

TWAIN HARTE COMMUNITY SERVICES DISTRICT Fire Committee Meeting

Chair: *Dennis Mitchell*

Co-Chair: *Charlotte Bohlman*

**THCSD CONFERENCE ROOM
22912 VANTAGE POINTE DR., TWAIN HARTE
May 7, 2025 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/83319095679>
- Meeting ID: 833 1909 5679
- Telephone: (669) 900-6833

❖ Teleconference Location (Director Bohlman):

107 Bradford Bluff Dive, Montgomery, TX. 77316

AGENDA

- 1. Review/discuss draft 20-year Vehicle/Equipment Replacement Plan.**
- 2. Review/discuss draft Fiscal Year 2025-26 Fire Fund Budget and Capital Outlay Plan.**
- 3. Review/discuss 5-year revenue and expense projections for the Fire Fund.**
- 4. Adjourn.**

HOW TO VIRTUALLY PARTICIPATE IN THIS THIS MEETING

The public can virtually observe and participate in a meeting as follows:

- **Computer:** Join the videoconference by clicking the videoconference link located at the top of this agenda or on our website. You may be prompted to enter your name and email. Your email will remain private and you may enter "anonymous" for your name.

- **Smart Phone/Tablet:** Join the videoconference by clicking the videoconference link located at the top of this agenda OR log in through the Zoom mobile app and enter the Meeting ID# and Password found at the top of this agenda. You may be prompted to enter your name and email. Your email will remain private and you may enter “anonymous” for your name.
- **Telephone:** Listen to the meeting by calling Zoom at (4669) 900-6833. Enter the Meeting ID# listed at the top of this agenda, followed by the pound (#) key.

* NOTE: your personal video will be disabled and your microphone will be automatically muted.

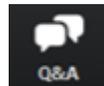
SUBMITTING PUBLIC COMMENT

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 THCSD Board Secretary: P.O. Box 649, 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.

* NOTE: 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 speaking during the 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
20-YR VEHICLE/EQUIPMENT REPLACEMENT PLAN**

DRAFT 5/14/2025
Adopted:

	Life Left	Life New	FY 25-26	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
Water/Sewer (65%/35%)																						
Truck #1 (Ops Mgr) - 2019 Jeep Grand Cherokee	11	15												54,500								
Truck #2 (Utility/Goose/Plow) - 2015 Ford F350	5	15						95,500														
Truck #3 (Utility/Goose/Plow) - 2023 Ford F350	13	15															132,000					
Truck #4 (Utility/Plow) - 2023 Ford F350 (Utility Bed)	13	15															132,000					
Truck #5 (Utility) - 2019 Ford F350	9	15										107,500										
Truck #6 (Utility/Goose) - 2018 Chevy 3500	7	15								101,300												
Truck #7 (Small Utility) - 2008 Chevy C15*	2	15			32,800																\$ 51,100	
Mini-Excavator - 2016	17	25																		105,000		
Backhoe - 2005	10	30											135,000									
Water/Sewer (50%/50%)																						
Mobile Generator*	5	25						35,000														
Forklift*	12	25													43,000							
Sewer (100%)																						
Flush Truck - 2022 Ford F600	18	20																				310,900
Vacuum Trailer - 2015 Pipe Hunter	17	25																273,000				
Fire (100%)																						
C720 (Chief) - 2023 Chevy 1500	13	15														105,900						
U721 (Utility) - 2006 GMC Sierra 2500 Diesel	2	15			80,000																	124,600
U722 (Utility) - 2016 Toyota Tacoma	8	15								53,200												
E721 (Primary Engine) - 2005 HME SEO 1871	13	25														1,110,000						
E723 (Primary Engine) - 2014 International	10	20											904,400									
E722 (Reserve Engine) - 2001 HME Westates	11	35												80,000								
WT721 (Tactical Tender) - 2016 Pierce Intl.	18	25																				596,500
Vehicles not to be Replaced																						
Flush Trailer (Trixie) - 1998 Shamrock	1	25																				
CERT Utility - 2004 Chevy 2500	5	25																				
TOTAL Water			\$ -	\$ -	\$ 21,320	\$ -	\$ -	\$ 79,575	\$ -	\$ 65,845	\$ -	\$ 69,875	\$ 87,750	\$ 35,425	\$ 21,500	\$ -	\$ 171,600	\$ -	\$ -	\$ 68,250	\$ 33,215	\$ -
TOTAL Sewer			\$ -	\$ -	\$ 11,480	\$ -	\$ -	\$ 50,925	\$ -	\$ 35,455	\$ -	\$ 37,625	\$ 47,250	\$ 19,075	\$ 21,500	\$ -	\$ 92,400	\$ 273,000	\$ -	\$ 36,750	\$ 328,785	\$ -
TOTAL Fire			\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 53,200	\$ -	\$ -	\$ 904,400	\$ 80,000	\$ -	\$ 1,215,900	\$ 46,700	\$ -	\$ -	\$ -	\$ 721,100	\$ -
DISTRICT GRAND TOTAL			\$ -	\$ -	\$ 112,800	\$ -	\$ -	\$ 130,500	\$ -	\$ 154,500	\$ -	\$ 107,500	\$ 1,039,400	\$ 134,500	\$ 43,000	\$ 1,215,900	\$ 310,700	\$ 273,000	\$ -	\$ 105,000	\$ 1,083,100	\$ -

