

TWAIN HARTE COMMUNITY SERVICES DISTRICT

Finance/Policy Committee Meeting

Chair: *Mary Dearborn*

Co-Chair: *Charlotte Bohlman*

THCSD CONFERENCE ROOM
22912 VANTAGE POINTE DR., TWAIN HARTE
June 3, 2026 1:30 p.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/82725496314>
- Meeting ID: 827 2549 6314
- Telephone: (669) 900-6833

AGENDA

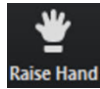
- 1. Review Organization Chart and Fiscal Year 2026-27 Salary Plan.**
- 2. Review/discuss draft Fiscal Year 2026-27 Administration Fund Budget and overall Budget.**
- 3. Review estimated Reserves Summary.**
- 4. Adjourn.**

HOW TO VIRTUALLY PARTICIPATE IN THIS MEETING

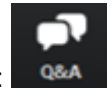
The public will have an opportunity to comment before and during the meeting as follows:

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

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



Raise Hand Icon:



Q&A Icon:

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

PUBLIC COMMENT RULES

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

MEETING ETIQUETTE

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

ACCESSIBILITY

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

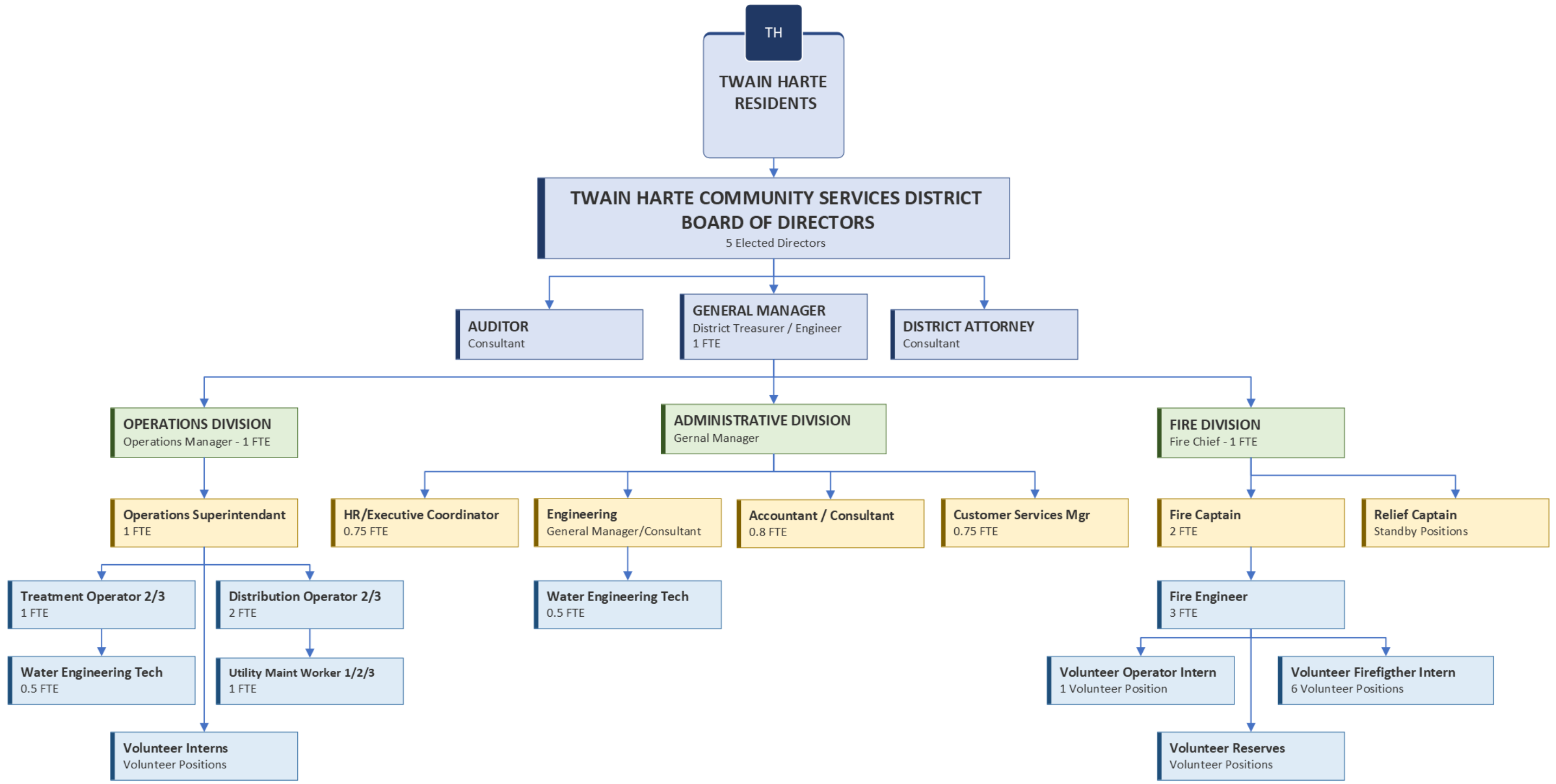
WRITTEN MEETING MATERIALS

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

www.twainhartecsd.com

TWAIN HARTE COMMUNITY SERVICES DISTRICT ORGANIZATION CHART

Total Staff - 16.3 FTE



**TWAIN HARTE COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2026/27 HOURLY SALARY SCHEDULE - Effective July 1, 2026**

TITLE	Competence Salary Steps					Expertise Salary Steps**			
	1	2	3	4	5	6	7	8	9
UNION POSITIONS									
Accounting/Administrative Assistant*	\$ 26.372	\$ 27.691	\$ 29.076	\$ 30.529	\$ 32.056	\$ 33.659	\$ 35.342	\$ 37.109	\$ 38.964
Customer Services Manager*	\$ 35.133	\$ 36.889	\$ 38.734	\$ 40.671	\$ 42.704	\$ 44.839	\$ 47.081	\$ 49.435	\$ 51.907
Customer Services Representative*	\$ 29.029	\$ 30.480	\$ 32.004	\$ 33.605	\$ 35.285	\$ 37.049	\$ 38.902	\$ 40.847	\$ 42.889
