

SPECIAL FINANCE COMMITTEE MEETING AGENDA

March 22, 2022 – 4:00 P.M.
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Via Conference Call (see below)

THIS MEETING WILL BE CONDUCTED PURSUANT TO THE PROVISIONS OF AB361, WHICH EFFECTIVE OCTOBER 1, 2021, MODIFIED CERTAIN REQUIREMENTS OF THE RALPH M. BROWN ACT WITH RESPECT TO REMOTE TELECONFERENCE BOARD MEETINGS DURING PERIODS OF STATE-DECLARED EMERGENCIES.

The Phelan Pinon Hills Community Services District is continuing to hold Board meetings to conduct essential District business. Pursuant to the Governor's Executive Order, members of the Board may attend the meeting via teleconference or video conference and will participate in the meeting to the same extent as if they were present. Members of the public may watch and participate electronically in the meetings via Zoom or telephone conference. Guidelines from the County of San Bernardino allow for in-person attendance.

REMOTE PARTICIPATION INFORMATION:

Dial-in

(720) 707-2699
Meeting ID: 829 2656 4524
Passcode: 541870

Zoom

<https://us06web.zoom.us/j/82926564524?pwd=ZmlkN3JDb1FMTmVVO2M3VVAyY3FBZz09>
Meeting ID: 829 2656 4524
Passcode: 541870

One-Tap Mobile

+17207072699,,82926564524#

Remote Comment Procedure:

- You will be muted until you are called on during the public comment period.
- You will be recognized by the last 4 digits of your phone number or Zoom ID and asked if you have a comment.
 - If you do not have a comment, state "no comment."
 - If you do have a comment, please state your name, where you live, and limit your comment to 5 minutes. After 5 minutes you may be muted so that others can comment.
- You may also email your public comment to the Board Secretary at kward@pphcsd.org by 4:00 p.m. on March 22, 2022. Your comment will be read into 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 kward@pphcsd.org or by visiting our website and completing the signup form at www.pphcsd.org under the "Agendas and Minutes" tab.



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

FINANCE COMMITTEE MEETING – 4:00 P.M.

Call to Order – Pledge of Allegiance

Roll Call1) **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. *If you are attending remotely and you wish to address the Board, please do so by the method listed on the first page of this agenda.* Speakers are requested to be brief in their remarks. The Chair may limit each speaker to a comment period of five (5) minutes.

3) **Approval of Minutes**4) **Review of Preliminary 2022/2023 Draft Budget**5) **Committee Comments**6) **Review of Action Items**

- a. Prior Meeting
- b. Current Meeting

7) **Set Agenda for Next Meeting** – April 19, 20228) **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 above-agendized 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 <http://www.pphcsd.org>

Phelan Pinon Hills Community Services District
BUDGET DETAIL COMPARISON 2022/2023