NOTES:

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- 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
2025-2026 Budget - DRAFT

	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL
	FY 24/25	Proposed	% Diff	FY 24/25	Proposed	% Diff	FY 24/25	Proposed	% Diff	FY 24/25	Proposed	% Diff	FY 24/25	Proposed	% Diff	PROJECTED
Revenue																
Service Charges	\$ 1,634,400	\$ 1,691,600	3%	\$ 1,353,900	\$ 1,447,000	7%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 3,138,600
Fees	20,100	21,100	5%	15,600	16,100	3%	-	-	0%	12,000	13,000	8%	-	-	0%	50,200
Taxes & Assessments	43,400	44,300	2%	-	-	0%	1,387,200	1,414,000	2%	157,700	162,400	3%	-	-	0%	1,620,700
Grants & Donations	22,000	130,000	491%	4,500	-	-100%	311,505	129,804	-58%	571,700	93,200	-84%	-	-	0%	353,004
Other Revenue	63,300	75,500	19%	32,000	40,000	25%	491,200	86,400	-82%	-	5,000	5000%	1,000	1,000	0%	207,900
Total Program Revenue	\$ 1,783,200	\$ 1,962,500	10%	\$ 1,406,000	\$ 1,503,100	7%	\$ 2,189,905	\$ 1,630,204	-26%	\$ 741,400	\$ 273,600	-63%	\$ 1,000	\$ 1,000	0%	\$ 5,370,404
Admin Revenue Allocation	470	470	0%	250	250	0%	180	180	0%	100	100	0%	(1,000)	(1,000)	0%	-
GRAND TOTAL REVENUE	\$ 1,783,670	\$ 1,962,970	10%	\$ 1,406,250	\$ 1,503,350	7%	\$ 2,190,085	\$ 1,630,384	-26%	\$ 741,500	\$ 273,700	-63%	\$ -	\$ -	0%	\$ 5,370,404
Operating Expenses																
Salaries	\$ 360,178	\$ 371,133	3%	\$ 191,191	\$ 199,386	4%	\$ 869,431	\$ 646,690	-26%	\$ 20,091	\$ 19,416	-3%	\$ 397,887	\$ 434,144	9%	\$ 1,670,768
Benefits	212,191	211,819	0%	113,158	114,626	1%	402,229	356,446	-11%	11,393	9,400	-17%	235,118	257,357	9%	949,648
Equip, Auto, Maint, & Repairs	200,600	141,195	-30%	68,600	71,700	5%	216,000	106,100	-51%	31,050	25,900	-17%	12,800	12,700	-1%	357,595
Materials & Supplies	51,200	50,200	-2%	6,200	6,500	5%	9,900	13,200	33%	1,900	1,900	0%	4,200	4,200	0%	76,000
Outside Services	43,200	31,900	-26%	28,000	26,600	-5%	29,700	26,300	-11%	4,500	4,700	4%	105,200	43,000	-59%	132,500
Other (Utilities, Prop/Liab Ins, TUD)	260,100	260,100	0%	699,500	707,485	1%	122,900	145,970	19%	32,500	35,800	10%	86,300	92,500	7%	1,241,854
Debt Service	110,539	110,390	0%	16,939	-	-100%	-	-	0%	-	-	0%	-	-	0%	110,390
Total Program Expenses	\$ 1,238,008	\$ 1,176,736	-5%	\$ 1,123,588	\$ 1,126,296	0%	\$ 1,650,160	\$ 1,294,706	-22%	\$ 101,434	\$ 97,115	-4%	\$ 841,505	\$ 843,902	0%	\$ 4,538,755
Administrative Cost Allocation	395,507	396,634	0%	210,376	210,975	0%	151,471	151,902	0%	84,150	84,390	0%	(841,505)	(843,902)	0%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,633,515	\$ 1,573,370	-4%	\$ 1,333,964	\$ 1,337,271	0%	\$ 1,801,631	\$ 1,446,608	-20%	\$ 185,584	\$ 181,505	-2%	\$ -	\$ -	0%	\$ 4,538,754
TOTAL OPERATING BALANCE	\$ 150,155	\$ 389,600		\$ 72,286	\$ 166,079		\$ 388,454	\$ 183,776		\$ 555,916	\$ 92,195		\$ -	\$ -		
Capital Expenses																
Capital Outlay	865,000	947,900	10%	392,000	516,500	32%	496,005	296,000	-40%	674,700	104,200	-85%	-	-	0%	1,864,600
Total Capital Expenses	\$ 865,000	\$ 947,900	10%	\$ 392,000	\$ 516,500	32%	\$ 496,005	\$ 296,000	-40%	\$ 674,700	\$ 104,200	-85%	\$ -	\$ -		\$ 1,864,600
GRAND TOTAL EXPENSES	\$ 2,498,515	\$ 2,521,270	1%	\$ 1,725,964	\$ 1,853,771	7%	\$ 2,297,636	\$ 1,742,608	-24%	\$ 860,284	\$ 285,705	-67%	\$ -	\$ -	0%	\$ 6,403,354
Transfer To/(From) Reserve	\$ (714,845)	\$ (558,300)		\$ (319,714)	\$ (350,421)		\$ (107,551)	\$ (112,224)		\$ (118,784)	\$ (12,005)		\$ -	\$ -		\$ (1,032,950)

