

A. 4176 Warbler Road P.O. Box 294049 Phelan, CA 92329 P. (760) 868-1212

F. (760) 868-2323 W. www.pphcsd.org

SPECIAL BOARD MEETING AGENDA

April 3, 2024 – 5:00 p.m. Phelan Community Center 4128 Warbler Road, Phelan, CA 92371 & Via Conference Call (see below)

SPECIAL BOARD MEETING - 5:00 P.M.

Call to Order - Pledge of Allegiance

Roll Call

- 1) Approval of Agenda
- 2) **Public Comment** Under this item, any member of the public wishing to directly address the Board on any item of interest that may or may not be within the subject matter jurisdiction of the Board, but not listed on the agenda, may do so at this time. However, the Board is prohibited by law from taking any action on any item not appearing on the agenda unless the action is otherwise authorized by the Brown Act. Any member of the public wishing to directly address the Board on any item listed on the agenda may do so when the item is being considered by the Board. Speakers are requested to be brief in their remarks. The Chair may limit each speaker to a comment period of five (5) minutes.
- 3) Review of 2024/2025 Draft Budget
- 4) Review of 10-Year Capital Improvement & Maintenance Plans
- 5) Review of Action Items
- 6) Adjournment

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the aboveagendized public meeting should be directed to the District's General Manager at (760) 868-1212 at least 24 hours prior to said meeting.

Agenda materials can be viewed online at www.pphcsd.org



Mission Statement:

The Mission of the Phelan Piñon Hills Community Services District is to efficiently provide authorized services and maximize resources for the benefit of the community.

Authorized Services:

- Water
- Parks & Recreation
- Street Lighting
- Solid Waste & Recycling

Remote Viewing:

To watch the livestream (view only – nonparticipating), visit our YouTube channel:

PPHCSD YouTube Channel Link

Remote Participation:

To provide public comment, or otherwise participate remotely, select the meeting you wish to attend on the District's website and then click the "Join Remote Meeting" option.

https://www.pphcsd.org/meetings

Please be advised that remote participation and livestreaming options are provided as a courtesy to the public and technical issues could occur, resulting in delays or the inability to participate remotely or livestream. It is recommended that you attend in person to ensure you are able to participate.

Written Comments:

You may also email your public comment to the Board Secretary at <u>ksevy@pphcsd.org</u> by the meeting start time listed on this agenda. Your comment will be added to the record by the Board Secretary.

Please check the District website for updates on this meeting. We encourage you to sign up for our email notifications by emailing ksevy@pphcsd.org or by visiting our website and completing the signup form at www.pphcsd.org under the "Agendas and Minutes" tab.



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MEMORANDUM

DATE: April 3, 2024

TO: Board of Directors

FROM: Don Bartz, General Manager

By: David Noland, Finance Supervisor

SUBJECT: 2024/2025 Draft Budget Detail

STAFF RECOMMENDATION

For the Board to review the draft 2024/2025 Budget Detail schedule, make recommendations for changes, if necessary, and authorize staff to continue by using these schedules to compile the final budget document for the Budget Hearing (June 26, 2024).

BACKGROUND

The committees have prepared their portions of the capital expenditure plans. The Board has reviewed the 10-year Capital schedule and has moved it forward for staff to include in the Budget. Staff has completed their projected budget scenarios and presented them to the accounting staff for inclusion in the budget.

The Draft 2024/2025 Budget Detail and Capital Expenditure schedules have been reviewed by the Finance Committee. The Finance Committee had no recommended changes.

Staff is recommending for the Board to review the Draft 2024/2025 Budget Detail and Capital Expenditure schedules for inclusion in the 2024/2025 Budget document that will be presented to the Board and Public at the public hearing scheduled for June 26, 2024.

FISCAL IMPACT

N/A

ATTACHMENT(S)

2024/2025 Budget Detail Comparison 2024/2025 Capital Expenditure Budget Current CIP 10-year schedule Budget Schedule

