

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
Finance/Policy Committee Meeting**

Chair: *Mary Dearborn*

Co-Chair: *Charlotte Bohlman*

**THCS D CONFERENCE ROOM
22912 VANTAGE POINTE DR., TWAIN HARTE
May 6, 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/88034872503>
- Meeting ID: 880 3487 2503
- Telephone: (669) 900-6833

AGENDA

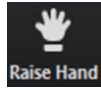
- 1. Discuss Strategic Plan Objective 4.4 and opportunities for resource-sharing partnerships with other agencies to improve revenue.**
- 2. Review/discuss draft Fiscal Year 2026-27 Administration Fund Budget and overall Budget.**
- 3. Review/discuss 5-year revenue and expense projections for all funds.**
- 4. Review/discuss proposed revisions to Policy 1060 – Miscellaneous Fee Schedule.**
- 5. Review/discuss proposed new Policy #2045 – Leave Abuse Prevention.**
- 6. Adjourn.**

HOW TO VIRTUALLY PARTICIPATE IN THIS MEETING

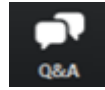
The public will have an opportunity to comment before and during the meeting as follows:

- **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
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

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%	

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	9,800	5,700	139%	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	4,700	(2,000)	-30%	Computers replaced last fiscal year
TOTAL EQUIP, AUTO, MAINT & REPAIR	\$ 13,900	\$ 17,800	\$ 3,900	28%	
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	3,500	0	0%	
Medical Exams	300	0	(300)	-100%	
Other Professional Services	\$ 3,200	\$ 3,200	0	0%	
TOTAL OUTSIDE SERVICES	\$ 43,000	\$ 33,200	\$ (9,800)	-23%	
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	11,800	3,900	49%	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	\$ 93,400	\$ (200)	0%	
GRAND TOTAL EXPENSES	\$ 858,667	\$ 890,358	\$ 31,690	4%	
Admin Transfer Out	\$ (858,667)	\$ (890,358)	\$ 31,690		
GRAND TOTAL WITH TRANSFER	\$ -	\$ -			

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 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).

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
Revenue							
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
Total Program Revenue	\$ 2,339,309	\$ 2,257,496	\$ 1,593,000	\$ 1,621,955	\$ 1,662,079	\$ 1,703,406	\$ 1,745,973
Administrative Cost Allocation	245	180	180	180	180	180	-
GRAND TOTAL REVENUE	\$ 2,339,554	\$ 2,257,676	\$ 1,593,180	\$ 1,622,135	\$ 1,662,259	\$ 1,703,586	\$ 1,745,973
Expenses							
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	-	-	-	-	-	-	-
Total Program Expenses	\$ 1,666,369	\$ 1,616,210	\$ 1,391,604	\$ 1,410,217	\$ 1,480,376	\$ 1,536,273	\$ 1,573,656
Administrative Cost Allocation	136,197	156,580	160,264	164,021	171,848	178,134	183,203
TOTAL OPERATING EXPENSES	\$ 1,802,566	\$ 1,772,790	\$ 1,551,868	\$ 1,574,238	\$ 1,652,224	\$ 1,714,407	\$ 1,756,859
TOTAL OPERATING BALANCE	\$ 536,988	\$ 484,886	\$ 41,312	\$ 47,897	\$ 10,035	\$ (10,821)	\$ (10,886)
Capital Expenses							
Capital Outlay	129,298	367,954	437,500	50,000	-	84,900	-
TOTAL CAPITAL EXPENSES	129,298	367,954	437,500	50,000	-	84,900	-
GRAND TOTAL EXPENSES	\$ 1,931,864	\$ 2,140,744	\$ 1,989,368	\$ 1,624,238	\$ 1,652,224	\$ 1,799,307	\$ 1,756,859
TRANSFER TO/(FROM) RESERVE	\$ 407,690	\$ 116,932	\$ (396,188)	\$ (2,103)	\$ 10,035	\$ (95,721)	\$ (10,886)
Capital Reserve Balance	\$ 926,194	\$ 878,839	\$ 591,273	\$ 576,186	\$ 545,373	\$ 416,653	\$ 382,574
Rate/Revenue Stabilization Reserve	\$ 226,651	\$ 225,562	\$ 227,401	\$ 229,201	\$ 231,055	\$ 232,964	\$ 234,931
Operating Reserve Balance	\$ 721,019	\$ 886,395	\$ 775,934	\$ 787,119	\$ 826,112	\$ 857,203	\$ 878,429
GRAND TOTAL RESERVES	\$ 1,873,864	\$ 1,990,796	\$ 1,594,608	\$ 1,592,506	\$ 1,602,540	\$ 1,506,820	\$ 1,495,934

