

TWAIN HARTE COMMUNITY SERVICES DISTRICT Park and Recreation/Citizens' Committee Meeting

Chair: *Charlotte Bohlman*

Co-Chair: *Gary Sipperley*

Citizen Members: *Julie Cowell & John Kinsfather*

**THCSD CONFERENCE ROOM
22912 VANTAGE POINTE DR., TWAIN HARTE
May 6, 2026 12:30 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/89836341280>
- Meeting ID: 898 3634 1280
- Telephone: (669) 900-6833

AGENDA

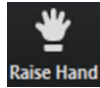
- 1. Discuss Twain Harte Chamber of Commerce request for storage on Eproson Park property.**
- 2. Discuss potential option to convert old park bathrooms into storage.**
- 3. Discuss award of Tuolumne Public Power Agency Large Energy Efficiency Grant.**
- 4. Review/discuss draft Fiscal Year 2026-27 Park Fund Budget and Capital Outlay Plan.**
- 5. Review/discuss 5-year revenue and expense projections for the Park Fund.**
- 6. Adjourn.**

HOW TO VIRTUALLY PARTICIPATE IN THIS MEETING

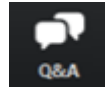
The public will have an opportunity to comment before and during the meeting as follows:

- **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.

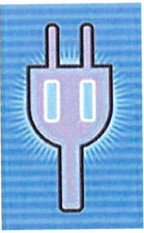
ACCESSIBILITY

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



TPPA

Tuolumne Public Power Agency

2 South Green Street

Sonora, CA 95370

(209) 533-6516

April 7, 2026

Tom Trott
22912 Vantage Pointe Drive,
Twain Harte, CA
(209) 586-3172

Dear Mr. Trott,

On January 12, 2026, our office received a Large Energy Efficiency Project Grant Request from Twain Harte Community Services District. The Agency Director and I reviewed this application. Due to the estimated reduction in kWh consumption shown in the application, and the potential for significant public benefit to the project area, TPPA has decided to award the full amount requested by THCS D in their Large Energy Efficiency Project Grant application.

TPPA will reimburse THCS D in an amount not to exceed ninety-three thousand five hundred (\$93,500) dollars upon successful completion of the project, subject to the following requirements:

1. Pre- and post-project site inspection.
2. Submission of project expenditure documentation:
 - a. Final itemized material list that details all material costs.
 - b. Final itemized labor summary that details all labor costs.
 - c. Documentation demonstrating payment to the contractor for the project.

The pre- and post-project inspections are meant to be informal in nature; they are an opportunity to visually verify the project itself rather than an evaluation of the quality of the product or compliance with code.

Please reach out to me if there are any questions or concerns.

Congratulations!

Mark Fischer
TPPA Coordinator

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

PARK - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Fees					
Facility/Ground Usage Fees					
Community Center	5,000	4,700	(300)	-6%	
Baseball	1,500	2,500	1,000	67%	Bigfoot Festival Returning to Twain Harte
Park	6,500	7,000	500	8%	
Tennis/Pickleball	500	900	400	80%	
TOTAL FEES	\$ 13,500	\$ 15,100	\$ 1,600	12%	
Taxes & Assessments					
Secured & Unsecured Taxes	\$ 35,800	\$ 37,300	\$ 1,500	4%	Assumed 3% increase
Property Assessments	126,700	136,300	9,600	8%	Assessment CPI increase
TOTAL TAXES & ASSESSMENTS	\$ 162,500	\$ 173,600	\$ 11,100	7%	
Grants & Donations					
Grant Revenue	83,000	93,500	\$ 10,500	13%	TPPA Efficiency Grant for Park Solar Lights
Donation Revenue	18,000	18,000	-	0%	
TOTAL GRANTS & DONATIONS	\$ 101,000	\$ 111,500	\$ 10,500	10%	
Other Revenue					
Sale of Assets	-	-	\$ -	0%	
Lease Revenue	1,200	3,300	\$ 2,100	175%	Full Year Snack Shack Lease + Assumed profit
Interest Revenue	13,500	7,500	(6,000)	-44%	Less Reserves
TOTAL OTHER REVENUE	\$ 14,700	\$ 10,800	\$ (3,900)	-27%	
GRAND TOTAL REVENUE	\$ 291,700	\$ 311,000	\$ 19,300	7%	
Admin Transfer Out	\$ 100	\$ 100	\$ -		
GRAND TOTAL WITH ADMIN	\$ 291,800	\$ 311,100	\$ 19,300		

Twain Harte Community Services District
2026-2027 Budget
PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Salaries - 51XXX					
Regular Time	\$ 17,149	\$ 19,373	\$ 2,224	13%	3% COLA, Step increases, full staffing
Overtime	250	250	-	0%	
Sick Leave/Vacation Pay	250	250	-	0%	
Uniform Allowance	-	-	-	0%	
Cell Phone Stipend	144	144	-	0%	
TOTAL SALARIES	\$ 17,793	\$ 20,017	\$ 2,224	12%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 8,827	\$ 9,625	\$ 797	9%	
HRA Reimbursement	2,248	2,248	\$ -	0%	
CALPERS Retirement	1,702	1,944	\$ 242	14%	
FICA	1,103	1,241	\$ 138	12%	
Medicare	258	290	\$ 32	12%	
Workers Comp	280	300	\$ 20	7%	
Unemployment Ins/ETT	54	100	\$ 46	84%	
TOTAL BENEFITS	\$ 14,472	\$ 15,748	\$ 1,275	9%	

