

SPECIAL FINANCE COMMITTEE MEETING AGENDA

March 31, 2026 – 4:30 P.M.
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely (see below)

SPECIAL FINANCE COMMITTEE MEETING – 4:30 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) **Approval of Minutes**
- 4) **Review of 2026/2027 Draft Budget**
- 5) **Committee Comments**
- 6) **Review of Action Items**
 - a) Prior Meeting
 - b) Current Meeting
- 7) **Set Agenda for Next Regular Meeting**
 - Special Finance Committee Meeting – May 6, 2026
- 8) **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 www.pphcsd.org

Remote Viewing:



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

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 awilliams@pphcsd.org 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 awilliams@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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Phelan, CA 92329
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SPECIAL FINANCE COMMITTEE MEETING MINUTES

February 3, 2026 – 4:30 P.M.
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely Via Zoom or Conference Call

Board Members Present: President Kujawa, Director/Chair
Chuck Hays, Director

Staff Present: George Cardenas, Asst. General Manager/Engineering
Manager
Jennifer Oakes, Board Clerk/Parks Manager
David Noland, Finance Supervisor/Accountant
Angelica Ahumada, Finance Specialist

Call to Order

President Kujawa called the meeting to order at 4:30 pm.

Roll Call

All Committee Members were present at Roll Call.

1) Approval of Agenda

Director Hays moved to approve the Agenda. President Kujawa seconded the motion.
Motion passed unanimously.

2) Public Comment – None

3) Approval of Minutes

President Kujawa moved to approve the Minutes. Director Hays seconded the motion.
Motion passed unanimously.

4) Review of Audit Report

Chris Brown, with CJ Brown and Company CPAs, presented a required audit footnote related to the disclosure of potential pending liabilities against the District, as required under applicable GASB standards. No changes to the previously presented audit opinion were reported.

5) Review of Disbursements

The Committee reviewed the December disbursements.

6) Review of Quarterly Financials

The Committee reviewed the quarterly financials.

7) Review of Solar Credits & Expenses

The Committee reviewed the solar project credits and expenses.

8) Review of Quarterly Investment Report

The Committee reviewed the quarterly investment report.

9) Committee Comments – Nothing further.**10) Review of Action Items**

- a) **Prior Meeting** – Completed
- b) **Current Meeting** – None

11) Set Agenda for Next Meeting – April 21, 2026

The Committee canceled the next regularly scheduled Finance Committee Meeting on April 21, 2026.

12) Adjournment

With no further business before the Committee, the meeting adjourned at 4:45 pm.