Fire Captain^	\$ 26.785	\$ 28.124	\$ 29.531	\$ 31.007	\$ 32.557	\$ 34.185	\$ 35.895	\$ 37.689	\$ 39.574
Fire Engineer	\$ 21.420	\$ 22.491	\$ 23.616	\$ 24.796	\$ 26.036	\$ 27.338	\$ 28.705	\$ 30.140	\$ 31.647
Fire Relief Captain^	\$ 20.428								
Water Engineering Tech*	\$ 33.672	\$ 35.355	\$ 37.123	\$ 38.979	\$ 40.928	\$ 42.975	\$ 45.123	\$ 47.380	\$ 49.748
Utility Worker I*	\$ 22.724	\$ 23.860	\$ 25.053	\$ 26.306	\$ 27.621	\$ 29.002	\$ 30.452	\$ 31.975	\$ 33.574
Utility Worker II*	\$ 24.315	\$ 25.531	\$ 26.807	\$ 28.148	\$ 29.555	\$ 31.033	\$ 32.585	\$ 34.214	\$ 35.925
Utility Worker III*	\$ 26.017	\$ 27.318	\$ 28.684	\$ 30.118	\$ 31.624	\$ 33.205	\$ 34.866	\$ 36.609	\$ 38.439
Distribution Operator II*	\$ 30.082	\$ 31.586	\$ 33.165	\$ 34.824	\$ 36.565	\$ 38.393	\$ 40.313	\$ 42.328	\$ 44.445
Distribution Operator III*	\$ 34.302	\$ 36.017	\$ 37.818	\$ 39.709	\$ 41.694	\$ 43.779	\$ 45.968	\$ 48.266	\$ 50.680
Treatment Operator II*	\$ 31.781	\$ 33.370	\$ 35.038	\$ 36.790	\$ 38.630	\$ 40.561	\$ 42.589	\$ 44.719	\$ 46.954
Treatment Operator III*	\$ 35.195	\$ 36.955	\$ 38.803	\$ 40.743	\$ 42.780	\$ 44.919	\$ 47.165	\$ 49.523	\$ 51.999
Operations Superintendent*	\$ 41.604	\$ 43.684	\$ 45.868	\$ 48.162	\$ 50.570	\$ 53.098	\$ 55.753	\$ 58.541	\$ 61.468
MANAGEMENT POSITIONS (Exempt)									
HR/Executive Coordinator*	\$ 36.187	\$ 37.996	\$ 39.896	\$ 41.891	\$ 43.986	\$ 46.185	\$ 48.494	\$ 50.919	\$ 53.465
Finance Officer*	\$ 55.225	\$ 57.986	\$ 60.886	\$ 63.930	\$ 67.126	\$ 70.483	\$ 74.007	\$ 77.707	\$ 81.592
Accountant (Confidential)*	\$ 42.182	\$ 44.291	\$ 46.505	\$ 48.830	\$ 51.272	\$ 53.836	\$ 56.527	\$ 59.354	\$ 62.321
Fire Chief~^	\$ 54.238	\$ 56.950	\$ 59.798	\$ 62.788	\$ 65.927	\$ 69.223	\$ 72.685	\$ 76.319	\$ 80.135
Operations Manager/Asst. General Manager*	\$ 56.241	\$ 59.053	\$ 62.006	\$ 65.106	\$ 68.361	\$ 71.779	\$ 75.368	\$ 79.137	\$ 83.093
General Manager (By Contract)									
	2026/27 Negotiated Contract Amount: \$93.334/hour								

