

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
January 7, 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/85113848976>
- Meeting ID: 851 1384 8976
- Telephone: (669) 900-6833

AGENDA

- 1. Review draft Fiscal Year 2025-26 Water Fund mid-year budget adjustment.**
- 2. Review draft Fiscal Year 2025-26 Sewer Fund mid-year budget adjustment.**
- 3. Adjourn.**

HOW TO VIRTUALLY PARTICIPATE IN THIS THIS MEETING

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

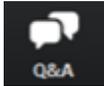
- **Computer:** Join the videoconference by clicking the videoconference link located at the top of this agenda or on our website. You may be prompted to enter your name and email. Your email will remain private and you may enter "anonymous" for your name.
- **Smart Phone/Tablet:** Join the videoconference 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 THCS 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
2025-2026 Mid-Year Budget Adjustment

	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL
	Approved	Proposed	% Diff	Approved	Proposed	% Diff	PROJECTED									
Revenue																
Service Charges	\$ 1,691,600	\$ 1,670,400	-1%	\$ 1,447,000	\$ 1,447,000	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 3,117,400
Fees	21,100	20,600	-2%	16,100	16,100	0%	-	-	0%	13,000	13,500	4%	-	-	0%	50,200
Taxes & Assessments	44,300	43,700	-1%	-	-	0%	1,414,000	1,419,100	0%	162,400	162,500	0%	-	-	0%	1,625,300
Grants & Donations	130,000	130,500	0%	-	-	0%	148,520	375,338	153%	93,700	101,000	8%	-	-	0%	606,838
Other Revenue	75,500	106,000	40%	40,000	48,000	20%	166,400	463,058	178%	5,000	14,700	194%	1,000	1,000	0%	632,758
Total Program Revenue	\$ 1,962,500	\$ 1,971,200	0%	\$ 1,503,100	\$ 1,511,100	1%	\$ 1,728,920	\$ 2,257,496	31%	\$ 274,100	\$ 291,700	6%	\$ 1,000	\$ 1,000	0%	\$ 6,032,496
Admin Revenue Allocation	470	470	0%	250	250	0%	180	180	0%	100	100	0%	(1,000)	(1,000)	0%	-
GRAND TOTAL REVENUE	\$ 1,962,970	\$ 1,971,670	0%	\$ 1,503,350	\$ 1,511,350	1%	\$ 1,729,100	\$ 2,257,676	31%	\$ 274,200	\$ 291,800	6%	\$ -	\$ -	0%	\$ 6,032,496
Operating Expenses																
Salaries	\$ 372,815	\$ 373,978	0%	\$ 200,251	\$ 198,336	-1%	\$ 689,845	\$ 856,167	24%	\$ 18,362	\$ 17,793	-3%	\$ 453,476	\$ 444,893	-2%	\$ 1,891,167
Benefits	227,018	228,328	1%	122,322	122,746	0%	397,227	407,843	3%	14,333	14,472	1%	264,214	259,474	-2%	1,032,863
Equip, Auto, Maint, & Repairs	139,900	168,600	21%	72,100	79,400	10%	143,332	160,600	12%	23,200	25,200	9%	13,200	13,900	5%	447,700
Materials & Supplies	50,200	50,400	0%	6,500	6,700	3%	13,200	11,900	-10%	1,900	2,500	32%	4,200	3,800	-10%	75,300
Outside Services	31,900	30,700	-4%	26,600	25,500	-4%	26,300	24,400	-7%	4,700	4,700	0%	42,300	43,000	2%	128,300
Other (Utilities, Prop/Liab Ins, TUD)	260,100	251,500	-3%	707,500	713,300	1%	146,400	121,300	-17%	35,800	34,900	-3%	92,500	93,600	1%	1,214,600
Debt Service	110,390	110,390	0%	16,939	-	-100%	-	-	0%	-	-	0%	-	-	0%	110,390
Total Program Expenses	\$ 1,192,322	\$ 1,213,896	2%	\$ 1,152,211	\$ 1,145,981	-1%	\$ 1,416,305	\$ 1,582,210	12%	\$ 98,295	\$ 99,565	1%	\$ 869,890	\$ 858,667	-1%	\$ 4,900,320
Administrative Cost Allocation	408,848	403,574	-1%	217,472	214,667	-1%	156,580	154,560	-1%	86,989	85,867	-1%	(869,890)	(858,667)	-1%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,601,170	\$ 1,617,470	1%	\$ 1,369,683	\$ 1,360,648	-1%	\$ 1,572,885	\$ 1,736,770	10%	\$ 185,284	\$ 185,432	0%	\$ -	\$ -	0%	\$ 4,900,321
TOTAL OPERATING BALANCE	\$ 361,800	\$ 354,200		\$ 133,667	\$ 150,702		\$ 156,215	\$ 520,906		\$ 88,916	\$ 106,368		\$ -	\$ -		
Capital Expenses																
Capital Outlay	972,200	949,576	-2%	519,800	520,755	0%	296,000	371,062	25%	224,200	220,500	-2%	-	-	0%	2,061,893
Total Capital Expenses	\$ 972,200	\$ 949,576	-2%	\$ 519,800	\$ 520,755	0%	\$ 296,000	\$ 371,062	25%	\$ 224,200	\$ 220,500	-2%	\$ -	\$ -		\$ 2,061,893
GRAND TOTAL EXPENSES	\$ 2,573,370	\$ 2,567,046	0%	\$ 1,889,483	\$ 1,881,403	0%	\$ 1,868,885	\$ 2,107,832	13%	\$ 409,484	\$ 405,932	-1%	\$ -	\$ -	0%	\$ 6,962,214
Transfer To/(From) Reserve	\$ (610,400)	\$ (595,376)		\$ (386,133)	\$ (370,053)		\$ (139,785)	\$ 149,844		\$ (135,284)	\$ (114,132)		\$ -	\$ -		\$ (929,718)