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).

Twain Harte Community Services District PARK 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	14,995	13,500	15,100	15,100	15,100	15,100	15,100
Taxes & Assessments	157,365	162,500	173,600	178,808	184,172	189,697	195,388
Grants & Donations	424,017	101,000	111,500	18,500	18,500	18,500	18,500
Other Operating Revenue	(9,009)	14,700	10,800	10,800	10,800	10,800	10,800
Total Program Revenue	\$ 587,367	\$ 291,700	\$ 311,000	\$ 223,208	\$ 228,572	\$ 234,097	\$ 239,788
Administrative Cost Allocation	136	100	100	100	100	100	100
GRAND TOTAL REVENUE	\$ 587,503	\$ 291,800	\$ 311,100	\$ 223,308	\$ 228,672	\$ 234,197	\$ 239,888
Expenses							
Salaries	\$ 17,630	\$ 17,793	\$ 20,017	\$ 21,362	\$ 23,404	\$ 25,010	\$ 25,740
Benefits	11,575	14,472	15,748	16,443	17,321	18,120	18,784
Equip, Auto, Maint, & Repairs	26,043	25,200	30,100	21,733	22,385	23,057	23,749
Materials & Supplies	1,802	2,500	2,300	2,369	2,440	2,513	2,588
Outside Services	4,412	4,700	5,500	5,665	5,835	6,010	6,190
Other	27,018	34,900	35,700	36,771	37,874	39,010	40,180
Debt Service	-	-	-	-	-	-	-
Total Program Expenses	\$ 88,480	\$ 99,565	\$ 109,364	\$ 104,344	\$ 109,258	\$ 113,719	\$ 117,231
Administrative Cost Allocation	75,665	86,989	89,036	91,123	95,471	98,964	101,779
TOTAL OPERATING EXPENSES	\$ 164,145	\$ 186,554	\$ 198,400	\$ 195,467	\$ 204,729	\$ 212,683	\$ 219,010
TOTAL OPERATING BALANCE	\$ 423,359	\$ 105,246	\$ 112,700	\$ 27,841	\$ 23,943	\$ 21,514	\$ 20,878
Capital Expenses							
Capital Outlay	\$539,576	\$197,722	\$113,500	\$130,000	\$25,000	\$15,000	\$15,000
TOTAL CAPITAL EXPENSES	\$539,576	\$197,722	\$113,500	\$130,000	\$25,000	\$15,000	\$15,000
GRAND TOTAL EXPENSES	\$703,721	\$384,276	\$311,900	\$325,467	\$229,729	\$227,683	\$234,010
TRANSFER TO/(FROM) RESERVE	(\$116,217)	(\$92,476)	(\$800)	(\$102,159)	(\$1,057)	\$6,514	\$5,878
Capital Reserve Balance	\$268,610	\$181,049	\$174,333	\$73,537	\$67,741	\$70,167	\$72,768
Rate/Revenue Stabilization Reserve	\$12,235	\$7,920	\$7,912	\$8,016	\$8,123	\$8,234	\$8,348
Operating Reserve Balance	\$93,877	\$93,277	\$99,200	\$97,733	\$102,365	\$106,342	\$109,505
GRAND TOTAL RESERVES	\$374,722	\$282,246	\$281,445	\$179,286	\$178,229	\$184,743	\$190,621

