	Assumed 3% increase over actuals
Property Assessments	724,000	\$ 736,500.00	12,500	2%	Estimated Assessment CPI increase
TOTAL TAXES & ASSESSMENTS	\$ 1,419,100	\$ 1,458,900	\$ 39,800	3%	

Grants & Donations					
Grant Revenue	375,338	-	\$ (375,338)	-100%	No grants currently anticipated
Donation Revenue	-	-	-	0%	
TOTAL GRANTS & DONATIONS	\$ 375,338	\$ -	\$ (375,338)	-100%	

Other Revenue					
Strike Team	\$ 385,658	\$ 80,000	\$ (305,658)	-79%	Only assumed Strike Team to Cover Engineers
Training Revenue	17,000	10,000	(7,000)	-41%	Less reimbursable training anticipated
Miscellaneous Revenue	25,400	15,100	(10,300)	-41%	Not teaching Columbia College class this year
Interest Revenue	35,000	29,000	(6,000)	-17%	Reduced Reserves after Type 6 Purchase
Sale of Assets	-	-	-	0%	
Insurance Proceeds	-	-	-	0%	
TOTAL OTHER REVENUE	\$ 463,058	\$ 134,100	\$ (328,958)	-71%	

GRAND TOTAL REVENUE	\$ 2,257,496	\$ 1,593,000	\$ (664,496)	-29%	
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Admin Transfer Out	\$ 180	\$ 180	\$ -		
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GRAND TOTAL WITH ADMIN	\$ 2,257,676	\$ 1,593,180	\$ (664,496)	-29%	
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Twain Harte Community Services District
2026-2027 Budget
FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Salaries - 51XXX					
Regular Time	\$ 471,415	\$ 493,367	21,952	5%	2% COLA, Step increases
Standby Pay	500	500	0	0%	
Overtime	27,000	30,000	3,000	11%	Overtime in line with historical
Holiday Overtime	26,307	27,873	1,566	6%	COLA, step increases
FLSA Overtime	46,677	49,340	2,663	6%	COLA, step increases
Sick Leave/Vacation Pay/ATO	10,000	10,000	0	0%	
Temp/Relief Pay	7,500	6,000	(1,500)	-20%	Less need due to Engineers
Intern Stipend	89,000	90,000	1,000	1%	Budget for no vacancies
Reserve Stipends	3,000	3,000	0	0%	
Striketeam Pay	91,957	0	(91,957)	-100%	Reimbursable strike team labor unknown
Striketeam Intern Pay	75,797	0	(75,797)	-100%	Reimbursable strike team labor unknown
Response Incentive Pay	1,000	1,000	0	0%	
Uniform Allowance	6,000	6,000	0	0%	
Cell Phone Stipend	14	14	0	0%	
TOTAL SALARIES	\$ 856,167	\$ 717,094	\$ (139,073)	-16%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 119,110	\$ 129,882	10,772	9%	Projected rate increases
HRA Reimbursement	34,718	34,718	0	0%	
CALPERS Retirement	140,126	151,911	11,785	8%	Projected rate increases
FICA	53,082	44,460	(8,623)	-16%	Included strike team pay last fiscal year
Medicare	12,414	10,398	(2,017)	-16%	Included strike team pay last fiscal year
Workers Comp	47,338	45,600	(1,738)	-4%	Insurance discounts for training
Unemployment Ins/ETT	1,055	1,942	886	84%	
TOTAL BENEFITS	\$ 407,843	\$ 418,910	\$ 11,067	3%	