Assumes:	% Over Est Year End	ı	TOTA	L ENTERPRISE	FUNDS		TOTAL	GOVERNMENT F		ARISOIT 2	Т.	OTAL ALL FUN	ns	Bud vs Bud	Rud vs Est V	F. I	22/24 Dudget us	
Rates/Rev		Prior Year	Prior Year	Actual		Prior Year	Prior Year	Actual		Prior Year	Prior Year	Actual		buu vs buu	Duu vs Est 1	i	23/24 Budget vs Actual Est YE	
Expenses	1010070	2022/2023	2023/2024		Proposed 2024/2025	2021/2022	2023/2024	Actual	Proposed 2024/2025	2022/2023	2023/2024		Proposed 2024/2025					#
	3.33 /0	Budget	Budget	Est YE 23/24	BUDGET	Budget	Budget	Est YE 23/24	BUDGET	Budget	Budget	Est YE 23/24	BUDGET					Line
1 Operation	nal Income/Expense															'		十
2 Income																		
3 40 · WATER	R SALES																	
	ER CONSUMPTION																	
5 40010		4,196,474.46	3,443,671.14	3,325,123.78	3,890,394.82	0.00	0.00	0.00	0.00	4,196,474.46	3,443,671.14	3,325,123.78	3,890,394.82	13.0%	17.0%	Includes rate change, approved October 11, 2023.		
6 40012		0.00	339,201.87	140,113.05	0.00	0.00	0.00	0.00	0.00	0.00	339,201.87	140,113.05	0.00			The Tier III reserve account was eliminated		
7 40020		35,041.62	47,564.89	29,585.40	34,614.92	0.00	0.00	0.00	0.00	35,041.62	47,564.89	29,585.40	34,614.92	-27.2%		The Chromium 6 surcharge is listed below (Non-Op Revenue) .		1
8 40060		3,596.81	3,106.55	4,119.32	4,819.60	0.00	0.00	0.00	0.00	3,596.81	3,106.55	4,119.32	4,819.60	55.1%		as it is specifically for the Chromium 6 project not operations.		
9 40070		421,449.57	336,736.38	294,302.32	344,333.71	0.00	0.00	0.00	0.00	421,449.57	336,736.38	294,302.32	344,333.71	2.3%	17.0%			
10 40090		196,818.57	329,424.98	194,182.66	194,182.66	0.00	0.00	0.00	0.00	196,818.57	329,424.98	194,182.66	194,182.66	-41.1%	0.0%			1
11 40095		4,366.22	28,347.68	25,065.88	29,327.08	0.00	0.00	0.00	0.00	4,366.22	28,347.68	25,065.88	29,327.08	3.5%	17.0%	6		
12 TOTAL WA	TER CONSUMPTION	4,857,747.25	4,528,053.49	4,012,492.41	4,497,672.80	0.00	0.00	0.00	0.00	4,857,747.25	4,528,053.49	4,012,492.41	4,497,672.80	-0.7%		Includes rate change.	485,180.39	9
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,020,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,					.,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,012,102111	,,,,,,,,				,	
13 40B · WATE	ER METER CHARGE																	4
14 41010	Water Sales - Residential - M	2,816,683.24	3,038,122.84	3,497,618.74	4,270,592.48	0.00	0.00	0.00	0.00	2,816,683.24	3,038,122.84	3,497,618.74	4,270,592.48	40.6%	22.1%	6 Includes rate change (11/1/23 rate change).		Т
15 41020		22,662.07	25,860.46	29,789.24	36,372.66	0.00	0.00	0.00	0.00	22,662.07	25,860.46	29,789.24	36,372.66	40.6%	22.1%			
16 41030	Water Sales - Fire Protection-M	3,083.23	3,083.23	2,916.00	2,916.00	0.00	0.00	0.00	0.00	3,083.23	3,083.23	2,916.00	2,916.00	-5.4%	0.0%			
17 41060	Water Sales - Multiple Res - M	2,897.75	3,185.63	3,622.36	4,422.90	0.00	0.00	0.00	0.00	2,897.75	3,185.63	3,622.36	4,422.90	38.8%	22.1%	6		
18 41070	Water Sales - School - M	36,535.87	41,523.27	47,093.47	57,501.13	0.00	0.00	0.00	0.00	36,535.87	41,523.27	47,093.47	57,501.13	38.5%	22.1%	6		
19 41090	Water Sales - Construction - M	46,479.23	33,746.22	26,852.64	32,787.07	0.00	0.00	0.00	0.00	46,479.23	33,746.22	26,852.64	32,787.07	-2.8%	22.1%	Assumes similar amount of construction.		
20 TOTAL WA	TER METER CHARGE	2,928,341.39	3,145,521.65	3,607,892.45	4,404,592.25	0.00	0.00	0.00	0.00	2,928,341.39	3,145,521.65	3,607,892.45	4,404,592.25	40.0%	22.1%	Includes rate change approved (2023 rate study).	796,699.80	S
																		Т
21 Total · WAT	TER SALES	7,786,088.64	7,673,575.14	7,620,384.86	8,902,265.04	0.00	0.00	0.00	0.00	7,786,088.64	7,673,575.14	7,620,384.86	8,902,265.04	16.0%	16.8%	Includes rate change of 16%, approved October 11, 2023.	1,281,880.18	8
																		4
22 44 · SPECIA	AL ASSESSMENT																	4
23 44100	Special Assessments	283,980.41	283,463.96	280,659.50	278,554.55	0.00	0.00	0.00	0.00	283,980.41	283,463.96	280,659.50	278,554.55	-1.7%	-0.7%	Assumes slight change due to new meter sets.		1
24 TOTAL SPE	ECIAL ASSESSMENT	283,980.41	283,463.96	280,659.50	278,554.55	0.00	0.00	0.00	0.00	283,980.41	283,463.96	280,659.50	278,554.55	-1.7%	-0.7%	Assumes slight change in standby rates.		
25 46 · PARKS																		
	Park & Recreation Fee	0.00	0.00	0.00	0.00	16,639.67	20,027.07	24,840.00	24,840.00	16,639.67	20,027.07	24,840.00	24,840.00		0.0%			
27 TOTAL PAR	RKS	0.00	0.00	0.00	0.00	16,639.67	20,027.07	24,840.00	24,840.00	16,639.67	20,027.07	24,840.00	24,840.00	24.0%	0.0%	Assumes similar activity in community centers rentals/rates.	0.00	0
29 49 . OTHER	R SERVICE INCOME																	4
29 48200		117,482.68	182,427.59	176,847.38	176,847.38	0.00	0.00	0.00	0.00	117,482.68	182,427.59	176,847.38	176,847.38	-3.1%	0.0%	6 Includes no Increase to Disconnections fees.		1
	Administrative Fees	99,997.19	122,603.58	137,340.57	137,340.57	0.00	0.00	0.00	0.00	99,997.19	122,603.58	137,340.57	137,340.57	12.0%		6 Credit Card fees.	0.00	0
	HER SERVICE INCOME	217,479.87	305,031.17	314,187.95	314,187.95	0.00	0.00	0.00	0.00	217,479.87	305,031.17	314,187.95	314,187.95	3.0%		Includes no Increase to Credit Card or Disconnections fees.	0.00	
SITOTALOTT	TEN SERVICE INCOME	211,413.01	303,031.17	314,107.93	314,107.33	0.00	0.00	0.00	0.00	217,473.07	303,031.17	314,107.33	014,107.55	3.070	0.07	includes no increase to creat eard of bisconnections lees.	0.00	1
32 TOTAL INC	OME FROM OPERATIONS	8,287,548.92	8,262,070.27	8,215,232.31	9,495,007.55	16,639.67	20,027.07	24,840.00	24,840.00	8,304,188.59	8,282,097.34	8,240,072.31	9,519,847.55	14.9%	15.5%			4
		0,201,01010	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,210,202101	2,122,001100	,	==,==::::	_ ,,	_ 1,0 10100	2,000,100,000	5,222,001101	5,210,012.01	5,515,511155					Т
33 GROSS INC	СОМЕ	8,287,548.92	8,262,070.27	8,215,232.31	9,495,007.55	16,639.67	20,027.07	24,840.00	24,840.00	8,304,188.59	8,282,097.34	8,240,072.31	9,519,847.55	14.9%	15.5%	6	1,279,775.24	4
									·							NOTE: FPA without water rights purchased = 779. Production = 2,515. Overproduction:	n= 1,736 x \$645/A	Æ
34																= \$1,119,849 would be due MWA if we didn't buy Water Rights		Т
35 50 · WATER	R PURCHASES															SAVINGS due to Water Rights purchased = \$1,119,849 this year.		
36 50010	MWA Admin. & Bio Fee	18,000.00	17,893.92	16,550.34	18,205.37	0.00	0.00	0.00	0.00	18,000.00	17,893.92	16,550.34	18,205.37	1.7%	10.0%	Increase per Watermaster report.		
37 50020	MWA Make Up Water	1,000.00	2,715.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	2,715.00	0.00	0.00	-100.0%	100.0%	No Obligation in Alto .		
38 50030	MWA/AVW Replacement Water	100,000.00	5,000.00	10,228.93	0.00	0.00	0.00	0.00	0.00	100,000.00	5,000.00	10,228.93	0.00	-100.0%	-100.0%	AVW Replacement Water / Well 14 (MWA repl = 0).		
39 50040	Water Purchases - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	Assumes no water from other agencies.		
40 TOTAL WA	TER PURCHASES	119,000.00	25,608.92	26,779.27	18,205.37	0.00	0.00	0.00	0.00	119,000.00	25,608.92	26,779.27	18,205.37	-28.9%	-32.0%	Assumes no Replacement Water for AVW	(8,573.90))
41 51 · SALAR	RIES & BENEFITS															Includes COLA and Merit Incr.		
	Salaries & Wages	1,765,085.24	1,946,418.35	1,925,271.44	2,028,494.80	278,277.21	445,959.42	359,315.65	405,973.31	2,043,362.45	2,392,377.77	2,284,587.10	2,434,468.11	1.8%		The budget is based on exact calculations of approved positions.		
43 51120		131,259.19	144,982.04	158,552.58	163,199.56	22,279.97	35,171.40	28,402.61	35,043.09	153,539.16	180,153.44	186,955.19	198,242.64	10.0%		Increase due to COLA & Merit.		1
44 51130	,	79,065.55	95,217.42	99,240.23	96,661.10	13,439.63	21,630.51	9,595.52	18,968.28	92,505.18	116,847.93	108,835.75	115,629.38		6.2%		Est YE	1
45 51140	•	92,390.18	103,873.55	117,831.50	108,721.20	14,661.41	23,596.92	10,888.81	21,510.85	107,051.59	127,470.47	128,720.31	130,232.05	2.2%	1.29		2,804,111.98	3
46 51150	Misc. Earn	81,951.77	91,392.09	93,454.53	97,094.21	8,206.98	11,662.04	1,559.10	5,627.67	90,158.75	103,054.13	95,013.63	102,721.88	-0.3%	8.1%	Total Reg/Vac/Hol/Sic/Misc	24/25 Bud	
47 51170		178,487.24	182,719.00	172,811.98	178,600.01	10,620.08	16,066.91	21,609.45	21,992.55	189,107.32	198,785.91	194,421.43	200,592.56	0.9%		Based on previous 2 year average.	2,981,294.0	
	Payroll Taxes	39,411.05	41,226.36	41,593.67	42,342.26	5,853.01	9,074.79	7,351.33	8,077.92	45,264.06	50,301.15	48,945.00	50,420.19		3.0%		177,182.0)
49 51220	· ·	29,429.57	56,156.93	67,702.93	85,495.75	7,050.52	16,111.66	15,948.59	24,417.90	36,480.09	72,268.59	83,651.52	109,913.64	52.1%		Increase due to change in Exp Mod change.	6'	%
50 51230		352,556.77	395,423.21	405,858.30	435,450.01	62,417.02	110,088.42	73,798.94	85,378.19	414,973.79	505,511.63	479,657.24	520,828.20			Increase due to increase in rates.		
51 51240		258,872.04	306,130.45	299,360.63	394,368.05	40,600.52	70,417.91	60,968.10	89,336.86	299,472.56	376,548.36	360,328.73	483,704.91	28.5%		Increase due to a combined 5.5% rate increase, plus UAL Payment		1
52 TOTAL SAL	LARIES & BENEFITS	3,008,508.60	3,363,539.40	3,381,677.79	3,630,426.94	463,406.35	759,779.98	589,438.10	716,326.62	3,471,914.95	4,123,319.38	3,971,115.90	4,346,753.57	5.4%	9.5%	3.0% COLA, 2.5% merit, plus UAL payment.	375,637.63	7 5