Agenda materials can be viewed online at <https://www.pphcsd.org>



Phelan Pinon Hills Community Services District

BUDGET DETAIL COMPARISON 2026/2027

| Assumes: Rates/Revenue Expenses | % Over Est Year End 4.00% 3.00% | TOTAL ENTERPRISE FUNDS | | | | TOTAL GOVERNMENT FUNDS | | | | TOTAL ALL FUNDS | | | | Bud vs Bud | Bud vs Est YE | 23/24 Budget vs. Actual Est YE | Line # |
|---------------------------------------|---|-----------------------------------|-----------------------------------|------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------|---------------------------------|------------|---------------|---|--------------|
| | | Prior Year 2024/2025 Budget | Prior Year 2025/2026 Budget | Actual Est YE 25/26 | Proposed 2026/2027 BUDGET | Prior Year 2024/2025 Budget | Prior Year 2025/2026 Budget | Actual Est YE 25/26 | Proposed 2026/2027 BUDGET | Prior Year 2024/2025 Budget | Prior Year 2025/2026 Budget | Actual Est YE 25/26 | Proposed 2026/2027 BUDGET | | | | |
| 1 | Operational Income/Expense | | | | | | | | | | | | | | | | |
| 2 | Income | | | | | | | | | | | | | | | | |
| 3 | 40 - WATER SALES | | | | | | | | | | | | | | | | |
| 4 | 40A - WATER CONSUMPTION | | | | | | | | | | | | | | | | |
| 5 | 40010 Water Sales - Residential - C | 3,890,394.82 | 4,319,952.72 | 4,406,146.39 | 4,670,515.17 | 0.00 | 0.00 | 0.00 | 0.00 | 3,890,394.82 | 4,319,952.72 | 4,406,146.39 | 4,670,515.17 | 8.1% | 6.0% | Includes proposed rate change. | |
| 7 | 40020 Water Sales - Commercial - C | 34,614.92 | 42,955.72 | 58,501.76 | 62,011.87 | 0.00 | 0.00 | 0.00 | 0.00 | 34,614.92 | 42,955.72 | 58,501.76 | 62,011.87 | 44.4% | 6.0% | The Chromium 6 surcharge is listed below (Non-Op Revenue) . | |
| 8 | 40060 Water Sales - Multiple Res - C | 4,819.60 | 6,008.34 | 7,039.88 | 7,462.27 | 0.00 | 0.00 | 0.00 | 0.00 | 4,819.60 | 6,008.34 | 7,039.88 | 7,462.27 | 24.2% | 6.0% | as it is specifically for the Chromium 6 project not operations. | |
| 9 | 40070 Water Sales - School - C | 344,333.71 | 284,529.70 | 314,182.70 | 333,033.66 | 0.00 | 0.00 | 0.00 | 0.00 | 344,333.71 | 284,529.70 | 314,182.70 | 333,033.66 | 17.0% | 6.0% | | |
| 10 | 40090 Water Sales - Construction - C | 194,182.66 | 160,453.50 | 162,459.82 | 172,207.41 | 0.00 | 0.00 | 0.00 | 0.00 | 194,182.66 | 160,453.50 | 162,459.82 | 172,207.41 | 7.3% | 6.0% | | |
| 11 | 40095 Water Sales - Construction Non-Potabl | 29,327.08 | 19,138.15 | 14,830.08 | 15,719.88 | 0.00 | 0.00 | 0.00 | 0.00 | 29,327.08 | 19,138.15 | 14,830.08 | 15,719.88 | -17.9% | 6.0% | | |
| 12 | TOTAL WATER CONSUMPTION | 4,497,672.79 | 4,833,038.13 | 4,963,160.63 | 5,260,950.27 | 0.00 | 0.00 | 0.00 | 0.00 | 4,497,672.79 | 4,833,038.13 | 4,963,160.63 | 5,260,950.27 | 8.9% | 6.0% | Includes proposed rate change. | 297,789.64 |
| 13 | 40B - WATER METER CHARGE | | | | | | | | | | | | | | | | |
| 14 | 41010 Water Sales - Residential - M | 4,270,592.48 | 4,558,564.58 | 4,605,971.05 | 4,790,209.89 | 0.00 | 0.00 | 0.00 | 0.00 | 4,270,592.48 | 4,558,564.58 | 4,605,971.05 | 4,790,209.89 | 5.1% | 4.0% | Includes proposed rate change. | |
| 15 | 41020 Water Sales - Commercial - M | 36,372.66 | 39,108.33 | 38,688.47 | 40,236.01 | 0.00 | 0.00 | 0.00 | 0.00 | 36,372.66 | 39,108.33 | 38,688.47 | 40,236.01 | 2.9% | 4.0% | | |
| 16 | 41030 Water Sales - Fire Protection-M | 2,916.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,916.00 | 0.00 | 0.00 | 0.00 | 0.0% | 0.0% | | |
| 17 | 41060 Water Sales - Multiple Res - M | 4,422.90 | 4,646.41 | 4,640.05 | 4,825.65 | 0.00 | 0.00 | 0.00 | 0.00 | 4,422.90 | 4,646.41 | 4,640.05 | 4,825.65 | 3.9% | 4.0% | | |
| 18 | 41070 Water Sales - School - M | 57,501.13 | 60,146.76 | 59,989.09 | 62,388.65 | 0.00 | 0.00 | 0.00 | 0.00 | 57,501.13 | 60,146.76 | 59,989.09 | 62,388.65 | 3.7% | 4.0% | | |
| 19 | 41090 Water Sales - Construction - M | 32,787.07 | 36,453.02 | 27,618.89 | 28,723.65 | 0.00 | 0.00 | 0.00 | 0.00 | 32,787.07 | 36,453.02 | 27,618.89 | 28,723.65 | -21.2% | 4.0% | Assumes similar amount of construction. | |
| 20 | TOTAL WATER METER CHARGE | 4,404,592.24 | 4,698,919.10 | 4,736,907.55 | 4,926,383.85 | 0.00 | 0.00 | 0.00 | 0.00 | 4,404,592.24 | 4,698,919.10 | 4,736,907.55 | 4,926,383.85 | 4.8% | 4.0% | Includes rate change approved (2023 rate study). | 189,476.30 |
| 21 | Total - WATER SALES | 8,902,265.03 | 9,531,957.23 | 9,700,068.18 | 10,187,334.12 | 0.00 | 0.00 | 0.00 | 0.00 | 8,902,265.03 | 9,531,957.23 | 9,700,068.18 | 10,187,334.12 | 6.9% | 5.0% | Includes proposed rate change. | 487,265.94 |
| 22 | 44 - SPECIAL ASSESSMENT | | | | | | | | | | | | | | | | |
| 23 | 44100 Special Assessments | 278,554.55 | 274,255.96 | 289,122.70 | 285,653.23 | 0.00 | 0.00 | 0.00 | 0.00 | 278,554.55 | 274,255.96 | 289,122.70 | 285,653.23 | 4.2% | -1.2% | Assumes slight change due to new meter sets. | |
| 24 | TOTAL SPECIAL ASSESSMENT | 278,554.55 | 274,255.96 | 289,122.70 | 285,653.23 | 0.00 | 0.00 | 0.00 | 0.00 | 278,554.55 | 274,255.96 | 289,122.70 | 285,653.23 | 4.2% | -1.2% | Assumes slight change in standby rates. | |
| 25 | 46 - PARKS | | | | | | | | | | | | | | | | |
| 26 | 47600 Park & Recreation Fee | 0.00 | 0.00 | 0.00 | 0.00 | 24,840.00 | 24,000.00 | 9,336.60 | 15,000.00 | 24,840.00 | 24,000.00 | 9,336.60 | 15,000.00 | -37.5% | 60.7% | | |
| 27 | TOTAL PARKS | 0.00 | 0.00 | 0.00 | 0.00 | 24,840.00 | 24,000.00 | 9,336.60 | 15,000.00 | 24,840.00 | 24,000.00 | 9,336.60 | 15,000.00 | -37.5% | 60.7% | Assumes increased activity in community centers rentals. | 5,663.40 |
| 28 | 48 - OTHER SERVICE INCOME | | | | | | | | | | | | | | | | |
| 29 | 48200 Other Services Incomes | 176,847.38 | 170,800.00 | 192,995.92 | 193,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 176,847.38 | 170,800.00 | 192,995.92 | 193,000.00 | 13.0% | 0.0% | Includes no Increase to Disconnections fees. | |
| 30 | 48700 Administrative Fees | 137,340.57 | 144,550.00 | 152,809.88 | 152,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 137,340.57 | 144,550.00 | 152,809.88 | 152,800.00 | 5.7% | 0.0% | Credit Card fees. | (9.88) |
| 31 | TOTAL OTHER SERVICE INCOME | 314,187.95 | 315,350.00 | 345,805.80 | 345,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 314,187.95 | 315,350.00 | 345,805.80 | 345,800.00 | 9.7% | 0.0% | Includes no Increase to Credit Card or Disconnections fees. | (5.80) |
| 32 | TOTAL INCOME FROM OPERATIONS | 9,495,007.53 | 10,121,563.19 | 10,334,996.68 | 10,818,787.35 | 24,840.00 | 24,000.00 | 9,336.60 | 15,000.00 | 9,519,847.53 | 10,145,563.19 | 10,344,333.28 | 10,833,787.35 | 6.8% | 4.7% | | |
| 33 | GROSS INCOME | 9,495,007.53 | 10,121,563.19 | 10,334,996.68 | 10,818,787.35 | 24,840.00 | 24,000.00 | 9,336.60 | 15,000.00 | 9,519,847.53 | 10,145,563.19 | 10,344,333.28 | 10,833,787.35 | 6.8% | 4.7% | | 489,454.07 |
| 34 | | | | | | | | | | | | | | | | | |
| 35 | 50 - WATER PURCHASES | | | | | | | | | | | | | | | | |
| 36 | 50010 MWA Admin. & Bio Fee | 18,205.37 | 18,718.55 | 19,294.38 | 20,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,205.37 | 18,718.55 | 19,294.38 | 20,600.00 | 10.1% | 6.8% | NOTE: FPA without water rights purchased = 637. Production = 2,646. Overproduction= 2,009 x \$565/AF = \$1,134,972 would be due MWA if we didn't buy Water Rights SAVINGS due to Water Rights purchased = \$1,134,972 this year. | |
| 37 | 50020 MWA Make Up Water | 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% | Increase per Watermaster report. | |
| 38 | 50030 MWA/AVW Replacement Water | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.0% | 100.0% | No Obligation in Alto . 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 WATER PURCHASES | 18,205.37 | 19,218.55 | 19,294.38 | 21,100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,205.37 | 19,218.55 | 19,294.38 | 21,100.00 | 9.8% | 9.4% | Assumes no Replacement Water for AVW. | 1,805.62 |
| 41 | 51 - SALARIES & BENEFITS | | | | | | | | | | | | | | | | |
| 42 | 51110 Salaries & Wages | 2,028,494.81 | 2,139,276.60 | 1,878,749.87 | 2,256,936.81 | 405,973.31 | 335,718.44 | 234,372.98 | 354,182.95 | 2,434,468.12 | 2,474,995.04 | 2,113,122.85 | 2,611,119.77 | 5.5% | 23.6% | Includes COLA and Merit Incr. The budget is based on approved positions. | |
| 43 | 51120 Vacations | 163,199.55 | 171,793.42 | 176,754.15 | 181,242.06 | 35,043.09 | 25,488.84 | 2,688.24 | 26,890.73 | 198,242.64 | 197,282.26 | 179,442.39 | 208,132.78 | 5.5% | 16.0% | | |
| 44 | 51130 Holiday | 96,661.10 | 104,815.60 | 97,934.99 | 110,580.46 | 18,968.28 | 16,425.97 | 7,604.70 | 17,329.40 | 115,629.38 | 121,241.57 | 105,539.69 | 127,909.86 | 5.5% | 21.2% | Total Reg/Vac/Hol/Sic/Misc Est YE | |
| 45 | 51140 Sick Pay | 108,721.19 | 114,344.29 | 109,123.59 | 120,633.23 | 21,510.85 | 17,919.24 | 4,134.05 | 18,904.80 | 130,232.04 | 132,263.53 | 113,257.64 | 139,538.02 | 5.5% | 23.2% | | 2,612,662.40 |
| 46 | 51150 Misc. Earn | 97,094.21 | 95,077.96 | 100,980.91 | 95,480.06 | 5,627.68 | 8,752.02 | 318.92 | 6,624.14 | 102,721.89 | 103,829.98 | 101,299.83 | 102,104.19 | -1.7% | 0.8% | | 26/27 Bud |
| 47 | 51170 Overtime | 178,600.00 | 185,304.39 | 225,718.07 | 202,026.07 | 21,992.55 | 11,059.38 | 12,485.29 | 9,452.09 | 200,592.55 | 196,363.77 | 238,203.36 | 211,478.15 | 7.7% | -11.2% | Decrease due to Winter storm in 25/26. | 3,188,804.62 |
| 48 | 51210 Payroll Taxes | 42,342.26 | 44,342.90 | 42,342.27 | 42,954.95 | 8,077.93 | 6,728.38 | 4,852.84 | 5,136.46 | 50,420.19 | 51,071.28 | 47,195.11 | 48,091.40 | -5.8% | 1.9% | | 576,142.23 |
| 49 | 51220 Worker's Compensation | 85,495.74 | 64,989.54 | 56,379.91 | 58,687.62 | 24,417.90 | 12,331.29 | 14,747.95 | 16,147.82 | 109,913.64 | 77,320.83 | 71,127.86 | 74,835.44 | -3.2% | 5.2% | | 22% |
| 50 | 51230 Employee Group Insurance | 435,450.02 | 499,850.79 | 472,766.41 | 527,342.58 | 85,378.19 | 90,358.40 | 79,017.39 | 95,328.11 | 520,828.21 | 590,209.19 | 551,783.80 | 622,670.70 | 5.5% | 12.8% | Increase due to increase in rates. | |
| 51 | 51240 Retirement | 394,368.05 | 423,575.07 | 383,780.70 | 383,571.70 | 89,336.86 | 57,922.21 | 25,366.12 | 50,557.93 | 483,704.91 | 481,497.28 | 409,146.82 | 434,129.63 | -9.8% | 6.1% | Decrease due to a UAL payment in 25/26. | |
| 52 | TOTAL SALARIES & BENEFITS | 3,630,426.93 | 3,843,370.56 | 3,544,530.87 | 3,979,455.53 | 716,326.64 | 582,704.17 | 385,588.48 | 600,554.42 | 4,346,753.57 | 4,426,074.73 | 3,930,119.35 | 4,580,009.95 | 3.5% | 16.5% | 3.0% COLA, 2.5% merit. | 649,890.60 |