Assumes: Rates/Reve Expenses	% Over Est Year End 6.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	21/22 Budget vs. Actual Est YE	Line#
		Prior Year 2020/2021 Budget	Prior Year 2021/2022 Budget	Actual EST YE 21/22	Proposed 2022/2023 BUDGET	Prior Year 2020/2021 Budget	Prior Year 2021/2022 Budget	Actual EST YE 21/22	Proposed 2022/2023 BUDGET	Prior Year 2020/2021 Budget	Prior Year 2021/2022 Budget	Actual EST YE 21/22	Proposed 2022/2023 BUDGET				
1	Operational Income/Expense																
2	Income																2
3	40 - WATER SALES																3
4	40A - WATER CONSUMPTION																4
5	40010 Water Sales - Residential - C	2,998,500.10	3,550,750.29	3,770,258.92	4,196,474.46	0.00	0.00	0.00	0.00	2,998,500.10	3,550,750.29	3,770,258.92	4,196,474.46	18.2%	11.3%	Includes rate change of 6% to Water and Meter effective 7/1/22.	5
6	40020 Water Sales - Commercial - C	19,509.85	25,972.98	33,058.13	35,041.62	0.00	0.00	0.00	0.00	19,509.85	25,972.98	33,058.13	35,041.62	34.9%	6.0%		6
7	40030 Water Sales - Fire Protection-C	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%	The Chromium 6 surcharge is listed below (Non-Op Revenue) .	7
8	40060 Water Sales - Multiple Res - C	2,748.58	3,609.35	3,393.22	3,596.81	0.00	0.00	0.00	0.00	2,748.58	3,609.35	3,393.22	3,596.81	-0.3%	6.0%	as it is specifically for the Chromium 6 project not operations.	8
9	40070 Water Sales - School - C	325,776.49	370,299.10	397,593.93	421,449.57	0.00	0.00	0.00	0.00	325,776.49	370,299.10	397,593.93	421,449.57	13.8%	6.0%		9
10	40090 Water Sales - Construction - C	53,327.13	88,738.77	185,677.90	196,818.57	0.00	0.00	0.00	0.00	53,327.13	88,738.77	185,677.90	196,818.57	121.8%	6.0%		10
11	40095 Water Sales - Construction Non-Potabl	3,310.22	2,507.92	4,119.08	4,366.22	0.00	0.00	0.00	0.00	3,310.22	2,507.92	4,119.08	4,366.22	74.1%	6.0%		11
12	TOTAL WATER CONSUMPTION	3,403,172.37	4,041,878.41	4,394,101.18	4,857,747.25	0.00	0.00	0.00	0.00	3,403,172.37	4,041,878.41	4,394,101.18	4,857,747.25	20.2%	10.6%	Includes rate change approved Dec 2021, effective 7/1/22.	12
13	40B - WATER METER CHARGE																13
14	41010 Water Sales - Residential - M	2,274,475.35	2,382,390.47	2,657,248.34	2,816,683.24	0.00	0.00	0.00	0.00	2,274,475.35	2,382,390.47	2,657,248.34	2,816,683.24	18.2%	6.0%	Includes rate change of 6% to Water and Meter effective 7/1/22.	14
15	41020 Water Sales - Commercial - M	15,697.03	17,358.22	21,379.31	22,662.07	0.00	0.00	0.00	0.00	15,697.03	17,358.22	21,379.31	22,662.07	30.6%	6.0%		15
16	41030 Water Sales - Fire Protection-M	2,318.89	2,398.07	2,908.71	3,083.23	0.00	0.00	0.00	0.00	2,318.89	2,398.07	2,908.71	3,083.23	28.6%	6.0%		16
17	41060 Water Sales - Multiple Res - M	2,514.70	2,600.57	2,733.73	2,897.75	0.00	0.00	0.00	0.00	2,514.70	2,600.57	2,733.73	2,897.75	11.4%	6.0%		17
18	41070 Water Sales - School - M	32,071.33	33,166.45	34,467.80	36,535.87	0.00	0.00	0.00	0.00	32,071.33	33,166.45	34,467.80	36,535.87	10.2%	6.0%		18
19	41090 Water Sales - Construction - M	15,473.06	22,985.51	43,848.33	46,479.23	0.00	0.00	0.00	0.00	15,473.06	22,985.51	43,848.33	46,479.23	102.2%	6.0%	Assumes similar amount of construction.	19
20	41095 Water Sales - Construction Non Potabl	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A	0.0%		20
21	TOTAL WATER METER CHARGE	2,342,550.36	2,460,899.29	2,762,586.22	2,928,341.39	0.00	0.00	0.00	0.00	2,342,550.36	2,460,899.29	2,762,586.22	2,928,341.39	19.0%	6.0%	Includes rate change approved (2021 rate study).	21
22	Total - WATER SALES	5,745,722.73	6,502,777.70	7,156,687.40	7,786,088.64	0.00	0.00	0.00	0.00	5,745,722.73	6,502,777.70	7,156,687.40	7,786,088.64	19.7%	8.8%	Includes rate change of 6% effective 7/1/22.	22
23	44 - SPECIAL ASSESSMENT																23
24	44100 Special Assessments	286,353.88	291,071.09	286,848.90	283,980.41	0.00	0.00	0.00	0.00	286,353.88	291,071.09	286,848.90	283,980.41	-2.4%	-1.0%	Assumes slight change due to decr. in new meter sets.	24
25	TOTAL SPECIAL ASSESSMENT	286,353.88	291,071.09	286,848.90	283,980.41	0.00	0.00	0.00	0.00	286,353.88	291,071.09	286,848.90	283,980.41	-2.4%	-1.0%	Assumes no change in standby rates.	25
26	46 - PARKS																26
27	47600 Park & Recreation Fee	0.00	0.00	0.00	0.00	27,355.73	15,000.00	16,313.40	16,639.67	27,355.73	15,000.00	16,313.40	16,639.67	10.9%	2.0%		27
28	TOTAL PARKS	0.00	0.00	0.00	0.00	27,355.73	15,000.00	16,313.40	16,639.67	27,355.73	15,000.00	16,313.40	16,639.67	10.9%	2.0%	Assumes slight increase in community centers rentals.	28
29	48 - OTHER SERVICE INCOME																29
30	48200 Other Services Incomes	144,232.71	40,914.48	90,478.35	117,482.68	0.00	0.00	0.00	0.00	144,232.71	40,914.48	90,478.35	117,482.68	187.1%	29.8%	Assume that disconnections resume for the entire year.	30
31	48700 Administrative Fees	71,139.07	25,631.89	24,749.69	99,997.19	0.00	0.00	0.00	0.00	71,139.07	25,631.89	24,749.69	99,997.19	290.1%	304.0%	Assumes Credit Card Fees are reactivated for online payments.	31
32	TOTAL OTHER SERVICE INCOME	215,371.78	66,546.37	115,228.04	217,479.87	0.00	0.00	0.00	0.00	215,371.78	66,546.37	115,228.04	217,479.87	226.8%	88.7%	Assumes increase due to resuming normal activities.	32
33	TOTAL INCOME FROM OPERATIONS	6,247,448.39	6,860,395.16	7,558,764.34	8,287,548.93	27,355.73	15,000.00	16,313.40	16,639.67	6,274,804.12	6,875,395.16	7,575,077.74	8,304,188.59	20.8%	9.6%		33
34	GROSS PROFIT	6,247,448.39	6,860,395.16	7,558,764.34	8,287,548.93	27,355.73	15,000.00	16,313.40	16,639.67	6,274,804.12	6,875,395.16	7,575,077.74	8,304,188.59	20.8%	9.6%		34
35																	35
36	50 - WATER PURCHASES																36
37	50010 MWA Admin. & Bio Fee	11,011.35	14,800.00	15,184.22	18,000.00	0.00	0.00	0.00	0.00	11,011.35	14,800.00	15,184.22	18,000.00	21.6%	18.5%	Increase per Watermaster report.	37
38	50020 MWA Make Up Water	1,250.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,250.00	1,000.00	1,000.00	1,000.00	0.0%	0.0%	20 AF @ \$50/AF Make Up Obligation in Alto .	38
39	50030 MWA/AVW Replacement Water	0.00	5,000.00	33,190.88	100,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	33,190.88	100,000.00	0.0%	0.0%	AVW Replacement Water / Well 14 (MWA repl = 0).	39
40	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
41	TOTAL WATER PURCHASES	12,261.35	20,800.00	49,375.10	119,000.00	0.00	0.00	0.00	0.00	12,261.35	20,800.00	49,375.10	119,000.00	472.1%	141.0%	Project reduced pumping from water obligation well.	41
42	51 - SALARIES & BENEFITS																42
43	51110 Salaries & Wages	1,543,812.12	1,606,158.56	1,712,093.84	1,765,085.24	176,982.75	168,773.19	173,795.54	278,277.21	1,720,794.87	1,774,931.75	1,885,889.38	2,043,362.45	15.1%	8.4%	Includes COLA and Merit Incr.	43
44	51120 Vacations	110,551.65	122,827.42	130,243.05	131,259.20	12,860.48	11,608.81	11,515.94	22,279.97	123,412.13	134,436.23	141,758.99	153,539.17	14.2%	8.3%	The budget is based on exact calculations of approved positions.	44
45	51130 Holiday	74,155.26	79,246.24	79,505.31	79,065.55	8,195.41	7,647.47	5,980.34	13,439.63	82,350.67	86,893.71	85,485.66	92,505.18	6.5%	8.2%	Increase due to COLA, Merit, and restructuring of positions.	45
46	51140 Sick Pay	80,896.65	85,359.55	91,251.51	92,390.18	8,940.46	8,342.69	9,557.50	14,661.41	89,837.11	93,702.24	100,809.01	107,051.59	14.2%	6.2%	Assumes no COVID sick leave in upcoming year.	46
47	51150 Misc. Earn	73,331.49	89,605.40	85,124.29	81,951.76	3,443.53	5,337.87	1,368.00	8,206.98	76,775.02	94,943.27	86,492.29	90,158.74	-5.0%	4.2%	Total Reg/Vac/Hol/Sic/Misc	47
48	51170 Overtime	144,139.77	137,716.06	188,869.82	178,487.24	5,508.02	10,296.39	17,052.97	10,620.07	149,647.79	148,012.45	205,922.79	189,107.32	27.8%	-8.2%	Based on previous 2 year average.	48
49	51210 Payroll Taxes	40,208.91	46,376.53	37,847.41	39,411.04	4,499.79	4,922.05	4,169.17	5,853.01	44,708.70	51,298.58	42,016.58	45,264.06	-11.8%	7.7%		49
50	51220 Worker's Compensation	39,105.84	31,023.64	22,816.54	29,429.57	9,793.08	6,888.60	7,122.05	7,050.52	48,898.92	37,912.24	29,938.59	36,480.09	-3.8%	21.8%	Increase due to 9% change in Exp Mod, plus salary changes.	50
51	51230 Employee Group Insurance	283,641.43	352,657.94	369,128.17	352,556.77	29,586.56	36,843.97	42,715.43	62,417.02	313,227.99	389,501.91	411,843.60	414,973.80	6.5%	0.8%	92% was absorbed Nov 1, 2021.	51
52	51240 Retirement	243,891.11	248,012.37	250,124.23	258,872.04	25,550.69	23,839.56	26,173.80	40,600.53	269,441.80	271,851.93	276,298.03	299,472.57	10.2%	8.4%		52
53	TOTAL SALARIES & BENEFITS	2,633,734.23	2,798,983.71	2,967,004.17	3,008,508.61	285,360.77	284,500.60	299,450.74	463,406.36	2,919,095.00	3,083,484.31	3,266,454.92	3,471,914.96	12.6%	6.3%	Assumes full staff, 4.6% COLA, 2.5% merit, and one PT temp.	53
54	52 - BOARD COMPENSATIONS (Expenses)																54
55	52110 Board Director's Fee	46,080.00	48,240.00	28,800.00	38,700.00	5,760.00	3,600.00	3,720.00	4,500.00	51,840.00	51,840.00	32,520.00	43,200.00	-16.7%	32.8%	Assumes resumption of normal activities.	55

Phelan Pinon Hills Community Services District
BUDGET DETAIL COMPARISON 2022/2023