Twain Harte Community Services District
2025-2026 Mid-Year Budget Adjustment
WATER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Proposed	\$	%	
Service Charges					
Water Service Charge	\$ 1,691,600	\$ 1,670,400	\$ (21,200)	-1%	4.5 million gallons less water use than last FY
TOTAL SERVICE CHARGES	\$ 1,691,600	\$ 1,670,400	\$ (21,200)	-1%	
Fees					
Late Fee	\$ 11,000	\$ 11,000	\$ -	0%	
Door Notice Fee	3,500	2,900	(600)	-17%	
Hookup Fees	3,500	3,500	-	0%	
Reconnection Fees	2,000	2,200	200	10%	
Property Transfer Fee	1,000	900	(100)	-10%	
Returned Check Fee	100	100	-	0%	
TOTAL FEES	\$ 21,100	\$ 20,600	\$ (500)	-2%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 44,300	\$ 43,700	\$ (600)	-1%	
TOTAL TAXES & ASSESSMENTS	\$ 44,300	\$ 43,700	\$ (600)	-1%	
Grants & Donations					
Grant Revenue - Misc	\$ 130,000	\$ 130,500	\$ 500	0%	
TOTAL GRANTS & DONATIONS	\$ 130,000	\$ 130,500	\$ 500	0%	
Other Revenue					
Miscellaneous Revenue	\$ 15,500	\$ 26,000	\$ 10,500	68%	Provided extra treated water to TUD
Interest Revenue	60,000	80,000	20,000	33%	Trending higher
Lease Revenue			-	0%	
Sale of Assets	-	-	-	0%	
TOTAL OTHER REVENUE	\$ 75,500	\$ 106,000	\$ 30,500	40%	
GRAND TOTAL REVENUE	\$ 1,962,500	\$ 1,971,200	\$ 8,700	0%	
Admin Transfer Out	\$ 470	\$ 470	\$ -		
GRAND TOTAL WITH ADMIN	\$ 1,962,970	\$ 1,971,670	\$ 8,700	0%	

**Twain Harte Community Services District
2025-2026 Mid-Year Budget Adjustment
WATER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Proposed	\$	%	
Salaries - 51XXX					
Regular Time	\$ 327,126	\$ 326,219	(906)	0%	
Standby Pay	11,005	10,075	(930)	-8%	
Overtime	23,000	26,000	3,000	13%	Trending Higher due to excessive leaks
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	\$ 372,815	\$ 373,978	\$ 1,164	0%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 94,819	\$ 98,794	3,975	4%	Insurance rate increases
HRA Reimbursement	27,921	27,921	-	0%	
CALPERS Retirement	56,893	56,208	(685)	-1%	
FICA	23,115	23,187	72	0%	
Medicare	5,406	5,423	17	0%	
Workers Comp	18,000	15,931	(2,069)	-11%	Less than anticipated
Unemployment Ins/ETT	865	865	-	0%	
TOTAL BENEFITS	\$ 227,018	\$ 228,328	\$ 1,310	1%	