Assume	s: % Over Est Year End		TOTA	AL ENTERPRISE F	UNDS			GOVERNMENT I		ARISON 2		OTAL ALL FUN	IDS	Bud vs Bud	Bud vs Est YF	I	23/24 Budget vs.
Rates/R		Prior Year	Prior Year	Actual	Proposed	Prior Year	Prior Year	Actual	Proposed	Prior Year	Prior Year	Actual	Proposed			1	Actual Est YE
Expense		2022/2023 Budget	2023/2024 Budget	Est YE 23/24	2024/2025	2021/2022 Budget	2023/2024 Budget	Est YE 23/24	2024/2025	2022/2023 Budget	2023/2024 Budget	Est YE 23/24	2024/2025				
		Duaget	Daaget		BUDGET	Daaget	Duaget	_0 20/24	BUDGET	Daaget	Duaget	_00.12.20/24	BUDGET				
53 52 · BOA	RD COMPENSATIONS (Expenses)																
54 5211		38,700.00	27,000.00	25,710.00	27,600.00	4,500.00	5,400.00	4,800.00	4,800.00	43,200.00	32,400.00	30,510.00	32,400.00	0.0%	6.2%	Assumes regular meeting schedule and activities.	
55 5221		3,500.00	1,800.00	4,298.04	4,400.00	250.00	225.00	134.46	150.00	3,750.00	2,025.00	4,432.50	4,550.00	124.7%	2.7%	Assumes regular meeting schedule and detivities.	
	0 Board Exp - Meals & Lodging	14,000.00	5,850.00	6,126.95	6,300.00	0.00	0.00	0.00	0.00	14,000.00	5,850.00	6,126.95	6,300.00	7.7%	2.8%		
57 5223		6,000.00	5,400.00	5,987.60	6,100.00	0.00	0.00	0.00	0.00	6,000.00	5,400.00	5,987.60	6,100.00	13.0%	1.9%		
58 5224		55,000.00	57,000.00	57,724.61	62,700.00	3,200.00	8,000.00	3,332.70	4,250.00	58,200.00	65,000.00	61,057.31	66,950.00	3.0%		Increase due to increase in rates.	5,892.69
	DARD COMPENSATIONS (Expenses)	117,200.00	97,050.00	99,847.20	107,100.00	7,950.00	13,625.00	8,267.16	9,200.00	125,150.00	110,675.00	108,114.36	116,300.00	5.1%	7.6%	Assumes regular activity & increase in insurance.	8,185.64
					·				·							,	·
60 53 · PRO	ESSIONAL FEE																
61 5311	O Auditing & Accounting Fees	25,000.00	25,000.00	23,000.00	23,175.00	0.00	500.00	500.00	500.00	25,000.00	25,500.00	23,500.00	23,675.00	-7.2%	0.7%		
62 5312	0 Legal Services	85,831.30	55,000.00	49,520.74	56,000.00	2,500.00	10,000.00	14,621.78	9,000.00	88,331.30	65,000.00	64,142.52	65,000.00	0.0%	1.3%	23/24 includes increase in Gov't funds (Ordinances & property revie	w).
63 5314	0 Laboratory Analysis	49,000.00	12,000.00	14,378.54	10,000.00	0.00	0.00	0.00	0.00	49,000.00	12,000.00	14,378.54	10,000.00	-16.7%	-30.5%	Required Water Quality testing varies from year to year.	(4,378.54)
64 5315	O Outside Service	158,631.00	113,121.70	106,617.44	285,001.87	12,100.00	13,000.00	39,997.53	64,520.00	170,731.00	126,121.70	146,614.97	349,521.87	177.1%	138.4%	Increase due to Resevoir 1A floor repair & SW rate study (Gov't).	202,906.90
65 5316	0 Permits & Fees	44,715.86	32,300.00	32,770.21	34,203.00	1,200.00	1,200.00	1,933.41	1,200.00	45,915.86	33,500.00	34,703.62	35,403.00	5.7%	2.0%		699.38
	0 Software Support	146,346.08	193,105.39	230,782.00	263,455.00	383.01	435.00	451.76	485.00	146,729.09	193,540.39	231,233.76	263,940.00	36.4%		Increase of IT support costs for licenses and backup server.	
67 TOTAL P	ROFESSIONAL FEE	509,524.24	430,527.09	457,068.93	671,834.87	16,183.01	25,135.00	57,504.48	75,705.00	525,707.25	455,662.09	514,573.41	747,539.87	64.1%	45.3%	Increase due to outside services (repairs to resevoir 1A)	232,966.46
68 54 · SED	ICE AND SUPPLIES																
	0 Advertising	11,550.00	8,500.00	4,728.54	5,500.00	20,050.00	23,700.00	8,223.99	7,700.00	31,600.00	32,200.00	12,952.53	13,200.00	-59.0%	1.9%		
	9		12,233.37	10,049.23	11,556.61			0.00	0.00	14,793.08	12,233.37	10,049.23	11,556.61	-59.0%		Assumes slight increase in fuel costs.	1 507 39
70 5414 71 5420		14,793.08 81,915.19	73,884.00	88,117.17	91,500.00	0.00 0.00	0.00	0.00	0.00	81,915.19	73,884.00	88,117.17	91,500.00	23.8%		Credit Card Processing fees.	1,507.38
71 5420	•	15,053.00	15,600.00	14,891.46	16,025.00	1,200.00	900.00	835.56	900.00	16,253.00	16,500.00	15,727.02	16,925.00	2.6%	7.6%	credit card Processing rees.	
73 5426	· ·	51,300.00	68,925.00	44,335.12	44,700.00	2,000.00	7,500.00	0.00	4,000.00	53,300.00	76,425.00	44,335.12	48,700.00	-36.3%	9.8%		4,364.88
74 5429		2,780.00	2,280.00	1,790.00	2,280.00	0.00	0.00	0.00	0.00	2,780.00	2,280.00	1,790.00	2,280.00	0.0%		DOT resuming activities.	490.00
75 5430		12,200.00	10,560.00	9,477.32	16,384.00	1,500.00	1,500.00	2,163.23	1,500.00	13,700.00	12,060.00	11,640.55	17,884.00	48.3%		Increase due to new copier lease agreement.	6,243.45
76 5432		8,634.31	7,420.00	8,319.15	13,440.00	5,107.77	480.00	359.10	370.00	13,742.08	7,900.00	8,678.25	13,810.00	74.8%		Increase due to new copier rease agreement. Increase due to additional repair costs (roof at site 5A).	5,131.75
77 5435		191,675.18	181,000.00	191,977.86	201,576.75	4,853.02	12,160.00	16,003.41	16,803.58	196,528.20	193,160.00	207,981.27	218,380.33	13.1%		5% increase in property, liability.	10,399.06
78 5438		38,846.52	45,000.00	39,141.07	41,098.12	4,347.98	2,540.00	2,433.26	2,554.92	43,194.50	47,540.00	41,574.33	43,653.05	-8.2%		5% increase in property, liability.	2,078.72
79 5441		158,550.00	129,171.38	124,274.60	142,915.79	6,510.80	5,916.25	6,041.36	6,947.56	165,060.80	135,087.63	130,315.96	149,863.35	10.9%		Assumes slight increase in fuel costs.	19,547.39
80 5444		9,109.63	7,125.00	8,339.18	8,350.00	330.00	100.00	180.29	200.00	9,439.63	7,225.00	8,519.47	8,550.00	18.3%	0.4%	Assumes single increase in ruel costs.	15,547.55
81 5447		31,600.00	40,200.41	43,809.22	40,998.00	2,100.00	2,100.00	1,095.39	2,100.00	33,700.00	42,300.41	44,904.61	43,098.00	1.9%		Based on planned events.	(1,806.61)
82 5450	· .	65,485.00	74,820.00	76,060.77	74,054.35	6,500.00	6,060.00	4,724.22	6,060.00	71,985.00	80,880.00	80,784.99	80,114.35	-0.9%	-0.8%		(=,555.15=,
83 5453		44,472.45	42,650.00	43,500.70	43,150.00	1,500.00	7,418.18	558.02	1,500.00	45,972.45	50,068.18	44,058.72	44,650.00	-10.8%	1.3%		
84 5462		765,601.52	787,423.26	797,527.78	1,130,275.00	119,800.00	104,100.00	58,844.13	64,500.00	885,401.52	891,523.26	856,371.91	1,194,775.00	34.0%		Well repair, booster repair, leak clamp repl., and line repl	338,403.09
85 5465	·	22,600.00	28,100.00	23,216.14	24,500.00	1,500.00	1,500.00	774.54	1,500.00	24,100.00	29,600.00	23,990.68	26,000.00	-12.2%	8.4%	Gvmt Rep&Main: HVAC, appliances, water heater, etc for CC.	, , , , , , , , , , , , , , , , , , , ,
86 5468	_	15,042.67	13,700.00	15,741.04	13,940.00	2,000.00	2,000.00	1,570.98	2,000.00	17,042.67	15,700.00	17,312.02	15,940.00	1.5%	-7.9%	23/24 included bi-annual purchase of jackets for filed staff.	
87 5471	0 Vehicle Maintenance	47,000.00	40,000.00	59,287.74	56,000.00	2,000.00	2,000.00	1,777.24	2,000.00	49,000.00	42,000.00	61,064.98	58,000.00	38.1%	-5.0%	Purchased 1 new vehicles in 23/24.	(3,064.98)
88 5474	0 Easement Lease	603.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	603.00	0.00	0.00	0.00	0.0%	0.0%	Now included in Permits & Fees (Acct 53160)	
89 5477	0 Computer & Equipment	4,100.00	4,500.00	3,000.00	4,500.00	0.00	0.00	0.00	0.00	4,100.00	4,500.00	3,000.00	4,500.00	0.0%	50.0%	Assumes 3 replacement computers.	1,500.00
90 5480	0 Programs (Wtr Cons, parks,etc)	12,500.00	14,500.00	16,228.51	15,000.00	66,930.00	72,430.00	71,143.05	76,600.00	79,430.00	86,930.00	87,371.56	91,600.00	5.4%	4.8%	Assumes normal activities will continue + SW programs.	4,228.44
91 5480	1 Senior Lunch Program	0.00	0.00	0.00	0.00	22,600.00	22,600.00	0.00	22,600.00	22,600.00	22,600.00	0.00	22,600.00	0.0%	100.0%	Activities are expected to resume.	
92 5480	2 Farmers Market	0.00	0.00	0.00	0.00	500.00	400.00	0.00	400.00	500.00	400.00	0.00	400.00	0.0%	100.0%		
93 5483	O State & County Fees & Services	17,200.00	15,800.00	17,697.00	17,800.00	200.00	200.00	200.00	200.00	17,400.00	16,000.00	17,897.00	18,000.00	12.5%	0.6%	Lafco, parcel & Lien fees etc.	
94 5486	0 Postage & Mailing	51,344.70	42,319.78	42,259.92	41,510.00	0.00	6,673.07	21,134.08	22,000.00	51,344.70	48,992.85	63,394.00	63,510.00	29.6%	0.2%		
95 5489	0 Printing	20,202.09	24,000.00	30,527.53	23,000.00	0.00	3,500.00	2,800.00	3,000.00	20,202.09	27,500.00	33,327.53	26,000.00	-5.5%	-22.0%	23/24 included notices for the Water rate study and increases.	(7,327.53)
96 5492	0 Public Relation	1,500.00	2,750.00	2,550.00	2,750.00	10,000.00	26,500.00	6,868.85	7,000.00	11,500.00	29,250.00	9,418.85	9,750.00	-66.7%	3.5%	Solid Waste & Parks partnerships.	331.15
97 TOTAL S	ERVICE AND SUPPLIES	1,695,658.34	1,692,462.20	1,716,847.05	2,082,803.63	281,529.57	312,277.50	207,730.70	252,436.07	1,977,187.91	2,004,739.70	1,924,577.75	2,335,239.70	16.5%	21.3%	Increase due to Repair and Maint. Costs.	410,661.95
	TIES - Electric/Phone/Gas																
	0 Telephone	25,100.00	32,213.00	35,932.06	37,010.02	3,960.00	4,056.00	2,219.45	2,286.03	29,060.00	36,269.00	38,151.51	39,296.06	8.3%	3.0%		
	0 Utilities - Operations	1,372,105.81	1,540,238.37	1,933,348.78	1,972,204.91	32,927.27	35,226.46	31,286.36	32,682.05	1,405,033.08	1,575,464.83	1,964,635.14	2,004,886.96	27.3%		Increase in electric costs of 2%.	40,251.82
	5 Utilities - Solar Credit	(300,501.00)	(565,000.00)	(650,502.17)	(650,500.00)	0.00	0.00	0.00	0.00	(300,501.00)	(565,000.00)	(650,502.17)		15.1%	0.0%		2.17
	0 Utilities - Street Lights	0.00	0.00	0.00	0.00	17,929.75	18,691.22	20,390.97	20,790.00	17,929.75	18,691.22	20,390.97	20,790.00	11.2%		Increase in electric costs of 2%.	
103 TOTAL U	ΓILITIES - Electric/Phone/Gas	1,096,704.81	1,007,451.37	1,318,778.67	1,358,714.93	54,817.02	57,973.68	53,896.78	55,758.08	1,151,521.83	1,065,425.05	1,372,675.45	1,414,473.01	32.8%	3.0%	Assumes 2% increase in electrical costs.	41,797.56