Twain Harte Community Services District

2025-2026 Budget - DRAFT

FIRE - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	24/25 Approved	25/26 Proposed	\$	%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 676,400	\$ 689,900	\$ 13,500	2%	Estimated 2% increase
Property Assessments	710,800	724,100	13,300	2%	Per Assessment Engr Report
TOTAL TAXES & ASSESSMENTS	\$ 1,387,200	\$ 1,414,000	\$ 26,800	2%	

Grants & Donations					
Grant Revenue	311,505	129,804	\$ (181,701)	-58%	Most of grant completed FY 24/25
Donation Revenue			-	0%	
TOTAL GRANTS & DONATIONS	\$ 311,505	\$ 129,804	\$ (181,701)	-58%	

Other Revenue					
Strike Team	\$ 434,200	\$ -	\$ (434,200)	-100%	Do not plan for Strike Team
Training Revenue	15,000	37,000	22,000	147%	More Training Scheduled
Miscellaneous Revenue	14,000	14,400	400	3%	
Interest Revenue	28,000	35,000	7,000	25%	Trending Higher
Sale of Assets	-		-	0%	
Insurance Proceeds	-		-	0%	
TOTAL OTHER REVENUE	\$ 491,200	\$ 86,400	\$ (404,800)	-82%	

GRAND TOTAL REVENUE	\$ 2,189,905	\$ 1,630,204	\$ (559,701)	-26%	
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Admin Transfer Out	\$ 180	\$ 180	\$ -		
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GRAND TOTAL WITH ADMIN	\$ 2,190,085	\$ 1,630,384	\$ (559,701)	-26%	
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Twain Harte Community Services District

2025-2026 Budget - DRAFT

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	24/25 Approved	25/26 Proposed	\$	%	
Salaries - 51XXX					
Regular Time	\$ 391,909	\$ 421,529	29,621	8%	More Seasonal Engineers than last FY
Workers Comp Reimb Wages	\$ -		0	0%	
Standby Pay	500	500	0	0%	
Overtime	30,000	30,000	0	0%	
Holiday Overtime	16,979	21,159	4,179	25%	More Seasonal Engineers than last FY
FLSA Overtime	35,788	39,988	4,200	12%	More Seasonal Engineers than last FY
Sick Leave/Vacation Pay/ATO	10,000	10,000	0	0%	
Temp/Relief Pay	8,000	7,500	(500)	-6%	
Intern Stipend	106,500	108,000	1,500	1%	More Interns than last FY
Reserve Stipends	3,500	3,000	(500)	-14%	
Striketeam Pay	79,828	0	(79,828)	-100%	No Strike Team planned in revenue/expense
Striketeam Intern Pay	180,914	0	(180,914)	-100%	No Strike Team planned in revenue/expense
Response Incentive Pay	1,500	1,000	(500)	-33%	
Uniform Allowance	4,013	4,000	(13)	0%	
Cell Phone Stipend	-	14	14	14%	
TOTAL SALARIES	\$ 869,431	\$ 646,690	\$ (222,741)	-26%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 88,961	\$ 92,805	3,845	4%	2% COLA + Step Increases
HRA Reimbursement	26,074	26,128	54	0%	
CALPERS Retirement	113,072	122,211	9,139	8%	PERS Increases
FICA	53,905	40,095	(13,810)	-26%	No Strike Team planned in revenue/expense
Medicare	12,607	9,377	(3,230)	-26%	No Strike Team planned in revenue/expense
Workers Comp	106,734	64,600	(42,134)	-39%	EMOD Decreases
Unemployment Ins/ETT	877	1,230	353	40%	
TOTAL BENEFITS	\$ 402,229	\$ 356,446	\$ (45,783)	-11%	