Phelan Pinon Hills Community Services District

BUDGET DETAIL COMPARISON 2026/2027

| Assumes: Rates/Revenue Expenses | % Over Est Year End 4.00% 3.00% | TOTAL ENTERPRISE FUNDS | | | | TOTAL GOVERNMENT FUNDS | | | | TOTAL ALL FUNDS | | | | Bud vs Bud | Bud vs Est YE | 23/24 Budget vs. Actual Est YE | Line # | |
|---------------------------------------|---|-----------------------------------|-----------------------------------|------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------|---------------------------------|------------|---------------|--|--------------|-----|
| | | Prior Year 2024/2025 Budget | Prior Year 2025/2026 Budget | Actual Est YE 25/26 | Proposed 2026/2027 BUDGET | Prior Year 2024/2025 Budget | Prior Year 2025/2026 Budget | Actual Est YE 25/26 | Proposed 2026/2027 BUDGET | Prior Year 2024/2025 Budget | Prior Year 2025/2026 Budget | Actual Est YE 25/26 | Proposed 2026/2027 BUDGET | | | | | |
| 53 | 52 - BOARD COMPENSATIONS (Expenses) | | | | | | | | | | | | | | | | 53 | |
| 54 | 52110 Board Director's Fee | 27,600.00 | 31,200.00 | 32,470.00 | 38,100.00 | 4,800.00 | 4,800.00 | 2,698.10 | 2,400.00 | 32,400.00 | 36,000.00 | 35,168.10 | 40,500.00 | 12.5% | 15.2% | Assumes regular meeting schedule and activities. | 54 | |
| 55 | 52210 Board Exp - Auto Expense | 4,400.00 | 3,350.00 | 3,043.52 | 3,200.00 | 150.00 | 150.00 | 0.00 | 0.00 | 4,550.00 | 3,500.00 | 3,043.52 | 3,200.00 | -8.6% | 5.1% | | 55 | |
| 56 | 52220 Board Exp - Meals & Lodging | 6,300.00 | 6,300.00 | 8,365.89 | 9,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,300.00 | 6,300.00 | 8,365.89 | 9,000.00 | 42.9% | 7.6% | | 56 | |
| 57 | 52230 Board Exp - Education/Training | 6,100.00 | 6,100.00 | 7,495.64 | 7,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,100.00 | 6,100.00 | 7,495.64 | 7,500.00 | 23.0% | 0.1% | | 57 | |
| 58 | 52240 Board Exp - Insurance & Other Expense | 62,700.00 | 63,400.00 | 70,176.82 | 74,000.00 | 4,250.00 | 4,250.00 | 3,949.64 | 4,000.00 | 66,950.00 | 67,650.00 | 74,126.46 | 78,000.00 | 15.3% | 5.2% | Increase due to projected rise in health insurance rates. | 3,873.54 | 58 |
| 59 | TOTAL BOARD COMPENSATIONS (Expenses) | 107,100.00 | 110,350.00 | 121,551.87 | 131,800.00 | 9,200.00 | 9,200.00 | 6,647.74 | 6,400.00 | 116,300.00 | 119,550.00 | 128,199.61 | 138,200.00 | 15.6% | 7.8% | Assumes regular activity & increase in insurance. | 10,000.39 | 59 |
| 60 | 53 - PROFESSIONAL FEE | | | | | | | | | | | | | | | | 60 | |
| 61 | 53110 Auditing & Accounting Fees | 23,175.00 | 23,175.00 | 24,122.97 | 24,500.00 | 500.00 | 500.00 | 0.00 | 500.00 | 23,675.00 | 23,675.00 | 24,122.97 | 25,000.00 | 5.6% | 3.6% | | 61 | |
| 62 | 53120 Legal Services | 56,000.00 | 90,000.00 | 84,803.18 | 90,000.00 | 9,000.00 | 10,000.00 | 2,000.00 | 3,000.00 | 65,000.00 | 100,000.00 | 86,803.18 | 93,000.00 | -7.0% | 7.1% | | 62 | |
| 63 | 53140 Laboratory Analysis | 10,000.00 | 25,000.00 | 27,630.18 | 35,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 25,000.00 | 27,630.18 | 35,000.00 | 40.0% | 26.7% | Well 16, Title 22, Chrom-6 samples. | 7,369.82 | 63 |
| 64 | 53150 Outside Service | 285,001.87 | 217,533.00 | 263,174.39 | 286,800.00 | 64,520.00 | 57,670.00 | 50,344.57 | 51,140.00 | 349,521.87 | 275,203.00 | 313,518.96 | 337,940.00 | 22.8% | 7.8% | Increase due to projected Temp labor needed (office). | 24,421.04 | 64 |
| 65 | 53160 Permits & Fees | 34,203.00 | 38,680.00 | 35,114.40 | 38,635.00 | 1,200.00 | 1,242.00 | 1,250.01 | 1,250.00 | 35,403.00 | 39,922.00 | 36,364.41 | 39,885.00 | -0.1% | 9.7% | | 3,520.59 | 65 |
| 66 | 53170 Software Support | 263,455.00 | 278,612.00 | 282,476.41 | 292,585.00 | 485.00 | 537.00 | 541.61 | 569.00 | 263,940.00 | 279,149.00 | 283,018.02 | 293,154.00 | 5.0% | 3.6% | | | 66 |
| 67 | TOTAL PROFESSIONAL FEE | 671,834.87 | 673,000.00 | 717,321.53 | 767,520.00 | 75,705.00 | 69,949.00 | 54,136.19 | 56,459.00 | 747,539.87 | 742,949.00 | 771,457.72 | 823,979.00 | 10.9% | 6.8% | Increase due to outside services in current year. | 52,521.28 | 67 |
| 68 | 54 - SERVICE AND SUPPLIES | | | | | | | | | | | | | | | | 68 | |
| 69 | 54110 Advertising | 5,500.00 | 5,500.00 | 4,758.73 | 5,500.00 | 7,700.00 | 6,200.00 | 5,510.35 | 5,800.00 | 13,200.00 | 11,700.00 | 10,269.08 | 11,300.00 | -3.4% | 10.0% | | | 69 |
| 70 | 54140 Auto Expense | 11,556.61 | 10,696.75 | 9,917.00 | 9,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,556.61 | 10,696.75 | 9,917.00 | 9,600.00 | -10.3% | -3.2% | | (317.00) | 70 |
| 71 | 54200 Credit Card Fee & Bank Charges | 91,500.00 | 105,240.00 | 108,239.89 | 111,660.00 | 0.00 | 0.00 | 0.00 | 0.00 | 91,500.00 | 105,240.00 | 108,239.89 | 111,660.00 | 6.1% | 3.2% | Credit Card Processing fees. | | 71 |
| 72 | 54230 Dues & Subscriptions | 16,025.00 | 15,425.00 | 16,309.12 | 18,460.00 | 900.00 | 900.00 | 162.45 | 500.00 | 16,925.00 | 16,325.00 | 16,471.57 | 18,960.00 | 16.1% | 15.1% | | | 72 |
| 73 | 54260 Education & Training | 44,700.00 | 53,200.00 | 49,735.34 | 48,950.00 | 4,000.00 | 2,500.00 | 2,025.00 | 3,100.00 | 48,700.00 | 55,700.00 | 51,760.34 | 52,050.00 | -6.6% | 0.6% | | 289.66 | 73 |
| 74 | 54290 Employment Expense | 2,280.00 | 2,250.00 | 1,995.57 | 2,250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,280.00 | 2,250.00 | 1,995.57 | 2,250.00 | 0.0% | 12.7% | | 254.43 | 74 |
| 75 | 54300 Equipment Rental/ Lease | 16,384.00 | 13,965.96 | 12,139.05 | 15,160.00 | 1,500.00 | 1,790.00 | 0.00 | 0.00 | 17,884.00 | 15,755.96 | 12,139.05 | 15,160.00 | -3.8% | 24.9% | Increase due to Smithson Springs clean-up. | 3,020.95 | 75 |
| 76 | 54320 General Maintenance | 13,440.00 | 7,150.00 | 7,062.98 | 7,270.00 | 370.00 | 370.00 | 359.10 | 380.00 | 13,810.00 | 7,520.00 | 7,422.08 | 7,650.00 | 1.7% | 3.1% | | 227.92 | 76 |