Assumes: % Over Est Year End		TOTA	L ENTERPRISE F	UNDS		TOTAL	. GOVERNMENT	FUNDS		T	OTAL ALL FUN	DS	Bud vs Bud	Bud vs Est YE	:	23/24 Budget vs.	Т
Rates/Revei 16.00%	Prior Year	Prior Year	Actual	Proposed	Prior Year	Prior Year	Actual	Proposed	Prior Year	Prior Year	Actual	Proposed]	Actual Est YE	
Expenses 3.00%	2022/2023 Budget	2023/2024 Budget	Est YE 23/24	2024/2025	2021/2022 Budget	2023/2024 Budget	Est YE 23/24	2024/2025	2022/2023 Budget	2023/2024 Budget	Est YE 23/24	2024/2025					# #
		901		BUDGET				BUDGET		301		BUDGET					╇
104 59 · OTHER- Depreciation/Amort, etc.																	10
105 59100 Bad Debt	11,401.59	8,285.51	10,845.41	10,845.41	0.00	0.00	0.00	0.00	11,401.59	8,285.51	10,845.41	10,845.41	30.9%	0.0%			10
106 59110 Property Taxes	0.00	0.00	433.00	441.66	0.00	0.00	0.00	0.00	0.00	0.00	433.00	441.66	0.0%	2.0%			10
107 59120 Depreciation & Amortization	1,771,079.21	1,777,836.00	1,759,966.40	1,679,344.80	92,760.00	92,760.00	92,684.35	92,760.00	1,863,839.21	1,870,596.00	1,852,650.75	1,772,104.80	-5.3%		A number of assets have reached their depreciable life.	(80,545.95	-
108 59310 Other Operating Expenses	0.00	500.00	18.91	0.00	0.00	0.00	0.00	0.00	0.00	500.00	18.91	0.00	0.0%	0.0%		(,-	1
109 TOTAL OTHER- Depreciation/Amort, etc.	1,782,480.80	1,786,621.51	1,771,263.72	1,690,631.87	92,760.00	92,760.00	92,684.35	92,760.00	1,875,240.80	1,879,381.51	1,863,948.07	1,783,391.87	-5.1%	-4.3%	Assumes slight decrease in depreciation.	(80,556.20) 1
																	Т
110 TOTAL EXPENSE	8,329,076.79	8,403,260.49	8,772,262.63	9,559,717.62	916,645.95	1,261,551.16	1,009,521.57	1,202,185.77	9,245,722.74	9,664,811.65	9,781,784.21	10,761,903.39	11.4%	10.0%	Increase in repair & maint., insurance, & outside services.	980,119.18	1
111 NET OPERATIONAL INCOME	(41,527.87)	(141,190.22)	(557,030.32)	(64,710.07)	(900,006.28)	(1,241,524.09)	(984,681.57)	(1,177,345.77)	(941,534.15)	(1,382,714.31)	(1,541,711.90)	(1,242,055.84)	-10.2%	-19.4%		299,656.06	, 1
																	Г
112 NON-OPERATIONAL INCOME/EXPENSE																	1
113 NON-OPERATIONAL INCOME																	1
114 70 · PROPERTY TAXES													,		<u> </u>		ľ
71110 Property Taxes - Curr Sec	0.00	0.00	0.00	0.00	1,316,075.66	1,461,329.66	1,506,544.05	1,615,467.29	1,316,075.66	1,461,329.66	1,506,544.05	1,615,467.29	10.5%		Assumes increase in property tax revenue due to increased values &	k sales.	
71120 Property Taxes - Curr Unsec	0.00	0.00	0.00	0.00	50,028.76	52,540.77	61,482.01	58,082.65	50,028.76	52,540.77	61,482.01	58,082.65	10.5%	-5.5%	(Per County report on Districts share of General Tax).		ł
71130 Property Taxes - Curr Supplimen	0.00	0.00	0.00	0.00	26,736.11	42,763.64	42,763.64	47,274.25	26,736.11	42,763.64	42,763.64	47,274.25	10.5%	10.5%			ł
71140 Property Taxes - Curr Unitary	0.00	0.00	0.00	0.00	48,489.75	56,331.31	56,331.31	61,215.84	48,489.75	56,331.31	56,331.31	61,215.84	8.7%	8.7%			ł
119 71150 Property Taxes - Curr Other 120 72110 Property Taxes - Prior Sec	0.00	0.00	0.00	0.00	3,048.37	3,822.60 21,235.41	3,822.60 20,399.35	4,225.80 20,807.34	3,048.37 22,519.89	3,822.60 21,235.41	3,822.60 20,399.35	4,225.80 20,807.34	10.5% -2.0%	10.5%	Assumes prior year collections will be similar to last fiscal year.		ı
1 1	0.00	0.00	0.00		22,519.89	487.36		-		487.36	906.76	-			Assumes prior year collections will be similar to last fiscal year.		۱
121 72120 Property Taxes - Prior Unsec 122 72130 Property Taxes - Prior Supplimn	0.00	0.00	0.00	0.00	204.73 11,477.71	16,666.67	906.76 29,291.93	924.90 29,877.77	204.73 11,477.71	16,666.67	29,291.93	924.90 29,877.77	89.8% 79.3%	2.0%			ı
122 72130 Property Taxes - Prior Supplimn 123 72150 Property Taxes - Prior Other	0.00	0.00	0.00	0.00	1,453.32	1,346.82	2,933.37	2,992.04	1,477.71	1,346.82	2,933.37		122.2%	2.0%			-
124 73160 Property Taxes - Homeowner	0.00	0.00	0.00	0.00	10,400.47	10,133.68	10,020.54	10,220.95	10,400.47	10,133.68	10,020.54	2,992.04 10,220.95	0.9%	2.0%			ı
125 73170 Tax Penalties & Others	20,511.40	15,589.03	13,319.02	13,319.50	7,603.31	6,704.41	7,192.63	7,500.00	28,114.71	22,293.44	20,511.65	20,819.50	-6.6%	1.5%			ł
126 SUB-TOTAL PROPERTY TAX REVENUE	20,511.40	15,589.03	13,319.02	13,319.50	1,498,038.08	1,673,362.33	1,741,688.19	1,858,588.82	1,518,549.48	1,688,951.36	1,755,007.21	1,871,908.32	10.8%	6.7%			ı
127 99030 Property Tax Transfer	156,000.00	104,000.00	104,000.00	52,000.00	(156,000.00)	(104,000.00)	(104,000.00)	(52,000.00)	0.00	0.00	0.00	0.00	0.0%		10% Decrease of transfer - per Board.	(52,000.00	-
128 TOTAL PROPERTY TAXES	176,511.40	119,589.03	117,319.02	65,319.50	1,342,038.08	1,569,362.33	1,637,688.19	1,806,588.82	1,518,549.48	1,688,951.36	1,755,007.21	1,871,908.32	10.8%		Assumes increase per County estimates.	116,901.11	-
	,		,	22,21212	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,222,222	1,000,000	1,000,000	.,,.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				,	t
129 86 · PENALTIES & OTHER FEE																	ı
130 86120 Penalties & Other Fees	151,094.70	206,107.00	195,407.82	214,948.60	0.00	0.00	0.00	0.00	151,094.70	206,107.00	195,407.82	214,948.60	4.3%	10.0%			Ι
131 TOTAL PENALTIES & OTHER FEE	151,094.70	206,107.00	195,407.82	214,948.60	0.00	0.00	0.00	0.00	151,094.70	206,107.00	195,407.82	214,948.60	4.3%	10.0%	Assumes % change based on rate change (fees are % based).	19,540.78	,
																	ı
132 48 · SOLID WASTE																	ı
133 48500 Solid Waste Franchise Fee	0.00	0.00	0.00	0.00	349,039.51	349,039.51	369,200.00	385,000.00	349,039.51	349,039.51	369,200.00	385,000.00	10.3%	4.3%			ı
48600 Solid Waste Franchise Fee-Commercia		0.00	0.00	0.00	0.00	120.00	0.00	120.00	0.00	120.00	0.00	120.00	0.0%	100.0%			ı
135 TOTAL SOLID WASTE	0.00	0.00	0.00	0.00	349,039.51	349,159.51	369,200.00	385,120.00	349,039.51	349,159.51	369,200.00	385,120.00	10.3%	4.3%	Assumes 4.3% increase in Solid Waste fees.	15,920.00	
400 OO METER INCTALLATION/COMMERCION FEED																	ı
136 82 · METER INSTALLATION/CONNECTION FEES	445 400 50	02 000 74	144 225 00	420 046 00	0.00	0.00	0.00	0.00	445 400 50	02 000 74	444 225 00	420.040.00	45 50/	44.50/	Assumes average of four new meters nor month		l
137 82300 Meter Installation	145,128.58	83,008.71	141,335.06	120,816.00	0.00	0.00	0.00	0.00	145,128.58	83,008.71	141,335.06	120,816.00	45.5%		Assumes average of four new meters per month.		1
138 82400 Permits & Inspections	10,502.39 552,289.42	4,952.00 427,901.54	7,757.50 613,081.82	7,757.50 525,648.00	0.00	0.00	0.00	0.00	10,502.39 552,289.42	4,952.00 427,901.54	7,757.50 613,081.82	7,757.50 525,648.00	56.7% 22.8%	0.0%	Assumes average of four new meters per month.		ı
139 82500 Capacity Fee			762,174.38		0.00		0.00	0.00			762,174.38		26.8%		Assumes decrease in new meter installs.	(107.052.00	н
140 TOTALMETER INSTALLATION/CONNECTION FEES	707,920.39	515,862.25	762,174.36	654,221.50	0.00	0.00	0.00	0.00	707,920.39	515,862.25	702,174.30	654,221.50	20.8%	-14.2%	Assumes decrease in new meter installs.	(107,952.88	1
141 88 · OTHER INCOME																	ı
142 88110 Interest Income	46,500.00	614,000.00	836,586.86	620,000.00	30,410.00	336,000.00	435,039.02	435,000.00	76,910.00	950,000.00	1,271,625.88	1,055,000.00	11.1%	-17.0%	Assumes 4.25% Interest rate, offset by increased capital spending.	(216,625.88	3)
143 88120 Other Income - Water	1,968.14	2,272.03	6,601.68	2,920.00	0.00	0.00	0.00	0.00	1,968.14	2,272.03	6,601.68	2,920.00	28.5%		Misc one-time water revenue otherwise not categorized.	(3,681.68	
144 88125 Other Income - Senior Lunch	0.00	0.00	0.00	0.00	1,500.00	1,000.00	0.00	500.00	1,500.00	1,000.00	0.00	500.00	-50.0%	100.0%			Ι
145 88150 Other Income	1,467.69	1,689.43	11,462.66	6,000.00	0.00	0.00	0.00	0.00	1,467.69	1,689.43	11,462.66	6,000.00	255.1%	-47.7%	23/24 includes one time revenues.		ı
146 88170 Other Income - Gov't	0.00	0.00	0.00	0.00	0.00	0.00	(441.39)	0.00	0.00	0.00	(441.39)		0.0%	-100.0%			1
147 88175 Property Rental Income	0.00	0.00	0.00	0.00	158,084.00	386,220.00	369,368.24	194,424.00	158,084.00	386,220.00	369,368.24	194,424.00	-49.7%		Decrease due to the sell of portion of Dairy property.	(174,944.24))
148 88176 Property Other Income	0.00	0.00	0.00	0.00	6,404.12	8,500.00	3,849.21	8,500.00	6,404.12	8,500.00	3,849.21	8,500.00	0.0%		Circle Green Royalties.	4,650.79	
149 88300 Chromium 6 Surcharge	833,584.08	843,022.20	848,515.27	850,596.00	0.00	0.00	0.00	0.00	833,584.08	843,022.20	848,515.27	850,596.00	0.9%	0.2%			
150 Total · OTHER INCOME	883,519.91	1,460,983.66	1,703,166.47	1,479,516.00	196,398.12	731,720.00	807,815.08	638,424.00	1,079,918.03	2,192,703.66	2,510,981.55		-3.4%		Assumes decrease due to less lease & interest revenue.	(393,041.55)
																	1
151 TOTAL NON-OPERATIONAL INCOME	1,919,046.40	2,302,541.94	2,778,067.69	2,414,005.60	1,887,475.71	2,650,241.84	2,814,703.27	2,830,132.82	3,806,522.11	4,952,783.78	5,592,770.96	5,244,138.42	5.9%	-6.2%		(348,632.53	.)

