

**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
May 6, 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/84312335461>
- Meeting ID: 843 1233 5461
- Telephone: (669) 900-6833

AGENDA

1. **Discuss potential option to add GIS mapping and operational capabilities.**
2. **Review/discuss draft 20-year Vehicle/Equipment Replacement Plan.**
3. **Review/discuss draft Fiscal Year 2026-27 Water Fund Budget and Capital Outlay Plan.**
4. **Review/discuss 5-year revenue and expense projections for the Water Fund.**
5. **Review/discuss draft Fiscal Year 2026-27 Sewer Fund Budget and Capital Outlay Plan.**
6. **Review/discuss 5-year revenue and expense projections for the Sewer Fund.**
7. **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.



- 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

Water/Sewer GIS System Cost Estimates

Item	Nobel Systems (Current Provider)		CA CAD Solutions	
	Annual	One-Time	Annual	One-Time
Annual Fees				
Annual Fee	\$14,000.00		\$5,940.00	\$1,500.00
Sewer Line Cleaning	\$1,200.00			
Sewer MH Inspection	\$1,200.00			
Valve Exercising	\$1,200.00			
Hydrant Flushing	\$1,200.00			
CCTV Sewer Video	\$2,000.00			
Fire Pre-Plans				
Leak Tracker				\$1,500.00
Customer Data Updates	\$1,500.00			\$1,500.00
Subtotal	\$22,300.00	\$0.00	\$5,940.00	\$4,500.00
Desired Add-On Improvements				
Fog Inspection*	\$1,500.00			
Vacant Lot Inspections**	\$1,500.00			\$2,000.00
CMMS - Work Orders*	\$10,000.00	\$5,200.00		\$24,000.00
Cleanup Data*		\$3,200.00		\$5,000.00
Subtotal	\$13,000.00	\$8,400.00	\$0.00	\$31,000.00
TOTAL	\$35,300.00	\$8,400.00	\$5,940.00	\$35,500.00
ANNUAL + ONE-TIME (year 1)	\$43,700.00		\$41,440.00	

NOTES

* Needed to meet Strategic Plan Goals and SSMP Objectives

** Needed to make vacant lot inspections more efficient and effective

ANNUAL SAVINGS - CALCAD

Current GIS Features	-\$16,360.00
Add-on GIS Features	-\$13,000.00
Total Annual Savings	-\$29,360.00

EXTRA ONE-TIME COSTS - CALCAD

Current GIS Features	\$4,500.00
Add-on GIS Features	\$22,600.00
Total One-Time Extra Costs	\$27,100.00

CalCAD results in savings within 1 year and continues saving \$29,360/year in future years

ANNUAL COSTS BY DEPARTMENT

Department	CURRENT - no add-ons	NOBEL - w/Add-ons	CalCAD - w/Add-ons	CalCAD Savings over Current	CalCAD Savings over Nobel Add-Ons
Water	\$8,150.00	\$13,150.00	\$2,673.00	-\$5,477.00	-\$10,477.00
Sewer	\$10,150.00	\$16,650.00	\$2,673.00	-\$7,477.00	-\$13,977.00
Fire	\$4,000.00	\$5,500.00	\$594.00	-\$3,406.00	-\$4,906.00
Total	\$22,300.00	\$35,300.00	\$5,940.00	-\$16,360.00	-\$29,360.00

ONE-TIME COSTS BY DEPARTMENT

Department	Nobel	CalCAD
Water	\$5,800.00	\$17,250.00
Sewer	\$2,600.00	\$15,750.00
Fire	\$0.00	\$2,500.00
Total	\$8,400.00	\$35,500.00

FY 25-26 Budget can cover 1-time costs
 FY 25-26 Budget can cover 1-time costs
 FY 25-26 Budget can cover 1-time costs (or include ne