NOTES/ASSUMPTIONS

- 1) Assessment 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) Fee revenue is projected to not increase to create a conservative revenue projection.
- 4) Other revenue (interest, lease, etc.) predicted not to increase to create a conservative projection.
- 5) Salaries and benefits based on actual projections with approved COLA's, step increases, and adopted PERS rates for existing personnel.
- 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).

Twain Harte Community Services District

ADMIN

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-
Grants & Donations	-	-	-	-	-	-	-
Other Operating Revenue	1,361	1,000	1,000	1,000	1,000	1,000	1,000
Total Program Revenue	\$ 1,361	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Administrative Cost Allocation	(1,361)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
GRAND TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses							
Salaries	\$ 388,835	\$ 444,893	\$ 462,887	\$ 481,738	\$ 505,358	\$ 525,755	\$ 540,946
Benefits	224,613	259,474	279,371	290,131	305,813	316,034	324,567
Equip, Auto, Maint, & Repairs	7,757	13,900	17,800	11,845	12,200	12,566	12,943
Materials & Supplies	2,691	3,800	3,700	3,811	3,925	4,043	4,164
Outside Services	60,723	43,000	33,200	31,106	32,039	33,000	33,990
Other	72,030	93,600	93,400	92,597	95,375	98,236	101,184
Debt Service	-	-	-	-	-	-	-
Total Program Expenses	\$ 756,649	\$ 858,667	\$ 890,358	\$ 911,228	\$ 954,711	\$ 989,635	\$ 1,017,794
Administrative Cost Allocation	(756,649)	(858,667)	(890,358)	(911,228)	(954,711)	(989,635)	(1,017,794)
TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NOTES/ASSUMPTIONS

- 1) Other revenue (interest, etc.) predicted not to increase to create a conservative projection.
- 2) Salaries and benefits based on actual projections with approved COLA's, step increases, and adopted PERS rates for existing personnel.
- 3) 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.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Miscellaneous Fee Schedule
POLICY NUMBER: 1060
ADOPTED: August 16, 2005
AMENDED: November 15, 2005
AMENDED: September 11, 2006
AMENDED: August 11, 2016
AMENDED: June 10, 2020

1060.10 The Board of Directors of the Twain Harte Community Services District shall, in conjunction with adoption of the annual budget and, as needed from time to time, adopt this Miscellaneous Fee Schedule in accordance with law and Board Policy 1010.

Labor Charges

All District Staff (Regular Time)	\$60.00/Hour
Damage to District Facilities	Actual cost for materials and labor

Equipment Charges

Backhoe	\$50.00/Hour
Mini Excavator	\$35.00/Hour
Dump Trailer	\$7.00/Hour
Pick-Up	\$30.00/Hour
Fork Lift	\$45.00/Hour
Vacuum Trailer	\$50.00/Hour
Sewer Jetter	\$50.00/Hour

Water/Sewer Fees

Additional Billing (per bill)	\$2.50
Property Transfer/Account Set-up	\$30.00
Renter Set-up/Account Transfer	\$30.00
Returned Check Fee	\$40.00
Service Shutoff/Flow Reduction	\$50.00
Door Notice - Shutoff/Flow Reduction	\$20.00
After Hours Service Reinstatement/Call	\$150.00

Fire Hydrant Meter Rental / Treated Water Purchase

Refundable Meter Deposit	\$1,000.00
Meter Installation/Removal (one-time)	\$30.00
Meter Reading (only if required)	\$15.00/day
Consumption	2 X Current Consumption Rate

Other Fees

Photocopies

Letter (single side)	\$0.15/copy
Letter (double sided)	\$0.25/copy
Oversize (single sided)	\$0.20/copy
Oversize (double sided)	\$0.30/copy

