

TWAIN HARTE COMMUNITY SERVICES DISTRICT Water & Sewer Committee Meeting

Chair: *Dennis Mitchell*

Co-Chair: *Eileen Mannix*

THCSD CONFERENCE ROOM
22912 VANTAGE POINTE DR., TWAIN HARTE
June 3, 2026 8:00 a.m.

NOTICE: Public May Attend this Meeting In-Person.

The meeting will be accessible via ZOOM for anyone that chooses to participate virtually:

- Videoconference Link: <https://us02web.zoom.us/j/86563623604>
- Meeting ID: 865 6362 3604
- Telephone: (669) 900-6833

AGENDA

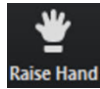
- 1. Review/discuss draft Fiscal Year 2026-27 Water Fund Budget and Capital Outlay Plan.**
- 2. Review/discuss draft Fiscal Year 2026-27 Sewer Fund Budget and Capital Outlay Plan.**
- 3. Adjourn.**

HOW TO VIRTUALLY PARTICIPATE IN THIS MEETING

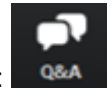
The public will have an opportunity to comment before and during the meeting as follows:

- **Before the Meeting:**
 - Email comments to ksilva@twainhartecsd.com, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments.
 - Mail comments to Board Secretary: 22912 Vantage Pointe Dr., Twain Harte, CA 95383
- **During the Meeting:**
 - Computer/Tablet/Smartphone: Click the "Raise Hand" icon and the host will unmute your audio when it is time to receive public comment. If you would rather make a

comment in writing, you may click on the “Q&A” icon and type your comment. You may need to tap your screen or click on “View Participants” to make icons visible.



Raise Hand Icon:



Q&A Icon:

- Telephone: Press *9 if to notify the host that you have a comment. The host will unmute you during the public comment period and invite you to share comments.
- In-Person: Raise your hand and the Board Chairperson will call on you.

PUBLIC COMMENT RULES

- If you wish to speak on an item on the agenda, you are welcome to do so during consideration of the agenda item itself.
- If you wish to speak on a matter that does not appear on the agenda, you may do so during the Public Comment period.
- Persons providing public comment will be limited to five minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board.
- Except as otherwise provided by law, no action or discussion shall be taken/conducted on any item not appearing on the agenda.
- Public comments must be addressed to the board as a whole through the President. Comments to individuals or staff are not permitted.

MEETING ETIQUETTE

Attendees shall make every effort not to disrupt the meeting. Cell phones must be silenced or set in a mode that will not disturb District business during the meeting.

ACCESSIBILITY

Board meetings are accessible to people with disabilities. In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (209) 586-3172.

WRITTEN MEETING MATERIALS

If written materials relating to items on this Agenda are distributed to Board members prior to the meeting, such materials will be made available for public inspection on the District’s website:

www.twainhartecsd.com

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)

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

Twain Harte Community Services District
2026-2027 Budget

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	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
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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
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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)

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%	
Admin Transfer Out	\$ 250	\$ 250	\$ -		
GRAND TOTAL WITH ADMIN	\$ 1,511,150	\$ 1,716,250	\$ 205,100		

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 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 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