Part	Assumes:	% Over Est Year End		TOTA	L ENTERPRISE F	UNDS		TOTAL	GOVERNMENT	UNDS		T	OTAL ALL FUNI	DS	Bud vs Bud	Bud vs Est YE		23/24 Budget vs.
Proceedings Process	1		2022/2023	2023/2024		2024/2025	2021/2022	2023/2024		2024/2025	2022/2023	2023/2024		2024/2025				Actual Est YE
19- 19-	NON-OPERAT	IONAL EXPENSE																
Section																		
March Marc		•	255 065 00	512 710 00	510 484 59	485 000 00	0.00	0.00	0.00	0.00	255 065 00	512 710 00	510 484 59	485 000 00	-5.4%	-5.0%	Civic Ctr. 2012 (Water rights), & 2021 (Solar & Facility)	(25,484.59
9500 1 Na Poetintor/Control Charges 9500 1 Na Poetintor/Control Charges 9500 1 Na Poetintor Charges 9500 1 Na Po		•	,		,							·	,		-		civic cu, 2012 (water rights), & 2021 (Solar & racinty).	(23,404.33
Settion Processing Settion Section S												-		·			Property Tay Collection Charge and Processing Fee	
Section Sect		,						.,									Property Tax Collection Charge and Processing Fee.	
TOTAL NOVEMBER 110,01100 1377,312 138,5200 138,5200 138,5200 130,000 138,5200 130,000 138,5200 130,000 138,5200 130,000 138,5200 130,000		·	,		/	,								,		0.270	Fluctuation of interest rates	
TOTAL NON-DEPARTONAL INCOME 1,100,919,00 1377,322 05,1937 1,461,707.7 1,056,452.0 1,050,394.8 0,914.3 0,059.4 1,386,822.0 1,396,300.9 1,386,822.0 1,396,300.9 1,386,822.0 1,396,300.9 1,386,822.0 1,396,300.9 1,386,822.0 1,396,300.9 1,396,822.0 1,396,300.9 1,396,822.0 1,396,300.9 1,396,822.0 1,396,300.9 1,396,822.0 1,396,300.9 1,396,822.0 1,396,300.9 1,396,300.0 1,3		· · · · · · · · · · · · · · · · · · ·		-7	, , ,	·		.,	(- ,,	-,		-	, , ,	·			riuctuation of interest rates.	22.254.25
NET NON-OPERATIONAL MCOME 176,599.45 177	lotal · Other E	xpense	1,130,919.08	1,377,352.20	1,336,300.94	1,358,552.00	3,510.88	6,914.35	(28,471.09)	7,380.94	1,134,429.96	1,384,266.55	1,307,829.85	1,365,932.94	-1.3%	4.4%		22,251.06
NET INCOME 746,599.65 746,	TOTAL NON-O	PERATIONALEXPENSE	1,130,919.08	1,377,352.20	1,336,300.94	1,358,552.00	3,510.88	6,914.35	(28,471.09)	7,380.94	1,134,429.96	1,384,266.55	1,307,829.85	1,365,932.94	-1.3%	4.4%		
Fund Dept @ 60% = add back 40% 708,451.62	NET NON-OPE	RATIONAL INCOME	788,127.32	925,189.74	1,441,766.75	1,055,453.60	1,883,964.83	2,643,327.49	2,843,174.36	2,822,751.88	2,672,092.15	3,568,517.23	4,284,941.11	3,878,205.48	8.7%	-9.5%		(406,735.63
Principal Psymetris Due on Loan Principal Psymetris Due on Loan Politics Psymetris Due on Loan Po	NET INCOME		746,599.45	783,999.52	884,736.43	990,743.53	983,958.55	1,401,803.40	1,858,492.78	1,645,406.11	1,730,558.00	2,185,802.92	2,743,229.21	2,636,149.64	20.6%	-3.9%		(107,079.57
Principal Pyrements Due on Loan 65.615.05 280.514.06 280.517.7 384.652.76 0.00							İ											
Principal Psymetris Due on Loan Principal Psymetris Due on Loan Politics Psymetris Due on Loan Po		Fund Depr @ 60% = add back 40%	708.431.68	711.134.40	703.986.56	671,737,92	37.104.00	37.104.00	37.073.74	37,104.00	745.535.68	748.238.40	741.060.30	708.841.92	-5.3%	-4.3%	Add back in 40% not Funded.	
TOTAL NET INCOME (AFTER DEPR AND PRIN) 80,0415.83 806,610.92 709,140.26 827,848.69 1,021,002.05 1,408,007.40 1,805,506.52 1,882,510.11 1,821,478.38 2,104,527.32 2,664,715.80 2,619,328.80 10.31 5,419 1,105 5,419 1,105	,	, -			·	-					· ·	,						5,059.05
Transfer to Reserves (Water Rights Resources) 559,517.87 449,499.05 264,192.00 97,212.00 Lesies Revenue 376,122.00 Per Rate Equip Reserves 279,100.00 97,212.00 Lesies Revenue 376,212.00 Per Rate Equip Reserves 376,122.00 Per R		· · · ·											/	- 7			,	5,555.55
Repsyment of Proporty Plant & Equip Reserves Reserves 729,00.00 97,112.00 lease Revenue 376,112.00 Total due Reserves for 2012 Water Rights 3,20,000 Total July Reserves for 2012 Water Rights 2,256,008 Capital Budger (Fund Depr @ 00%) Capital Surgius (Fund Dep @ 00%) Capit					·		.,,	.,,	1,000,000.00	.,,	,,==,, =:==	_,,	_,,,,				Line 6 & 142 (nartial)	
Repayment of Disaster Response Reserves 279,100.0 97,212.00 Lasse Revenue 376,312.00 Total due Reserves for 2012 Water Rights 3,200,000				333,017.107	1.13,130.03					97 212 00	Leace Pevenue						, ,	
TOTAL NET INCOME (After Transfer to / Repayment of Reserves)																		3 200 000 00
Capital Found Depr @ 60%) Capital Project Spending Note: Daily Lease Income is used on line 170/171 for reserves or to pay 1,191,000 1,083,262.88 Total due AVW water 1,191,000 1,083,262.88 Total due		• •				,					Lease Neveride						5	
Capital Project Spending Net Capital Surplus (Deficit) Net Capital Surplus (Deficit) Net Capital Surplus (Deficit) Note: 2015 Water Rights are part of C6 and will be repaid with C6 funding 107 All NET CASH FLOW (After CIP) 2024/2025 [2023 Civic Center Lease		` ,	Reserves)											, ,			S .	
Net Capital Surplus (Deficit) TOTAL NET CASH FLOW (After CiP) 12024/2025 [2023 Civic Center Lease Solar&Fac (ReFi 177,306.18 112,564.12 106,189.59 15,956.00 15																	Total due AVW water	1,131,000.00
TOTAL NET CASH FLOW After CIP) 680,563.57 1,423,742.11 2,104,305.68 Note: Dairy Lease Income is used on line 170/171 for reserves or to pay loans. Board will decide at 2nd meeting in June.		. ,															Note: 2015 Water Pights are part of C6 and will be repaid with C6	funding
2024/2025 E 2023 Civic Center Lease										` , ,								
2024/2025 2023 Civic Center Lease Solar&Fac (Ref 197,306.18 404,149.14 226,5771.0 6,800.34 \$834,632.76 6,800.34 6		CASH FLOW (After CIP)				660,563.57				1,423,742.11				2,104,305.68				.о рау
Interest 265,216.46 112,564.12 106,189.69 15.05 \$ 483,985.32	2024/2025 E	2023 Civic Center Lease	Solar&Fac (ReFi	2012 (Water)	Caltrans (HWY 1	TOTAL LOANS												
Fees 462,522.64 516,713.26 348,722.79 6,615.39 \$ 1,334,574.08			. , .		.,													
Solar Portion 338,964.38 Solar Portion 338,964.38 Solar Portion 338,964.38 Solar Portion Solar		265,216.46																
Solar Portion		462.522.64																
Total Operating Revenue 8,287,548.92 8,262,070.27 8,215,232.31 9,495,007.55 16,639.67 20,027.07 24,840.00 24,840.00 8,304,188.59 8,282,097.34 8,240,072.31 9,519,847.55 1/2 to Replacement Reserves 1/2 to Disaster Reserves 279,100 27,1	S	Solar Portion	338,964.38	.,	.,	, , ,												238,200.00
Total Operating Revenue 8,287,548.92 8,262,070.27 8,215,232.31 9,495,007.55 16,639.67 20,027.07 24,840.00		Estimated Solar Credits:	-650,500.00															320,000.00
Total Non-Operating Revenue 1,919,046.40 2,302,541.94 2,778,067.69 2,414,005.60 1,887,475.71 2,650,241.84 2,814,703.27 2,830,132.82 3,806,522.11 4,952,783.78 5,592,770.96 5,244,138.42 *Not able to repay reserves in 22/23 or 23/24 *Total Revenue 1,919,046.40 1,919,0		Total Operating Revenue	8 287 549 02	8 262 070 27	8 215 222 24	0 405 007 55	16 630 67	20 027 07	24 840 00	24 840 00	8 304 188 50	8 282 007 24	8 240 072 24	0 510 947 FF				558,200.00
Total Revenue 10,206,595.32 10,564,612.21 10,993,300.00 11,909,013.15 1,904,115.38 2,670,268.91 2,839,543.27 2,854,972.82 12,110,710.70 13,234,881.12 13,832,843.27 14,763,985.97 Total Operating Expense 8,329,076.79 8,403,260.49 8,772,262.63 9,559,717.62 916,645.95 1,261,5551.16 1,009,521.57 1,202,185.77 9,245,722.74 9,664,811.65 9,781,784.21 10,761,903.39 1,377,352.20 1,336,300.94 1,358,5552.00 3,510.88 6,914.35 (28,471.09) 7,380.94 1,134,429.96 1,384,266.55 1,307,829.85 1,365,932.94						., ,		- /		,								279,100.00
Total Operating Expense 8,329,076.79 8,403,260.49 8,772,262.63 9,559,717.62 916,645.95 1,261,551.16 1,009,521.57 1,202,185.77 9,245,722.74 9,664,811.65 9,781,784.21 10,761,903.39 1,309,190.8 1,377,352.20 1,336,300.94 1,358,552.00 3,510.88 6,914.35 (28,471.09) 7,380.94 1,134,429.96 1,384,266.55 1,307,829.85 1,365,932.94				7 - 7		, ,,,,,,,,				, ,				-, ,			., ,	
Total Non-Operating Expense 1,130,919.08 1,377,352.20 1,336,300.94 1,358,552.00 3,510.88 6,914.35 (28,471.09) 7,380.94 1,134,429.96 1,384,266.55 1,307,829.85 1,365,932.94																		
												.,,.		-, - ,				
									, ,									
	 	Can Expense	2,700,000.01	3,700,012.00	.5,100,000.07	. 3,0 10,200.02	020,100.00	.,200,400.01	331,333.40	.,200,000.71	.0,000,102.70	,0-10,010.20	,000,014.00	.2,121,000.00				
	+																	

