

SPECIAL FINANCE COMMITTEE MEETING AGENDA

March 19, 2024 – 4:00 P.M.
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Via Conference Call (see below)

SPECIAL FINANCE COMMITTEE MEETING – 4:00 P.M.

Call to Order – Pledge of Allegiance

Roll Call

1) **Approval of Agenda**

2) **Public Comment** – Under this item, any member of the public wishing to directly address the Board on any item of interest that may or may not be within the subject matter jurisdiction of the Board, but not listed on the agenda, may do so at this time. However, the Board is prohibited by law from taking any action on any item not appearing on the agenda unless the action is otherwise authorized by the Brown Act. Any member of the public wishing to directly address the Board on any item listed on the agenda may do so when the item is being considered by the Board. Speakers are requested to be brief in their remarks. The Chair may limit each speaker to a comment period of five (5) minutes

3) **Review of 2024/2025 Draft Budget**

4) **Committee Comments**

5) **Review of Action Items**

- a) Prior Meeting
- b) Current Meeting

6) **Set Agenda for Next Meeting** – April 16, 2024

7) **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:

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

[PPHCSD YouTube Channel Link](#)



Mission Statement:

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

Authorized Services:

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

Remote 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 ksevy@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 ksevy@pphcsd.org or by visiting our website and completing the signup form at www.pphcsd.org under the "Agendas and Minutes" tab.