Notes

* 3% Union Negotiated COLA Increase Effective July 1, 2025

^ 2% Union Negotiated COLA Increase Effective July 1, 2025

** Succession to the next step requires a minimum of five years at the previous step.

Twain Harte Community Services District
2026-2027 Budget

	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL
	FY 25/26	Proposed	% Diff	FY 25/26	Proposed	% Diff	FY 25/26	Proposed	% Diff	FY 25/26	Proposed	% Diff	FY 25/26	Proposed	% Diff	PROJECTED
Revenue																
Service Charges	\$ 1,670,400	\$ 1,730,800	4%	\$ 1,447,000	\$ 1,536,400	6%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 3,267,200
Fees	20,600	21,400	4%	15,900	17,100	8%	-	-	0%	13,500	15,100	12%	-	-	0%	53,600
Taxes & Assessments	43,700	45,026	3%	-	-	0%	1,419,100	1,458,900	3%	162,500	166,900	3%	-	-	0%	1,670,826
Grants & Donations	130,500	410,500	215%	-	114,500	114500%	375,338	-	-100%	101,000	111,500	10%	-	-	0%	636,500
Other Revenue	106,000	106,000	0%	48,000	48,000	0%	463,058	134,100	-71%	14,700	10,800	-27%	1,000	1,000	0%	299,900
Total Program Revenue	\$ 1,971,200	\$ 2,313,726	17%	\$ 1,510,900	\$ 1,716,000	14%	\$ 2,257,496	\$ 1,593,000	-29%	\$ 291,700	\$ 304,300	4%	\$ 1,000	\$ 1,000	0%	\$ 5,928,026
Admin Revenue Allocation	470	470	0%	250	250	0%	180	180	0%	100	100	0%	(1,000)	(1,000)	0%	-
GRAND TOTAL REVENUE	\$ 1,971,670	\$ 2,314,196	17%	\$ 1,511,150	\$ 1,716,250	14%	\$ 2,257,676	\$ 1,593,180	-29%	\$ 291,800	\$ 304,400	4%	\$ -	\$ -	0%	\$ 5,928,026
Operating Expenses																
Salaries	\$ 373,978	\$ 394,851	6%	\$ 198,336	\$ 210,076	6%	\$ 856,167	\$ 717,094	-16%	\$ 17,793	\$ 20,017	12%	\$ 444,893	\$ 462,887	4%	\$ 1,804,924
Benefits	228,328	245,788	8%	122,746	132,418	8%	407,843	418,910	3%	14,472	15,748	9%	259,474	279,371	8%	1,092,235
Equip, Auto, Maint, & Repairs	186,850	175,100	-6%	88,150	73,600	-17%	199,600	102,100	-49%	25,200	30,700	22%	13,900	14,600	5%	396,100
Materials & Supplies	50,400	50,900	1%	6,700	6,800	1%	11,900	10,000	-16%	2,500	2,300	-8%	3,800	3,700	-3%	73,700