Assumes: Rates/Reve Expenses	% Over Est Year End 6.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	21/22 Budget vs. Actual Est YE	Line#
		Prior Year 2020/2021 Budget	Prior Year 2021/2022 Budget	Actual EST YE 21/22	Proposed 2022/2023 BUDGET	Prior Year 2020/2021 Budget	Prior Year 2021/2022 Budget	Actual EST YE 21/22	Proposed 2022/2023 BUDGET	Prior Year 2020/2021 Budget	Prior Year 2021/2022 Budget	Actual EST YE 21/22	Proposed 2022/2023 BUDGET				
56	52210 Board Exp - Auto Expense	1,041.64	953.56	3,129.47	3,500.00	206.98	102.60	215.90	250.00	1,248.62	1,056.16	3,345.37	3,750.00	255.1%	12.1%	Assumes slight increase in travel and in person meetings.	56
57	52220 Board Exp - Meals & Lodging	11,234.63	6,756.00	5,792.53	14,000.00	0.00	0.00	0.00	0.00	11,234.63	6,756.00	5,792.53	14,000.00	107.2%	141.7%	Assumes increase as in person sessions resume.	57
58	52230 Board Exp - Education/Training	9,452.58	8,288.00	548.91	6,000.00	0.00	0.00	0.00	0.00	9,452.58	8,288.00	548.91	6,000.00	-27.6%	%	Assumes increase as in person training resumes.	58
59	52240 Board Exp - Insurance & Other Expense	38,564.31	31,403.90	43,142.00	55,000.00	7,736.36	4,319.52	2,836.38	3,200.00	46,300.67	35,723.42	45,978.38	58,200.00	62.9%	26.6%	Increase due to the addition of HRA accounts.	12,221.62 59
60	TOTAL BOARD COMPENSATIONS (Expenses)	106,373.16	95,641.46	81,412.91	117,200.00	13,703.34	8,022.12	6,772.28	7,950.00	120,076.50	103,663.58	88,185.19	125,150.00	20.7%	41.9%	Assumes normal activity will resume.	36,964.81 60
61	53 - PROFESSIONAL FEE																61
62	53110 Auditing & Accounting Fees	24,500.00	23,200.00	24,544.00	25,000.00	500.00	500.00	0.00	0.00	25,000.00	23,700.00	24,544.00	25,000.00	5.5%	1.9%		62
63	53120 Legal Services	83,474.36	51,109.09	84,314.61	85,831.30	2,500.00	8,025.48	4,748.13	2,500.00	85,974.36	59,134.57	89,062.74	88,331.30	49.4%	-0.8%	Assumes reduction in Gov't fund legal activity (Ordinances).	(731.44) 63
64	53130 Engineering	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%		64
65	53140 Laboratory Analysis	19,000.00	34,693.00	35,408.97	49,000.00	0.00	0.00	0.00	0.00	19,000.00	34,693.00	35,408.97	49,000.00	41.2%	38.4%	Required Water Quality testing varies from year to year.	13,591.03 65
66	53150 Outside Service	74,916.99	87,668.44	147,895.02	138,031.00	2,100.00	2,100.00	32,768.90	12,100.00	77,016.99	89,768.44	180,663.92	150,131.00	67.2%	-16.9%	21/22 includes one time services.	(30,532.92) 66
67	53160 Permits & Fees	55,205.00	55,707.00	43,297.35	44,715.86	2,000.00	2,000.00	1,046.52	1,200.00	57,205.00	57,707.00	44,343.87	45,915.86	-20.4%	3.5%		1,571.99 67
68	53170 Software Support	92,904.11	173,652.05	155,055.36	173,972.00	346.63	359.13	368.51	387.00	93,250.74	174,011.18	155,423.87	174,359.00	0.2%	12.2%	Additional support for Conservation.	
69	TOTAL PROFESSIONAL FEE	350,000.46	426,029.58	490,515.31	516,550.16	7,446.63	12,984.61	38,932.06	16,187.00	357,447.09	439,014.19	529,447.37	532,737.16	21.3%	0.6%	Reduction due to one time services in prior year.	3,289.79 69
70	54 - SERVICE AND SUPPLIES																70
71	54110 Advertising	5,500.00	5,500.00	13,063.61	11,550.00	6,500.00	13,250.00	4,938.33	20,050.00	12,000.00	18,750.00	18,001.94	31,600.00	68.5%	75.5%	Increased advertising due to Park and SW projects and activities.	13,598.06 71
72	54140 Auto Expense	2,889.22	1,842.02	9,862.05	13,806.87	0.00	0.00	0.00	0.00	2,889.22	1,842.02	9,862.05	13,806.87	649.6%	40.0%	Increase in fuel costs.	
73	54170 Auto Allowance	1,683.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,683.92	0.00	0.00	0.00	#DIV/0!	%		73
74	54200 Credit Card Fee & Bank Charges	54,782.51	64,311.06	79,529.31	81,915.19	0.00	0.00	0.00	0.00	54,782.51	64,311.06	79,529.31	81,915.19	27.4%	3.0%	Increase in # of CC users.	
75	54230 Dues & Subscriptions	23,600.00	16,613.39	13,655.00	15,053.00	1,200.00	500.00	863.55	1,200.00	24,800.00	17,113.39	14,518.55	16,253.00	-5.0%	11.9%	Increase in participation (HDMWA).	
76	54260 Education & Training	43,344.60	38,200.00	44,745.27	51,300.00	3,200.00	3,200.00	135.09	2,000.00	46,544.60	41,400.00	44,880.36	53,300.00	28.7%	18.8%	Assumes in person education and training will resume.	8,419.64 76
77	54290 Employment Expense	3,000.00	3,384.43	1,884.42	2,780.00	3,000.00	0.00	0.00	0.00	6,000.00	3,384.43	1,884.42	2,780.00	-17.9%	47.5%	DOT resuming activities.	
78	54300 Equipment Rental/ Lease	10,900.00	9,609.30	17,019.25	12,200.00	2,500.00	927.13	1,116.30	1,500.00	13,400.00	10,536.43	18,135.55	13,700.00	30.0%	-24.5%	Assumes less rental days.	
79	54320 General Maintenance	4,083.91	3,453.52	8,382.83	8,634.31	369.87	313.96	4,959.00	5,107.77	4,453.78	3,767.48	13,341.83	13,742.08	264.8%	3.0%		
80	54350 Insurance	139,992.19	161,462.71	159,729.32	191,675.18	2,335.46	4,752.17	4,044.18	4,853.02	142,327.65	166,214.88	163,773.50	196,528.20	18.2%	20.0%	20% increase in property, liability.	32,754.70 80