| 77 | 54350 Insurance | 201,576.75 | 201,295.36 | 181,968.77 | 205,165.65 | 16,803.58 | 18,480.72 | 16,242.66 | 17,866.93 | 218,380.33 | 219,776.08 | 198,211.43 | 223,032.57 | 1.5% | 12.5% | 10% increase in property, liability, plus additional assets. | 24,821.14 | 77 |
| 78 | 54380 Insurance - Vehicle | 41,098.12 | 49,094.65 | 43,382.02 | 47,720.22 | 2,554.92 | 3,005.58 | 4,383.25 | 4,821.58 | 43,653.04 | 52,100.23 | 47,765.27 | 52,541.80 | 0.8% | 10.0% | 10% increase in property, liability. | 4,776.53 | 78 |
| 79 | 54410 Fuel Costs | 142,915.79 | 119,259.47 | 105,274.79 | 131,593.49 | 6,947.56 | 6,642.97 | 5,321.14 | 6,651.43 | 149,863.35 | 125,902.44 | 110,595.93 | 138,244.91 | 9.8% | 25.0% | Assumes slight increase in fuel costs. | 27,648.98 | 79 |
| 80 | 54440 Meeting, Seminar & Supplies | 8,350.00 | 9,200.00 | 13,307.39 | 9,400.00 | 200.00 | 400.00 | 350.00 | 400.00 | 8,550.00 | 9,600.00 | 13,657.39 | 9,800.00 | 2.1% | -28.2% | Decrease due to Winter storm in 25/26. | | 80 |
| 81 | 54470 Travel Expense | 40,998.00 | 39,800.00 | 43,882.32 | 42,100.00 | 2,100.00 | 2,100.00 | 1,980.50 | 2,100.00 | 43,098.00 | 41,900.00 | 45,862.82 | 44,200.00 | 5.5% | -3.6% | Based on planned events. | (1,662.82) | 81 |
| 82 | 54500 Operating Supplies | 74,054.35 | 89,580.00 | 88,372.93 | 71,750.00 | 6,060.00 | 6,060.00 | 9,634.54 | 9,100.00 | 80,114.35 | 95,640.00 | 98,007.47 | 80,850.00 | -15.5% | -17.5% | Decrease due to Winter storm in 25/26. | | 82 |
| 83 | 54530 Office Supplies | 43,150.00 | 44,350.00 | 38,284.52 | 39,000.00 | 1,500.00 | 1,500.00 | 79.21 | 1,500.00 | 44,650.00 | 45,850.00 | 38,363.73 | 40,500.00 | -11.7% | 5.6% | | | 83 |
| 84 | 54620 Repair & Maintenance | 1,130,275.00 | 932,500.00 | 1,073,268.10 | 1,245,875.00 | 64,500.00 | 66,000.00 | 74,825.28 | 75,000.00 | 1,194,775.00 | 998,500.00 | 1,148,093.38 | 1,320,875.00 | 32.3% | 15.0% | Well repair, booster repair, storm repairs, tank maint. | 172,781.62 | 84 |
| 85 | 54650 Small Tools | 24,500.00 | 26,500.00 | 28,530.03 | 29,000.00 | 1,500.00 | 1,500.00 | 1,167.11 | 1,500.00 | 26,000.00 | 28,000.00 | 29,697.14 | 30,500.00 | 8.9% | 2.7% | Gvmt Rep&Main: HVAC, appliances, water heater, etc for CC. | | 85 |
| 86 | 54680 Uniforms | 13,940.00 | 15,740.00 | 15,621.85 | 16,000.00 | 2,000.00 | 2,000.00 | 1,980.96 | 2,000.00 | 15,940.00 | 17,740.00 | 17,602.81 | 18,000.00 | 1.5% | 2.3% | | | 86 |
| 87 | 54710 Vehicle Maintenance | 56,000.00 | 65,940.00 | 65,446.50 | 67,000.00 | 2,000.00 | 2,200.00 | 2,423.65 | 2,550.00 | 58,000.00 | 68,140.00 | 67,870.15 | 69,550.00 | 2.1% | 2.5% | | 1,679.85 | 87 |
| 89 | 54770 Computer & Equipment | 4,500.00 | 4,650.00 | 4,450.73 | 4,750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,500.00 | 4,650.00 | 4,450.73 | 4,750.00 | 2.2% | 6.7% | Assumes 3 replacement computers. | 299.27 | 89 |
| 90 | 54800 Programs (Wtr Cons, parks,etc) | 15,000.00 | 15,000.00 | 9,757.05 | 13,000.00 | 76,600.00 | 57,200.00 | 46,521.04 | 50,000.00 | 91,600.00 | 72,200.00 | 56,278.09 | 63,000.00 | -12.7% | 11.9% | Assumes normal activities + additional programs. | 6,721.91 | 90 |
| 91 | 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 | 0.0% | 100.0% | Activities are expected to resume. | | 91 |
| 92 | 54802 Farmers Market | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 | 400.00 | 400.00 | 400.00 | 0.00 | 400.00 | 0.0% | 100.0% | | | 92 |
| 93 | 54830 State & County Fees & Services | 17,800.00 | 15,800.00 | 16,538.17 | 17,166.00 | 200.00 | 200.00 | 200.00 | 200.00 | 18,000.00 | 16,000.00 | 16,738.17 | 17,366.00 | 8.5% | 3.8% | Lafco, parcel & Lien fees etc. | | 93 |
| 94 | 54860 Postage & Mailing | 41,510.00 | 40,555.00 | 45,429.99 | 46,600.00 | 22,000.00 | 5,000.00 | 963.80 | 1,580.00 | 63,510.00 | 45,555.00 | 46,393.79 | 48,180.00 | 5.8% | 3.9% | | | 94 |
| 95 | 54890 Printing | 23,000.00 | 26,700.00 | 21,314.62 | 23,000.00 | 3,000.00 | 16,000.00 | 13,944.74 | 14,300.00 | 26,000.00 | 42,700.00 | 35,259.36 | 37,300.00 | -12.6% | 5.8% | | 2,040.64 | 95 |
| 96 | 54920 Public Relation | 2,750.00 | 4,000.00 | 285.57 | 4,000.00 | 7,000.00 | 12,000.00 | 12,635.57 | 13,000.00 | 9,750.00 | 16,000.00 | 12,921.14 | 17,000.00 | 6.3% | 31.6% | Solid Waste & Parks partnerships. | 4,078.86 | 96 |
| 97 | TOTAL SERVICE AND SUPPLIES | 2,082,803.62 | 1,913,392.19 | 2,014,873.03 | 2,241,570.36 | 252,436.06 | 235,049.27 | 200,710.35 | 235,349.93 | 2,335,239.68 | 2,148,441.46 | 2,215,583.38 | 2,476,920.28 | 15.3% | 11.8% | Increase due to repair and maint. costs. | 261,336.90 | 97 |
| 98 | 58 - UTILITIES - Electric/Phone/Gas | | | | | | | | | | | | | | | | 98 | |
| 99 | 58010 Telephone | 37,010.03 | 35,426.14 | 29,782.18 | 31,200.00 | 2,286.03 | 1,320.00 | 1,292.76 | 1,365.00 | 39,296.06 | 36,746.14 | 31,074.94 | 32,565.00 | -11.4% | 4.8% | | | 99 |
| 100 | 58110 Utilities - Operations | 1,972,204.91 | 1,635,885.98 | 1,900,835.09 | 1,997,000.00 | 32,682.05 | 34,600.00 | 46,603.59 | 47,500.00 | 2,004,886.96 | 1,670,485.98 | 1,947,438.68 | 2,044,500.00 | 22.4% | 5.0% | Increase in electric costs of 5.0%. | 97,061.32 | 100 |
| 101 | 58115 Utilities - Solar Credit | (650,500.00) | (400,000.00) | (250,000.00) | (400,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | (650,500.00) | (400,000.00) | (250,000.00) | (400,000.00) | 0.0% | 60.0% | | (150,000.00) | 101 |
| 102 | 58210 Utilities - Street Lights | 0.00 | 0.00 | 0.00 | 0.00 | 20,790.00 | 21,041.98 | 21,117.68 | 22,173.56 | 20,790.00 | 21,041.98 | 21,117.68 | 22,173.56 | 5.4% | 5.0% | Increase in electric costs of 5.0%. | | 102 |
| 103 | TOTAL UTILITIES - Electric/Phone/Gas | 1,358,714.94 | 1,271,312.12 | 1,680,617.27 | 1,628,200.00 | 55,758.08 | 56,961.98 | 69,014.03 | 71,038.56 | 1,414,473.02 | 1,328,274.10 | 1,749,631.30 | 1,699,238.56 | 27.9% | -2.9% | Assumes 5.0% increase in electrical costs. | (50,392.74) | 103 |