Outside Services	30,700	31,800	4%	25,500	26,100	2%	24,400	24,500	0%	4,700	5,500	17%	43,000	36,200	-16%	124,100
Other (Utilities, Prop/Liab Ins, TUD)	251,500	249,100	-1%	713,300	715,600	0%	125,500	119,400	-5%	34,900	35,700	2%	93,600	92,700	-1%	1,212,500
Debt Service	110,390	110,232	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	110,232
Total Program Expenses	\$ 1,232,146	\$ 1,257,771	2%	\$ 1,154,732	\$ 1,164,594	1%	\$ 1,625,410	\$ 1,392,004	-14%	\$ 99,565	\$ 109,964	10%	\$ 858,667	\$ 889,458	4%	\$ 4,813,791
Administrative Cost Allocation	408,848	418,045	2%	217,472	222,364	2%	156,580	160,102	2%	86,989	88,946	2%	(858,667)	(889,458)	4%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,640,994	\$ 1,675,816	2%	\$ 1,372,204	\$ 1,386,958	1%	\$ 1,781,990	\$ 1,552,106	-13%	\$ 186,554	\$ 198,910	7%	\$ -	\$ -	0%	\$ 4,813,790
TOTAL OPERATING BALANCE	\$ 330,676	\$ 638,380		\$ 138,946	\$ 329,292		\$ 475,686	\$ 41,074		\$ 105,246	\$ 105,490		\$ -	\$ -		
Capital Expenses																
Capital Outlay	949,576	700,500	-26%	520,755	589,500	13%	811,362	437,500	-46%	224,500	108,500	-52%	-	-	0%	1,836,000
Total Capital Expenses	\$ 949,576	\$ 700,500	-26%	\$ 520,755	\$ 589,500	13%	\$ 811,362	\$ 437,500	-46%	\$ 224,500	\$ 108,500	-52%	\$ -	\$ -		\$ 1,836,000
GRAND TOTAL EXPENSES	\$ 2,590,570	\$ 2,376,316	-8%	\$ 1,892,959	\$ 1,976,458	4%	\$ 2,593,352	\$ 1,989,606	-23%	\$ 411,054	\$ 307,410	-25%	\$ -	\$ -	0%	\$ 6,649,790
Transfer To/(From) Reserve	\$ (618,900)	\$ (62,120)		\$ (381,809)	\$ (260,208)		\$ (335,676)	\$ (396,426)		\$ (119,254)	\$ (3,010)		\$ -	\$ -		\$ (721,765)

Twain Harte Community Services District

2026-2027 Budget

ADMIN - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	

Other Revenue					
Grant Revenue			\$ -	0%	
Miscellaneous Revenue	1,000	1,000	-	0%	
Interest Revenue			-	0%	
Lease Revenue			-	0%	
Sale of Assets			-	0%	
Other			-	0%	
TOTAL OTHER REVENUE	\$ 1,000	\$ 1,000	\$ -	0%	

GRAND TOTAL REVENUE	\$ 1,000	\$ 1,000	\$ -	0%	
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Twain Harte Community Services District