Lost key fee

Single Lock	\$50.00
Double Lock	\$100.00
Triple Lock	\$150.00
Padlock	\$50.00

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Miscellaneous Fee Schedule
POLICY NUMBER: 1060
ADOPTED: August 16, 2005
AMENDED: 11/15/2005, 9/11/2006, 8/11/2016
LAST AMENDED: June 10, 2020

1060.10 PURPOSE

In accordance with law and District Ordinances, this policy sets forth a schedule of fees for miscellaneous services and items provided for the direct benefit of a customer, agency or other party. The Board of Directors shall update this Miscellaneous Fee Schedule as needed to best reflect the cost of services or items provided.

1060.20 BASIS OF FEES

Fees in the Miscellaneous Fee Schedule are based upon an estimate of average costs incurred for the services or items provided. Equipment costs are generally based on FEMA equipment rates and/or District-specific equipment costs.

1060.30 ADDITIONAL CHARGES

Some services will require charges in addition to the fees listed in the Miscellaneous Fee Schedule to complex specifics of the nature of the request or need. Additional charges will be based on actual costs or on hourly rates listed in the Miscellaneous Fee Schedule. Examples include, but are not limited to:

- Application fees are for initial application processing only. Additional charges will be estimated to provide necessary services to meet the specific needs/requests detailed in the application.
- Inspections may require additional hourly charges if initial inspections fail and require District representatives to perform repeat inspections or site visits.
- Services or items that are not specifically listed in the Miscellaneous Fee Schedule, but directly benefit a customer, agency or other party (as opposed to a service that benefits all customers), may be charged at an hourly rate or actual costs incurred by the District.

1060.40 MISCELLANEOUS FEE SCHEDULE

The fees in the below table are established by the District's Board of Directors and may be updated at any time by amendment of this Policy.

MISCELLANEOUS FEE SCHEDULE - Twain Harte Community Services District

LABOR & EQUIPMENT RATES	
Damage Repairs to District Facilities	Actual Materials & Labor Cost
Admin/Operations Staff (Regular Time)	\$ 65.00 per hour
Engineering Staff	\$ 100.00 per hour
Operations Truck	\$ 32.00 per hour
Dump Trailer	\$ 9.00 per hour
Backhoe Loader	\$ 110.00 per hour
Mini Excavator	\$ 60.00 per hour
Forklift	\$ 60.00 per hour
Vacuum/Hydro-Excavator	\$ 65.00 per hour
Sewer Jetter	\$ 65.00 per hour
APPLICATION FEES	
New Service Application	\$ 50.00 each
Extension or Improvement Application	\$ 50.00 each
Wastewater Discharge Permit Application	\$ 50.00 each
BILLING FEES	
Additional Billing	\$ 2.50 per bill
Property or Tenant Account Set-up/Transfer	\$ 30.00 per occurrence
Returned Check Fee	\$ 40.00 per occurrence
Door Notice - Shutoff/Flow Reduction	\$ 20.00 per occurrence
WATER/SEWER FEES	
Service Shutoff/Flow Reduction	\$ 50.00 per occurrence
After Hours Service Reinstatement/Call	\$ 150.00 per occurrence
Private Sewer Lateral Camera Inspection/Locate	\$ 150.00 per occurrence
Sewer Cleanout Inspection	\$ 150.00 per occurrence
Pre-Constructed Sewer Cleanout	\$ 150.00 each
Water Meter Testing	Actual testing costs
Backflow Prevention Device Inspection	Actual inspection costs
NON-CUSTOMER WATER PURCHASE	
Hydrant Meter Installation/Removal	\$ 50.00 per rental
Treated Water Use	2 X Current Consumption Rate
OTHER FEES	
Photocopy - 8.5"x11"	\$ 0.15 per side
Photocopy - Oversize	\$ 0.20 per side

TWAIN HARTECOMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Leave Abuse Prevention

POLICY NUMBER: 2045

ADOPTED:

AMENDED:

LAST AMENDED:

2045.10 PURPOSE

The purpose of this policy is to encourage responsible use of leave benefits and to define misuse and/or abuse of leave benefits. The intent of this Policy is to maximize employee access to all leave benefits (sick, vacation, management, compensatory time off (CTO), and other paid or unpaid leave benefits) without compromising operational continuity or compliance with federal and state law.