Twain Harte Community Services District

2025-2026 Budget - DRAFT

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	24/25 Approved	25/26 Proposed	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 14,100	\$ 8,600	(5,500)	-39%	
Facilities Maintenance & Repair	16,200	7,500	(8,700)	-54%	
Vehicle Maintenance & Repair	97,700	35,000	(62,700)	-64%	
Fuel	26,000	24,000	(2,000)	-8%	
Equipment Under \$5,000	19,000	11,600	(7,400)	-39%	
Personal Protective Equipment	43,000	19,400	(23,600)	-55%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 216,000	\$ 106,100	\$ (109,900)	-51%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 2,000	\$ 2,500	500	25%	
Postage	400	500	100	25%	
Food Supplies	1,500	500	(1,000)	-67%	
Janitorial Supplies	3,000	3,600	600	20%	
Medical Supplies	3,000	6,100	3,100	103%	
TOTAL MATERIALS & SUPPLIES	\$ 9,900	\$ 13,200	\$ 3,300	33%	
Outside Services - 55XXX					
Legal Fees	\$ 6,000	\$ 4,500	\$ (1,500)	-25%	
IT Services	2,700	2,700	0	0%	
Engineering Services	9,000	9,100	100	1%	
Medical Exams	5,000	3,000	(2,000)	-40%	
Background Checks	1,500	1,500	0	0%	
Other Professional Services	5,500	5,500	0	0%	
TOTAL OUTSIDE SERVICES	\$ 29,700	\$ 26,300	\$ (3,400)	-11%	

Twain Harte Community Services District

2025-2026 Budget - DRAFT

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	24/25 Approved	25/26 Proposed	\$	%	
Other - 56XXX					
Utilities	\$ 16,600	\$ 16,800	200	1%	
Phone/Communications	9,500	9,800	300	3%	
Software Licenses & Maintenance	10,400	10,500	100	1%	
Property/Liability Insurance	46,300	45,000	(1,300)	-3%	
Dues & Memberships	3,900	3,870	(30)	-1%	
Licenses & Certifications	2,000	2,300	300	15%	
Training, Conferences & Travel	17,500	19,000	1,500	9%	
Training - Reimbursable	15,000	37,000	22,000	147%	
Advertising & Public Education	1,700	1,700	0	0%	
TOTAL OTHER	\$ 122,900	\$ 145,970	\$ 23,070	19%	

GRAND TOTAL EXPENSES	\$ 1,650,160	\$ 1,294,706	\$ (355,454)	-22%	
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Admin Transfer Out	\$ 151,471	\$ 151,902	\$ 431	0%	
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GRAND TOTAL WITH ADMIN	\$ 1,801,631	\$ 1,446,608	\$ (355,023)		
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Capital Outlay - 57XXX					
Lucas Machine	\$ 17,600	0	(17,600)	-100%	Completed last FY
Combination Rescue Tool	\$ 19,405	0	(19,405)	-100%	Completed last FY
Utility 722 Replacement	42,000	0	(42,000)	-100%	Completed last FY
Community Center Improvements	12,000	4,000	(8,000)	-67%	Rollover from last FY for Roof
Training/Admin Parking Lot	405,000	277,000	(128,000)	-32%	Rollover from last FY
Infrared UAV	0	15,000	15,000	15000%	For search and rescue
TOTAL CAPITAL OUTLAY	\$ 496,005	\$ 296,000	\$ (200,005)	-40%	

GRAND TOTAL WITH CAPITAL	\$ 2,297,636	\$ 1,742,608	\$ (555,028)		
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5-YEAR CAPITAL OUTLAY PLAN