Twain Harte Community Services District
2026-2027 Budget
PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Equipment, Automotive, Maintenance & Repairs					
Equipment Maintenance & Repair	\$ 500	\$ 500	-	0%	
Facilities Maintenance & Repair			-	0%	
Community Center	1,400	1,500	100	7%	
Baseball Field	4,200	3,000	(1,200)	-29%	One-time projects completed last fiscal year
Park	10,600	12,700	2,100	20%	DG needed for picnic area by sinkhole repairs
Tennis Courts	900	1,100	200	22%	
Landscaping Services	-		-	0%	
Janitorial/Cleaning Services	-		-	0%	
Equipment Under \$5,000			-	0%	
Community Center	500	700	200	40%	
Baseball Field	1,000	1,000	-	0%	
Park	3,000	9,300	6,300	210%	Permanent Christmas lighting & new lawnmower
Tennis Courts	3,100	300	(2,800)	-90%	Tennis screens purchased last fiscal year
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 25,200	\$ 30,100	\$ 4,900	19%	
Materials & Supplies - 54XXX					
Janitorial Supplies	\$ 2,500	\$ 2,300	\$ (200)	-8%	
TOTAL MATERIALS & SUPPLIES	\$ 2,500	\$ 2,300	\$ (200)	-8%	
Outside Services - 55XXX					
Engineering Services	\$ 4,700	\$ 4,800	\$ 100	2%	
Other Professional Services		700	700	700%	
TOTAL OUTSIDE SERVICES	\$ 4,700	\$ 5,500	\$ 800	17%	

Twain Harte Community Services District
2026-2027 Budget
PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	25/26 Approved	26/27 Proposed	\$	%	
Other - 56XXX					
Utilities					
Community Center	2,400	2,400	-	0%	
Baseball Field	8,500	8,700	200	2%	
Park	12,000	12,600	600	5%	
Phone/Communications	800	800	-	0%	
Computer Licenses & Maintenance	-		-	0%	
Property/Liability Insurance	4,700	4,500	(200)	-4%	
Advertising & Public Education	6,500	6,700	200	3%	
TOTAL OTHER	\$ 34,900	\$ 35,700	\$ 800	2%	
GRAND TOTAL EXPENSES	\$ 99,565	\$ 109,364	\$ 9,799	10%	
Admin Transfer Out	\$ 86,989	\$ 89,036	\$ 2,047		
GRAND TOTAL WITH ADMIN	\$ 186,554	\$ 198,400	\$ 11,846	6%	
Capital Outlay - 57XXX					
Tennis/Pickleball Court Expansion	\$ 120,000	\$ -	\$ (120,000)	-100%	Completed last Fiscal Year
Community Center Improvements	\$ 4,000		\$ (4,000)	-100%	Completed last Fiscal Year
TH Meadows Park	\$ 75,200	\$ -	\$ (75,200)	-100%	Completed last Fiscal Year
Snack Shack Roof Replacement	\$ 10,300	\$ -	\$ (10,300)	-100%	Completed last Fiscal Year
Skate Park Improvements	\$ 15,000	\$ 10,000	\$ (5,000)	-33%	Rollover from last Fiscal Year
Eproson Park Solar Lights		\$ 93,500	\$ 93,500	93500%	Grant Project
Playground Replacement		\$ 10,000	\$ 10,000	10000%	Start community-designed playground replace
TOTAL CAPITAL OUTLAY	\$ 224,500	\$ 113,500	\$ (111,000)	-49%	
GRAND TOTAL WITH CAPITAL	\$ 411,054	\$ 311,900	\$ (99,154)	-24%	

5-YEAR CAPITAL OUTLAY PLAN

Park Fund - FY 26/27

	Previously Expended	Projected FY 25-26	Requested FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Out Years 6 to 10	Total
Tennis/Pickleball Court Expansion ^{4,5}	\$ 282,611	\$ 117,000							\$ 399,611
Community Center Improvements ⁴	\$ 92,043	\$ 3,500							\$ 95,543
Twain Harte Meadows Park ^{4,6}	\$ 2,869,047	\$ 66,922							\$ 2,935,969
Snack Shack Roof Replacement		\$ 10,300							\$ 10,300
Eproson Parking Lot Solar Lights ⁷			\$ 93,500						\$ 93,500
Skate Park Improvements		\$ -	\$ 10,000	\$ 40,000					\$ 50,000
Old Playground Replacement			\$ 10,000	\$ 90,000					\$ 100,000
Bleacher Replacement					\$ 25,000				\$ 25,000
Reseal Park Parking Lot						\$ 15,000		\$ 15,000	\$ 30,000
TOTAL CAPITAL OUTLAY	\$ 3,243,701	\$ 197,722	\$ 113,500	\$ 130,000	\$ 25,000	\$ 15,000	\$ -	\$ 15,000	\$ 3,739,923

NOTES:

- 1 Vehicle/Equipment replacement items match the THCS D 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 A portion of the 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 - Per Capita Grant/SAF Grant: \$225,702 Grant
- 6 Grant funded project - Stormwater Grant & Rural Recreation/Tourism Grant: \$2,951,955 Grant
- 7 Grant funded project - Energy Efficiency Grant: \$93,500 Grant

FY 26-27 Park Fund Capital Reserves Analysis

Estimated on 4/29/26

FY 25-26 Starting Capital Reserve	\$	268,810
FY 25-26 Anticipated Operational Surplus	\$	105,246
FY 25-26 Anticipated Capital Outlay	\$	(197,722)
FY 26-27 Operating Surplus	\$	112,700
FY 26-27 Capital Outlay	\$	(113,500)
<u>Capital Reserve Balance</u>	\$	<u>175,533</u>

Assumes no operational surplus

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).