2026-2027 Budget

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Salaries - 51XXX					
Regular Time	\$ 425,754	\$ 443,747	17,993	4%	3% COLA + Step Increases
Uniform Allowance	0	0	0	0%	
Sick Leave/Vacation Pay	10,000	10,000	0	0%	
Director Stipends	8,880	8,880	0	0%	
Cell Phone Stipend	259	259	0	0%	
TOTAL SALARIES	\$ 444,893	\$ 462,887	\$ 17,993	4%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 105,387	\$ 114,876	\$ 9,489	9%	Anticipated Rate Increases
HRA Reimbursement	28,153	28,153	0	0%	
Retirement	87,845	96,232	8,387	10%	Anticipated PERS Rate Increases
FICA	25,827	26,592	765	3%	
Medicare	6,939	7,232	294	4%	
Workers Comp	4,124	4,400	276	7%	
Unemployment Ins/ETT	1,200	1,887	686	57%	
TOTAL BENEFITS	\$ 259,474	\$ 279,371	\$ 19,897	8%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 800	\$ 1,000	\$ 200	25%	
Facilities Maintenance & Repair	4,100	6,100	2,000	49%	Need to replace Office front door
Janitorial/Cleaning Services	700	700	0	0%	
Fuel	1,600	1,600	0	0%	
Equipment Under \$5,000	6,700	5,200	(1,500)	-22%	Computers replaced last fiscal year
TOTAL EQUIP, AUTO, MAINT & REPAIR	\$ 13,900	\$ 14,600	\$ 700	5%	
Materials & Supplies - 54XXX					
Office Supplies	\$ 2,400	\$ 2,100	\$ (300)	-13%	
Postage	1,000	1,200	200	20%	
Janitorial Supplies	400	400	0	0%	
TOTAL MATERIALS & SUPPLIES	\$ 3,800	\$ 3,700	\$ (100)	-3%	

Twain Harte Community Services District

2026-2027 Budget

ADMIN - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Outside Services - 55XXX					
Auditing/Accounting Services	\$ 31,500	\$ 20,500	\$ (11,000)	-35%	Consulting services reduced with Accountant hire
Legal Fees	4,500	6,000	1,500	33%	Needed for upcoming labor negotiations
IT Services	3,500	6,500	3,000	86%	IT exploration of AI to improve efficiencies
Medical Exams	300	0	(300)	-100%	
Other Professional Services	\$ 3,200	\$ 3,200	0	0%	
TOTAL OUTSIDE SERVICES	\$ 43,000	\$ 36,200	\$ (6,800)	-16%	
Other - 56XXX					
Utilities	\$ 8,600	\$ 8,100	\$ (500)	-6%	
Phone/Communications	4,400	4,000	(400)	-9%	
Software Licenses & Maintenance	26,400	25,200	(1,200)	-5%	One-time implementation fees paid last fiscal year
Property/Liability Insurance	15,800	15,100	(700)	-4%	
Dues & Memberships	7,900	11,100	3,200	41%	LAFCO increases + Latent Powers Application
Licenses & Certifications	1,000	300	(700)	-70%	
Training, Conferences & Travel	27,500	26,900	(600)	-2%	
Advertising & Public Education	1,500	1,500	0	0%	
Bank/Investment Fees	500	500	-	0%	
TOTAL OTHER	\$ 93,600	\$ 92,700	\$ (900)	-1%	
GRAND TOTAL EXPENSES	\$ 858,667	\$ 889,458	\$ 30,791	4%	
Admin Transfer Out	\$ (858,667)	\$ (889,458)	\$ 30,791		
GRAND TOTAL WITH TRANSFER	\$ -	\$ -			

