

# TWAIN HARTE COMMUNITY SERVICES DISTRICT Fire Committee Meeting

**Chair:** *Gary Sipperley*  
**Co-Chair:** *Dennis Mitchell*

THCSD CONFERENCE ROOM  
22912 VANTAGE POINTE DR., TWAIN HARTE  
May 6, 2026 9:30 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/81818937601>
- Meeting ID: 818 1893 7601
- Telephone: (669) 900-6833

## **AGENDA**

- 1. Review/discuss draft 20-year Vehicle/Equipment Replacement Plan.**
- 2. Review/discuss draft Fiscal Year 2026-27 Fire Fund Budget and Capital Outlay Plan.**
- 3. Review/discuss 5-year revenue and expense projections for the Fire Fund.**
- 4. Discuss impacts of County Station 56 closure.**
- 5. Adjourn.**

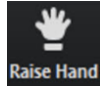
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## **HOW TO VIRTUALLY PARTICIPATE IN THIS MEETING**

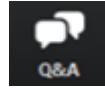
The public will have an opportunity to comment before and during the meeting as follows:

- **Before the Meeting:**
  - Email comments to [ksilva@twainhartecsd.com](mailto: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](http://www.twainhartecsd.com)



**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
<b>Water/Sewer (65%/35%)</b>																						
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										
<b>Water/Sewer (50%/50%)</b>																						
Mobile Generator*	5	25						35,000														
Forklift*	11	25												43,000								
<b>Sewer (100%)</b>																						
Flush Truck - 2022 Ford F600	17	20																			310,900	
Vacuum Trailer - 2015 Pipe Hunter	16	25															273,000					
<b>Fire (100%)</b>																						
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	
<b>Vehicles not to be Replaced</b>																						
Flush Trailer (Trixie) - 1998 Shamrock	1	25																				
CERT Utility - 2004 Chevy 2500	4	25																				
<b>TOTAL Water</b>			\$ -	\$ 21,320	\$ -	\$ -	\$ 62,075	\$ 17,500	\$ 65,845	\$ -	\$ 69,875	\$ 87,750	\$ 35,425	\$ 21,500	\$ -	\$ 171,600	\$ -	\$ -	\$ 68,250	\$ 33,215	\$ -	\$ 96,720
<b>TOTAL Sewer</b>			\$ -	\$ 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
<b>TOTAL Fire</b>			\$ -	\$ -	\$ -	\$ 84,900	\$ -	\$ -	\$ 53,200	\$ -	\$ -	\$ 904,400	\$ 80,000	\$ -	\$ 1,215,900	\$ 46,700	\$ -	\$ -	\$ -	\$ 721,100	\$ -	\$ -
<b>DISTRICT GRAND TOTAL</b>			\$ -	\$ 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:**