**TWAIN HARTE COMMUNITY SERVICES DISTRICT
20-YR VEHICLE/EQUIPMENT REPLACEMENT PLAN**

Adopted: 5/13/2026

	Life Left	Life New	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	FY 33-34	FY 34-35	FY 35-36	FY 36-37	FY 37-38	FY 38-39	FY 39-40	FY 40-41	FY 41-42	FY 42-43	FY 43-44	FY 44-45	FY 45-46
Water/Sewer (65%/35%)																						
Truck #1 (Ops Mgr) - 2019 Jeep Grand Cherokee	10	15											54,500									
Truck #2 (Utility/Goose/Plow) - 2015 Ford F350	4	15					95,500															\$ 148,800
Truck #3 (Utility/Goose/Plow) - 2023 Ford F350	12	15														132,000						
Truck #4 (Utility/Plow) - 2023 Ford F350 (Utility Bed	12	15														132,000						
Truck #5 (Utility) - 2019 Ford F350	8	15									107,500											
Truck #6 (Utility/Goose) - 2018 Chevy 3500	6	15							101,300													
Truck #7 (Small Utility) - 2008 Chevy C15*	1	15		32,800																	\$ 51,100	
Mini-Excavator - 2016	16	25																	105,000			
Backhoe - 2005	9	30										135,000										
Water/Sewer (50%/50%)																						
Mobile Generator*	5	25						35,000														
Forklift*	11	25												43,000								
Sewer (100%)																						
Flush Truck - 2022 Ford F600	17	20																			310,900	
Vacuum Trailer - 2015 Pipe Hunter	16	25															273,000					
Fire (100%)																						
C720 (Chief) - 2023 Chevy 1500	12	15													105,900							
U721 (Utility) - 2006 GMC Sierra 2500 Diesel	3	23				84,900															124,600	
U722 (Utility) - 2016 Toyota Tacoma	7	15							53,200													
E721 (Primary Engine) - 2005 HME SEO 1871	12	25																				
E723 (Primary Engine) - 2014 International	9	20									904,400											
E722 (Reserve Engine) - 2001 HME Westates	10	35										80,000										
WT721 (Tactical Tender) - 2016 Pierce Intl.	17	25																			596,500	
Vehicles not to be Replaced																						
Flush Trailer (Trixie) - 1998 Shamrock	1	25																				
CERT Utility - 2004 Chevy 2500	4	25																				
TOTAL Water			\$ -	\$ 21,320	\$ -	\$ -	\$ 62,075	\$ 17,500	\$ 65,845	\$ -	\$ 69,875	\$ 87,750	\$ 35,425	\$ 21,500	\$ -	\$ 171,600	\$ -	\$ -	\$ 68,250	\$ 33,215	\$ -	\$ 96,720
TOTAL Sewer			\$ -	\$ 11,480	\$ -	\$ -	\$ 33,425	\$ 17,500	\$ 35,455	\$ -	\$ 37,625	\$ 47,250	\$ 19,075	\$ 21,500	\$ -	\$ 92,400	\$ 273,000	\$ -	\$ 36,750	\$ 328,785	\$ -	\$ 52,080
TOTAL Fire			\$ -	\$ -	\$ -	\$ 84,900	\$ -	\$ -	\$ 53,200	\$ -	\$ -	\$ 904,400	\$ 80,000	\$ -	\$ 1,215,900	\$ 46,700	\$ -	\$ -	\$ -	\$ 721,100	\$ -	\$ -
DISTRICT GRAND TOTAL			\$ -	\$ 32,800	\$ -	\$ 84,900	\$ 95,500	\$ 35,000	\$ 154,500	\$ -	\$ 107,500	\$ 1,039,400	\$ 134,500	\$ 43,000	\$ 1,215,900	\$ 310,700	\$ 273,000	\$ -	\$ 105,000	\$ 1,083,100	\$ -	\$ 148,800

NOTES:

- All future vehicle purchases are assumed to be new vehicles, unless noted otherwise.
 - Vehicle values are based on current year values with an added inflation factor of 3% per year.
 - All new vehicles (excluding fire engines) are planned to be replaced every 15 years and/or 100,000 miles.
 - Remaining life of existing vehicles/equipment is based on staff evaluation and will be re-evaluated each year.
 - Vehicles needing consecutive years of excessive repair work may need to be replaced earlier than planned.
 - Vehicles that reach their estimated useful life will be evaluated by staff to determine whether they need replacement prior to purchase of a new vehicle.
- * Vehicle/equipment anticipated to be replaced with a used vehicle.