CAPITAL EXPENDITURE BUDGET

2024/2025 Budget

		DESCRIPTION/LOCATION		ESTIMATE		SOURCE
	CIP PROJECTS					
1	Chromium 6 Mitigation	Study, Test, Design, Infrastructure, Construction	\$	150,000		В
2	Future Civic Center	Site Dev/Engineering/Construction	\$	8,000,000		D
3	Well Site (Well 18)	Land Acquisition	\$	100,000		Α
4	Master Plan Projects	Electrical Panel Replacement	\$	135,000		Α
5	Urban Water Management Plan	Update every 5 years	\$ \$ \$ \$ \$ \$ \$	25,000		Α
	, and the second	Total Water Fund Projects	\$	8,410,000	-	
6	Phelan Park Expansion	Site Development/Construction	\$	4,915,000		Н
7	Future Civic Center	Site Dev/Engineering/Construction (Gov't portion)	\$ \$ \$ \$ \$ \$ \$	2,800,000		G
8	Parks Master Plan	Update every 5 years	\$	20,000		F
9	P.H. Community Bldg	Rehabilitation of Old Fire sation	\$	100,000		F
10	Solid Waste	Potential Capital Projects	\$	40,000		G
		Total Government Fund Projects	\$	7,875,000	-	
		TOTAL CIP PROJECTS	\$	16,285,000		
	CAPITAL PURCHASES	_				
11	Vehicle	Trucks: Water Operations & Solid Waste	\$ \$	137,500		A/G
		TOTAL CAPITAL PURCHASES	\$	137,500		
тот	AL CIP PROJECTS AND CAPITA	AL PURCHASES	\$	16,422,500		
	FUNDING SOURCES					
Ent	A Reserve and Depreciation Funded	d 60% of Depreciation			A \$	332,500
Ent	B Chromium 6 Surcharge	·			в \$	150,000
Ent	C Connection Fees				C \$	-
Ent l	D Loan and/or Grants				D \$	8,000,000
Gvt	F Reserve and Depreciation Funded	d 60% of Depreciation			F \$	120,000
Gvt (G Existing Funds Available or Opera	itional Revenue			G \$	2,905,000
Gvt l	H Loan and/or Grants				H_\$	4,915,000

^{*} Note: Board will identify how reserves will be replaced.