Phelan Pinon Hills Community Services District

BUDGET DETAIL COMPARISON 2026/2027

| Assumes: Rates/Revenue Expenses | % Over Est Year End 4.00% 3.00% | TOTAL ENTERPRISE FUNDS | | | | TOTAL GOVERNMENT FUNDS | | | | TOTAL ALL FUNDS | | | | Bud vs Bud | Bud vs Est YE | 23/24 Budget vs. Actual Est YE | Line # | |
|--|---------------------------------------|-----------------------------------|-----------------------------------|------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------|---------------------------------|------------|---------------|---|--------------|-----|
| | | Prior Year 2024/2025 Budget | Prior Year 2025/2026 Budget | Actual Est YE 25/26 | Proposed 2026/2027 BUDGET | Prior Year 2024/2025 Budget | Prior Year 2025/2026 Budget | Actual Est YE 25/26 | Proposed 2026/2027 BUDGET | Prior Year 2024/2025 Budget | Prior Year 2025/2026 Budget | Actual Est YE 25/26 | Proposed 2026/2027 BUDGET | | | | | |
| 104 59 - OTHER- Depreciation/Amort, etc. | | | | | | | | | | | | | | | | | 104 | |
| 105 59100 Bad Debt | | 10,845.41 | 12,000.00 | 10,490.44 | 11,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,845.41 | 12,000.00 | 10,490.44 | 11,000.00 | -8.3% | 4.9% | | 105 | |
| 106 59110 Property Taxes | | 441.66 | 406.00 | 207.12 | 210.00 | 0.00 | 0.00 | 0.00 | 0.00 | 441.66 | 406.00 | 207.12 | 210.00 | 0.0% | 1.4% | | 106 | |
| 107 59120 Depreciation & Amortization | | 1,679,344.80 | 1,568,829.00 | 1,560,136.46 | 1,575,827.80 | 92,760.00 | 70,056.00 | 80,551.04 | 110,424.00 | 1,772,104.80 | 1,638,885.00 | 1,640,687.50 | 1,686,251.80 | 2.9% | 2.8% | New Well & Parks projects. | 45,564.30 | 107 |
| 108 59310 Other Operating Expenses | | 0.00 | 0.00 | 3,870.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,870.87 | 0.00 | 0.0% | 0.0% | | 108 | |
| 109 TOTAL OTHER- Depreciation/Amort, etc. | | 1,690,631.87 | 1,581,235.00 | 1,574,704.89 | 1,587,037.80 | 92,760.00 | 70,056.00 | 80,551.04 | 110,424.00 | 1,783,391.87 | 1,651,291.00 | 1,655,255.93 | 1,697,461.80 | 2.8% | 2.5% | Assumes slight increase in depreciation. | 42,205.87 | 109 |
| 110 TOTAL EXPENSE | | 9,559,717.60 | 9,411,878.42 | 9,672,893.84 | 10,356,683.68 | 1,202,185.78 | 1,023,920.42 | 796,647.83 | 1,080,225.91 | 10,761,903.38 | 10,435,798.84 | 10,469,541.67 | 11,436,909.59 | 9.6% | 9.2% | Increase in salaries & benefits, and repair & maint. | 967,367.93 | 110 |
| 111 NET OPERATIONAL INCOME | | (64,710.07) | 709,684.77 | 662,102.84 | 462,103.66 | (1,177,345.78) | (999,920.42) | (787,311.23) | (1,065,225.91) | (1,242,055.85) | (290,235.65) | (125,208.39) | (603,122.25) | 107.8% | 381.7% | | (477,913.86) | 111 |
| 112 NON-OPERATIONAL INCOME/EXPENSE | | | | | | | | | | | | | | | | | 112 | |
| 113 NON-OPERATIONAL INCOME | | | | | | | | | | | | | | | | | 113 | |
| 114 70 - PROPERTY TAXES | | | | | | | | | | | | | | | | | 114 | |
| 115 71110 Property Taxes - Curr Sec | | 0.00 | 0.00 | 0.00 | 0.00 | 1,615,467.29 | 1,766,275.86 | 1,772,293.03 | 1,883,655.25 | 1,615,467.29 | 1,766,275.86 | 1,772,293.03 | 1,883,655.25 | 6.6% | 6.3% | Assumes increase in property tax revenue due to increased values & sales. | | 115 |
| 116 71120 Property Taxes - Curr Unsec | | 0.00 | 0.00 | 0.00 | 0.00 | 58,082.65 | 68,607.57 | 74,247.50 | 72,650.37 | 58,082.65 | 68,607.57 | 74,247.50 | 72,650.37 | 5.9% | -2.2% | (Per County report on Districts share of General Tax). | | 116 |
| 117 71130 Property Taxes - Curr Supplimen | | 0.00 | 0.00 | 0.00 | 0.00 | 47,274.25 | 48,149.69 | 43,149.69 | 39,239.40 | 47,274.25 | 48,149.69 | 43,149.69 | 39,239.40 | -18.5% | -9.1% | | | 117 |
| 118 71140 Property Taxes - Curr Unitary | | 0.00 | 0.00 | 0.00 | 0.00 | 61,215.84 | 64,452.48 | 67,145.04 | 69,837.59 | 61,215.84 | 64,452.48 | 67,145.04 | 69,837.59 | 8.4% | 4.0% | | | 118 |
| 119 71150 Property Taxes - Curr Other | | 0.00 | 0.00 | 0.00 | 0.00 | 4,225.80 | 4,885.72 | 6,385.72 | 8,586.69 | 4,225.80 | 4,885.72 | 6,385.72 | 8,586.69 | 75.8% | 34.5% | | | 119 |
| 120 72110 Property Taxes - Prior Sec | | 0.00 | 0.00 | 0.00 | 0.00 | 20,807.34 | 20,914.67 | 21,990.00 | 22,429.80 | 20,807.34 | 20,914.67 | 21,990.00 | 22,429.80 | 7.2% | 2.0% | Assumes prior year collections will be similar to last fiscal year. | | 120 |
| 121 72120 Property Taxes - Prior Unsec | | 0.00 | 0.00 | 0.00 | 0.00 | 924.90 | 813.94 | 772.02 | 787.46 | 924.90 | 813.94 | 772.02 | 787.46 | -3.3% | 2.0% | | | 121 |
| 122 72130 Property Taxes - Prior Supplimn | | 0.00 | 0.00 | 0.00 | 0.00 | 29,877.77 | 22,661.71 | 17,543.17 | 17,894.03 | 29,877.77 | 22,661.71 | 17,543.17 | 17,894.03 | -21.0% | 2.0% | | | 122 |
| 123 72150 Property Taxes - Prior Other | | 0.00 | 0.00 | 0.00 | 0.00 | 2,992.04 | 5,546.71 | 1,550.87 | 1,581.89 | 2,992.04 | 5,546.71 | 1,550.87 | 1,581.89 | -71.5% | 2.0% | | | 123 |
| 124 73160 Property Taxes - Homeowner | | 0.00 | 0.00 | 0.00 | 0.00 | 10,220.95 | 9,031.17 | 10,367.82 | 10,575.18 | 10,220.95 | 9,031.17 | 10,367.82 | 10,575.18 | 17.1% | 2.0% | | | 124 |
| 125 73170 Tax Penalties & Others | | 13,319.50 | 17,000.00 | 14,407.21 | 14,500.00 | 7,500.00 | 9,476.78 | 9,013.92 | 9,194.20 | 20,819.50 | 26,476.78 | 23,421.13 | 23,694.20 | -10.5% | 1.2% | | | 125 |
| 126 SUB-TOTAL PROPERTY TAX REVENUE | | 13,319.50 | 17,000.00 | 14,407.21 | 14,500.00 | 1,858,588.83 | 2,020,816.30 | 2,024,458.78 | 2,136,431.86 | 1,871,908.33 | 2,037,816.30 | 2,038,865.99 | 2,150,931.86 | 5.6% | 5.5% | | | 126 |
| 127 99030 Property Tax Transfer | | 52,000.00 | 0.00 | 0.00 | 0.00 | (52,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | 0.0% | | 0.00 | 127 |
| 128 TOTAL PROPERTY TAXES | | 65,319.50 | 17,000.00 | 14,407.21 | 14,500.00 | 1,806,588.83 | 2,020,816.30 | 2,024,458.78 | 2,136,431.86 | 1,871,908.33 | 2,037,816.30 | 2,038,865.99 | 2,150,931.86 | 5.6% | 5.5% | Assumes increase per County estimates. | 112,065.87 | 128 |
| 129 86 - PENALTIES & OTHER FEE | | | | | | | | | | | | | | | | | 129 | |
| 130 86120 Penalties & Other Fees | | 214,948.60 | 262,711.88 | 260,332.32 | 268,142.29 | 0.00 | 0.00 | 0.00 | 0.00 | 214,948.60 | 262,711.88 | 260,332.32 | 268,142.29 | 2.1% | 3.0% | | | 130 |
| 131 TOTAL PENALTIES & OTHER FEE | | 214,948.60 | 262,711.88 | 260,332.32 | 268,142.29 | 0.00 | 0.00 | 0.00 | 0.00 | 214,948.60 | 262,711.88 | 260,332.32 | 268,142.29 | 2.1% | 3.0% | Assumes % change based on rate change (fees are % based). | 7,809.97 | 131 |
| 132 48 - SOLID WASTE | | | | | | | | | | | | | | | | | 132 | |
| 133 48500 Solid Waste Franchise Fee | | 0.00 | 0.00 | 0.00 | 0.00 | 385,000.00 | 407,774.92 | 420,492.32 | 433,107.09 | 385,000.00 | 407,774.92 | 420,492.32 | 433,107.09 | 6.2% | 3.0% | | | 133 |
| 134 48600 Solid Waste Franchise Fee-Commercial | | 0.00 | 0.00 | 0.00 | 0.00 | 120.00 | 0.00 | 0.00 | 0.00 | 120.00 | 0.00 | 0.00 | 0.00 | 0.0% | 0.0% | | | 134 |
| 135 TOTAL SOLID WASTE | | 0.00 | 0.00 | 0.00 | 0.00 | 385,120.00 | 407,774.92 | 420,492.32 | 433,107.09 | 385,120.00 | 407,774.92 | 420,492.32 | 433,107.09 | 6.2% | 3.0% | Assumes 3.0% increase in Solid Waste fees. | 12,614.77 | 135 |
| 136 82 - METER INSTALLATION/CONNECTION FEES | | | | | | | | | | | | | | | | | 136 | |
| 137 82300 Meter Installation | | 120,816.00 | 120,816.00 | 178,281.85 | 120,816.00 | 0.00 | 0.00 | 0.00 | 0.00 | 120,816.00 | 120,816.00 | 178,281.85 | 120,816.00 | 0.0% | -32.2% | Assumes average of four new meters per month. | | 137 |
| 138 82400 Permits & Inspections | | 7,757.50 | 7,750.00 | 4,488.75 | 4,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,757.50 | 7,750.00 | 4,488.75 | 4,500.00 | -41.9% | 0.3% | | | 138 |
| 139 82500 Capacity Fee | | 525,648.00 | 576,816.00 | 764,730.13 | 576,816.00 | 0.00 | 0.00 | 0.00 | 0.00 | 525,648.00 | 576,816.00 | 764,730.13 | 576,816.00 | 0.0% | -24.6% | Assumes average of four new meters per month. | | 139 |
| 140 TOTAL METER INSTALLATION/CONNECTION FEES | | 654,221.50 | 705,382.00 | 947,500.73 | 702,132.00 | 0.00 | 0.00 | 0.00 | 0.00 | 654,221.50 | 705,382.00 | 947,500.73 | 702,132.00 | -0.5% | -25.9% | Assumes decrease in new meter installs. | (245,368.73) | 140 |
| 141 88 - OTHER INCOME | | | | | | | | | | | | | | | | | 141 | |
| 142 88110 Interest Income | | 620,000.00 | 723,000.00 | 882,140.59 | 592,500.00 | 435,000.00 | 553,000.00 | 592,170.64 | 528,756.00 | 1,055,000.00 | 1,276,000.00 | 1,474,311.23 | 1,121,256.00 | -12.1% | -23.9% | Assumes 3.7% Interest rate, offset by increased capital spending. | (353,055.23) | 142 |
| 143 88120 Other Income - Water | | 2,920.00 | 1,000.00 | 4,470.37 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,920.00 | 1,000.00 | 4,470.37 | 1,000.00 | 0.0% | -77.6% | Misc. one time revenues (water theft). | (3,470.37) | 143 |
| 144 88125 Other Income - Senior Lunch | | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.0% | 0.0% | | | 144 |
| 145 88150 Other Income | | 6,000.00 | 6,000.00 | 45,300.21 | 10,000.00 | 0.00 | 0.00 | 307.80 | 0.00 | 6,000.00 | 6,000.00 | 45,608.01 | 10,000.00 | 66.7% | -78.1% | 25/26 includes one time revenues, damage to District property. | | 145 |
| 146 88170 Other Income - Gov't | | 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% | | | 146 |
| 147 88175 Property Rental Income | | 0.00 | 0.00 | 0.00 | 0.00 | 194,424.00 | 133,740.00 | 136,418.36 | 138,464.64 | 194,424.00 | 133,740.00 | 136,418.36 | 138,464.64 | 3.5% | 1.5% | | 2,046.28 | 147 |
| 148 88176 Property Other Income | | 0.00 | 0.00 | 0.00 | 0.00 | 8,500.00 | 8,500.00 | 6,659.66 | 6,900.00 | 8,500.00 | 8,500.00 | 6,659.66 | 6,900.00 | -18.8% | 3.6% | Circle Green Royalties. | 240.34 | 148 |
| 149 88300 Chromium 6 Surcharge | | 850,596.00 | 859,332.00 | 861,412.53 | 864,578.40 | 0.00 | 0.00 | 0.00 | 0.00 | 850,596.00 | 859,332.00 | 861,412.53 | 864,578.40 | 0.6% | 0.4% | | | 149 |
| 150 Total - OTHER INCOME | | 1,479,516.00 | 1,589,332.00 | 1,793,323.70 | 1,468,078.40 | 638,424.00 | 695,240.00 | 735,556.46 | 674,120.64 | 2,117,940.00 | 2,284,572.00 | 2,528,880.16 | 2,142,199.04 | -6.2% | -15.3% | Assumes decrease due to less interest revenue. | (386,681.12) | 150 |
| 151 TOTAL NON-OPERATIONAL INCOME | | 2,414,005.60 | 2,574,425.88 | 3,015,563.96 | 2,452,852.69 | 2,830,132.83 | 3,123,831.22 | 3,180,507.55 | 3,243,659.58 | 5,244,138.43 | 5,698,257.10 | 6,196,071.51 | 5,696,512.27 | 0.0% | -8.1% | | (499,559.24) | 151 |