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	173,600	7%	-	-	0%	1,677,526
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	\$ 311,000	7%	\$ 1,000	\$ 1,000	0%	\$ 5,934,726
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	\$ 311,100	7%	\$ -	\$ -	0%	\$ 5,934,726
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	172,100	-8%	88,150	73,550	-17%	190,400	101,100	-47%	25,200	30,100	19%	13,900	17,800	28%	394,650
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	24,400	0%	4,700	5,500	17%	43,000	33,200	-23%	121,000
Other (Utilities, Prop/Liab Ins, TUD)	251,500	253,800	1%	713,300	720,300	1%	125,500	120,100	-4%	34,900	35,700	2%	93,600	93,400	0%	1,223,300
Debt Service	110,390	110,232	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	110,232
Total Program Expenses	\$ 1,232,146	\$ 1,259,471	2%	\$ 1,154,732	\$ 1,169,244	1%	\$ 1,616,210	\$ 1,391,604	-14%	\$ 99,565	\$ 109,364	10%	\$ 858,667	\$ 890,358	4%	\$ 4,820,041
Administrative Cost Allocation	408,848	418,468	2%	217,472	222,589	2%	156,580	160,264	2%	86,989	89,036	2%	(858,667)	(890,358)	4%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,640,994	\$ 1,677,939	2%	\$ 1,372,204	\$ 1,391,833	1%	\$ 1,772,790	\$ 1,551,868	-12%	\$ 186,554	\$ 198,400	6%	\$ -	\$ -	0%	\$ 4,820,040
TOTAL OPERATING BALANCE	\$ 330,676	\$ 636,257		\$ 138,946	\$ 324,417		\$ 484,886	\$ 41,312		\$ 105,246	\$ 112,700		\$ -	\$ -		
Capital Expenses																
Capital Outlay	949,576	700,500	-26%	520,755	589,500	13%	811,362	437,500	-46%	224,500	113,500	-49%	-	-	0%	1,841,000
Total Capital Expenses	\$ 949,576	\$ 700,500	-26%	\$ 520,755	\$ 589,500	13%	\$ 811,362	\$ 437,500	-46%	\$ 224,500	\$ 113,500	-49%	\$ -	\$ -		\$ 1,841,000
GRAND TOTAL EXPENSES	\$ 2,590,570	\$ 2,378,439	-8%	\$ 1,892,959	\$ 1,981,333	5%	\$ 2,584,152	\$ 1,989,368	-23%	\$ 411,054	\$ 311,900	-24%	\$ -	\$ -	0%	\$ 6,661,040
Transfer To/(From) Reserve	\$ (618,900)	\$ (64,243)		\$ (381,809)	\$ (265,083)		\$ (326,476)	\$ (396,188)		\$ (119,254)	\$ (800)		\$ -	\$ -		\$ (726,315)

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	16,200	(1,800)	-10%	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%	
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	\$ 170,100	\$ (16,750)	-9%	
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%	7/25: \$3.90/Gallon. 4/16: \$4.45/Gallon=14% in
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 highr 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	21,800	500	2%	
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	\$ 253,800	\$ 2,300	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	\$ 1,257,471	\$ 25,325	2%	
Admin Transfer Out	\$ 408,848	\$ 418,468	\$ 9,620		
GRAND TOTAL WITH ADMIN	\$ 1,640,994	\$ 1,675,939	\$ 34,945	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	\$ 2,376,439	\$ (214,131)	-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	TOTAL
Manzanita Ct Waterline Upgrade ⁴		\$ 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	\$ 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 ⁴		\$ -	\$ 200,000	\$ 500,000			\$ 700,000
Sherwood Forest Water System Upgrade ⁸				\$ 270,000	\$ 600,000	\$ 600,000	\$ 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
Recoat MG Tank #1 Interior Roof							\$ 115,000
Recoat Sherwood Tank							\$ 100,000
Rehab/Recoat Black Oak Tanks							\$ 300,000
High Pressure Pipe/Lateral Replacement							\$ 2,650,000
Shadybrook Dredging/Bypass							\$ 950,000
Vehicle/Equipment Replacement							\$ 240,970
TOTAL CAPITAL OUTLAY	\$ 105,050	\$ 294,979	\$ 700,500	\$ 861,320	\$ 640,000	\$ 640,000	\$ 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

FY 26-27 Water Fund Capital Reserves Analysis

Estimated 4/29/26

FY 25-26 Starting Capital Reserve	\$ 2,040,633
FY 25-26 Anticipated Operational Surplus	\$ 330,676
FY 25-26 Unanticipated Revenue	\$ 30,000
FY 25-26 Anticipated Capital Outlay	\$ (294,979)
FY 26-27 Operating Surplus	\$ 636,257
FY 26-27 Capital Outlay	\$ (700,500)
<u>Capital Reserve Balance</u>	<u>\$ 2,042,087</u>