All above items are from the District 10-year CIP plan

Note: Items 1-5 are developed in the Engineering Committee

Items 6-10 were developed in the Engineering/Parks/Solid Waste Committee's

\$ 16,422,500

FUNDING

Enterprise Capital Improvement Projects

	1			1	noc ouplic	•									1
	Item No.	Location	Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032-2042	Notes
		Well 14 SP 1.1	Well Profiling (Contingent on state ruling)				\$450,000.00								
ation		Well 12 SP 1.1	Equip with Cr6 Packer			\$150,000.00									
igat		Well 18 SP 1.1 / 1.4	Additional Water Supply				\$2,000,000.00								
Miti	1	Well No. 15 - Azalea Road SP 1.1	Well, Equip, 12" pipeline 6K LF (\$2.4mil)	\$1,555,000.00											
romium Mitiga Projects		Storage Tank - Reservoir 6A (Prop. 1.5 MG) SP 1.1	Existing 6A (0.4 MG) (Contingent on Fed. Funding (HUD) \$2 milFed./\$700,000 District)				\$2,700,000.00								Approps req. for \$2 m - Budgeted in 2025/2026 depending on approval
ਨੁ		Reservoir 6A Other Cost SP 1.1	Design / Studies		\$100,000.00										Design for 6A Tank
		Future Reservoir Site	Land Aquistition	\$50,000.00											
			Sub-Total Cr6:	. , ,	\$100,000.00	\$150,000.00	\$5,150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5			Professional Services	\$100,000.00	\$237,958.05										
ente		Civic Center Project (APN 3066-261-10)	Construction SP 1.7			\$8,000,000.00	\$500,000.00								Updated to reflect Steeno's 9-20-22 quote and additional
Ö C	2	(See Government Funds, Civic Center Project for													contingency requirement
Civic		add. Costs)													
O															
			Sub-Total Civic Center:	\$100,000.00	\$237,958.05	\$8,000,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Master Plan (Reservoirs)		Reservoir 7A (1.1 MG) SP 1.4	7A-1 (.079 MG) 7A-2 (.079 MG)						\$2,035,000.00						
r PI Voi	3	Other Cost SP 1.4	Design / Equipping / Studies						\$100,000.00						
ıste	3	Reservoir L1 (0.35 MG) SP 1.4	L1 (.483 MG)						\$647,500.00						
Ma (Re		Other Cost SP 1.4	Design / Equipping / Studies						\$100,000.00						
٠		Sundown Road (Wilson Ranch/Roosevelt)	P1-1,900 LF : Replace 6" with 8"				\$252,700.00								
Plai Ser 027		Phelan Road (Sheep Creek / Centola)	P3 -9,500 LF : New Install 12"							\$1,989,200.00					
Master Plan (Pipelines) 2022-2027	4	Pinon Hills Road (Nielson / Maria)	P13-1,300 LF : New Install 8"	\$157,300.00											
Aas (Pip 202		Atsina Road (Mono / Solano)	P14-1,400 : New Install 8"					\$186,200.00							
2		Fremontia Road (Glenview / Oasis)	P15-2,600 LF : Replace 6" with 8"						\$314,600.00						
		, , ,	P2-6,500 LF : Replace 6" with 12"											\$1,358,500.00	
(se			P4-14,750 LF : Replace 6"-8" with 12"											\$3,082,750.00	
		Brawley Road (Eaby / Schlitz)	P5-1,400 LF : Replace 6" with 8"											\$224,000.00	
r Plan (Pipelir 2032-2042			P6-9,300 LF : Replace 6" with 12"											\$1,636,800.00	
P) (P	5		P7-8,300 LF : Replace 6" with 12"												
Plar 032			P8-1,300 LF : Replace 6"-8" with 12"												
ter I		,	P9-1,300 LF : Replace 6" with 12"												
Mast		,	P10-1,300 LF (12"): New Install 12"												
2		,	P11-350 LF : Replace 8" with 12"												
		Mirage Road (Mango / Progress)	P12-2,500 LF : New Install 12"												
			Sub-Total Master Plan CIP:	\$157,300.00	\$0.00	\$0.00	\$252,700.00	\$186,200.00	\$3,197,100.00	\$1,989,200.00	\$0.00	\$0.00	\$0.00	\$6,302,050.00	
Smithson Springs	6	Smithson Springs Canyon Tank and Pipeline	Construction (Capture Tank)				\$25,000.00								
Land	7	Future Expansion Sites (general)	Purchase			\$100,000.00									
Wells	8	Well 16 SP 1.1 / 1.4	Additional Water Supply								\$2,800,000.00				
			Infrastructure	 							. , ,				
Meters	9	Meter Replacement Program SP 1.5	O & M	\$1,000,000.00	\$700,000.00										
Boosters			Electrical Panel Replacement			\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	
	10	Booster and Appurtenance Replacements	Building Replacement												
			Pump/Motor/Pipework Replacement												
Reservoirs	11	Storage Tank - Tank at Well 2 Tank 3 (Prop5 MG) SP 1.1	Infrastructure					\$1,000,000.00							
Planning	12	Urban Water Management Plan	Report			\$25,000.00	\$15,000.00			\$25,000.00					
i laillining	13	Water Master Plan (update hydraulic model)	Report							\$88,000.00					
			Sub-Total CIP (Items 6-12):	\$1,000,000.00	\$700,000.00	\$260,000.00	\$175,000.00	\$1,135,000.00	\$135,000.00	\$248,000.00	\$2,935,000.00	\$135,000.00	\$135,000.00	\$135,000.00	
			Sub-Total CIP (Items 1-12):		\$1,037,958.05	\$8,410,000.00	\$6,077,700.00	\$1,321,200.00	\$3,332,100.00	\$2,237,200.00	\$2,935,000.00	\$135,000.00	\$135,000.00	\$6,437,050.00	

Enterprise Capital Purchases

	No.	ltem	Description												
				2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032-2042	Notes
S.			Equipment												
ehicle	14	Operations Vehicles / Equipment	GM Vehicle (80% Enterprise)												
>			Field Trucks	\$100,000.00	\$65,000.00	\$72,500.00	\$76,000.00	\$80,000.00	\$84,000.00	\$88,000.00	\$93,000.00	\$97,000.00	\$102,000.00		
Software & Hardware	15	Servers	Server						\$40,000.00					£40,000,00	Updated from \$3,500 based on server and workstation upgrade recommendations
			Sub-Total (Capital Purchases):	\$100,000.00	\$65,000.00	\$72,500.00	\$76,000.00	\$80,000.00	\$124,000.00	\$88,000.00	\$93,000.00	\$97,000.00	\$102,000.00	\$40,000.00	
			Total CIP and Capital Purchases:	\$2,962,300.00	\$1,102,958.05	\$8,482,500.00	\$6,153,700.00	\$1,401,200.00	\$3,456,100.00	\$2,325,200.00	\$3,028,000.00	\$232,000.00	\$237,000.00	\$6,477,050.00	