Phelan Pinon Hills Community Services District

BUDGET DETAIL COMPARISON 2026/2027

| Assumes: Rates/Revenue Expenses | % Over Est Year End 4.00% 3.00% | TOTAL ENTERPRISE FUNDS | | | | TOTAL GOVERNMENT FUNDS | | | | TOTAL ALL FUNDS | | | | Bud vs Bud | Bud vs Est YE | 23/24 Budget vs. Actual Est YE | Line # | |
|---------------------------------------|--|-----------------------------------|-----------------------------------|------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------|---------------------------------|------------|---------------|--|--------------|-----|
| | | Prior Year 2024/2025 Budget | Prior Year 2025/2026 Budget | Actual Est YE 25/26 | Proposed 2026/2027 BUDGET | Prior Year 2024/2025 Budget | Prior Year 2025/2026 Budget | Actual Est YE 25/26 | Proposed 2026/2027 BUDGET | Prior Year 2024/2025 Budget | Prior Year 2025/2026 Budget | Actual Est YE 25/26 | Proposed 2026/2027 BUDGET | | | | | |
| 152 | NON-OPERATIONAL EXPENSE | | | | | | | | | | | | | | | | 152 | |
| 153 | 796 - Other Expense | | | | | | | | | | | | | | | | 153 | |
| 154 | 91010 Interest Expense | 485,000.00 | 456,350.00 | 456,276.57 | 432,324.00 | 0.00 | 0.00 | 0.00 | 0.00 | 485,000.00 | 456,350.00 | 456,276.57 | 432,324.00 | -5.3% | -5.2% | Civic Ctr, 2012 (Water rights), & 2021 (Solar & Facility). | (23,952.57) | 154 |
| 155 | 92010 Loan Administrator Fee | 15,956.00 | 15,276.27 | 15,276.27 | 14,580.97 | 0.00 | 0.00 | 0.00 | 0.00 | 15,956.00 | 15,276.27 | 15,276.27 | 14,580.97 | -4.6% | -4.6% | | | 155 |
| 156 | 93010 Tax Deduction/Collection Charge | 0.00 | 0.00 | 0.00 | 0.00 | 4,380.94 | 4,744.61 | 4,945.35 | 5,044.26 | 4,380.94 | 4,744.61 | 4,945.35 | 5,044.26 | 6.3% | 2.0% | Property Tax Collection Charge and Processing Fee. | | 156 |
| 157 | 94010 Chromium 6 Expenses | 850,596.00 | 859,332.00 | 861,412.53 | 864,578.40 | 0.00 | 0.00 | 0.00 | 0.00 | 850,596.00 | 859,332.00 | 861,412.53 | 864,578.40 | 0.6% | 0.4% | | | 157 |
| 158 | 95010 Net Incr/Decr in Fair Value | 7,000.00 | 7,000.00 | (2,750.79) | 7,000.00 | 3,000.00 | 4,000.00 | (6,974.32) | 2,000.00 | 10,000.00 | 11,000.00 | (9,725.11) | 9,000.00 | -18.2% | -192.5% | Fluctuation of interest rates. | | 158 |
| 159 | Total - Other Expense | 1,358,552.00 | 1,337,958.27 | 1,330,214.58 | 1,318,483.37 | 7,380.94 | 8,744.61 | (2,028.97) | 7,044.26 | 1,365,932.94 | 1,346,702.88 | 1,328,185.61 | 1,325,527.63 | -1.6% | -0.2% | | (11,731.21) | 159 |
| 160 | TOTAL NON-OPERATIONAL EXPENSE | 1,358,552.00 | 1,337,958.27 | 1,330,214.58 | 1,318,483.37 | 7,380.94 | 8,744.61 | (2,028.97) | 7,044.26 | 1,365,932.94 | 1,346,702.88 | 1,328,185.61 | 1,325,527.63 | -1.6% | -0.2% | | | 160 |
| 161 | NET NON-OPERATIONAL INCOME | 1,055,453.60 | 1,236,467.61 | 1,685,349.38 | 1,134,369.32 | 2,822,751.89 | 3,115,086.61 | 3,182,536.52 | 3,236,615.32 | 3,878,205.49 | 4,351,554.22 | 4,867,885.90 | 4,370,984.64 | 0.4% | -10.2% | | (496,901.26) | 161 |
| 162 | NET INCOME | 990,743.53 | 1,946,152.38 | 2,347,452.22 | 1,596,472.98 | 1,645,406.11 | 2,115,166.19 | 2,395,225.29 | 2,171,389.41 | 2,636,149.64 | 4,061,318.57 | 4,742,677.51 | 3,767,862.40 | -7.2% | -20.6% | | (974,815.12) | 162 |
| 163 | Fund Depr @ 60% = add back 40% | 671,737.92 | 627,531.60 | 624,054.58 | 630,331.12 | 37,104.00 | 28,022.40 | 32,220.42 | 44,169.60 | 708,841.92 | 655,554.00 | 656,275.00 | 674,500.72 | 2.9% | 2.8% | Add back in 40% not Funded. | | 163 |
| 164 | Principal Payments Due on Loan | 834,632.76 | 834,632.76 | 829,573.71 | 879,969.35 | 0.00 | 0.00 | 0.00 | 0.00 | 834,632.76 | 834,632.76 | 829,573.71 | 879,969.35 | 5.4% | 6.1% | Principal portion of loans increase as interest decreases each year. | 50,395.64 | 164 |
| 165 | TOTAL NET INCOME (AFTER DEPR AND PRIN) | 827,848.69 | 1,739,051.22 | 2,141,933.10 | 1,346,834.75 | 1,682,510.11 | 2,143,188.59 | 2,427,445.71 | 2,215,559.01 | 2,510,358.80 | 3,882,239.81 | 4,569,378.80 | 3,562,393.77 | -8.2% | -22.0% | | | 165 |
| 166 | Transfer to Reserves (Water Rights/Resources) | | 289,968.00 | 385,204.86 | 289,968.00 | | | | | | | | 289,968.00 | | | Line 6 & 142 (partial) | | 166 |
| 167 | Repayment of Property Plant & Equip Reserves | | | | 119,100.00 * | | | | 69,232.32 | Lease Revenue | | | 188,332.32 | | | Per Rate Study, Board wishes to repay reserves over 5 years | | 167 |
| 168 | Repayment of Disaster Response Reserves | | | | 119,100.00 * | | | | 69,232.32 | Lease Revenue | | | 188,332.32 | | | Total due Reserves for 2012 Water Rights | 3,200,000.00 | 168 |
| 169 | TOTAL NET INCOME (After Transfer to / Repayment of Reserves) | | | | 818,666.75 | | | | 2,077,094.38 | | | | 2,895,761.13 | | | Total due Reserves for 2015 Water Rights | 2,556,098.00 | 169 |
| 170 | Capital Budget (Fund Depr @ 60%) | | | | 945,496.68 | | | | 66,254.40 | | | | 1,011,751.08 | | | Total due AVW water | 1,191,000.00 | |
| 171 | Capital Project Spending | | | | 1,437,500.00 | | | | 5,414,000.00 | | | | 6,851,500.00 | | | | | |
| 172 | Net Capital Surplus (Deficit) | | | | (492,003.32) | | | | (5,347,745.60) | | | | (5,839,748.92) | | | Note: 2015 Water Rights are part of C6 and will be repaid with C6 funding | | 172 |
| 173 | TOTAL NET CASH FLOW (After CIP) | | | | 326,663.43 | | | | (3,270,651.22) | | | | (2,943,987.79) | | | Note: Dairy Lease Income is used on line 170/171 for reserves or to pay loans. Board will decide at 2nd meeting in June. | | 173 |
| 174 | | | | | | | | | | | | | | | | | | 174 |
| 175 | 2026/2027 C 2023 Civic Center Lease | | Solar&Fac (ReFi | 2012 (Water) | Caltrans (HWY 1 | TOTAL LOANS | | | | | | | | | | | | 175 |
| 176 | Principal | 216,308.20 | 426,588.00 | 237,073.15 | 0.00 | \$ 879,969.35 | | | | | | | | | | | | 176 |
| 177 | Interest | 245,772.64 | 89,818.97 | 96,732.44 | 0.00 | \$ 432,324.05 | | | | | | | | | | | | 177 |
| 178 | Fees | - | 0.00 | 14,580.97 | 0.00 | \$ 14,580.97 | | | | | | | | | | | | 178 |
| 179 | | 462,080.84 | 516,406.97 | 348,386.56 | 0.00 | \$ 1,326,874.37 | | | | | | | | | | | | 179 |
| 180 | Solar Portion | | 335,191.56 | | | | | | | | | | | | | AVW to be repaid over 5 years = annual repayment | 238,200.00 | 180 |
| 181 | Estimated Solar Credits: | | -400,000.00 | | | | | | | | | | | | | 2012 Water Rights paid over 10 years = annual repayment | 0.00 | 181 |
| 182 | | | | | | | | | | | | | | | | Total annual amount to repay reserves | 238,200.00 | 182 |
| 183 | Total Operating Revenue | 9,495,007.53 | 10,121,563.19 | 10,334,996.68 | 10,818,787.35 | 24,840.00 | 24,000.00 | 9,336.60 | 15,000.00 | 9,519,847.53 | 10,145,563.19 | 10,344,333.28 | 10,833,787.35 | | | 1/2 to Replacement Reserves 1/2 to Disaster Reserves | 119,100.00 | 183 |
| 184 | Total Non-Operating Revenue | 2,414,005.60 | 2,574,425.88 | 3,015,563.96 | 2,452,852.69 | 2,830,132.83 | 3,123,831.22 | 3,180,507.55 | 3,243,659.58 | 5,244,138.43 | 5,698,257.10 | 6,196,071.51 | 5,696,512.27 | | | * Not able to repay reserves in 22/23 or 23/24 | | 184 |
| 185 | Total Revenue | 11,909,013.13 | 12,695,989.07 | 13,350,560.64 | 13,271,640.04 | 2,854,972.83 | 3,147,831.22 | 3,189,844.15 | 3,258,659.58 | 14,763,985.96 | 15,843,820.29 | 16,540,404.79 | 16,530,299.62 | | | | | 185 |
| 186 | | | | | | | | | | | | | | | | | | 186 |
| 187 | Total Operating Expense | 9,559,717.60 | 9,411,878.42 | 9,672,893.84 | 10,356,683.68 | 1,202,185.78 | 1,023,920.42 | 796,647.83 | 1,080,225.91 | 10,761,903.38 | 10,435,798.84 | 10,469,541.67 | 11,436,909.59 | | | | | 187 |
| 188 | Total Non-Operating Expense | 1,358,552.00 | 1,337,958.27 | 1,330,214.58 | 1,318,483.37 | 7,380.94 | 8,744.61 | (2,028.97) | 7,044.26 | 1,365,932.94 | 1,346,702.88 | 1,328,185.61 | 1,325,527.63 | | | | | 188 |
| 189 | Total Expense | 10,918,269.60 | 10,749,836.69 | 11,003,108.42 | 11,675,167.05 | 1,209,566.72 | 1,032,665.03 | 794,618.86 | 1,087,270.17 | 12,127,836.32 | 11,782,501.72 | 11,797,727.28 | 12,762,437.22 | | | | | 189 |