Twain Harte Community Services District

2026-2027 Budget

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 8,600	\$ 10,200	1,600	19%	Increased generator and SCBA services rates
Facilities Maintenance & Repair	17,800	8,700	(9,100)	-51%	Major plumbing repair completed last year
Vehicle Maintenance & Repair	44,000	30,000	(14,000)	-32%	Major engine repairs completed last Fiscal year
Fuel	27,000	23,300	(3,700)	-14%	Fuel price increases plus savings due to Type 6
Equipment Under \$5,000	43,200	9,400	(33,800)	-78%	Type 6 Equipment purchased last fiscal year
Personal Protective Equipment	59,000	20,500	(38,500)	-65%	Major structural PPE grant purchase last fiscal year
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 199,600	\$ 102,100	\$ (97,500)	-49%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 2,000	\$ 2,000	0	0%	
Postage	400	400	0	0%	
Food Supplies	500	500	0	0%	
Janitorial Supplies	3,900	3,600	(300)	-8%	
Medical Supplies	5,100	3,500	(1,600)	-31%	One time medical bag purchases last fiscal year
TOTAL MATERIALS & SUPPLIES	\$ 11,900	\$ 10,000	\$ (1,900)	-16%	
Outside Services - 55XXX					
Legal Fees	\$ 4,500	\$ 4,500	\$ -	0%	
IT Services	3,000	2,600	(400)	-13%	
Engineering Services	9,100	9,400	300	3%	
Medical Exams	1,800	1,800	0	0%	
Background Checks	1,000	1,200	200	20%	
Other Professional Services	5,000	5,000	0	0%	
TOTAL OUTSIDE SERVICES	\$ 24,400	\$ 24,500	\$ 100	0%	

Twain Harte Community Services District
2026-2027 Budget
FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Other - 56XXX					
Utilities	\$ 16,100	\$ 15,800	(300)	-2%	
Phone/Communications	8,900	9,300	400	4%	
Software Licenses & Maintenance	14,100	13,700	(400)	-3%	
Property/Liability Insurance	45,000	48,200	3,200	7%	Additional cost for Type 6
Dues & Memberships	4,200	4,200	0	0%	
Licenses & Certifications	2,500	2,500	0	0%	
Training, Conferences & Travel	15,000	14,000	(1,000)	-7%	Less training need anticipated
Training - Reimbursable	17,000	10,000	(7,000)	-41%	Less reimbursed training projected this fiscal year
Advertising & Public Education	1,700	1,700	0	0%	
Claims	1,000		(1,000)	-100%	No claims anticipated
TOTAL OTHER	\$ 125,500	\$ 119,400	\$ (6,100)	-5%	
Debt Service - 58XXX					
Interest on Long Term Debt	-	-	-	0%	
Principal on Long Term Debt	-	-	-	0%	
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	0%	
GRAND TOTAL EXPENSES	\$ 1,625,410	\$ 1,392,004	\$ (233,406)	-14%	
Admin Transfer Out	\$ 156,580	\$ 160,102	\$ 3,522	2%	
GRAND TOTAL WITH ADMIN	\$ 1,781,990	\$ 1,552,106	\$ (229,884)		
Capital Outlay - 57XXX					
Community Center Improvements	4,000	0	(4,000)	-100%	Completed last Fiscal Year
Training/Admin Parking Lot	359,000	0	(359,000)	-100%	Completed last Fiscal Year
Infrared UAV	12,062	0	(12,062)	-100%	Completed last Fiscal Year
Type 6 Engine	436,300	437,500	1,200	0%	Unanticipated Fees included in Type 6 purchase
TOTAL CAPITAL OUTLAY	\$ 811,362	\$ 437,500	\$ (373,862)	-46%	
GRAND TOTAL WITH CAPITAL	\$ 2,593,352	\$ 1,989,606	\$ (603,746)		

5-YEAR CAPITAL OUTLAY PLAN

Fire Fund - FY 26/27

	Previously Expended	Projected FY 25-26	Requested FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Out Years 6 to 10	Total
Community Center Improvements ⁴	\$ 92,043	\$ 3,500							\$ 95,543
Training Parking Lot ^{4,5}	\$ 103,234	\$ 352,392							\$ 455,626
Infrared UAV		\$ 12,062							\$ 12,062
Type 6 Fire Engine			\$ 437,500						\$ 437,500
Burn Prop Expansion				\$ 50,000					\$ 50,000
Replace Utility 721						\$ 84,900			\$ 84,900
Vehicle/Equipment Replacement								\$ 957,600	\$ 957,600
TOTAL CAPITAL OUTLAY	\$ 195,277	\$ 367,954	\$ 437,500	\$ 50,000	\$ -	\$ 84,900	\$ -	\$ 957,600	\$ 2,093,231