2045.20 GENERAL EXPECTATIONS

2045.21 Employer. All District supervisors are expected to:

1. Administer leave policies in a fair, consistent and non-discriminatory manner with an intent to empower employees to responsibly utilize leave benefits available to them.
2. Interpret this Policy in a manner that is consistent with District policies, Board-approved Union Labor Contracts, and laws. Nothing in this policy is intended to interfere with legally protected leave rights.
3. Never retaliate against any employee for requesting/using legally protected leave or filing a complaint regarding leave rights.

2045.22 Employees. All District employees are expected to:

1. Consider workload and operational impacts of leave requests whenever circumstances allow so as not to unduly disrupt the District's operations.
2. Comply with the requirements of all District policies and Board-approved Labor Contracts related to the use of leave benefits. This includes, but is not limited to leave requests and approvals, timing and method of leave notification, purpose for leave, provision of required documentation, etc.

2045.30 MISUSE/ABUSE OF LEAVE

The following actions may be considered misuse and/or abuse of leave benefits:

1. Using sick leave for any reason other than those specifically listed in Policy 2040 (Sick Leave).
2. Using unscheduled sick leave immediately preceding or following any day off (weekend, holiday, vacation, CTO, or other leave) on at least three occasions within a 60-day period.
3. Failing to provide advance notice and obtain approval for scheduled leave of any duration, including sick, vacation, management, CTO, or other leave.
4. Using unscheduled sick leave after a supervisor has denied the use of other leave for the same period.
5. Using any leave when a supervisor has declared a temporary pause on approval of discretionary leave due to emergency or operational needs.
6. Using any form of leave to avoid a work assignment.
7. Providing falsified documentation or failing to provide documentation to justify leave as required by District policies and applicable Labor Union Contracts.

2045.40 LEGALLY PROTECTED LEAVE

Use of legally protected leave shall not be considered misuse or abuse. Prior to determining if leave benefits have been misused or abused, the District shall evaluate whether an absence may be protected under applicable law, including but not limited to California Paid Sick Leave Law, Family and Medical Leave Act (FMLA), California Family Rights Act (CFRA), Pregnancy Disability Leave, Fair Employment and Housing Act (FEHA), and Workers' Compensation Laws.

2045.50 MONITORING USE OF LEAVE

District supervisors are responsible for administering and monitoring use of leave benefits to ensure responsible use. This may include, but is not limited to, monitoring:

- The frequency and timing of unscheduled leave use.
- The manner and timing of leave requests and notifications.
- Use of leave in a manner that avoids assignments or keeps employees from completing assigned work in a timely manner.
- Use of leave during temporary cessation of discretionary leave approval.
- Unauthorized absences and/or use of leave.

2045.60 INVESTIGATION

If a supervisor has reason to believe that an employee has misused and/or abused

leave, he/she shall confirm through investigation prior to implementing any disciplinary actions. Prior to any investigation, supervisors shall confirm that the leave use in question is not considered legally protected leave. Represented employees shall be entitled to Union representation in accordance with applicable Board-approved Labor Contracts and law. Employees may be asked to provide verbal or written documentation to support their leave use that is under investigation.

2045.61 VIOLATION & DISCIPLINE

Misuse and/or abuse of leave may result in disciplinary action up to, and including, termination. All disciplinary actions shall be carried out in accordance with District policies, applicable Board-approved Union Labor Contracts, and law.