- 1 All future vehicle purchases are assumed to be new vehicles, unless noted otherwise.
  - 2 Vehicle values are based on current year values with an added inflation factor of 3% per year.
  - 3 All new vehicles (excluding fire engines) are planned to be replaced every 15 years and/or 100,000 miles.
  - 4 Remaining life of existing vehicles/equipment is based on staff evaluation and will be re-evaluated each year.
  - 5 Vehicles needing consecutive years of excessive repair work may need to be replaced earlier than planned.
  - 6 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
<b>Revenue</b>																
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
<b>Total Program Revenue</b>	<b>\$ 1,971,200</b>	<b>\$ 2,313,726</b>	<b>17%</b>	<b>\$ 1,510,900</b>	<b>\$ 1,716,000</b>	<b>14%</b>	<b>\$ 2,257,496</b>	<b>\$ 1,593,000</b>	<b>-29%</b>	<b>\$ 291,700</b>	<b>\$ 311,000</b>	<b>7%</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0%</b>	<b>\$ 5,934,726</b>
Admin Revenue Allocation	470	470	0%	250	250	0%	180	180	0%	100	100	0%	(1,000)	(1,000)	0%	-
<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,971,670</b>	<b>\$ 2,314,196</b>	<b>17%</b>	<b>\$ 1,511,150</b>	<b>\$ 1,716,250</b>	<b>14%</b>	<b>\$ 2,257,676</b>	<b>\$ 1,593,180</b>	<b>-29%</b>	<b>\$ 291,800</b>	<b>\$ 311,100</b>	<b>7%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 5,934,726</b>
<b>Operating Expenses</b>																
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
<b>Total Program Expenses</b>	<b>\$ 1,232,146</b>	<b>\$ 1,259,471</b>	<b>2%</b>	<b>\$ 1,154,732</b>	<b>\$ 1,169,244</b>	<b>1%</b>	<b>\$ 1,616,210</b>	<b>\$ 1,391,604</b>	<b>-14%</b>	<b>\$ 99,565</b>	<b>\$ 109,364</b>	<b>10%</b>	<b>\$ 858,667</b>	<b>\$ 890,358</b>	<b>4%</b>	<b>\$ 4,820,041</b>
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%	-
<b>GRAND TOTAL OPERATING EXPENSES</b>	<b>\$ 1,640,994</b>	<b>\$ 1,677,939</b>	<b>2%</b>	<b>\$ 1,372,204</b>	<b>\$ 1,391,833</b>	<b>1%</b>	<b>\$ 1,772,790</b>	<b>\$ 1,551,868</b>	<b>-12%</b>	<b>\$ 186,554</b>	<b>\$ 198,400</b>	<b>6%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 4,820,040</b>
<b>TOTAL OPERATING BALANCE</b>	<b>\$ 330,676</b>	<b>\$ 636,257</b>		<b>\$ 138,946</b>	<b>\$ 324,417</b>		<b>\$ 484,886</b>	<b>\$ 41,312</b>		<b>\$ 105,246</b>	<b>\$ 112,700</b>		<b>\$ -</b>	<b>\$ -</b>		
<b>Capital Expenses</b>																
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
<b>Total Capital Expenses</b>	<b>\$ 949,576</b>	<b>\$ 700,500</b>	<b>-26%</b>	<b>\$ 520,755</b>	<b>\$ 589,500</b>	<b>13%</b>	<b>\$ 811,362</b>	<b>\$ 437,500</b>	<b>-46%</b>	<b>\$ 224,500</b>	<b>\$ 113,500</b>	<b>-49%</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 1,841,000</b>
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 2,590,570</b>	<b>\$ 2,378,439</b>	<b>-8%</b>	<b>\$ 1,892,959</b>	<b>\$ 1,981,333</b>	<b>5%</b>	<b>\$ 2,584,152</b>	<b>\$ 1,989,368</b>	<b>-23%</b>	<b>\$ 411,054</b>	<b>\$ 311,900</b>	<b>-24%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 6,661,040</b>
<b>Transfer To/(From) Reserve</b>	<b>\$ (618,900)</b>	<b>\$ (64,243)</b>		<b>\$ (381,809)</b>	<b>\$ (265,083)</b>		<b>\$ (326,476)</b>	<b>\$ (396,188)</b>		<b>\$ (119,254)</b>	<b>\$ (800)</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ (726,315)</b>

Twain Harte Community Services District

2026-2027 Budget

FIRE - REVENUE

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

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

<b>Other Revenue</b>					
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%	
<b>TOTAL OTHER REVENUE</b>	<b>\$ 463,058</b>	<b>\$ 134,100</b>	<b>\$ (328,958)</b>	<b>-71%</b>	

<b>GRAND TOTAL REVENUE</b>	<b>\$ 2,257,496</b>	<b>\$ 1,593,000</b>	<b>\$ (664,496)</b>	<b>-29%</b>	
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Admin Transfer Out	\$ 180	\$ 180	\$ -		
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<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 2,257,676</b>	<b>\$ 1,593,180</b>	<b>\$ (664,496)</b>	<b>-29%</b>	
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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	\$	%	
<b>Salaries - 51XXX</b>					
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%	
Striket team Pay	91,957	0	(91,957)	-100%	Reimbursable strike team labor unknown
Striket team 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%	
<b>TOTAL SALARIES</b>	<b>\$ 856,167</b>	<b>\$ 717,094</b>	<b>\$ (139,073)</b>	<b>-16%</b>	
<b>Benefits - 52XXX</b>					
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%	
<b>TOTAL BENEFITS</b>	<b>\$ 407,843</b>	<b>\$ 418,910</b>	<b>\$ 11,067</b>	<b>3%</b>	