**Twain Harte Community Services District
2025-2026 Mid-Year Budget Adjustment
WATER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Proposed	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 7,600	\$ 23,800	16,200	213%	Blower Failure on Vacuum Trailer
Facilities Maintenance & Repair					
Source of Supply	9,000	7,000	(2,000)	-22%	Less dam repairs than anticipated
Pumping	4,100	4,100	-	0%	
Water Treatment	22,800	18,000	(4,800)	-21%	Sludge Tank pumping less than anticipated
Transmission & Distribution	42,900	63,000	20,100	47%	More patch paving for more leaks
General & Administrative	2,000	2,000	-	0%	
Vehicle Maintenance & Repair	9,600	12,000	2,400	25%	Truck repairs trending higher
Janitorial Cleaning Fees	0	0	-	0%	
Fuel	23,000	20,000	(3,000)	-13%	Fuel use trending lower
Equipment Under \$5,000			-	0%	
Source of Supply	0	0	-	0%	
Pumping	0	0	-	0%	
Water Treatment	8,100	8,100	-	0%	
Transmission & Distribution	6,300	6,300	-	0%	
General & Administrative	2,700	2,500	(200)	-7%	
Personal Protective Equipment	1,800	1,800	-	0%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 139,900	\$ 168,600	\$ 28,700	21%	
Materials & Supplies - 54XXX					
Office Supplies - General	\$ 1,000	\$ 1,000	-	0%	
Office Supplies - Billing	\$ 200	\$ 200	-	0%	
Postage - General	300	300	-	0%	
Postage - Billing	5,400	5,500	100	2%	
Food Supplies	400	500	100	25%	
Chemical Supplies	42,500	42,500	-	0%	
Janitorial Supplies	400	400	-	0%	
TOTAL MATERIALS & SUPPLIES	\$ 50,200	\$ 50,400	\$ 200	0%	

**Twain Harte Community Services District
2025-2026 Mid-Year Budget Adjustment
WATER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Proposed	\$	%	
Outside Services - 55XXX					
Legal Fees	2,000	2,000	-	0%	
IT Services	2,600	2,600	-	0%	
Engineering Services	20,000	20,000	-	0%	
Medical Exams	500	500	-	0%	
Other Professional Services	6,800	5,600	(1,200)	-18%	Check processing trending lower
TOTAL OUTSIDE SERVICES	\$ 31,900	\$ 30,700	\$ (1,200)	-4%	
Other - 56XXX					
Utilities			-	0%	
Source of Supply	\$ -	\$ -	-	0%	
Pumping	\$ 20,500	\$ 17,400	(3,100)	-15%	Trending lower/Some wells offline
Water Treatment	\$ 16,000	\$ 16,000	-	0%	
Transmission & Distribution	\$ -	\$ -	-	0%	
General & Administrative	\$ 4,400	\$ 4,300	(100)	-2%	
Phone/Communications	8,400	7,900	(500)	-6%	
Computer Licenses & Maintenance	20,200	21,300	1,100	5%	Billing software increases
Property/Liability Insurance	47,500	43,700	(3,800)	-8%	Lower than anticipated
Property Tax	500	500	0	0%	
Memberships/Publications/Subscriptio	12,400	12,200	(200)	-2%	
Licenses & Certifications	1,400	1,400	-	0%	
Training, Conferences & Travel	5,400	5,400	-	0%	
Uncollectable accounts	500	500	-	0%	
Advertising & Public Education	2,400	2,400	-	0%	
Laboratory Fees	25,600	25,600	-	0%	
Regulatory Fees	24,400	21,500	(2,900)	-12%	Lower than anticipated
Purchased Water	59,000	57,000	(2,000)	-3%	Trending lower
Bank & Credit Card Fees	11,500	12,700	1,200	10%	Increase in credit card payments
Claims	-	1,700	1,700	1700%	Unanticipated claims
TOTAL OTHER	\$ 260,100	\$ 251,500	\$ (8,600)	-3%	