Twain Harte Community Services District
WATER
FIVE YEAR PROJECTIONS

	24/25	25/26	26/27	27/28	28/29	29/30	30/31
	Actuals	Budget	Estimate	Estimate	Estimate	Estimate	Estimate
Current Revenue							
Service Charges	\$ 1,626,999	\$ 1,670,400	\$ 1,730,800	\$ 1,791,485	\$ 1,791,485	\$ 1,791,485	\$ 1,791,485
Fees	23,182	20,600	21,400	21,400	21,400	21,400	21,400
Taxes & Assessments	42,858	43,700	45,026	46,376	47,768	48,723	49,697
Grants & Donations	104,343	130,500	410,500	-	-	-	-
Other Revenue	126,089	136,000	106,000	86,000	70,000	56,400	46,000
Total Program Revenue	\$ 1,923,470	\$ 2,001,200	\$ 2,313,726	\$ 1,945,262	\$ 1,930,653	\$ 1,918,008	\$ 1,908,583
Administrative Cost Allocation	640	470	470	470	470	470	470
GRAND TOTAL REVENUE	\$ 1,924,110	\$ 2,001,670	\$ 2,314,196	\$ 1,945,732	\$ 1,931,123	\$ 1,918,478	\$ 1,909,053
Expenses							
Salaries	\$ 363,674	\$ 373,978	\$ 394,851	\$ 410,310	\$ 427,933	\$ 442,308	\$ 454,203
Benefits	216,975	228,328	245,788	253,869	267,134	276,542	284,310
Equip, Auto, Maint, & Repairs	176,326	186,850	170,100	149,453	153,937	158,555	163,311
Materials & Supplies	48,588	50,400	50,900	52,427	54,000	55,620	57,288
Outside Services	22,358	30,700	31,800	32,239	33,206	34,202	35,228
Other	241,401	251,500	253,800	261,414	269,256	277,334	285,654
Debt Service	110,539	110,390	110,232	110,070	109,900		
Total Program Expenses	\$ 1,179,861	\$ 1,232,146	\$ 1,257,471	\$ 1,269,782	\$ 1,315,366	\$ 1,244,561	\$ 1,279,996
Administrative Cost Allocation	355,625	408,848	418,468	428,277	448,714	465,129	478,363
TOTAL OPERATING EXPENSES	\$ 1,535,486	\$ 1,640,994	\$ 1,675,939	\$ 1,698,059	\$ 1,764,080	\$ 1,709,690	\$ 1,758,359
TOTAL OPERATING BALANCE	\$ 388,624	\$ 360,676	\$ 638,257	\$ 247,673	\$ 167,043	\$ 208,788	\$ 150,694
Capital Expenses							
Capital Outlay	240,050	294,979	700,500	861,320	640,000	640,000	452,075
TOTAL CAPITAL EXPENSES	240,050	294,979	700,500	861,320	640,000	640,000	452,075
GRAND TOTAL EXPENSES	\$ 1,775,536	\$ 1,935,973	\$ 2,376,439	\$ 2,559,379	\$ 2,404,080	\$ 2,349,690	\$ 2,210,434
TRANSFER TO/(FROM) RESERVE	\$ 148,574	\$ 65,697	\$ (62,243)	\$ (613,647)	\$ (472,957)	\$ (431,212)	\$ (301,381)
Capital Reserve Balance	\$ 2,040,633	\$ 2,098,494	\$ 2,021,474	\$ 1,396,229	\$ 906,766	\$ 489,151	\$ 175,603
Rate/Revenue Stabilization Reserve	\$ 169,160.00	\$ 167,040.00	\$ 173,080.00	\$ 179,148.52	\$ 179,148.52	\$ 179,148.52	\$ 179,148.52
Operating Reserve Balance	\$ 400,292.52	\$ 410,248.45	\$ 418,984.75	\$ 424,514.66	\$ 441,020.07	\$ 427,422.60	\$ 439,589.68
GRAND TOTAL RESERVES	\$ 2,610,085	\$ 2,675,783	\$ 2,613,539	\$ 1,999,892	\$ 1,526,935	\$ 1,095,722	\$ 794,341

NOTES/ASSUMPTIONS

- 1) Service charges based on adopted rate increases with same water use as this past year.
- 2) Tax revenue assumed to increase by 3% per year, which is less than average over last 10 years.
- 3) Interest revenue predicted to decrease with decrease of reserves.
- 4) Salaries and benefits based on actual projections with approved COLA's, step increases, and adopted PERS rates for existing personnel.
- 5) Expenses are assumed to increase by 3% per year, except that major one-time projects planned for FY 26-27 are removed from FY 27-28.
- 6) Administrative costs are based on 5-Year Admin Fund projections.
- 7) Capital Outlay is based on 5-year CIP plans.
- 8) Capital Outlay for FY 25-26 is projected, not budgeted (see CIP Plan).
- 9) FY 25-26 Other Revenue is projected, not budgeted due to large one-time revenue.