RESERVE SUMMARY

As Of June 30, 2025

	Water	Sewer	Fire	Parks	Total
Non-Spendable					
Invested in Capital Assets	\$ 3,708,360	\$ 875,059	\$ 1,774,015	\$ 4,214,661	\$ 10,572,095
Inventory/Non-Spendable	\$ 24,127	\$ 7,041	\$ 3,919	\$ 1,436	\$ 36,523
Total Non-Spendable	\$ 3,732,487	\$ 882,100	\$ 1,777,934	\$ 4,216,097	\$ 10,608,618
Restricted					
Restricted Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Committed					
Capital Improvement/Asset Replacement Reserve	\$ 2,040,633	\$ 1,025,466	\$ 926,194	\$ 268,610	\$ 4,287,198
Rate/Revenue Stabilization Reserve	\$ 169,160	\$ 144,700	\$ 226,651	\$ 12,235	\$ 552,746
Water Rights Reserve	\$ 120,083	\$ -	\$ -	\$ -	\$ 120,083
Total Committed	\$ 2,329,876	\$ 1,170,166	\$ 1,152,845	\$ 280,845	\$ 4,933,731
Assigned					
Operating Reserve	\$ 400,293	\$ 337,054	\$ 721,019	\$ 93,877	\$ 1,552,243
Pension Liability	\$ (304,930)	\$ (164,195)	\$ (290,664)	\$ -	\$ (759,789)
Total Assigned	\$ 95,363	\$ 172,859	\$ 430,355	\$ 93,877	\$ 792,454
PROPOSED ENDING BALANCE - FY 24/25	\$ 6,157,725	\$ 2,225,125	\$ 3,361,134	\$ 4,590,819	\$ 16,334,803

25/26 Estimated Transfer To/(From) Reserve					
Water Rights Reserve					\$ -
Rate/Revenue Stabilization Reserve	\$ 3,920	\$ 8,940	\$ 5,586		\$ 18,446
Operating Reserve	\$ 18,661	\$ 9,685	\$ 55,034	\$ 5,578	\$ 88,958
Capital Improvement/Asset Replacement Reserve	\$ 70,390	\$ 11,932	\$ 49,132	\$ (96,932)	\$ 34,522
TOTAL TRANSFERS TO/(FROM) RESERVE	\$ 92,971	\$ 30,557	\$ 109,752	\$ (91,354)	\$ 141,926

RESERVE SUMMARY					
As Of June 30, 2026 (Estimated)					
	Water	Sewer	Fire	Parks	Total
Non-Spendable					
Invested in Capital Assets	\$ 3,708,360	\$ 875,059	\$ 1,774,015	\$ 4,214,661	\$ 10,572,095
Inventory/Non-Spendable	\$ 24,127	\$ 7,041	\$ 3,919	\$ 1,436	\$ 36,523
Total Non-Spendable	\$ 3,732,487	\$ 882,100	\$ 1,777,934	\$ 4,216,097	\$ 10,608,618
Restricted					
Restricted Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Committed					
Capital Improvement/Asset Replacement Reserve	\$ 2,111,023	\$ 1,037,398	\$ 975,326	\$ 171,677	\$ 4,321,720
Rate/Revenue Stabilization Reserve	\$ 173,080	\$ 153,640	\$ 232,237	\$ 12,235	\$ 571,192
Water Rights Reserve	\$ 120,083	\$ -	\$ -	\$ -	\$ 120,083
Total Committed	\$ 2,404,186	\$ 1,191,038	\$ 1,207,563	\$ 183,912	\$ 4,986,699
Assigned					
Operating Reserve	\$ 418,954	\$ 346,740	\$ 776,053	\$ 99,455	\$ 1,641,202
Pension Liability	\$ (304,930)	\$ (164,195)	\$ (290,664)	\$ -	\$ (759,789)
Total Assigned	\$ 114,024	\$ 182,545	\$ 485,389	\$ 99,455	\$ 881,413
PROPOSED ENDING BALANCE - FY 24/25	\$ 6,250,697	\$ 2,255,682	\$ 3,470,886	\$ 4,499,465	\$ 16,476,730

26/27 Estimated Transfer To/(From) Reserve					
Water Rights Reserve					\$ -
Rate/Revenue Stabilization Reserve					
Operating Reserve					
Capital Improvement/Asset Replacement Reserve	\$ (62,120)	\$ (260,208)	\$ (396,426)	\$ (3,010)	\$ (721,765)
TOTAL TRANSFERS TO/(FROM) RESERVE	\$ (62,120)	\$ (260,208)	\$ (396,426)	\$ (3,010)	\$ (721,765)

Projected Capital Reserve as of 6/30/27	\$ 2,048,902	\$ 777,190	\$ 578,901	\$ 168,667	\$ 3,599,956
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