81	54380 Insurance - Vehicle	26,016.74	42,504.17	32,372.10	38,846.52	1,660.67	2,752.43	3,623.32	4,347.98	27,677.41	45,256.60	35,995.42	43,194.50	-4.6%	20.0%	20% increase in vehicle insurance.	7,199.08 81
82	54410 Fuel Costs	66,175.56	67,000.00	105,700.00	147,980.00	2,685.26	3,000.00	4,340.53	6,076.74	68,860.82	70,000.00	110,040.53	154,056.74	120.1%	40.0%	Fuel costs are expected to remain higher.	44,016.21 82
83	54440 Meeting, Seminar & Supplies	5,803.40	5,900.00	8,800.25	9,109.63	575.67	1,100.00	341.01	330.00	6,379.07	7,000.00	9,141.26	9,439.63	34.9%	3.3%		298.37 83
84	54470 Travel Expense	40,897.05	31,600.00	18,552.44	31,600.00	2,100.00	2,100.00	0.00	2,100.00	42,997.05	33,700.00	18,552.44	33,700.00	0.0%	81.6%	In-person activities are expected to resume.	15,147.56 84
85	54500 Operating Supplies	94,444.36	66,242.40	63,491.74	65,485.00	17,421.54	12,500.00	2,465.15	6,500.00	111,865.90	78,742.40	65,956.89	71,985.00	-8.6%	9.1%	Parks activities are expected to resume.	6,028.11 85
86	54530 Office Supplies	29,491.99	31,927.75	43,447.29	44,472.45	750.00	1,500.00	1,200.00	1,500.00	30,241.99	33,427.75	44,647.29	45,972.45	37.5%	3.0%		1,325.16 86
87	54620 Repair & Maintenance	889,113.75	524,032.92	777,508.10	768,601.52	114,300.00	137,900.00	58,045.37	119,800.00	1,003,413.75	661,932.92	835,553.47	888,401.52	34.2%	6.3%	Well repair, booster repair, leak clamp repl., line repl, meter repl.	52,848.05 87
88	54650 Small Tools	15,850.00	15,893.49	13,495.24	22,600.00	1,300.00	1,300.00	500.00	1,500.00	17,150.00	17,193.49	13,995.24	24,100.00	40.2%	72.2%	Rep & Main: HVAC, paint, appliances, water heaters, etc for CC.	
89	54680 Uniforms	10,000.00	17,184.70	15,635.09	15,042.67	2,000.00	2,000.00	708.35	2,000.00	12,000.00	19,184.70	16,343.44	17,042.67	-11.2%	4.3%	Small Tools - shop welder.	
90	54710 Vehicle Maintenance	54,725.00	35,000.00	48,328.34	47,000.00	4,100.00	4,100.00	1,764.25	2,000.00	58,825.00	39,100.00	50,092.59	49,000.00	25.3%	-2.2%	Purchased 2 new vehicles in 21/22.	(1,092.59) 90
91	54740 Easement Lease	1,048.00	600.00	602.84	603.00	0.00	0.00	0.00	0.00	1,048.00	600.00	602.84	603.00	0.5%	0.0%		
92	54770 Computer & Equipment Maint	9,000.00	14,693.66	4,028.12	4,100.00	0.00	0.00	0.00	0.00	9,000.00	14,693.66	4,028.12	4,100.00	-72.1%	1.8%		
93	54800 Programs (Wtr Cons, parks,etc)	10,000.00	10,200.00	16,587.18	12,500.00	44,900.00	46,830.00	31,062.18	66,930.00	54,900.00	57,030.00	47,649.36	79,430.00	39.3%	66.7%	Assumes normal activities will resume + new SW programs.	31,780.64 93
94	54801 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	100.0%	100.0%	Activities are expected to resume.	
95	54802 Farmers Market	0.00	0.00	0.00	0.00	21,000.00	1,000.00	0.00	500.00	21,000.00	1,000.00	0.00	500.00	100.0%	100.0%		
96	54804 Farmers Market MM Program	0.00	0.00	0.00	0.00	800.00	0.00	0.00	0.00	800.00	0.00	0.00	0.00	100.0%	0.0%		
97	54830 State & County Fees & Services	14,650.00	14,500.00	17,165.36	17,200.00	350.00	400.00	200.00	200.00	15,000.00	14,900.00	17,365.36	17,400.00	16.8%	0.2%	Lafco, parcel & Lien fees etc.	
98	54860 Postage & Mailing	57,782.19	19,490.95	50,337.94	51,344.70	668.01	0.00	0.00	0.00	58,450.20	19,490.95	50,337.94	51,344.70	163.4%	2.0%	Postage increase.	1,006.76 98
99	54890 Printing	10,060.00	19,388.37	17,213.49	20,202.09	0.00	0.00	0.00	0.00	10,060.00	19,388.37	17,213.49	20,202.09	4.2%	17.4%	Meter replacement mailers.	
100	54920 Public Relation	2,500.00	4,000.00	666.00	1,500.00	10,500.00	22,500.00	6,090.99	10,000.00	13,000.00	26,500.00	6,756.99	11,500.00	-56.6%	70.2%	Solid Waste & Parks partnerships.	4,743.01 100
101	TOTAL SERVICE AND SUPPLIES	1,627,334.39	1,224,534.84	1,581,802.58	1,687,102.14	266,816.48	284,525.69	126,397.60	281,095.51	1,894,150.87	1,509,060.53	1,708,200.18	1,968,197.65	30.4%	15.2%	Increase due to: Repair and Maint., Insurance, Programs.	259,997.47 101
102	58 - UTILITIES - Electric/Phone/Gas																102
103	58010 Telephone	30,677.70	28,853.31	29,230.61	25,100.00	4,119.14	3,629.54	3,958.43	3,960.00	34,796.84	32,482.85	33,189.04	29,060.00	-10.5%	-12.4%	Charter internet contract has expired.	
104	58110 Utilities - Operations	880,012.46	1,132,501.77	1,225,579.72	1,372,105.81	29,801.13	22,775.45	29,399.35	32,927.27	909,813.59	1,155,277.22	1,254,979.07	1,405,033.08	21.6%	12.0%	Increase in Electric Costs of 12%.	150,054.01 104
105	58115 Utilities - Solar Credit	(409,700.00)	(250,075.50)	(213,987.19)	(300,501.00)	0.00	0.00	0.00	0.00	(409,700.00)	(250,075.50)	(213,987.19)	(300,501.00)	20.2%	40.4%	2023 credits, Proforma dated Sept 2014 (revised 09/21), @ 90%.	(86,513.81) 105
106	58210 Utilities - Street Lights	0.00	0.00	0.00	0.00	13,010.27	12,208.03	16,008.70	17,929.74								