**Twain Harte Community Services District
2025-2026 Mid-Year Budget Adjustment
WATER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Proposed	\$	%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ 12,688	\$ 12,688	0	0%	
Principal on Long Term Debt	97,702	97,702	0	0%	
TOTAL DEBT SERVICE	\$ 110,390	\$ 110,390	\$ -	0%	
GRAND TOTAL EXPENSES					
	\$ 1,192,322	\$ 1,213,896	\$ 21,574	2%	
Admin Transfer Out	\$ 408,848	\$ 403,574	\$ (5,274)		
GRAND TOTAL WITH ADMIN					
	\$ 1,601,170	\$ 1,617,470	\$ 16,300	1%	
Capital Outlay - 57XXX					
FH/Service Line Replacement	25,000	25,000	-	0%	
SCADA Upgrade	425,000	425,000	-	0%	
Cedar Pines Pressure Zone Upgrades	200,000	200,000	-	0%	
Manzanita Ct Waterline Upgrade	125,000	90,000	(35,000)	-28%	Bids lower than anticipated
Roundhouse Roof Replace	19,500	17,290	(2,210)	-11%	Work Completed under budget
Tower Safety Lights	12,000	11,969	(31)	0%	
Truck Mounted Crane	5,200	0	(5,200)	-100%	No longer needed
Water Fill Station	160,500	160,317	(183)	0%	
Black Oak Pump/Motor Rehab		20,000	20,000	20000%	Pumps are failing
TOTAL CAPITAL OUTLAY	\$ 972,200	\$ 949,576	\$ (22,624)	-2%	
GRAND TOTAL WITH CAPITAL					
	\$ 2,573,370	\$ 2,567,046	\$ (6,324)	0%	

Twain Harte Community Services District
2025-2026 Mid-Year Budget Adjustment

	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL
	Approved	Proposed	% Diff	Approved	Proposed	% Diff	PROJECTED									
Revenue																
Service Charges	\$ 1,691,600	\$ 1,670,400	-1%	\$ 1,447,000	\$ 1,447,000	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 3,117,400
Fees	21,100	20,600	-2%	16,100	16,100	0%	-	-	0%	13,000	13,500	4%	-	-	0%	50,200
Taxes & Assessments	44,300	43,700	-1%	-	-	0%	1,414,000	1,419,100	0%	162,400	162,500	0%	-	-	0%	1,625,300
Grants & Donations	130,000	130,500	0%	-	-	0%	148,520	375,338	153%	93,700	101,000	8%	-	-	0%	606,838
Other Revenue	75,500	106,000	40%	40,000	48,000	20%	166,400	463,058	178%	5,000	14,700	194%	1,000	1,000	0%	632,758
Total Program Revenue	\$ 1,962,500	\$ 1,971,200	0%	\$ 1,503,100	\$ 1,511,100	1%	\$ 1,728,920	\$ 2,257,496	31%	\$ 274,100	\$ 291,700	6%	\$ 1,000	\$ 1,000	0%	\$ 6,032,496
Admin Revenue Allocation	470	470	0%	250	250	0%	180	180	0%	100	100	0%	(1,000)	(1,000)	0%	-
GRAND TOTAL REVENUE	\$ 1,962,970	\$ 1,971,670	0%	\$ 1,503,350	\$ 1,511,350	1%	\$ 1,729,100	\$ 2,257,676	31%	\$ 274,200	\$ 291,800	6%	\$ -	\$ -	0%	\$ 6,032,496
Operating Expenses																
Salaries	\$ 372,815	\$ 373,978	0%	\$ 200,251	\$ 198,336	-1%	\$ 689,845	\$ 856,167	24%	\$ 18,362	\$ 17,793	-3%	\$ 453,476	\$ 444,893	-2%	\$ 1,891,167
Benefits	227,018	228,328	1%	122,322	122,746	0%	397,227	407,843	3%	14,333	14,472	1%	264,214	259,474	-2%	1,032,863
Equip, Auto, Maint, & Repairs	139,900	168,600	21%	72,100	79,400	10%	143,332	160,600	12%	23,200	25,200	9%	13,200	13,900	5%	447,700
Materials & Supplies	50,200	50,400	0%	6,500	6,700	3%	13,200	11,900	-10%	1,900	2,500	32%	4,200	3,800	-10%	75,300
Outside Services	31,900	30,700	-4%	26,600	25,500	-4%	26,300	24,400	-7%	4,700	4,700	0%	42,300	43,000	2%	128,300
Other (Utilities, Prop/Liab Ins, TUD)	260,100	251,500	-3%	707,500	713,300	1%	146,400	121,300	-17%	35,800	34,900	-3%	92,500	93,600	1%	1,214,600
Debt Service	110,390	110,390	0%	16,939	-	-100%	-	-	0%	-	-	0%	-	-	0%	110,390
Total Program Expenses	\$ 1,192,322	\$ 1,213,896	2%	\$ 1,152,211	\$ 1,145,981	-1%	\$ 1,416,305	\$ 1,582,210	12%	\$ 98,295	\$ 99,565	1%	\$ 869,890	\$ 858,667	-1%	\$ 4,900,320
Administrative Cost Allocation	408,848	403,574	-1%	217,472	214,667	-1%	156,580	154,560	-1%	86,989	85,867	-1%	(869,890)	(858,667)	-1%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,601,170	\$ 1,617,470	1%	\$ 1,369,683	\$ 1,360,648	-1%	\$ 1,572,885	\$ 1,736,770	10%	\$ 185,284	\$ 185,432	0%	\$ -	\$ -	0%	\$ 4,900,321
TOTAL OPERATING BALANCE	\$ 361,800	\$ 354,200		\$ 133,667	\$ 150,702		\$ 156,215	\$ 520,906		\$ 88,916	\$ 106,368		\$ -	\$ -		
Capital Expenses																
Capital Outlay	972,200	949,576	-2%	519,800	520,755	0%	296,000	371,062	25%	224,200	220,500	-2%	-	-	0%	2,061,893
Total Capital Expenses	\$ 972,200	\$ 949,576	-2%	\$ 519,800	\$ 520,755	0%	\$ 296,000	\$ 371,062	25%	\$ 224,200	\$ 220,500	-2%	\$ -	\$ -		\$ 2,061,893
GRAND TOTAL EXPENSES	\$ 2,573,370	\$ 2,567,046	0%	\$ 1,889,483	\$ 1,881,403	0%	\$ 1,868,885	\$ 2,107,832	13%	\$ 409,484	\$ 405,932	-1%	\$ -	\$ -	0%	\$ 6,962,214
Transfer To/(From) Reserve	\$ (610,400)	\$ (595,376)		\$ (386,133)	\$ (370,053)		\$ (139,785)	\$ 149,844		\$ (135,284)	\$ (114,132)		\$ -	\$ -		\$ (929,718)