NOTES:

- 1 Vehicle/Equipment replacement items match the THCSO Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Grant funded project - Stormwater Grant Program: \$432,779 Grant

Attachment G: FY 26/27 Park Fund Budget & Capital Outlay Plan

Twain Harte Community Services District

2026-2027 Budget

PARK - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Fees					
Facility/Ground Usage Fees					
Community Center	5,000	4,700	(300)	-6%	
Baseball	1,500	2,500	1,000	67%	Bigfoot Festival Returning to Twain Harte
Park	6,500	7,000	500	8%	
Tennis/Pickleball	500	900	400	80%	
TOTAL FEES	\$ 13,500	\$ 15,100	\$ 1,600	12%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 35,800	\$ 37,300	\$ 1,500	4%	Assumed 3% increase over actuals
Property Assessments	126,700	129,600	2,900	2%	Assessment CPI increase
TOTAL TAXES & ASSESSMENTS	\$ 162,500	\$ 166,900	\$ 4,400	3%	
Grants & Donations					
Grant Revenue	83,000	93,500	\$ 10,500	13%	TPPA Efficiency Grant for Park Solar Lights
Donation Revenue	18,000	18,000	-	0%	
TOTAL GRANTS & DONATIONS	\$ 101,000	\$ 111,500	\$ 10,500	10%	
Other Revenue					
Sale of Assets	-	-	\$ -	0%	
Lease Revenue	1,200	3,300	\$ 2,100	175%	Full Year Snack Shack Lease + Assumed profit
Interest Revenue	13,500	7,500	(6,000)	-44%	Less Reserves
TOTAL OTHER REVENUE	\$ 14,700	\$ 10,800	\$ (3,900)	-27%	
GRAND TOTAL REVENUE	\$ 291,700	\$ 304,300	\$ 12,600	4%	
Admin Transfer Out	\$ 100	\$ 100	\$ -		
GRAND TOTAL WITH ADMIN	\$ 291,800	\$ 304,400	\$ 12,600		

Twain Harte Community Services District
2026-2027 Budget
PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Salaries - 51XXX					
Regular Time	\$ 17,149	\$ 19,373	\$ 2,224	13%	3% COLA, Step increases, full staffing
Overtime	250	250	-	0%	
Sick Leave/Vacation Pay	250	250	-	0%	
Uniform Allowance	-	-	-	0%	
Cell Phone Stipend	144	144	-	0%	
TOTAL SALARIES	\$ 17,793	\$ 20,017	\$ 2,224	12%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 8,827	\$ 9,625	\$ 797	9%	
HRA Reimbursement	2,248	2,248	\$ -	0%	
CALPERS Retirement	1,702	1,944	\$ 242	14%	
FICA	1,103	1,241	\$ 138	12%	
Medicare	258	290	\$ 32	12%	
Workers Comp	280	300	\$ 20	7%	
Unemployment Ins/ETT	54	100	\$ 46	84%	
TOTAL BENEFITS	\$ 14,472	\$ 15,748	\$ 1,275	9%	

Twain Harte Community Services District
2026-2027 Budget
PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 500	\$ 500	-	0%	
Facilities Maintenance & Repair			-	0%	
Community Center	1,400	1,500	100	7%	
Baseball Field	4,200	3,000	(1,200)	-29%	One-time projects completed last fiscal year
Park	10,600	13,300	2,700	25%	DG needed for picnic area by sinkhole repairs
Tennis Courts	900	1,100	200	22%	
Landscaping Services	-		-	0%	
Janitorial/Cleaning Services	-		-	0%	
Equipment Under \$5,000			-	0%	
Community Center	500	700	200	40%	
Baseball Field	1,000	1,000	-	0%	
Park	3,000	9,300	6,300	210%	Permanent Christmas lighting & new lawnmower
Tennis Courts	3,100	300	(2,800)	-90%	Tennis screens purchased last fiscal year
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 25,200	\$ 30,700	\$ 5,500	22%	
Materials & Supplies - 54XXX					
Janitorial Supplies	\$ 2,500	\$ 2,300	\$ (200)	-8%	
TOTAL MATERIALS & SUPPLIES	\$ 2,500	\$ 2,300	\$ (200)	-8%	
Outside Services - 55XXX					
Engineering Services	\$ 4,700	\$ 4,800	\$ 100	2%	
Other Professional Services		700	700	700%	
TOTAL OUTSIDE SERVICES	\$ 4,700	\$ 5,500	\$ 800	17%	