Phelan Pinon Hills Community Services District

BUDGET DETAIL COMPARISON 2024/2025

Assumes: Rates/Revenue Expenses	% Over Est Year End 16.00% 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 2022/2023 Budget	Prior Year 2023/2024 Budget	Actual Est YE 23/24	Proposed 2024/2025 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2023/2024 Budget	Actual Est YE 23/24	Proposed 2024/2025 BUDGET	Prior Year 2022/2023 Budget	Prior Year 2023/2024 Budget	Actual Est YE 23/24	Proposed 2024/2025 BUDGET				
1	Operational Income/Expense																
2	Income																
3	40 - WATER SALES																
4	40A - WATER CONSUMPTION																
5	40010 Water Sales - Residential - C	4,196,474.46	3,443,671.14	3,325,123.78	3,890,394.82	0.00	0.00	0.00	0.00	4,196,474.46	3,443,671.14	3,325,123.78	3,890,394.82	13.0%	17.0%	Includes rate change, approved October 11, 2023.	
6	40012 Water Sales - Residential (WR) *	0.00	339,201.87	140,113.05	0.00	0.00	0.00	0.00	0.00	0.00	339,201.87	140,113.05	0.00	0.0%	-100.0%	The Tier III reserve account was eliminated	
7	40020 Water Sales - Commercial - C	35,041.62	47,564.89	29,585.40	34,614.92	0.00	0.00	0.00	0.00	35,041.62	47,564.89	29,585.40	34,614.92	-27.2%	17.0%	The Chromium 6 surcharge is listed below (Non-Op Revenue) .	
8	40060 Water Sales - Multiple Res - C	3,596.81	3,106.55	4,119.32	4,819.60	0.00	0.00	0.00	0.00	3,596.81	3,106.55	4,119.32	4,819.60	55.1%	17.0%	as it is specifically for the Chromium 6 project not operations.	
9	40070 Water Sales - School - C	421,449.57	336,736.38	294,302.32	344,333.71	0.00	0.00	0.00	0.00	421,449.57	336,736.38	294,302.32	344,333.71	2.3%	17.0%		
10	40090 Water Sales - Construction - C	196,818.57	329,424.98	194,182.66	194,182.66	0.00	0.00	0.00	0.00	196,818.57	329,424.98	194,182.66	194,182.66	-41.1%	0.0%		
11	40095 Water Sales - Construction Non-Potabl	4,366.22	28,347.68	25,065.88	29,327.08	0.00	0.00	0.00	0.00	4,366.22	28,347.68	25,065.88	29,327.08	3.5%	17.0%		
12	TOTAL WATER CONSUMPTION	4,857,747.25	4,528,053.49	4,012,492.41	4,497,672.80	0.00	0.00	0.00	0.00	4,857,747.25	4,528,053.49	4,012,492.41	4,497,672.80	-0.7%	12.1%	Includes rate change.	485,180.39
13	40B - WATER METER CHARGE																
14	41010 Water Sales - Residential - M	2,816,683.24	3,038,122.84	3,497,618.74	4,270,592.48	0.00	0.00	0.00	0.00	2,816,683.24	3,038,122.84	3,497,618.74	4,270,592.48	40.6%	22.1%	Includes rate change (11/1/23 rate change).	
15	41020 Water Sales - Commercial - M	22,662.07	25,860.46	29,789.24	36,372.66	0.00	0.00	0.00	0.00	22,662.07	25,860.46	29,789.24	36,372.66	40.6%	22.1%		
16	41030 Water Sales - Fire Protection-M	3,083.23	3,083.23	2,916.00	2,916.00	0.00	0.00	0.00	0.00	3,083.23	3,083.23	2,916.00	2,916.00	-5.4%	0.0%		
17	41060 Water Sales - Multiple Res - M	2,897.75	3,185.63	3,622.36	4,422.90	0.00	0.00	0.00	0.00	2,897.75	3,185.63	3,622.36	4,422.90	38.8%	22.1%		
18	41070 Water Sales - School - M	36,535.87	41,523.27	47,093.47	57,501.13	0.00	0.00	0.00	0.00	36,535.87	41,523.27	47,093.47	57,501.13	38.5%	22.1%		
19	41090 Water Sales - Construction - M	46,479.23	33,746.22	26,852.64	32,787.07	0.00	0.00	0.00	0.00	46,479.23	33,746.22	26,852.64	32,787.07	-2.8%	22.1%	Assumes similar amount of construction.	
20	TOTAL WATER METER CHARGE	2,928,341.39	3,145,521.65	3,607,892.45	4,404,592.25	0.00	0.00	0.00	0.00	2,928,341.39	3,145,521.65	3,607,892.45	4,404,592.25	40.0%	22.1%	Includes rate change approved (2023 rate study).	796,699.80
21	Total - WATER SALES	7,786,088.64	7,673,575.14	7,620,384.86	8,902,265.04	0.00	0.00	0.00	0.00	7,786,088.64	7,673,575.14	7,620,384.86	8,902,265.04	16.0%	16.8%	Includes rate change of 16%, approved October 11, 2023.	1,281,880.18
22	44 - SPECIAL ASSESSMENT																
23	44100 Special Assessments	283,980.41	283,463.96	280,659.50	278,554.55	0.00	0.00	0.00	0.00	283,980.41	283,463.96	280,659.50	278,554.55	-1.7%	-0.7%	Assumes slight change due to new meter sets.	
24	TOTAL SPECIAL ASSESSMENT	283,980.41	283,463.96	280,659.50	278,554.55	0.00	0.00	0.00	0.00	283,980.41	283,463.96	280,659.50	278,554.55	-1.7%	-0.7%	Assumes slight change in standby rates.	
25	46 - PARKS																
26	47600 Park & Recreation Fee	0.00	0.00	0.00	0.00	16,639.67	20,027.07	24,840.00	24,840.00	16,639.67	20,027.07	24,840.00	24,840.00	24.0%	0.0%		