Twain Harte Community Services District
2025-2026 Mid-Year Budget Adjustment
SEWER - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Proposed	\$	%	
Service Charges					
Sewer Service Charge	1,447,000	1,447,000	-	0%	
TOTAL SERVICE CHARGES	\$ 1,447,000	\$ 1,447,000	\$ -	0%	
Fees					
Late Fee	\$ 7,500	\$ 8,200	\$ 700	9%	
Door Notice Fee	3,500	2,700	(800)	-23%	
Hookup Fees	2,000	2,000	-	0%	
Reconnection Fees	2,000	2,200	200	10%	
Inspection Fees			-	0%	
Property Transfer Fee	1,000	900	(100)	-10%	
Returned Check Fee	100	100	-	0%	
TOTAL FEES	\$ 16,100	\$ 16,100	\$ -	0%	
Grants & Donations					
Grant Revenue	-	-	\$ -	0%	
TOTAL GRANTS & DONATIONS	\$ -	\$ -	\$ -	0%	
Other Revenue					
Interest Revenue	40,000	48,000	8,000	20%	Trending higher
Sale of Assets	-	-	-	0%	
Other			-	0%	
TOTAL OTHER REVENUE	\$ 40,000	\$ 48,000	\$ 8,000	20%	
GRAND TOTAL REVENUE	\$ 1,503,100	\$ 1,511,100	\$ 8,000	1%	
Admin Transfer Out	\$ 250	\$ 250	\$ -		
GRAND TOTAL WITH ADMIN	\$ 1,503,350	\$ 1,511,350	\$ 8,000		

Twain Harte Community Services District
2025-2026 Mid-Year Budget Adjustment

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Proposed	\$	%	
Salaries - 51XXX					
Regular Time	\$ 176,347	\$ 175,862	(485)	0%	
Standby Pay	11,005	10,075	(930)	-8%	
Overtime	7,000	6,500	(500)	-7%	
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	\$ 200,251	\$ 198,336	\$ (1,915)	-1%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 51,077	\$ 53,219	2,141	4%	Insurance rate increases
HRA Reimbursement	14,181	14,181	0	0%	
CALPERS Retirement	30,697	30,328	(370)	-1%	
FICA	12,416	12,297	(119)	-1%	
Medicare	2,904	2,876	(28)	-1%	
Workers Comp	10,500	9,298	(1,202)	-11%	Less than anticipated
Unemployment Ins/ETT	547	547	0	0%	
TOTAL BENEFITS	\$ 122,322	\$ 122,746	\$ 424	0%	