Phelan Pinon Hills Community Services District
BUDGET DETAIL COMPARISON 2022/2023

Assumes: Rates/Reve Expenses	% Over Est Year End 6.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	21/22 Budget vs. Actual Est YE	Line#
		Prior Year 2020/2021 Budget	Prior Year 2021/2022 Budget	Actual EST YE 21/22	Proposed 2022/2023 BUDGET	Prior Year 2020/2021 Budget	Prior Year 2021/2022 Budget	Actual EST YE 21/22	Proposed 2022/2023 BUDGET	Prior Year 2020/2021 Budget	Prior Year 2021/2022 Budget	Actual EST YE 21/22	Proposed 2022/2023 BUDGET				
116 NON-OPERATIONAL INCOME/EXPENSE																	116
117 NON-OPERATIONAL INCOME							0.02	0.02									117
118 70 - PROPERTY TAXES																	118
119 71110 Property Taxes - Curr Sec	0.00	0.00	0.00	0.00	1,122,982.00	1,154,311.97	1,227,735.59	1,316,075.66	1,122,982.00	1,154,311.97	1,227,735.59	1,316,075.66	14.0%	7.20%	Assumes increase in property tax revenue due to increased values & sales.	119	
120 71120 Property Taxes - Curr Unsec	0.00	0.00	0.00	0.00	75,848.06	77,618.39	47,972.53	50,028.76	75,848.06	77,618.39	47,972.53	50,028.76	-35.5%	4.29%	(Per County report on Districts share of General Tax).	120	
121 71130 Property Taxes - Curr Supplimen	0.00	0.00	0.00	0.00	5,767.58	7,663.42	25,196.19	26,736.11	5,767.58	7,663.42	25,196.19	26,736.11	248.9%	6.11%		121	
122 71140 Property Taxes - Curr Unitary	0.00	0.00	0.00	0.00	42,561.12	47,530.26	47,530.26	48,489.75	42,561.12	47,530.26	47,530.26	48,489.75	2.0%	2.02%		122	
123 71150 Property Taxes - Curr Other	0.00	0.00	0.00	0.00	19,973.45	20,223.34	2,815.52	3,048.37	19,973.45	20,223.34	2,815.52	3,048.37	-84.9%	8.27%		123	
124 72110 Property Taxes - Prior Sec	0.00	0.00	0.00	0.00	18,700.30	22,517.11	22,078.32	22,519.89	18,700.30	22,517.11	22,078.32	22,519.89	0.0%	2.0%	Assumes prior year collections will be similar to last fiscal year.	124	
125 72120 Property Taxes - Prior Unsec	0.00	0.00	0.00	0.00	278.80	1,239.98	200.72	204.73	278.80	1,239.98	200.72	204.73	-83.5%	2.0%		125	
126 72130 Property Taxes - Prior Supplimn	0.00	0.00	0.00	0.00	12,643.68	12,461.00	11,252.66	11,477.71	12,643.68	12,461.00	11,252.66	11,477.71	-7.9%	2.0%		126	
127 72150 Property Taxes - Prior Other	0.00	0.00	0.00	0.00	886.77	1,811.47	1,424.82	1,453.32	886.77	1,811.47	1,424.82	1,453.32	-19.8%	2.0%		127	
128 73160 Property Taxes - Homeowner	0.00	0.00	0.00	0.00	9,045.75	8,859.28	10,196.54	10,400.47	9,045.75	8,859.28	10,196.54	10,400.47	17.4%	2.0%		128	
129 73170 Tax Penalties & Others	18,691.56	10,548.74	20,511.40	20,511.40	6,475.58	7,500.29	7,603.31	7,603.31	25,167.14	18,049.03	28,114.71	28,114.71	55.8%	0.0%		129	
130 SUB-TOTAL PROPERTY TAX REVENUE	18,691.56	10,548.74	20,511.40	20,511.40	1,315,163.09	1,361,736.51	1,404,006.46	1,498,038.09	1,333,854.65	1,372,285.25	1,424,517.86	1,518,549.49	10.7%	6.60%			
131 99030 Property Tax Transfer	260,000.00	208,000.00	208,000.00	156,000.00	(260,000.00)	(208,000.00)	(208,000.00)	(156,000.00)	0.00	0.00	0.00	0.00	0.0%	0.0%	10% Decrease of transfer - per Board.	(52,000.00)	
132 TOTAL PROPERTY TAXES	278,691.56	218,548.74	228,511.40	176,511.40	1,055,163.09	1,153,736.51	1,196,006.46	1,342,038.09	1,333,854.65	1,372,285.25	1,424,517.86	1,518,549.49	10.7%	6.60%	Assumes increase per County estimates.	94,031.63	
133 86 - PENALTIES & OTHER FEE																	
134 86120 Penalties & Other Fees	180,905.53	106,490.38	142,542.17	151,094.70	0.00	0.00	0.00	0.00	180,905.53	106,490.38	142,542.17	151,094.70	41.9%	6.0%	21/22 est YE includes one time waiver gue to state grant.		
135 TOTAL PENALTIES & OTHER FEE	180,905.53	106,490.38	142,542.17	151,094.70	0.00	0.00	0.00	0.00	180,905.53	106,490.38	142,542.17	151,094.70	41.9%	6.0%	21/22 est YE includes one time waiver gue to state grant.	8,552.53	
136 48 - SOLID WASTE																	
136 48500 Solid Waste Franchise Fee	0.00	0.00	0.00	0.00	215,661.13	251,812.69	321,399.18	331,041.16	215,661.13	251,812.69	321,399.18	331,041.16	31.5%	3.0%			
137 48600 Solid Waste Franchise Fee-Commercial	0.00	0.00	0.00	0.00	211.36	0.00	0.00	0.00	211.36	0.00	0.00	0.00	#DIV/0!	%			
138 TOTAL SOLID WASTE	0.00	0.00	0.00	0.00	215,872.49	251,812.69	321,399.18	331,041.16	215,872.49	251,812.69	321,399.18	331,041.16	31.5%	3.0%	Assumes 3% increase in Solid Waste fees.	9,641.98	
139 82 - METER INSTALLATION/CONNECTION FEES																	
140 82300 Meter Installation	165,165.37	248,605.59	152,766.93	145,128.58	0.00	0.00	0.00	0.00	165,165.37	248,605.59	152,766.93	145,128.58	-41.6%	-5.0%			
141 82400 Permits & Inspections	7,728.19	9,170.90	11,055.15	10,502.39	0.00	0.00	0.00	0.00	7,728.19	9,170.90	11,055.15	10,502.39	14.5%	-5.0%			
142 82500 Connection Fee	539,929.91	774,883.63	581,357.28	552,289.42	0.00	0.00	0.00	0.00	539,929.91	774,883.63	581,357.28	552,289.42	-28.7%	-5.0%			
143 TOTAL METER INSTALLATION/CONNECTION FEES	712,823.47	1,032,660.12	745,179.36	707,920.39	0.00	0.00	0.00	0.00	712,823.47	1,032,660.12	745,179.36	707,920.39	-31.4%	-5.0%		(37,258.97)	
144 88 - OTHER INCOME																	
145 88110 Interest Income	215,623.87	87,678.34	14,301.91	46,500.00	114,535.15	38,881.42	8,624.49	30,410.00	330,159.02	126,559.76	22,926.40	76,910.00	-39.2%	29.1%	Assumes slight increase in Interest rates (0.4%)	53,983.60	
146 88120 Other Income	4,237.48	2,303.20	1,968.14	1,968.14	0.00	0.00	0.00	0.00	4,237.48	2,303.20	1,968.14	1,968.14	-14.5%	0.0%	Misc Water Revenue otherwise not categorized.		
147 88125 Other Income - Senior Lunch	0.00	0.00	0.00	0.00	1,560.72	1,000.00	0.00	1,500.00	1,560.72	1,000.00	0.00	1,500.00	50.0%	%	Activities are expected to resume.		
148 88126 Other Income - Farmers Mkt	0.00	0.00	0.00	0.00	8,329.58	0.00	0.00	0.00	8,329.58	0.00	0.00	0.00	0.0%	%			
149 88127 Other Income - Fall Festival	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%	%			
150 88128 Other Income - Farmers Mkt MM	0.00	0.00	0.00	0.00	2,319.99	0.00	0.00	0.00	2,319.99	0.00	0.00	0.00	0.0%	%			
151 88150 Other Income	206,636.44	1,516.63	1,334.26	1,467.69	0.00	0.00	218.26	0.00	206,636.44	1,516.63	1,552.52	1,467.69	-3.2%	-5.5%	One time revenue: Damaged Hydrants.		
151 88170 Other Income	0.00	0.00	0.00	0.00	167,791.49	5,000.00	215.63	0.00	167,791.49	5,000.00	215.63	0.00	-100.0%	-100.0%		(215.63)	
151 88175 Property Rental Income	0.00	0.00	0.00	0.00	0.00	168,623.98	207,098.97	158,084.00	0.00	168,623.98	207,098.97	158,084.00	-6.3%	-23.7%	Asplundh lease expires in Aug.	(49,014.97)	
152 88176 Property Other Income	0.00	0.00	0.00	0.00	0.00	6,989.88	6,217.60	6,404.12	0.00	6,989.88	6,217.60	6,404.12	-8.4%	3.0%	Circle Green Royalties.	186.53	
153 88300 Chromium 6 Surcharge	814,566.15	825,194.64	830,282.74	833,584.08	0.00	0.00	0.00	0.00	814,566.15	825,194.64	830,282.74	833,584.08	0.0%	0.4%			
154 Total - OTHER INCOME	1,241,063.94	916,692.81	847,887.05	883,519.91	294,536.93	220,495.28	222,374.95	196,398.12	1,535,600.87	1,137,188.09	1,070,262.00	1,079,918.03	-5.0%	0.9%	Assumes slight increase due to interest rates.	9,656.03	
155 TOTAL NON-OPERATIONAL INCOME	2,413,484.50	2,274,392.05	1,964,119.98	1,919,046.40	1,565,572.51	1,626,044.48	1,739,780.59	1,869,477.37	3,979,057.01	3,900,436.53	3,703,900.57	3,788,523.76	-2.9%	2.3%		84,623.20	
156 NON-OPERATIONAL EXPENSE																	
157 796 - Other Expense																	
158 91010 Interest Expense	336,495.41	225,362.64	267,278.44	255,065.00	0.00	0.00	0.00	0.00	336,495.41	225,362.64	267,278.44	255,065.00	13.2%	-4.6%	2012 (Water rights), 2021 (Solar & Facility) & Caltrans Loan.	(12,213.44)	
159 92010 Loan Administrator Fee	24,069.34	17,905.24	30,617.96	17,270.00	0.00	0.00	0.00	0.00	24,069.34	17,905.24	30,617.96	17,270.00	-3.5%	-43.6%	Due to the refinance of loans.		
160 93010 Tax Deduction/Collection Charge	0.00	0.00	0.00	0.00	3,023.49	3,277.60	3,442.04	3,510.88	3,023.49	3,277.60	3,442.04	3,510.88	7.1%	2.0%	Property Tax Collection Charge and Processing Fee.		
161 94010 Chromium 6 Expenses	814,566.15	825,194.64	830,282.74	833,584.08	0.00	0.00	0.00	0.00	814,566.15	825,194.64	830,282.74	833,584.08	1.0%	0.4%			
162 95010 Net Incr/Decr in Fair Value	25,000.00	82,293.43	2,614.30	25,000.00	0.00	0.00	0.00	0.00	25,000.00	82,293.43	2,614.30	25,000.00	-69.6%	856.3%			
163 Total - Other Expense	1,200,130.90	1,150,755.95	1,130,793.44	1,130,919.08	3,023.49	3,277.60	3,442.04	3,510.88	1,203,154.39	1,154,033.55	1,134,235.48	1,134,429.96	-1.7%	0.0%	Decrease due to loan refinance and costs reducing as loan matures.	125.64	
164 TOTAL NON-OPERATIONAL EXPENSE	1,200,130.90	1,150,755.95	1,130,793.44	1,130,919.08	3,023.49	3,277.60	3,442.04	3,510.88	1,203,154.39	1,154,033.55	1,134,235.48	1,134,429.96	-1.7%	0.0%			
165 NET NON-OPERATIONAL INCOME	1,213,353.60	1,123,636.10	833,326.54	788,127.32	1,562,549.02	1,622,766.88	1,736,338.55	1,865,966.48	2,775,902.62	2,746,402.98	2,569,665.09	2,654,093.80	-3.4%	3.3%		84,428.72	
166 NET INCOME	42,216.56	610,446.07	422,162.47	748,129.74	863,923.87	914,124.59	1,142,874.15	966,390.27	906,140.43	1,524,570.66	1,565,036.62	1,714,520.01	12.5%	9.6%		149,483.39	

Phelan Pinon Hills Community Services District
BUDGET DETAIL COMPARISON 2022/2023