Enterprise 10-Year Repair and Maintenance Plan

	No.	Item	Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032-2042	Notes
				2022/2023	2023/2024	2024/2025	2025/2026	2020/2021	202112026	2020/2029	2029/2030	2030/2031	203 1/2032	2032-2042	Notes
			*Cost included in Tank Contract - Blast and Recoat (10-Year STS Contract)	\$267,200.00	\$48,300.00	\$267,200.00	\$48,300.00	\$48,300.00	\$48,300.00	\$48,300.00	\$48,300.00	\$48,300.00	\$48,300.00		Contract amounts swapped in
	1	Tank Maintenance STS 10-Year Contract (2021 to 2030)	Exterior Tank Rehab (8A, 7A-1, 7A-2, 8B, 7B, 3C-2, 1C-1, 1C-2)	*	*		*								FY 23-24 and FY 24-25 due to budget constraints in FY 23-24
			1.0 MG Tank Interior Rehab (1A-3, 1C-2, & 2C- 2 (\$215K/per cost over 4-years)	*	*	*									
	2	Level Control/Pump Control/High Pressure Blow-off Control Valves / PRV Station maintenance. Well #14 PRV (164 valves total each year)	Maintenance	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00		
1		Well Rehabilitation / Equipping / Maintenance	Emergency Well Rehab		\$125,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$115,000.00		
Ś	3		Equip Mountain Well (Well 17)	\$120,000.00											Originally budgeted in 2023/2024
<u>e</u> C			Rehab Well 2A & Well5			\$200,000.00									Originally budgeted in 2022/2023
ō	4	Booster Rehabilitation (4 per year)	Rehabilitation	\$80,000.00	\$80,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00		
	5	SCADA (System SCADA Upgrade completed 2015)	Site Upgrade	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00		Originally budgeted in 2023/2024
	6	PRV (Emergency By-Pass)	Rebuild / Replacement / Maintenance	\$10,000.00	\$15,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00		
	7	Leak Maintenance Program	Service Line Replacement (150/yr)	\$115,000.00	\$120,000.00	\$150,000.00	\$158,000.00	\$166,000.00	\$174,000.00	\$183,000.00	\$192,000.00	\$202,000.00	\$212,000.00		Increase due to increase of 184% in materials cost
			Water Pipeline Lowering/Covering	\$136,000.00	\$68,000.00	\$61,000.00	\$58,000.00	\$96,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00		
•	8	Solar - Operation and Maintenance - SunPower	O & M Contract (2016-2026)	\$35,575.00	\$35,575.00	\$35,575.00	\$35,575.00	\$35,575.00	\$35,575.00	\$35,575.00	\$35,575.00	\$35,575.00	\$35,575.00		
	9	SCADA TESCO Maintenance Contract	Support Services & Training	\$15,000.00	\$6,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00		
	10	Lab Analysis	UCMR5			\$15,000.00									
	11	Site Maintenance	Vegetation Mitigation (CAL Fire)	\$10,000.00	\$5,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00		
		Tota	l Enterprise Repair and Maintenance Plan:	\$818,775.00	\$532,875.00	\$999,775.00	\$570,875.00	\$616,875.00	\$638,875.00	\$647,875.00	\$656,875.00	\$666,875.00	\$676,875.00	\$0.00	

Government Funds Capital Improvement Projects

	ī		I											7
	No.	Location	Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	Notes
elan Park Exp.	1	Design/Engineering SP 2.1 Construction SP 2.1	Phase 3 & 4	2022/2023	2023/2024		\$ 8,500,000.00	2020/2027	2027/2026	2020/2029	2023/2030	2030/2031	2031/2032	Note: \$4 million is a tentative placeholder for grants/grant match should the District be awarded one, remainder to be funded by District - \$8.5 remain. balance of project
Phe		Construction SP 2.1				\$915,000.00								Note: \$457,194k from AARPA grant
Civic Center Bldg.	2	(See Enterprise Funds, Civc Center Project for add.	Design / Engineering (5%) Site Dev./Improvments (30%) Building Const. (5%) SP 2.3			\$2,800,000.00								
Com Cent./Gy m	3	Community Center / Gymnasium SP 2.1	Design / Engineering Buildout Remaining Buildout										\$4,300,000.00	
Leg.	4		Poll	\$10,000.00		\$15,000.00								
Rehab.	5	Pinon Hills Community Building (Old Fire Station)	Rehabilitation			\$100,000.00								
Plans	6	Solid Waste Rate Study	Report			\$35,000.00								
Solid Waste & Rec.	7		Potential Capital Projects	\$35,000.00	\$35,000.00	\$40,000.00	\$40,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	
			Sub-Total Projects:	\$45,000.00	\$35,000.00	\$7,905,000.00	\$8,540,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$4,345,000.00	

Government Funds Capital Purchase

	No.	Item	Description											
	NO.	item	Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	Notes
			Equipment											
cles		Vohiolog / Equipment	GM Vehicle (20%)											
/ehi	8	Vehicles / Equipment	Vehicle (Solid Waste)			\$65,000.00								
			Truck (Parks)				\$76,000.00							
			Sub-Total Purchases:	\$0.00	\$0.00	\$65,000.00	\$76,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Total G	overnment Funds CIP & Capital Purchases	\$45,000.00	\$35,000.00	\$7,970,000.00	\$8,616,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$4,345,000.00	

Government Funds - Repair and Maintenance Plan

Items in Orange are Placeholder Items.

No.	Item	Description											
NO.	item	Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	Notes
		Roof				\$60,000.00			\$40,000.00				
		HVAC	\$8,000.00	\$8,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	
		Paint Exterior				\$20,000.00	\$18,000.00						
		Paint Interior	\$11,000.00			\$11,000.00							
		Ceiling Tiles		\$20,000.00									
		Vinyl Floors								\$18,000.00	\$18,000.00	\$18,000.00	
		Carpet				\$6,000.00							
8	Community Centers	Drinking Fountains	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	
		Tables and Chairs	\$1,500.00	\$2,000.00		\$2,000.00							
		Storage Shed											
_		Kitchen Appliances	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$22,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	Note: \$15,000 in 27/28 for commercial stove if needed
Ē		Water Heaters	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
<u>8</u>		Kitchen Floors								\$6,500.00	\$6,500.00	\$6,500.00	
Se l		Bathroom Fixtures/Partitions	\$7,500.00	\$20,000.00									
2		Bathroom Floors								\$5,000.00	\$5,000.00	\$5,000.00	
S 9	Parking Lots	Parking Lots											
10	Street Light Décor												
		Play Equipment				\$15,000.00	\$25,000.00						Note: \$15k for painting basketball courts in 25/26 and \$25k for swing set in 26/27
		Shelters							\$50,000.00				
		Walkways/Table Pads											
11	Existing Parks	Landscape	\$12,000.00	\$12,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	
		Hardscape	\$10,000.00										
		Amenities (Tables, Benches, etc)	\$17,200.00		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	Note: \$2,500 for drinking fountain
		Bathroom Facilities	\$2,800.00	\$2,800.00	\$3,500.00	\$6,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	Note: \$3,000 in 25/26 for paint in addition to \$3,500 placeholder amount
		Total Repair & Maintenance Parks & Rec.:	\$83,500.00	\$78,300.00	\$44,500.00	\$161,500.00	\$87,500.00	\$59,500.00	\$134,500.00	\$74,000.00	\$74,000.00	\$74,000.00	



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PRESS RELEASE - 1/16/2024

PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT 2024/2025 BUDGET PROCESS & SCHEDULE

Each year, staff is tasked with preparing a budget for consideration at an annual Public Hearing in June. The process leading up to the hearing includes several public meetings to provide the Board and the public with information for consideration and opportunities for input into the budget process. These public meetings include workshops, committee, and Board meetings. Beginning in January, committees review and update their respective Long-Range Plans including the 10-year Capital Improvement Plan (CIP) and Maintenance plans. In February, staff gathers information in preparation for the budget. February through March, the Board reviews and approves the Long-Range Capital Plans. Staff utilizes budget assumptions based on the consumer price index and other economic factors. Considering these guidelines, staff begins the process of preparing a draft budget. Staff works with department managers and supervisors to obtain budget information and incorporates the data with the assumptions as directed by the Board. The draft budget is reviewed by management and presented to the Finance Committee for consideration prior to being presented to the full Board. The Final Draft Budget is made available for review and a public hearing is held in June. The Final Draft Budget is presented to the Board during the public meeting for final review, consideration, and adoption. All of these are public meetings, and the District encourages public attendance and participation. The events listed below have been scheduled to promote public participation and ensure the public has the opportunity to become familiar with the budget process. The Public is invited to ALL of these sessions and is encouraged to attend.

SCHEDULE OF EVENTS

PUBLIC MEETINGS AND HEARING FOR 2024/2025 BUDGET PROCESS

January & February Committees meet, review, and update long range capital, maintenance plans, programs,

> and District goals. Committee meeting agendas are posted on the District calendar, in the office, online, and at the community centers. The public is invited and encouraged to

Special Board Workshop - Review and approval of committee proposed long range

attend and participate in this process.

Wednesday – 5:00 p.m.

February 21, 2024

capital, maintenance plans, programs, and goals.

Special Finance Committee – Review Draft Budget

Rescheduled to Thursday – 4:00 p.m.

March 28, 2024

Wednesday – 5:00 p.m. Special Board Workshop – Review Draft Budget

April 3, 2024

Finance Committee Review Final Draft Budget Tuesday 4:00 p.m.

April 16, 2024

Wednesday – 5:00 p.m.

May 1, 2024

Special Board Workshop - Review Final Draft Budget. Note: This meeting is tentative. The meeting of April 3, 2024, will determine whether or not this meeting will be necessary.

Wednesday – 5:00 p.m.

June 26, 2024

Regular Board Meeting

Budget Hearing & possible Budget approval (with any modifications identified as a result

of the hearing).

Meetings are subject to change. Visit the District's website at www.PPHCSD.org/meetings for more information.