27	TOTAL PARKS	0.00	0.00	0.00	0.00	16,639.67	20,027.07	24,840.00	24,840.00	16,639.67	20,027.07	24,840.00	24,840.00	24.0%	0.0%	Assumes similar activity in community centers rentals/rates.	0.00
28	48 - OTHER SERVICE INCOME																
29	48200 Other Services Incomes	117,482.68	182,427.59	176,847.38	176,847.38	0.00	0.00	0.00	0.00	117,482.68	182,427.59	176,847.38	176,847.38	-3.1%	0.0%	Includes no Increase to Disconnections fees.	
30	48700 Administrative Fees	99,997.19	122,603.58	137,340.57	137,340.57	0.00	0.00	0.00	0.00	99,997.19	122,603.58	137,340.57	137,340.57	12.0%	0.0%	Credit Card fees.	0.00
31	TOTAL OTHER SERVICE INCOME	217,479.87	305,031.17	314,187.95	314,187.95	0.00	0.00	0.00	0.00	217,479.87	305,031.17	314,187.95	314,187.95	3.0%	0.0%	Includes no Increase to Credit Card or Disconnections fees.	0.00
32	TOTAL INCOME FROM OPERATIONS	8,287,548.92	8,262,070.27	8,215,232.31	9,495,007.55	16,639.67	20,027.07	24,840.00	24,840.00	8,304,188.59	8,282,097.34	8,240,072.31	9,519,847.55	14.9%	15.5%		
33	GROSS PROFIT	8,287,548.92	8,262,070.27	8,215,232.31	9,495,007.55	16,639.67	20,027.07	24,840.00	24,840.00	8,304,188.59	8,282,097.34	8,240,072.31	9,519,847.55	14.9%	15.5%		1,279,775.24
34																	
35	50 - WATER PURCHASES																
36	50010 MWA Admin. & Bio Fee	18,000.00	17,893.92	16,550.34	18,205.37	0.00	0.00	0.00	0.00	18,000.00	17,893.92	16,550.34	18,205.37	1.7%	10.0%	Increase per Watermaster report.	
37	50020 MWA Make Up Water	1,000.00	2,715.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	2,715.00	0.00	0.00	-100.0%	100.0%	No Obligation in Alto .	
38	50030 MWA/AVW Replacement Water	100,000.00	5,000.00	10,228.93	0.00	0.00	0.00	0.00	0.00	100,000.00	5,000.00	10,228.93	0.00	-100.0%	-100.0%	AVW Replacement Water / Well 14 (MWA repl = 0).	
39	50040 Water Purchases - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	Assumes no water from other agencies.	
40	TOTAL WATER PURCHASES	119,000.00	25,608.92	26,779.27	18,205.37	0.00	0.00	0.00	0.00	119,000.00	25,608.92	26,779.27	18,205.37	-28.9%	-32.0%	Assumes no Replacement Water for AVW	(8,573.90)
41	51 - SALARIES & BENEFITS																
42	51110 Salaries & Wages	1,765,085.24	1,946,418.35	1,925,271.44	2,028,494.80	278,277.21	445,959.42	359,315.65	405,973.31	2,043,362.45	2,392,377.77	2,284,587.10	2,434,468.11	1.8%	6.6%	The budget is based on exact calculations of approved positions.	
43	51120 Vacations	131,259.19	144,982.04	158,552.58	163,199.56	22,279.97	35,171.40	28,402.61	35,043.09	153,539.16	180,153.44	186,955.19	198,242.64	10.0%	6.0%	Increase due to COLA & Merit.	
44	51130 Holiday	79,065.55	95,217.42	99,240.23	96,661.10	13,439.63	21,630.51	9,595.52	18,968.28	92,505.18	116,847.93	108,835.75	115,629.38	-1.0%	6.2%		Est YE
45	51140 Sick Pay	92,390.18	103,873.55	117,831.50	108,721.20	14,661.41	23,596.92	10,888.81	21,510.85	107,051.59	127,470.47	128,720.31	130,232.05	2.2%	1.2%		2,804,111.98
46	51150 Misc. Earn	81,951.77	91,392.09	93,454.53	97,094.21	8,206.98	11,662.04	1,559.10	5,627.67	90,158.75	103,054.13	95,013.63	102,721.88	-0.3%	8.1%	Total Reg/Vac/Hol/Sic/Misc	24/25 Bud
47	51170 Overtime	178,487.24	182,719.00	172,811.98	178,600.01	10,620.08	16,066.91	21,609.45	21,992.55	189,107.32	198,785.91	194,421.43	200,592.56	0.9%	3.2%	Based on previous 2 year average.	2,981,294.06
48	51210 Payroll Taxes	39,411.05	41,226.36	41,593.67	42,342.26	5,853.01	9,074.79	7,351.33	8,077.92	45,264.06	50,301.15	48,945.00	50,420.19	0.2%	3.0%		177,182.09
49	51220 Worker's Compensation	29,429.57	56,156.93	67,702.93	85,495.75	7,050.52	16,111.66	15,948.59	24,417.90	36,480.09	72,268.59	83,651.52	109,913.64	52.1%	31.4%	Increase due to change in Exp Mod change.	6%
50	51230 Employee Group Insurance	352,556.77	395,423.21	405,858.30	435,450.01	62,417.02	110,088.42	73,798.94	85,378.19	414,973.79	505,511.63	479,657.24	520,828.20	3.0%	8.6%	Increase due to increase in rates.	
51	51240 Retirement	258,872.04	306,130.45	299,360.63	394,368.05	40,600.52	70,417.91	60,968.10	89,336.86	299,472.56	376,548.36	360,328.73	483,704.91	28.5%	34.2%	Increase due to a combined 5.5% rate increase, plus UAL Payment	
52	TOTAL SALARIES & BENEFITS	3,008,508.60	3,363,539.40	3,381,677.79	3,630,426.94	463,406.35	759,779.98	589,438.10	716,326.62	3,471,914.95	4,123,319.38	3,971,115.90	4,346,753.57	5.4%	9.5%	3.0% COLA, 2.5% merit, plus UAL payment.	375,637.67