Assumes: Rates/Reve Expenses	% Over Est Year End 6.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	21/22 Budget vs. Actual Est YE	Line#
		Prior Year 2020/2021 Budget	Prior Year 2021/2022 Budget	Actual EST YE 21/22	Proposed 2022/2023 BUDGET	Prior Year 2020/2021 Budget	Prior Year 2021/2022 Budget	Actual EST YE 21/22	Proposed 2022/2023 BUDGET	Prior Year 2020/2021 Budget	Prior Year 2021/2022 Budget	Actual EST YE 21/22	Proposed 2022/2023 BUDGET				
167	Fund Depr @ 60% = add back 40%	874,265.96	756,124.71	695,606.87	708,431.68	41,047.69	34,288.81	35,543.45	37,104.00	915,313.64	790,413.52	731,150.32	745,535.68	-5.7%	2.0%	Add back in 40% not Funded.	167
168	Principal Payments Due on Loan	561,664.12	654,615.30	547,292.35	625,392.26	0.00	0.00	0.00	0.00	561,664.12	654,615.30	547,292.35	625,392.26	-4.5%	14.3%	Principal portion of loans increase as interest decreases each year.	168
169	TOTAL NET INCOME (AFTER DEPR AND PRIN)	354,818.40	711,955.48	570,476.98	831,169.16	904,971.56	948,413.40	1,178,417.60	1,003,494.27	1,259,789.95	1,660,368.88	1,748,894.59	1,834,663.43	10.5%	4.9%		169
170	Repayment of Property Plant & Equip Reserves				279,100.00	See Col. M & N Line 151 & 152			82,244.06	Lease Revenue			361,344.06			Per Rate Study, Board wishes to repay reserves over 5 years	170
171	Repayment of Disaster Response Reserves				279,100.00	See Col. M & N Line 151 & 152			82,244.06	Lease Revenue			361,344.06			Total due Reserves for 2012 Water Rights	171
172	TOTAL NET INCOME (After Repayment of Reserves)				272,969.16				839,006.15				1,111,975.31			Total due Reserves for 2015 Water Rights	172
173	Capital Budget				270,300.00				35,000.00				305,300.00			Total due AVW water	173
174	TOTAL NET INCOME (After CIP)				2,669.16				804,006.15				806,675.31			Note: 2015 Water Rights are part of C6 and will be repaid with C6 funding	174
175																Note: Dairy Lease Income is used on line 170/171 to pay down reserves	175
176	2021/2022 Debt Service	2021 Solar&Fac	2012 (Water)	Caltrans (HWY 1	TOTAL LOANS											loans. Board will decide at 2nd meeting in June.	176
177	Principal	382,892.20	216,545.75	25,954.31	\$ 625,392.26												177
178	Interest	139,329.89	115,228.24	507.24	\$ 255,065.37												178
179	Fees	0.00	17,270.15	0.00	\$ 17,270.15												179
180		522,222.09	349,044.14	26,461.55	\$ 897,727.78												180
181	Solar Portion	338,964.38														AVW to be repaid over 5 years = annual repayment	181
182	Estimated Solar Credits:	-300,501.00														2012 Water Rights paid over 10 years = annual repayment	182
Hide																	
Hide		2002	2002	2012 (Water)	2014 (Solar)	Caltrans (HWY 1	Caltrans (HWY 138)	TOTAL LOANS									
Hide	Principal	110,273.67	110,273.67	189,038.64	181,525.42	33,227.31	33,227.31	547,292.35		These are use	These are used in prior year values above						
Hide	Interest	80,939.34	80,939.34	140,012.96	176,065.86	2,715.87	2,715.87	402,449.90									
Hide	Fees	6,937.66	6,937.66	20,873.70	0.00	0.00	0.00	27,811.36									
Hide		198,150.67	198,150.67	349,925.30	357,591.28	35,943.18	35,943.18	\$ 977,553.61									
183																Total annual amount to repay reserves	183
184	Total Operating Revenue	6,247,448.39	6,860,395.16	7,558,764.34	8,287,548.93	27,355.73	15,000.00	16,313.40	16,639.67	6,274,804.12	6,875,395.16	7,575,077.74	8,304,188.59			1/2 to Replacement Reserves 1/2 to Disaster Reserves	184
185	Total Non-Operating Revenue	2,413,484.50	2,274,392.05	1,964,119.98	1,919,046.40	1,565,572.51	1,626,044.48	1,739,780.59	1,869,477.37	3,979,057.01	3,900,436.53	3,703,900.57	3,788,523.76				185
186	Total Revenue	8,660,932.89	9,134,787.21	9,522,884.32	10,206,595.32	1,592,928.24	1,641,044.48	1,756,093.99	1,886,117.03	10,253,861.13	10,775,831.69	11,278,978.31	12,092,712.36				186
187																	
188	Total Operating Expense	7,418,585.43	7,373,585.19	7,969,928.41	8,327,546.51	725,980.88	723,642.29	609,777.79	916,215.88	8,144,566.31	8,097,227.48	8,579,706.21	9,243,762.39				188
189	Total Non-Operating Expense	1,200,130.90	1,150,755.95	1,130,793.44	1,130,919.08	3,023.49	3,277.60	3,442.04	3,510.88	1,203,154.39	1,154,033.55	1,134,235.48	1,134,429.96				189
190	Total Expense	8,618,716.33	8,524,341.14	9,100,721.85	9,458,465.59	729,004.37	726,919.89	613,219.83	919,726.76	9,347,720.70	9,251,261.03	9,713,941.69	10,378,192.35				190

CAPITAL EXPENDITURE BUDGET

2022/2023 Budget

	DESCRIPTION/LOCATION	ESTIMATE	FUNDING SOURCE
<u>CIP PROJECTS</u>			
1	Chromium 6 Mitigation	2,805,000.00	B
2	Future Civic Center	5,000,000.00	E
3	Master Plan Projects	157,300.00	C
4	Meter Replacement	1,700,000.00	D
	Total Water Fund Projects	\$ 9,662,300.00	
5	Future Civic Center	3,000,000.00	I
6	Solid Waste	35,000.00	H
	Total Government Fund Projects	\$ 3,035,000.00	
	TOTAL CIP PROJECTS	\$ 12,697,300.00	
 <u>CAPITAL PURCHASES</u>			
7	Vehicle	100,000.00	A
8	Computers & Software	13,000.00	A/H
	TOTAL CAPITAL PURCHASES	\$ 113,000.00	
	TOTAL CIP PROJECTS AND CAPITAL PURCHASES	\$ 12,810,300.00	
 <u>FUNDING SOURCES</u>			
Ent	A Reserve and Depreciation Funded 60% of Depreciation	A \$ 113,000.00	
Ent	B Chromium 6 Surcharge	B 2,805,000.00	
Ent	C Connection Fees	C 157,300.00	
Ent	D Reserves and Grants	D 1,700,000.00	
Ent	E Loan and/or Grants	E 5,000,000.00	
Gvt	F Reserve and Depreciation Funded 60% of Depreciation	F	
Gvt	G *Property Plant and Equipment Replacement Reserve	G	
Gvt	H Existing Funds Available or Operational Revenue	H 35,000.00	
Gvt	I Existing Funds, Loan and/or Grants	I 3,000,000.00	
		\$ 12,810,300.00	

* Note: Board will identify how reserves will be replaced.

All above items are from the District 10-year CIP plan
 Note: Items 1-4 are developed in the Engineering Committee
 Item 5-6 were developed in the Parks and Recreation Committee
 Item 8 is from IT Annual Recommendations