Twain Harte Community Services District
2026-2027 Budget
PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Other - 56XXX					
Utilities					
Community Center	2,400	2,400	-	0%	
Baseball Field	8,500	8,700	200	2%	
Park	12,000	12,600	600	5%	
Phone/Communications	800	800	-	0%	
Computer Licenses & Maintenance	-		-	0%	
Property/Liability Insurance	4,700	4,500	(200)	-4%	
Advertising & Public Education	6,500	6,700	200	3%	
TOTAL OTHER	\$ 34,900	\$ 35,700	\$ 800	2%	
GRAND TOTAL EXPENSES	\$ 99,565	\$ 109,964	\$ 10,399	10%	
Admin Transfer Out	\$ 86,989	\$ 88,946	\$ 1,957		
GRAND TOTAL WITH ADMIN	\$ 186,554	\$ 198,910	\$ 12,356	7%	
Capital Outlay - 57XXX					
Tennis/Pickleball Court Expansion	\$ 120,000	\$ -	\$ (120,000)	-100%	Completed last Fiscal Year
Community Center Improvements	\$ 4,000		\$ (4,000)	-100%	Completed last Fiscal Year
TH Meadows Park	\$ 75,200	\$ -	\$ (75,200)	-100%	Completed last Fiscal Year
Snack Shack Roof Replacement	\$ 10,300	\$ -	\$ (10,300)	-100%	Completed last Fiscal Year
Skate Park Improvements	\$ 15,000	\$ 5,000	\$ (10,000)	-67%	Rollover from last Fiscal Year
Eproson Park Solar Lights		\$ 93,500	\$ 93,500	93500%	Grant Project
Playground Replacement		\$ 10,000	\$ 10,000	10000%	Start community-designed playground replace
TOTAL CAPITAL OUTLAY	\$ 224,500	\$ 108,500	\$ (116,000)	-52%	
GRAND TOTAL WITH CAPITAL	\$ 411,054	\$ 307,410	\$ (103,644)	-25%	

5-YEAR CAPITAL OUTLAY PLAN

Park Fund - FY 26/27

	Previously Expended	Projected FY 25-26	Requested FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Out Years 6 to 10	Total
Tennis/Pickleball Court Expansion ⁵	\$ 282,611	\$ 117,000							\$ 399,611
Community Center Improvements	\$ 92,043	\$ 3,500							\$ 95,543
Twain Harte Meadows Park ⁶	\$ 2,869,047	\$ 66,922							\$ 2,935,969
Snack Shack Roof Replacement		\$ 10,300							\$ 10,300
Eproson Parking Lot Solar Lights ⁷			\$ 93,500						\$ 93,500
Skate Park Improvements		\$ -	\$ 5,000	\$ 10,000	\$ 35,000				\$ 50,000
Old Playground Replacement			\$ 10,000	\$ 90,000					\$ 100,000
Bleacher Replacement					\$ 25,000				\$ 25,000
Reseal Park Parking Lot						\$ 15,000		\$ 15,000	\$ 30,000
TOTAL CAPITAL OUTLAY	\$ 3,243,701	\$ 197,722	\$ 108,500	\$ 100,000	\$ 60,000	\$ 15,000	\$ -	\$ 15,000	\$ 3,739,923

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 - Per Capita Grant/SAF Grant: \$225,702 Grant
- 6 Grant funded project - Stormwater Grant & Rural Recreation/Tourism Grant: \$2,951,955 Grant
- 7 Grant funded project - Energy Efficiency Grant: \$93,500 Grant