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	173,600	7%	-	-	0%	1,677,526
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	\$ 311,000	7%	\$ 1,000	\$ 1,000	0%	\$ 5,934,726
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	\$ 311,100	7%	\$ -	\$ -	0%	\$ 5,934,726
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	172,100	-8%	88,150	73,550	-17%	190,400	101,100	-47%	25,200	30,100	19%	13,900	17,800	28%	394,650
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	24,400	0%	4,700	5,500	17%	43,000	33,200	-23%	121,000
Other (Utilities, Prop/Liab Ins, TUD)	251,500	253,800	1%	713,300	720,300	1%	125,500	120,100	-4%	34,900	35,700	2%	93,600	93,400	0%	1,223,300
Debt Service	110,390	110,232	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	110,232
Total Program Expenses	\$ 1,232,146	\$ 1,259,471	2%	\$ 1,154,732	\$ 1,169,244	1%	\$ 1,616,210	\$ 1,391,604	-14%	\$ 99,565	\$ 109,364	10%	\$ 858,667	\$ 890,358	4%	\$ 4,820,041
Administrative Cost Allocation	408,848	418,468	2%	217,472	222,589	2%	156,580	160,264	2%	86,989	89,036	2%	(858,667)	(890,358)	4%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,640,994	\$ 1,677,939	2%	\$ 1,372,204	\$ 1,391,833	1%	\$ 1,772,790	\$ 1,551,868	-12%	\$ 186,554	\$ 198,400	6%	\$ -	\$ -	0%	\$ 4,820,040
TOTAL OPERATING BALANCE	\$ 330,676	\$ 636,257		\$ 138,946	\$ 324,417		\$ 484,886	\$ 41,312		\$ 105,246	\$ 112,700		\$ -	\$ -		
Capital Expenses																
Capital Outlay	949,576	700,500	-26%	520,755	589,500	13%	811,362	437,500	-46%	224,500	113,500	-49%	-	-	0%	1,841,000
Total Capital Expenses	\$ 949,576	\$ 700,500	-26%	\$ 520,755	\$ 589,500	13%	\$ 811,362	\$ 437,500	-46%	\$ 224,500	\$ 113,500	-49%	\$ -	\$ -		\$ 1,841,000
GRAND TOTAL EXPENSES	\$ 2,590,570	\$ 2,378,439	-8%	\$ 1,892,959	\$ 1,981,333	5%	\$ 2,584,152	\$ 1,989,368	-23%	\$ 411,054	\$ 311,900	-24%	\$ -	\$ -	0%	\$ 6,661,040
Transfer To/(From) Reserve	\$ (618,900)	\$ (64,243)		\$ (381,809)	\$ (265,083)		\$ (326,476)	\$ (396,188)		\$ (119,254)	\$ (800)		\$ -	\$ -		\$ (726,315)

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	\$ 11,050	(15,200)	-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	\$ 73,550	\$ (14,600)	-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	21,000	1,600	8%	Assume 5% rate increases
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	\$ 720,300	\$ 7,000	1%	

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	\$ 1,169,244	\$ 14,512	1%	
Admin Transfer Out	\$ 217,472	\$ 222,589	\$ 5,117	2%	
GRAND TOTAL WITH ADMIN	\$ 1,372,204	\$ 1,391,833	\$ 19,629	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	\$ 1,981,333	\$ 88,374	5%	

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		\$ 60,000							\$ 60,000
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	\$ 161,394	\$ 589,500	\$ 316,480	\$ 400,000	\$ 500,000	\$ 283,425	\$ 7,015,580	\$ 9,234,949

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

FY 26-27 Sewer Fund Capital Reserves Analysis

Estimated on 4/29/26

FY 25-26 Starting Capital Reserve	\$ 1,025,466
FY 25-26 Anticipated Operational Surplus	\$ 138,946
FY 25-26 Anticipated Capital Outlay	\$ (161,394)
FY 26-27 Operating Surplus	\$ 324,417
FY 26-27 Capital Outlay	\$ (589,500)
<u>Capital Reserve Balance</u>	<u>\$ 737,935</u>