**Phelan Pinon Hills Community Services District
Enterprise Capital Improvement Projects**

	Item No.	Location	Description	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Chromium Mitigation Projects (Cr6 Funding Source)	1	Proposed Well Land	Land Acquisition / Pilot Test	\$200,000.00									
		Well 14	Well Profiling (Contingent on state ruling)			\$450,000.00							
		Well 12	Equip with Cr6 packer			\$150,000.00							
		Well 9a (complete 2021)	Equip to increase production	\$130,000.00									
		Well No. 15 - Azalea Road	Well, Equip, 12" pipeline 6K LF (\$2.4mil)		\$830,000.00	\$1,555,000.00							
		Water Rights	Purchase (Alto, Oeste, AV)			\$500,000.00	\$500,000.00	\$500,000.00					
		Chromium 6 Mitigation Project	Study / Design										
			Well No. 16 - Sheep Creek Rd.						\$2,000,000.00				
			Well Modifications			\$150,000.00							
Sub-Total Cr6:					\$830,000.00	\$2,805,000.00	\$500,000.00	\$500,000.00	\$2,000,000.00				
Civic Center (Funding Source)	2	Civic Center Project (APN 3066-261-10)	TRLS / David Evans Services		\$145,400.00								
			Off Site Development (estimate)		\$336,086.00								
			Steenno / KTUA Services		\$161,902.00								
			Lilburn CEQA / RLB Cost Estimate		\$83,140.00								
			Construction (estimate) - Loan		\$0.00	\$5,000,000.00	\$4,000,000.00						
Sub-Total Civic Center:				\$0.00	\$726,528.00	\$5,000,000.00	\$4,000,000.00						
Master Plan (Reservoirs)	3	Future Reservoir Site	Land Aquisition				\$50,000.00						
		Reservoir 7A (1.1 MG)	7A-1 (79k) 7A-2 (79k)						\$1,793,000.00				
		Reservoir 6A (2.2 MG)	6A (412,971k)						\$3,586,000.00				
		Reservoir L1 (0.35 MG)	L1 (483k)						\$570,500.00				
		Other Cost	Design / Equipping / Studies						\$600,000.00				
Master Plan (Pipelines) 2022-2027	4	Sundown Road (Wilson Ranch/Roosevelt)	P1-1,900 LF (8") replace 6"				\$252,700.00						
		Phelan Road (Sheep Creek / Centola)	P3 -9,500 LF (12")							\$1,989,200.00			
		Pinon Hills Road (Nielson / Maria)	P13-1,300 LF (8")			\$157,300.00							
		Atsina Road (Mono / Solano)	P14-1,400 (8")					\$186,200.00					
		Fremontia Road (Glenview / Oasis)	P15-2,600 LF (8") replace 6"						\$314,600.00				
Master Plan (Pipelines) 2028-2042	5	Smoke Tree (Soledad / Highway)	P2-6,500 LF (12") replace 6"									\$1,358,500.00	
		Buckwheat / Phelan / Cholla / Minero	P4-14,750 LF (12") replace 6"-8"									\$3,082,750.00	
		Brawley Road (Eaby / Schlitz)	P5-1,400 LF (8") replace 6"								\$224,000.00		
		Phelan Road (Baldy Mesa / Shasta)	P6-9,300 LF (10") replace 6"								\$1,636,800.00		
		Highway 138 / Ponderosa / Pine Tree	P7-8,300 LF (10") replace 6"										
		Buckthorne Road (Highway 138)	P8-1,300 LF (12") replace 6"-8"										
		White Fox Trail (Minero / Pionero)	P9-1,300 LF (12") replace 6"										
		Acanthus Street (Bonaza / Palmdale)	P10-1,300 LF (12")										
		Pinero Road (Phelan Rd.)	P11-350 LF (10") replace 8"										
Mirage Road (Mango / Progress)	P12-2,500 LF (12")												
Sub-Total Master Plan CIP:						\$157,300.00	\$302,700.00	\$186,200.00	\$6,864,100.00	\$0.00	\$3,850,000.00	\$4,441,250.00	
Pressure Zone 6	6	PZ6 Expansion Improvement Project	Topographic Survey										
			Engineering										
			Pipeline Construction (Beekley Ct.)				\$81,000.00						
Smithson Springs	7	Smithson Springs Canyon Tank and Pipeline	Construction (capture tank)						\$25,000.00				
Land	8	Future Expansion Sites (general)	Purchase				\$100,000.00						
Water	9	Adjudication	Cost	\$10,000.00									
Meters	10	Meter Replacement Program (Capital Project)	Infrastructure										
			O & M	\$700,000.00	\$700,000.00	\$1,700,000.00	\$0.00	\$0.00					
Planning	11	Urban Water Management Plan	Report	\$15,000.00				\$25,000.00	\$15,000.00				\$25,000.00
	12	Water Master Plan (update hydraulic model)	Report	\$15,000.00									\$88,000.00
Sub-Total CIP (items 6-11):				\$740,000.00	\$700,000.00	\$1,700,000.00	\$181,000.00	\$25,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$113,000.00
Sub-Total CIP (items 1-11):				\$740,000.00	\$2,256,528.00	\$9,662,300.00	\$4,983,700.00	\$711,200.00	\$8,904,100.00	\$0.00	\$3,850,000.00	\$4,441,250.00	\$113,000.00

**Phelan Pinon Hills Community Services District
Enterprise Capital Purchases**

	No.	Item	Description										
				2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Vehicles	13	Operations Vehicles / Equipment	Vactor (2021)		\$45,000.00								
			GM Vehicle (80% Enterprise)		\$40,000.00								
			Field Trucks	\$80,000.00	\$45,000.00	\$100,000.00	\$50,000.00	\$50,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00
Software & Hardware	14	Servers / Computer Upgrades (certificate renewal / GIS Enterprise)	Software Applications		\$10,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00				
			Workstations / Servers				\$3,500.00						
Sub-Total CIP:				\$80,000.00	\$140,000.00	\$113,000.00	\$66,500.00	\$63,000.00	\$68,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00

Enterprise 10-Year Repair and Maintenance Plan

	No.	Item	Description										
				2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Projects	15	Tank Maintenance STS 10-Year Contract (2021 to 2030)	Maintenance	\$267,200.00	\$267,200.00	\$267,200.00	\$267,200.00	\$48,300.00	\$48,300.00	\$48,300.00	\$48,300.00	\$48,300.00	\$48,300.00
	16	Exterior Tank Rehab (8A, 7A-1, 7A-2, 8B, 7B-1 7B-2, 3C-1, 3C-2, 1C-1, 1C-2)	* Cost included in Item No. 16 Blast and Recoat (10-Year STS Contract)	*		*	*		*				
	17	1.0 MG Tank Interior Rehab (1A-3, 2A-2 & 2C-2 (\$215K/per cost over 4-year))	* Cost included in Item No. 16 Blast and Recoat (10-Year STS Contract)			*	*	*					
	18	Level Control/Pump Control/High Pressure Blow-off Control Valves / PRV Station maintenance. Well #14 PRV (164 valves total each year)	Maintenance	\$20,000.00	\$20,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
	19	Well Rehabilitation / Equipping / Maintenance (one well every 4th year after)	Equip Well No. 8 (2020)	\$120,000.00									
			Equip Well No. 3 (2019)										
			Equip Mountain Well (Contingent on state)				\$120,000.00						
			Rehab Well No.6A (2021)	\$150,000.00									
	20	Booster Rehabilitation (4 per year)	Rehab Well 1B (2022) & 2A (2022)			\$115,000.00		\$200,000.00			\$200,000.00		
			Rehabilitation	\$60,000.00	\$65,000.00	\$80,000.00	\$80,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00
	21	SCADA (System SCADA Upgrade completed 2015)	Mountain Well - Oak Spring (Contin. on state)			\$5,000.00							
	22	PRV (Emergency By-Pass)	Site Upgrade	\$10,000.00	\$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
			rebuilt / replacement / maintenance	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	23	Leak Maintenance Program	Service Line Replacement (150/yr)	\$200,000.00	\$100,000.00	\$115,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00
			Water Pipeline Lowering	\$100,000.00	\$75,000.00	\$136,000.00	\$127,000.00	\$127,000.00	\$220,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00
24	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	
25	SCADA TESCO Maintenance Contract	support services & training	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	
26	Lab Analysis	UCMR5			\$25,000.00								
27	Site Maintenance	Vegetation Mitigation (CAL Fire)	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
Sub-Total R & M:				\$997,775.00	\$602,775.00	\$843,775.00	\$814,775.00	\$675,875.00	\$568,875.00	\$458,875.00	\$658,875.00	\$458,875.00	\$458,875.00
Total CIP, Capital Purchases and R & M:				\$1,817,775.00	\$2,999,303.00	\$10,619,075.00	\$5,864,975.00	\$1,450,075.00	\$9,540,975.00	\$513,875.00	\$4,563,875.00	\$4,955,125.00	\$626,875.00

Phelan Pinon Hills Community Services District

Government Funds Capital Improvement Projects

	No.	Location	Description										
				2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Phelan Park Exp.	1	Design/Engineering Construction	Phase 3 & 4	\$100,000.00	\$100,000.00								
					\$500,000.00	\$3,000,000.00	\$8,500,000.00						
Civic Center Bldg.	2	Government Portion of Phase I	Design / Engineering (5%)		\$7,000.00								
			Site Dev./Improvements (30%)		\$105,000.00								
			Building Const. (5%)										
Multi-Purp. Bldg.	3	Phelan Park - Phase 2	Design / Engineering										
			Buildout		\$0.00								
			Remaining Buildout										
Leg.	4		Ballot Measure			\$0.00		\$100,000.00					
Solid Waste & Rec.	5		Potential Capital Projects	\$30,000.00	\$30,000.00	\$35,000.00	\$35,000.00	\$40,000.00	\$40,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
Sub-Total Projects:				\$30,000.00	\$142,000.00	\$35,000.00	\$35,000.00	\$140,000.00	\$40,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00