Twain Harte Community Services District

2026-2027 Budget

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 8,600	\$ 10,200	1,600	19%	Increased generator and SCBA services rates
Facilities Maintenance & Repair	8,600	8,700	100	1%	
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	8,400	(34,800)	-81%	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
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 190,400</b>	<b>\$ 101,100</b>	<b>\$ (89,300)</b>	<b>-47%</b>	
<b>Materials &amp; Supplies - 54XXX</b>					
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
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 11,900</b>	<b>\$ 10,000</b>	<b>\$ (1,900)</b>	<b>-16%</b>	
<b>Outside Services - 55XXX</b>					
Legal Fees	\$ 4,500	\$ 4,500	\$ -	0%	
IT Services	3,000	2,500	(500)	-17%	
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%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 24,400</b>	<b>\$ 24,400</b>	<b>\$ -</b>	<b>0%</b>	

Twain Harte Community Services District

2026-2027 Budget

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
<b>Other - 56XXX</b>					
Utilities	\$ 16,100	\$ 15,800	(300)	-2%	
Phone/Communications	8,900	9,300	400	4%	
Software Licenses & Maintenance	14,100	14,400	300	2%	
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
<b>TOTAL OTHER</b>	<b>\$ 125,500</b>	<b>\$ 120,100</b>	<b>\$ (5,400)</b>	<b>-4%</b>	
<b>Debt Service - 58XXX</b>					
Interest on Long Term Debt	-	-	-	0%	
Principal on Long Term Debt	-	-	-	0%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 1,616,210</b>	<b>\$ 1,391,604</b>	<b>\$ (224,606)</b>	<b>-14%</b>	
Admin Transfer Out	\$ 156,580	\$ 160,264	\$ 3,684	2%	
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,772,790</b>	<b>\$ 1,551,868</b>	<b>\$ (220,922)</b>		
<b>Capital Outlay - 57XXX</b>					
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
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 811,362</b>	<b>\$ 437,500</b>	<b>\$ (373,862)</b>	<b>-46%</b>	
<b>GRAND TOTAL WITH CAPITAL</b>	<b>\$ 2,584,152</b>	<b>\$ 1,989,368</b>	<b>\$ (594,784)</b>		

**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 <sup>4</sup>	\$ 92,043	\$ 3,500							\$ 95,543
Training Parking Lot <sup>4,5</sup>	\$ 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									\$ -
Vehicle/Equipment Replacement						\$ 84,900		\$ 957,600	\$ 1,042,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 195,277</b>	<b>\$ 367,954</b>	<b>\$ 437,500</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 84,900</b>	<b>\$ -</b>	<b>\$ 957,600</b>	<b>\$ 2,093,231</b>

**NOTES:**

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

**FY 26-27 Fire Fund Capital Reserves Analysis**

As of 4/29/26

FY 25-26 Starting Capital Reserve	\$ 926,194
FY 25-26 Anticipated Operational Surplus	\$ 484,886
FY 25-26 Additional Strike Team Net Revenue	\$ -
FY 25-26 Anticipated Capital Outlay	\$ (367,954)
FY 26-27 Operating Surplus	\$ 41,312
FY 26-27 Capital Outlay	\$ (437,500)
<u>Capital Reserve Balance</u>	<u>\$ 646,938</u>