Assumes no additional operational savings

Twain Harte Community Services District SEWER FIVE YEAR PROJECTIONS							
	24/25	25/26	26/27	27/28	28/29	29/30	30/31
	Actuals	Budget	Projections	Projections	Projections	Projections	Projections
Revenue							
Service Charges	\$ 1,353,516	\$ 1,447,000	\$ 1,536,400	\$ 1,625,816	\$ 1,625,816	\$ 1,625,816	\$ 1,625,816
Fees	17,259	15,900	17,100	17,100	17,100	17,100	17,100
Taxes & Assessments	-	-	-	-	-	-	-
Grants & Donations	6,548		114,500				
Other Operating Revenue	56,396	48,000	48,000	38,000	30,000	18,000	12,000
Total Program Revenue	\$ 1,433,719	\$ 1,510,900	\$ 1,716,000	\$ 1,680,916	\$ 1,672,916	\$ 1,660,916	\$ 1,654,916
Administrative Cost Allocation	284	250	250	250	250	250	250
GRAND TOTAL REVENUE	\$ 1,434,003	\$ 1,511,150	\$ 1,716,250	\$ 1,681,166	\$ 1,673,166	\$ 1,661,166	\$ 1,655,166
Expenses							
Salaries	\$ 193,910	\$ 198,336	\$ 210,076	\$ 220,011	\$ 229,503	\$ 237,244	\$ 243,656
Benefits	115,084	122,746	132,418	137,796	144,993	150,109	154,293
Equip, Auto, Maint, & Repairs	38,230	88,150	73,550	67,208	69,224	71,300	73,439
Materials & Supplies	5,709	6,700	6,800	7,004	7,214	7,431	7,653
Outside Services	5,780	25,500	26,100	26,368	27,159	27,974	28,813
Other	692,833	713,300	720,300	741,909	764,166	787,091	810,704
Debt Service	16,939	-	-	-	-	-	-
Total Program Expenses	\$ 1,068,485	\$ 1,154,732	\$ 1,169,244	\$ 1,200,295	\$ 1,242,259	\$ 1,281,149	\$ 1,318,559
Administrative Cost Allocation	189,162	217,472	222,589	227,807	238,678	247,409	254,449
TOTAL OPERATING EXPENSES	\$ 1,257,647	\$ 1,372,204	\$ 1,391,833	\$ 1,428,102	\$ 1,480,937	\$ 1,528,558	\$ 1,573,008
TOTAL OPERATING BALANCE	\$ 176,356	\$ 138,946	\$ 324,417	\$ 253,064	\$ 192,229	\$ 132,608	\$ 82,158
Capital Expenses							
Capital Outlay	28,917	161,394	589,500	316,480	400,000	500,000	283,425
TOTAL CAPITAL EXPENSES	28,917	161,394	589,500	316,480	400,000	500,000	283,425
GRAND TOTAL EXPENSES	\$ 1,286,564	\$ 1,533,598	\$ 1,981,333	\$ 1,744,582	\$ 1,880,937	\$ 2,028,558	\$ 1,856,433
TRANSFER TO/(FROM) RESERVE	\$ 147,439	\$ (22,448)	\$ (265,083)	\$ (63,416)	\$ (207,771)	\$ (367,392)	\$ (201,267)
Capital Reserve Balance	\$ 1,025,466	\$ 988,081	\$ 709,150	\$ 636,666	\$ 415,687	\$ 36,390	\$ (175,989)
Rate/Revenue Stabilization Reserve	\$ 144,700	\$ 153,640.00	\$ 162,582	\$ 162,581.61	\$ 162,581.61	\$ 162,581.61	\$ 162,581.61
Operating Reserve Balance	\$ 337,054	\$ 343,050.94	\$ 347,958	\$ 357,025.46	\$ 370,234.15	\$ 382,139.51	\$ 393,251.94
GRAND TOTAL RESERVES	\$ 1,507,220	\$ 1,484,772	\$ 1,219,689	\$ 1,156,274	\$ 948,503	\$ 581,111	\$ 379,844

NOTES/ASSUMPTIONS

- 1) Service charges based on adopted rate increases with same water use as this past year.
- 2) Interest revenue predicted to decrease with decrease of reserves.
- 3) Salaries and benefits based on actual projections with approved COLA's, step increases, and adopted PERS rates for existing personnel.
- 4) Expenses are assumed to increase by 3% per year, except that major one-time projects planned for FY 26-27 are removed from FY 27-28.
- 5) Administrative costs are based on 5-Year Admin Fund projections.
- 6) Capital Outlay is based on 5-year CIP plans.
- 7) Capital Outlay for FY 25-26 is projected, not budgeted (see CIP Plan).