CAPITAL EXPENDITURE BUDGET 2026/2027 Budget

| | | DESCRIPTION/LOCATION | ESTIMATE | FUNDING SOURCE |
|---------------------------------|-----------------------------|---|----------------------|----------------|
| <u>CIP PROJECTS</u> | | | | |
| 1 | Chromium 6 Mitigation | Study, Test, Design, Infrastructure, Construction | \$ 4,150,000 | B |
| 2 | Future Civic Center | Site Dev/Engineering/Construction | \$ 6,861,000 | D |
| 3 | Fire Suppression | Helihydrant | \$ 25,000 | A |
| 4 | Master Plan Projects | Electrical Panel Replacement | \$ 472,500 | A |
| 5 | Master Plan Projects | Future Expansion Sites | \$ 100,000 | A |
| 6 | Urban Water Management Plan | Update every 5 years | \$ 15,000 | A |
| | | Total Water Fund Projects | \$ 11,623,500 | |
| 7 | Future Civic Center | Site Dev/Engineering/Construction (Gov't portion) | \$ 5,019,000 | G |
| 8 | Community Centers | Security access, Lighting, Painting, Signage | \$ 95,000 | F |
| 9 | Phelan & PH Park | Playground improvements, concrete work | \$ 120,000 | G |
| 10 | Phelan & PH Park | Parking lot & Lighting Improvements | \$ 180,000 | G |
| | | Total Government Fund Projects | \$ 5,414,000 | |
| | | TOTAL CIP PROJECTS | \$ 17,037,500 | |
| <u>CAPITAL PURCHASES</u> | | | | |
| 11 | Vehicle | Trucks: Water Operations | \$ 160,000 | A/G |
| 12 | Computers & Software | Servers, ERP, CMS | \$ 190,000 | A/G |
| | | TOTAL CAPITAL PURCHASES | \$ 350,000 | |
| | | TOTAL CIP PROJECTS AND CAPITAL PURCHASES | \$ 17,387,500 | |

| FUNDING SOURCES | | | | |
|------------------------|---|---|---------------------|----------------------|
| Ent | A | Reserve and Depreciation Funded | 60% of Depreciation | A \$ 1,437,500 |
| Ent | B | Chromium 6 Surcharge | | B \$ 2,150,000 |
| Ent | C | Connection Fees | | C \$ - |
| Ent | D | Loan and/or Grants | | D \$ 8,386,000 |
| Gvt | F | Reserve and Depreciation Funded | 60% of Depreciation | F \$ 95,000 |
| Gvt | G | Existing Funds Available or Operational Revenue | | G \$ 5,319,000 |
| Gvt | H | Loan and/or Grants | | H \$ - |
| | | | | \$ 17,387,500 |

* 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

Grant / Loan Detail (D & H)

Loan - Civic Center
HUD Grant for Reservoir 6A

| | Loan | Grant |
|-----------|-----------|-----------|
| 6,386,000 | 6,386,000 | 2,000,000 |
| 6,386,000 | 6,386,000 | 2,000,000 |
| Total | | 8,386,000 |