Attachment H: FY 26/27 Administrative Budget

Twain Harte Community Services District

2026-2027 Budget

ADMIN - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	

Other Revenue					
Grant Revenue			\$ -	0%	
Miscellaneous Revenue	1,000	1,000	-	0%	
Interest Revenue			-	0%	
Lease Revenue			-	0%	
Sale of Assets			-	0%	
Other			-	0%	
TOTAL OTHER REVENUE	\$ 1,000	\$ 1,000	\$ -	0%	

GRAND TOTAL REVENUE	\$ 1,000	\$ 1,000	\$ -	0%	
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Twain Harte Community Services District

2026-2027 Budget

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Salaries - 51XXX					
Regular Time	\$ 425,754	\$ 443,747	17,993	4%	3% COLA + Step Increases
Uniform Allowance	0	0	0	0%	
Sick Leave/Vacation Pay	10,000	10,000	0	0%	
Director Stipends	8,880	8,880	0	0%	
Cell Phone Stipend	259	259	0	0%	
TOTAL SALARIES	\$ 444,893	\$ 462,887	\$ 17,993	4%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 105,387	\$ 114,876	\$ 9,489	9%	Anticipated Rate Increases
HRA Reimbursement	28,153	28,153	0	0%	
Retirement	87,845	96,232	8,387	10%	Anticipated PERS Rate Increases
FICA	25,827	26,592	765	3%	
Medicare	6,939	7,232	294	4%	
Workers Comp	4,124	4,400	276	7%	
Unemployment Ins/ETT	1,200	1,887	686	57%	
TOTAL BENEFITS	\$ 259,474	\$ 279,371	\$ 19,897	8%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 800	\$ 1,000	\$ 200	25%	
Facilities Maintenance & Repair	4,100	6,100	2,000	49%	Need to replace Office front door
Janitorial/Cleaning Services	700	700	0	0%	
Fuel	1,600	1,600	0	0%	
Equipment Under \$5,000	6,700	5,200	(1,500)	-22%	Computers replaced last fiscal year
TOTAL EQUIP, AUTO, MAINT & REPAIR	\$ 13,900	\$ 14,600	\$ 700	5%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 2,400	\$ 2,100	\$ (300)	-13%	
Postage	1,000	1,200	200	20%	
Janitorial Supplies	400	400	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 3,800	\$ 3,700	\$ (100)	-3%	

Twain Harte Community Services District

2026-2027 Budget

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Outside Services - 55XXX					
Auditing/Accounting Services	\$ 31,500	\$ 20,500	\$ (11,000)	-35%	Consulting services reduced with Accountant hire
Legal Fees	4,500	6,000	1,500	33%	Needed for upcoming labor negotiations
IT Services	3,500	6,500	3,000	86%	IT exploration of AI to improve efficiencies
Medical Exams	300	0	(300)	-100%	
Other Professional Services	\$ 3,200	\$ 3,200	0	0%	
TOTAL OUTSIDE SERVICES	\$ 43,000	\$ 36,200	\$ (6,800)	-16%	
Other - 56XXX					
Utilities	\$ 8,600	\$ 8,100	\$ (500)	-6%	
Phone/Communications	4,400	4,000	(400)	-9%	
Software Licenses & Maintenance	26,400	25,200	(1,200)	-5%	One-time implementation fees paid last fiscal year
Property/Liability Insurance	15,800	15,100	(700)	-4%	
Dues & Memberships	7,900	11,100	3,200	41%	LAFCO increases + Latent Powers Application
Licenses & Certifications	1,000	300	(700)	-70%	
Training, Conferences & Travel	27,500	26,900	(600)	-2%	
Advertising & Public Education	1,500	1,500	0	0%	
Bank/Investment Fees	500	500	-	0%	
TOTAL OTHER	\$ 93,600	\$ 92,700	\$ (900)	-1%	
GRAND TOTAL EXPENSES	\$ 858,667	\$ 889,458	\$ 30,791	4%	
Admin Transfer Out	\$ (858,667)	\$ (889,458)	\$ 30,791		
GRAND TOTAL WITH TRANSFER	\$ -	\$ -			