Assumes no additional operational savings

Twain Harte Community Services District  
FIRE  
FIVE YEAR PROJECTIONS

	24/25	25/26	26/27	27/28	28/29	29/30	30/31
	Actuals	Budget	Projections	Projections	Projections	Projections	Projections
<b>Revenue</b>							
Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-	-	-	-
Taxes & Assessments	1,384,602	1,419,100	1,458,900	1,497,855	1,537,979	1,579,306	1,621,873
Grants & Donations	145,545	375,338	-	-	-	-	-
Other Operating Revenue	809,162	463,058	134,100	124,100	124,100	124,100	124,100
<b>Total Program Revenue</b>	<b>\$ 2,339,309</b>	<b>\$ 2,257,496</b>	<b>\$ 1,593,000</b>	<b>\$ 1,621,955</b>	<b>\$ 1,662,079</b>	<b>\$ 1,703,406</b>	<b>\$ 1,745,973</b>
Administrative Cost Allocation	245	180	180	180	180	180	-
<b>GRAND TOTAL REVENUE</b>	<b>\$ 2,339,554</b>	<b>\$ 2,257,676</b>	<b>\$ 1,593,180</b>	<b>\$ 1,622,135</b>	<b>\$ 1,662,259</b>	<b>\$ 1,703,586</b>	<b>\$ 1,745,973</b>
<b>Expenses</b>							
Salaries	\$ 896,820	\$ 856,167	717,094	745,302	782,394	814,321	\$ 834,337
Benefits	403,265	407,843	418,910	419,981	445,699	462,102	471,674
Equip, Auto, Maint, & Repairs	208,804	190,400	101,100	98,159	101,104	104,137	107,261
Materials & Supplies	16,254	11,900	10,000	9,270	9,548	9,834	10,129
Outside Services	22,729	24,400	24,400	25,132	25,886	26,663	27,463
Other	118,497	125,500	120,100	112,373	115,744	119,216	122,792
Debt Service	-	-	-	-	-	-	-
<b>Total Program Expenses</b>	<b>\$ 1,666,369</b>	<b>\$ 1,616,210</b>	<b>\$ 1,391,604</b>	<b>\$ 1,410,217</b>	<b>\$ 1,480,376</b>	<b>\$ 1,536,273</b>	<b>\$ 1,573,656</b>
Administrative Cost Allocation	136,197	156,580	160,264	164,021	171,848	178,134	183,203
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,802,566</b>	<b>\$ 1,772,790</b>	<b>\$ 1,551,868</b>	<b>\$ 1,574,238</b>	<b>\$ 1,652,224</b>	<b>\$ 1,714,407</b>	<b>\$ 1,756,859</b>
<b>TOTAL OPERATING BALANCE</b>	<b>\$ 536,988</b>	<b>\$ 484,886</b>	<b>\$ 41,312</b>	<b>\$ 47,897</b>	<b>\$ 10,035</b>	<b>\$ (10,821)</b>	<b>\$ (10,886)</b>
<b>Capital Expenses</b>							
Capital Outlay	129,298	367,954	437,500	50,000	-	84,900	-
<b>TOTAL CAPITAL EXPENSES</b>	<b>129,298</b>	<b>367,954</b>	<b>437,500</b>	<b>50,000</b>	<b>-</b>	<b>84,900</b>	<b>-</b>
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 1,931,864</b>	<b>\$ 2,140,744</b>	<b>\$ 1,989,368</b>	<b>\$ 1,624,238</b>	<b>\$ 1,652,224</b>	<b>\$ 1,799,307</b>	<b>\$ 1,756,859</b>
<b>TRANSFER TO/(FROM) RESERVE</b>	<b>\$ 407,690</b>	<b>\$ 116,932</b>	<b>\$ (396,188)</b>	<b>\$ (2,103)</b>	<b>\$ 10,035</b>	<b>\$ (95,721)</b>	<b>\$ (10,886)</b>
<b>Capital Reserve Balance</b>	<b>\$ 926,194</b>	<b>\$ 878,839</b>	<b>\$ 591,273</b>	<b>\$ 576,186</b>	<b>\$ 545,373</b>	<b>\$ 416,653</b>	<b>\$ 382,574</b>
<b>Rate/Revenue Stabilization Reserve</b>	<b>\$ 226,651</b>	<b>\$ 225,562</b>	<b>\$ 227,401</b>	<b>\$ 229,201</b>	<b>\$ 231,055</b>	<b>\$ 232,964</b>	<b>\$ 234,931</b>
<b>Operating Reserve Balance</b>	<b>\$ 721,019</b>	<b>\$ 886,395</b>	<b>\$ 775,934</b>	<b>\$ 787,119</b>	<b>\$ 826,112</b>	<b>\$ 857,203</b>	<b>\$ 878,429</b>
<b>GRAND TOTAL RESERVES</b>	<b>\$ 1,873,864</b>	<b>\$ 1,990,796</b>	<b>\$ 1,594,608</b>	<b>\$ 1,592,506</b>	<b>\$ 1,602,540</b>	<b>\$ 1,506,820</b>	<b>\$ 1,495,934</b>

**NOTES/ASSUMPTIONS**

- 1) Assessments are assumed to increase by 3% each year.
- 2) Tax revenue assumed to increase by 3% per year, which is the average over last 10 years.
- 3) Other revenue (interest, Strawberry admin services) predicted not to increase to create a conservative projection.
- 4) Salaries and benefits based on actual projections with approved COLA's, step increases, and adopted PERS rates for existing personnel.
- 5) Benefits include a projection of Workers Comp as if no more significant injuries occur - EMOD is high through FY 26-27, then drops.
- 6) 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.
- 7) Administrative costs are based on 5-Year Admin Fund projections.
- 8) Capital Outlay is based on 5-year CIP plans.
- 9) Capital Outlay for FY 25-26 is projected, not budgeted (see CIP Plan).