Phelan Pinon Hills Community Services District

Enterprise Capital Improvement Projects

| Category | Item No. | Project | Description | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032-2033 | 2033-2043 | Notes | |
|---|----------|--|--|----------------|-----------------|--------------|----------------|----------------|--------------|--------------|--------------|--------------|--|--------|
| | | | | | | | | | | | | | | |
| CR6 | 1 | Well 18 SP 1.1/1.4 | Construction | \$1,000,000.00 | \$1,000,000.00 | | | | | | | | This project is being funded by a \$2 million grant from HUD and \$700k from District funds. | |
| | | Well 16 SP 1.1/1.4 | Construction | \$1,350,000.00 | \$450,000.00 | | | | | | | | | |
| | | Storage Tank - Reservoir 6A (Prop. 1.5 MG to Replace Existing 0.4 MG Tank) SP 1.1 | Construction (\$2 million HUD/\$700,000 District Funds) | | \$2,570,000.00 | | | | | | | | | |
| | | | Design/Professional Services | | \$130,000.00 | | | | | | | | | |
| Sub-Total Cr6: | | | | \$2,350,000.00 | \$4,150,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | |
| Civic Center | 2 | Civic Center Project (APN 3066-261-10) (See Government Funds, Civic Center Project for add. Costs) SP 1.7 | Construction Management Services | \$300,000.00 | \$440,000.00 | | | | | | | | \$6 mil lease/loan funds, \$2 mil EOC grant, \$500k from County grant | |
| | | | Construction | \$2,000,000.00 | \$5,600,000.00 | | | | | | | | | |
| | | | SWPPP, FF&E, Generator/Switchgear | | \$821,000.00 | | | | | | | | | |
| | | | Sub-Total Civic Center: | | | | \$2,300,000.00 | \$6,861,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 |
| Infrastructure and Planning | 3 | Fire Suppression | Construction | | \$25,000.00 | | | | | | | | | |
| | 4 | Future Expansion Sites (General) | Purchase | | \$100,000.00 | | | | | | | | | |
| | 5 | Booster and Appurtenance Replacements | Electrical Panel Replacement | \$450,000.00 | \$472,500.00 | \$497,000.00 | \$521,000.00 | \$547,000.00 | \$820,500.00 | \$861,500.00 | \$905,000.00 | \$950,000.00 | | |
| | | | Building Replacement | | | | | | | | | | | |
| | | | Pump/Motor/Pipework Replacement | | | | | | | | | | | |
| | 6 | Storage Tank - Tank at Well 2 Tank 3 (Prop. .5 MG) SP 1.1 | Infrastructure | | | | | \$1,000,000.00 | | | | | | |
| | 7 | Urban Water Management Plan | Study | | \$15,000.00 | | \$50,000.00 | | | | | | | |
| | 8 | Water Master Plan (Update Hydraulic Nodel) | Study | | | | \$88,000.00 | | | | | | | |
| Sub-Total CIP (Infrastructure and Planning): | | | | \$450,000.00 | \$612,500.00 | \$497,000.00 | \$659,000.00 | \$1,547,000.00 | \$820,500.00 | \$861,500.00 | \$905,000.00 | \$950,000.00 | | |
| Sub-Total CIP (Items 1-12): | | | | \$5,100,000.00 | \$11,623,500.00 | \$497,000.00 | \$659,000.00 | \$1,547,000.00 | \$820,500.00 | \$861,500.00 | \$905,000.00 | \$950,000.00 | | |

Enterprise Capital Purchases

| | No. | Item | Description | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032-2042 | 2033-2043 | Notes |
|---|-----|----------------------|------------------------|--|--|--------------|--------------|----------------|--------------|--------------|----------------|----------------|-------|
| | | | | | | | | | | | | | |
| Vehicles | 9 | Vehicles / Equipment | Equipment | \$76,000.00 | | | | | | | | | |
| | | | Field Trucks | | \$160,000.00 (pending updated amount) | \$84,000.00 | \$88,000.00 | \$93,000.00 | \$97,000.00 | \$102,000.00 | \$107,000.00 | \$112,500.00 | |
| Software & Hardware | 10 | Hardware | Server Standardization | | \$40,000.00 | | | | | | | | |
| | | | Software | Customer Management System and Enterprise Reporting Program Replacements | | \$150,000.00 | \$150,000.00 | | | | | | |
| Sub-Total (Capital Purchases): | | | | \$76,000.00 | \$350,000.00 | \$234,000.00 | \$88,000.00 | \$93,000.00 | \$97,000.00 | \$102,000.00 | \$107,000.00 | \$112,500.00 | |
| Total CIP and Capital Purchases: | | | | \$5,176,000.00 | \$11,973,500.00 | \$731,000.00 | \$747,000.00 | \$1,640,000.00 | \$917,500.00 | \$963,500.00 | \$1,012,000.00 | \$1,062,500.00 | |

*Fiscal Year 25/26 figures are projected year end amounts. Fiscal Year 26/27 are projected costs for planning purposes and do not represent formalized estimates.

*Dashed line following FY 27/28 represents time period outside of the current rate study.

Phelan Pinon Hills Community Services District

Government Funds Capital Improvement Projects

| | No. | Project | Description | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 | 2034/2035 | Notes |
|--|-----|--|---|----------------|----------------|----------------|----------------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| | | | | | | | | | | | | | | |
| Phelan Park Enhancement/Expansion | 1 | Design/Engineering SP 2.1 | Phase 3 & 4 | | | | | | | | | | | District staff are actively pursuing grant funding opportunities and will update the CIP with revised cost estimates and funding information as projects are further developed and more reliable data becomes available. |
| | | Construction SP 2.1 (Expansion) | | | | \$4,500,000.00 | \$4,000,000.00 | | | | | | | |
| | | Construction SP 2.1 (Enhancement) - Grant Funds (ARPA and Per Capita Grant) | | \$636,491.00 | | | | | | | | | | |
| | | Construction SP 2.1 (Enhancement) - District Funds | | \$502,018.00 | | | | | | | | | | |
| Civic Center Bldg. | 2 | Government Portion of Phase I (See Enterprise Funds, Civic Center Project for add. Costs) SP 2.3 | Building Const. (32.5%) | | \$5,019,000.00 | | | | | | | | | |
| Rehab. | 3 | Pinon Hills Community Building (Old Fire Station) | Rehabilitation | | | \$100,000.00 | | | | | | | | |
| Community Center Facility Improvements | 4 | Phelan and Piñon Hills Community Centers | Facility Painting | \$24,000.00 | \$10,000.00 | | | | | | | | | |
| | | | Building Access & Security | | \$30,000.00 | | | | | | | | | |
| | | | Facility Signage | | \$25,000.00 | | | | | | | | | |
| | | | Facility Lighting | | \$30,000.00 | | | | | | | | | |
| Park Improvements | 5 | Phelan and Piñon Hills Parks | Playground Safety Improvements/Replacements | | \$40,000.00 | \$400,000.00 | | | | | | | | |
| | | | Concrete Flatwork | | \$40,000.00 | | | | | | | | | |
| | | | Athletic Court Resurfacing | | \$40,000.00 | | | | | | | | | |
| | | | Parking Lot Improvements | | \$150,000.00 | | | | | | | | | |
| | | | Park Lighting Improvements | | \$30,000.00 | | | | | | | | | |
| Plans | 6 | Solid Waste Rate Study | Study | | | \$35,000.00 | | | | | | | | |
| | | Parks Master Plan | Plan | | | \$15,000.00 | | | | | | | | |
| Sub-Total Projects: | | | | \$1,162,509.00 | \$5,414,000.00 | \$5,050,000.00 | \$4,000,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |

Government Funds Capital Purchase

| | No. | Item | Description | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 | 2034/2035 | Notes |
|---|-----|----------------------|-------------|----------------|----------------|----------------|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-------|
| | | | | | | | | | | | | | | |
| Vehicles | 7 | Vehicles / Equipment | Equipment | | | | | | | | | | | |
| | | | Truck | | | | | | | | | | | |
| Sub-Total Purchases: | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Total Government Funds CIP & Capital Purchases | | | | \$1,162,509.00 | \$5,414,000.00 | \$5,050,000.00 | \$4,000,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |



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Press Release – 1/15/2026

PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT 2026/2027 BUDGET PROCESS & SCHEDULE

Each year, District staff prepares a proposed budget for consideration and adoption at a public hearing in June. The budget development process spans several months and includes multiple public meetings designed to provide transparency and opportunities for Board and public input.

The process begins in January, when District committees review and update their long-range planning documents, including the 10-Year Capital Improvement Plan (CIP) and maintenance plans. In February, staff gathers financial and operational information and develops budget assumptions based on economic indicators such as the Consumer Price Index and other relevant factors. Between February and March, the Board reviews and approves long-range capital plans. Using Board-approved assumptions and guidance, staff work with department managers and supervisors to prepare a draft budget. The draft is reviewed by management and presented to the Finance Committee before being brought forward to the full Board. A Final Draft Budget is made available for public review, and a public hearing is held in June. Following the hearing, the Board conducts final review and consideration of the budget during a public meeting and may adopt the budget at that time. All meetings associated with the budget process are open to the public. The District encourages community members to attend and participate. The meetings listed below have been scheduled to promote public engagement and provide opportunities for the public to become familiar with the District's budget and financial planning process.

SCHEDULE OF EVENTS

PUBLIC MEETINGS AND HEARING FOR 2026/2027 BUDGET PROCESS

| | |
|--|--|
| January & February | Committees review and update long-range capital and maintenance plans, programs, and District goals at publicly noticed meetings. Agendas are posted on the District calendar, online, in the District office, and at the community centers. The public is invited and encouraged to attend and participate. |
| Tuesday – 5:00 p.m. February 17, 2026 | Special Board Workshop – Review and approval of committee proposed long range capital, maintenance plans, programs, and goals. |
| Tuesday – 4:30 p.m. March 31, 2026 | Special Finance Committee – Review Draft Budget |
| Tuesday – 5:00 p.m. April 14, 2026 | Special Board Workshop – Review Draft Budget |
| Wednesday – 4:30 p.m. May 6, 2026 | Special Finance Committee – Review Final Draft Budget |
| Tuesday – 5:00 p.m. May 19, 2026 | Special Board Workshop – Review Final Draft Budget. Note: This meeting is tentative. The meeting of April 14, 2026 will determine the necessity for meeting. |
| Wed. – 5:00 p.m. June 10, 2026 | Regular Board Meeting - Budget Hearing & Possible Budget approval (with any modifications identified as a result of the hearing). |