Twain Harte Community Services District
2025-2026 Mid-Year Budget Adjustment

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Proposed	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 8,800	\$ 17,500	8,700	99%	Blower failure on vacuum trailer
Facilities Maintenance & Repair					
General & Administrative	1,000	1,000	0	0%	
Lift Stations	12,000	12,000	0	0%	
Collections	19,200	16,700	(2,500)	-13%	Less line repairs than anticipated
Vehicle Maintenance & Repair	6,000	7,000	1,000	17%	More repairs than anticipated
Janitorial/Cleaning Fees	0	0	0	0%	
Fuel	11,900	12,000	100	1%	
Equipment Under \$5,000	11,800	11,800	0	0%	
Personal Protective Equipment	1,400	1,400	0	0%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 72,100	\$ 79,400	\$ 7,300	10%	
Materials & Supplies - 54XXX					
Office Supplies - General	\$ 700	\$ 700	\$ -	0%	
Office Supplies - Billing	\$ 200	\$ 200	\$ -	0%	
Postage - General	100	100	\$ -	0%	
Postage - Billing	4,800	5,000	\$ 200	4%	
Food Supplies	300	300	0	0%	
Janitorial Supplies	400	400	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 6,500	\$ 6,700	\$ 200	3%	
Outside Services - 55XXX					
Legal Fees	\$ 1,500	\$ 1,500	\$ -	0%	
IT Services	1,700	1,700	(0)	0%	
Engineering Services	17,000	17,000	0	0%	
Medical Exams	400	400	0	0%	
Other Professional Services	6,000	4,900	(1,100)	-18%	Check processing less than anticipated
TOTAL OUTSIDE SERVICES	\$ 26,600	\$ 25,500	\$ (1,100)	-4%	

Twain Harte Community Services District
2025-2026 Mid-Year Budget Adjustment

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Proposed	\$	%	
Other - 56XXX					
Utilities			\$ -	0%	
General & Administrative	\$ 2,700	\$ 2,700	\$ -	0%	
Lift Stations	\$ 7,000	\$ 6,100	\$ (900)	-13%	
Phone/Communications	4,500	4,400	(100)	-2%	
Computer Licenses & Maintenance	18,500	19,400	900	5%	
Property/Liability Insurance	30,400	30,100	(300)	-1%	
Property Tax	0	0	0	0%	
Dues & Memberships	6,400	6,700	300	5%	
Licenses & Certifications	1,100	1,100	0	0%	
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	900	4,800	3,900	433%	Permitting fee increases
Sewer Service Charge	619,000	619,000	0	0%	
Bank & Credit Card Fees	11,000	12,200	1,200	11%	Credit card use higher than anticipated
Claims	0	800	800	800%	
TOTAL OTHER	\$ 707,500	\$ 713,300	\$ 5,800	1%	

Twain Harte Community Services District
2025-2026 Mid-Year Budget Adjustment

SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	Approved	25/26 Proposed	\$	%	
Debt Service - 58XXX					
Interest on Long Term Debt	\$ 77	\$ -	\$ (77)	-100%	
Principal on Long Term Debt	16,862	0	(16,862)	-100%	Loan Paid off
TOTAL DEBT SERVICE	\$ 16,939	\$ -	\$ (16,939)	-100%	
GRAND TOTAL EXPENSES	\$ 1,152,211	\$ 1,145,981	\$ (6,230)	-1%	
Admin Transfer Out	\$ 217,472	\$ 214,667	\$ (2,805)	-1%	
GRAND TOTAL WITH ADMIN	\$ 1,369,683	\$ 1,360,648	\$ (9,035)	-1%	
Capital Outlay - 57XXX					
Sewer Main Re-Lining/Replacement			0	0%	
SCADA Upgrade	\$ 115,000	\$ 120,000	\$ 5,000	4%	Includes Rollover from last FY
Cresta Dr/Tuolumne Dr Sewer Reline	\$ 325,000	\$ 325,000	\$ -	0%	
Roundhouse Roof Replace	10,500	9,310	(1,190)	-11%	Project completed under budget
Tower Safety Lights	6,500	6,445	(55)	-1%	
Truck Mounted Crane	2,800	0	(2,800)	-100%	No longer needed
Black Oak Dr Replacement	\$ 60,000	\$ 60,000	\$ -	0%	
TOTAL CAPITAL OUTLAY*	\$ 519,800	\$ 520,755	\$ 955	0%	
GRAND TOTAL WITH CAPITAL	\$ 1,889,483	\$ 1,881,403	\$ (8,080)	0%	