Fire Fund - FY 25/26

DRAFT

	Previously Expended	Projected FY 24-25	Requested FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Out Years 6 to 10	Total
Lucas Machine ³		\$ 18,933							\$ 18,933
Combination Rescue Tool ³		\$ 19,402							\$ 19,402
Utility 722 Replacement ³		\$ 40,385							\$ 40,385
Community Center Improvements ⁴	\$ 81,118	\$ 10,925	\$ 4,000						\$ 96,043
Training Parking Lot ^{4,5}	\$ 63,348	\$ 139,652	\$ 277,000						\$ 480,000
Infrared UAV			\$ 15,000						\$ 15,000
Burn Prop Expansion				\$ 50,000					\$ 50,000
Vehicle/Equipment Replacement					\$ 80,000			\$ 53,200	\$ 133,200
TOTAL CAPITAL OUTLAY	\$ 144,466	\$ 229,297	\$ 296,000	\$ 50,000	\$ 80,000	\$ -	\$ -	\$ 53,200	\$ 852,963

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: \$333,500 Grant / \$146,500 Match

Twain Harte Community Services District
FIRE
FIVE YEAR PROJECTIONS

	23/24	24/25	25/26	26/27	27/28	28/29	29/30
	Actuals	Budget	Projections	Projections	Projections	Projections	Projections
Revenue							
Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-	-	-	-
Taxes & Assessments	1,341,543	1,387,200	1,414,000	1,451,590	1,490,308	1,530,187	1,571,263
Grants & Donations	85,433	181,505	129,804	-	-	-	-
Other Operating Revenue	445,982	491,200	86,400	50,000	50,000	50,000	50,000
Total Program Revenue	\$ 1,872,958	\$ 2,059,905	\$ 1,630,204	\$ 1,501,590	\$ 1,540,308	\$ 1,580,187	\$ 1,621,263
Administrative Cost Allocation	204	180	180	180	180	180	-
GRAND TOTAL REVENUE	\$ 1,873,162	\$ 2,060,085	\$ 1,630,384	\$ 1,501,770	\$ 1,540,488	\$ 1,580,367	\$ 1,621,263
Expenses							
Salaries	\$ 734,074	\$ 869,431	646,690	662,184	679,143	688,006	\$ 698,445
Benefits	341,609	402,229	356,446	371,499	337,680	353,624	364,426
Equip, Auto, Maint, & Repairs	156,844	216,000	106,100	96,923	99,831	102,826	105,911
Materials & Supplies	12,176	9,900	13,200	11,536	11,882	12,238	12,605
Outside Services	23,851	29,700	26,300	26,059	26,841	27,646	28,475
Other	102,272	122,900	145,970	112,239	115,606	119,074	122,646
Debt Service	-	-	-	-	-	-	-
Total Program Expenses	\$ 1,370,826	\$ 1,650,160	\$ 1,294,706	\$ 1,280,440	\$ 1,270,984	\$ 1,303,414	\$ 1,332,508
Administrative Cost Allocation	131,488	151,471	151,902	157,217	163,454	170,508	176,845
TOTAL OPERATING EXPENSES	\$ 1,502,314	\$ 1,801,631	\$ 1,446,608	\$ 1,437,657	\$ 1,434,438	\$ 1,473,922	\$ 1,509,353
TOTAL OPERATING BALANCE	\$ 370,848	\$ 258,454	\$ 183,776	\$ 64,113	\$ 106,050	\$ 106,445	\$ 111,910
Capital Expenses							
Capital Outlay	181,382	229,297	296,000	50,000	80,000	-	-
TOTAL CAPITAL EXPENSES	181,382	229,297	296,000	50,000	80,000	-	-
GRAND TOTAL EXPENSES	\$ 1,683,696	\$ 2,030,928	\$ 1,742,608	\$ 1,487,657	\$ 1,514,438	\$ 1,473,922	\$ 1,509,353
TRANSFER TO/(FROM) RESERVE	\$ 189,466	\$ 29,157	\$ (112,224)	\$ 14,113	\$ 26,050	\$ 106,445	\$ 111,910
Capital Reserve Balance	\$ 687,136	\$ 532,279	\$ 596,329	\$ 613,182	\$ 639,052	\$ 723,912	\$ 816,209
Rate/Revenue Stabilization Reserve	\$ 66,651	\$ 64,089	\$ 65,327	\$ 67,063	\$ 68,852	\$ 70,695	\$ 72,592
Operating Reserve Balance	\$ 714,240	\$ 900,816	\$ 723,304	\$ 718,828	\$ 717,219	\$ 736,961	\$ 754,676
GRAND TOTAL RESERVES	\$ 1,468,027	\$ 1,497,184	\$ 1,384,960	\$ 1,399,073	\$ 1,425,123	\$ 1,531,568	\$ 1,643,477

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 25-26 are removed from FY 26-27.
- 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 24-25 is projected, not budgeted (see CIP Plan)
- 10) FY 24-25 Grant Revenue and Other Revenue is projected, not budgeted.