Government Funds Capital Purchase

	No.	Item	Description										
				2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Vehicles	6	Operations Vehicles / Equipment	Equipment										
			GM Vehicle (20%)		\$10,000.00								
			Truck (Parks)		\$40,000.00		\$80,000.00						
Sub-Total Purchases:				\$0.00	\$50,000.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Government Funds 10-Year Repair and Maintenance Plan & Programs

	No.	Item	Description										
				2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Parks and Recreation	7	Community Centers	Roof				\$50,000.00					\$40,000.00	
			HVAC	\$6,500.00	\$7,500.00	\$8,000.00	\$8,000.00	\$8,000.00					
			Paint Exterior						\$20,000.00	\$18,000.00			
			Paint Interior	\$4,500.00	\$11,000.00	\$11,000.00			\$11,000.00				
			Ceiling Tiles		\$10,000.00								
			Vinyl Floors	\$12,000.00									\$15,000.00
			Carpet				\$5,000.00						
			Doors									\$32,000.00	
			Drinking Fountains	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00					
			Tables and Chairs	\$5,000.00	\$1,500.00	\$1,500.00	\$1,500.00						
			Storage Shed				\$7,000.00						
			Kitchen Appliances	\$8,000.00	\$6,000.00	\$7,000.00	\$7,000.00	\$7,000.00				\$17,500.00	
			Water Heaters		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00					
			Kitchen Floors and Paint	\$6,000.00									\$6,500.00
			Bathroom Fixtures	\$600.00		\$7,500.00			\$22,800.00				
			Bathroom Floors and Paint	\$5,200.00									\$5,000.00
8	Parking Lots	Parking Lots	\$20,000.00				\$5,000.00						
9	Street Light Décor												

Phelan Pinon Hills Community Services District

Parks and Recreation	10	Parks	Play Equipment	\$15,500.00				\$15,000.00				
			Shelters					\$130,000.00				
			Walkways/Table Pads		\$20,000.00							
			Landscape	\$8,700.00	\$11,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
			Hardscape			\$10,000.00						
			Amenities (Tables, Benches, etc)		\$3,600.00	\$17,200.00	\$4,000.00	\$48,100.00				\$50,100.00
			Bathroom Facilities	\$2,800.00	\$2,800.00	<i>\$2,800.00</i>	<i>\$2,800.00</i>	<i>\$2,800.00</i>				
			Sub-Total Repair & Maintenance Parks & Rec.:	\$96,300.00	\$79,900.00	\$83,500.00	\$103,800.00	\$257,200.00	\$43,000.00	\$30,000.00	\$12,000.00	\$151,600.00

Government Funds 10-Year Repair and Maintenance Plan & Programs

	No.	Item	Description	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Solid Waste Programs	11	Community Clean-ups	2 per year	\$10,000.00	\$11,000.00	\$13,200.00	\$13,200.00	\$15,400.00	\$15,400.00	\$17,600.00	\$17,600.00	\$17,600.00	\$17,600.00
	12	Tire Clean-ups	4 per year	\$8,000.00	\$8,800.00	\$11,000.00	\$11,000.00	\$13,200.00	\$13,200.00	\$15,400.00	\$15,400.00	\$15,400.00	\$15,400.00
	13	Workshops		\$6,600.00	\$5,830.00	\$6,930.00	\$6,930.00	\$6,930.00	\$6,930.00	\$6,930.00	\$6,930.00	\$6,930.00	\$6,930.00
	14	Commercial Trash & Recycling Program	Marketing	\$2,750.00	\$2,750.00	\$2,750.00	\$3,300.00	\$3,300.00	\$3,850.00	\$3,850.00	\$4,400.00	\$4,400.00	\$4,400.00
			Software				<i>\$5,000.00</i>						
	15	Household Hazardous Waste Program Special PPHCSD Hosted HHW Event	Staff	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00
			Payable to SB County										
	16	Miscellaneous Marketing		\$4,000.00	\$4,000.00	\$10,000.00	\$15,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
17	School Outreach Program		\$10,000.00	\$10,000.00	\$11,000.00	\$11,000.00	\$11,500.00	\$11,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	
18	Service Organization Donations		\$8,500.00	\$8,500.00	\$1,500.00	\$1,500.00	\$2,000.00	\$2,000.00	\$3,500.00	\$3,500.00	\$4,000.00	\$4,000.00	
Sub-Total Solid Waste Programs				\$53,150.00	\$54,180.00	\$59,680.00	\$70,230.00	\$65,630.00	\$66,180.00	\$73,080.00	\$73,630.00	\$74,130.00	\$74,130.00
Total Government Funds Repair, Maintenance, & Programs				\$149,450.00	\$134,080.00	\$143,180.00	\$174,030.00	\$322,830.00	\$109,180.00	\$103,080.00	\$85,630.00	\$225,730.00	\$112,630.00
Total Government Funds CIP & Capital Purchases				\$30,000.00	\$192,000.00	\$35,000.00	\$115,000.00	\$140,000.00	\$40,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
Total Government Fund CIP, Capital Purchases, Repairs, Maintenance, & Programs				\$179,450.00	\$326,080.00	\$178,180.00	\$289,030.00	\$462,830.00	\$149,180.00	\$148,080.00	\$130,630.00	\$270,730.00	\$157,630.00

Items in blue italics are placeholder items

Budget Schedule - Committees and Management
2022/2023 Budget

January 5, 2022	Wed	6:00 PM	Regular Board Meeting - Board review schedule and approve.
January and February			Management and Supervision staff begin work on operational budgets, reviewing historical expenses, estimating future expenses, gathering quotes and estimates, evaluating goals and programs, etc.
January 11, 2022	Tues	4:00 PM	Parks and Recreation Committee Meeting - Review and discuss draft budget schedule, long range plans, programs and operational goals.
January 13, 2022	Thurs	4:00 PM	Special Waste and Recycling Committee Meeting - Review and discuss draft budget schedule, long range plans, programs and operational goals.
January 18, 2022	Tues	2:00 PM	Special Legislative Committee Meeting - Review and discuss draft budget schedule, long range plans and operational goals.
January 25, 2022	Tues	4:00 PM	Finance Committee Meeting - Review and discuss draft budget schedule, long range plans and operational goals.
January 27, 2022	Thurs	4:00 PM	Engineering Committee Meeting - Review and discuss draft budget schedule, long range plans and operational goals.
February 2022	TBD	TBD	As committees meet quarterly now, they may need to schedule special meeting(s) in February in order to complete the long range plans and operational goals by February 9, 2022.
February 9, 2022	Wed	5:00 PM	Long range capital, maintenance plans, programs and capital budgets due to Lori for inclusion in the February 23, 2022 Special Workshop.
February 16, 2022	Wed	Noon	Long range capital, maintenance plans, programs and capital budgets due to Kim for Special Board Meeting.
February 23, 2022	Wed	4:00 PM	Board Workshop Meeting - Workshop to review and approve long range capital, maintenance plans, programs, capital budgets, and goals.
March			Staff develops draft budget.
March 17, 2022	Thurs	Noon	Draft Budget due to Kim for inclusion in Finance Committee Meeting.
March 22, 2022	Tues	4:00 PM	Special Finance Committee Meeting - Review and discuss draft budget.
March 24, 2022	Thurs	Noon	Draft budget due to Kim for inclusion in March 30, 2022 Special Board Workshop package.
March 30, 2022	Wed	4:00 PM	Board Workshop Meeting - Review draft budget.
April 14, 2022	Thurs	Noon	Final Draft Budget due to Kim for inclusion in Finance Committee Meeting.
April 19, 2022	Tues	4:00 PM	Finance Committee Meeting - Review and discuss final draft budget.
April 28, 2022	Thurs	Noon	Final Draft Budget due to Kim for inclusion in May 4 Special Board Workshop package.
May 4, 2022	Wed	5:00 PM	Board Workshop Meeting - Review final draft budget (NOTE: This meeting is tentative. The meeting of March 30, 2022 will determine whether or not this meeting will be necessary).
June 1, 2022	Wed	6:00 PM	Regular Board Meeting - Budget presentation, Hearing, and possible adoption.

The above dates are subject to change. Meeting dates and times are posted on the District calendar and noticed.