Phelan Pinon Hills Community Services District

BUDGET DETAIL COMPARISON 2024/2025

Assumes: Rates/Revenue Expenses	% Over Est Year End 16.00% 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 2022/2023 Budget	Prior Year 2023/2024 Budget	Actual Est YE 23/24	Proposed 2024/2025 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2023/2024 Budget	Actual Est YE 23/24	Proposed 2024/2025 BUDGET	Prior Year 2022/2023 Budget	Prior Year 2023/2024 Budget	Actual Est YE 23/24	Proposed 2024/2025 BUDGET					
53	52 - BOARD COMPENSATIONS (Expenses)																53	
54	52110 Board Director's Fee	38,700.00	27,000.00	25,710.00	27,600.00	4,500.00	5,400.00	4,800.00	4,800.00	43,200.00	32,400.00	30,510.00	32,400.00	0.0%	6.2%	Assumes regular meeting schedule and activities.	54	
55	52210 Board Exp - Auto Expense	3,500.00	1,800.00	4,298.04	4,400.00	250.00	225.00	134.46	150.00	3,750.00	2,025.00	4,432.50	4,550.00	124.7%	2.7%		55	
56	52220 Board Exp - Meals & Lodging	14,000.00	5,850.00	6,126.95	6,300.00	0.00	0.00	0.00	0.00	14,000.00	5,850.00	6,126.95	6,300.00	7.7%	2.8%		56	
57	52230 Board Exp - Education/Training	6,000.00	5,400.00	5,987.60	6,100.00	0.00	0.00	0.00	0.00	6,000.00	5,400.00	5,987.60	6,100.00	13.0%	1.9%		57	
58	52240 Board Exp - Insurance & Other Expense	55,000.00	57,000.00	57,724.61	62,700.00	3,200.00	8,000.00	3,332.70	4,250.00	58,200.00	65,000.00	61,057.31	66,950.00	3.0%	9.7%	Increase due to increase in rates.	5,892.69	58
59	TOTAL BOARD COMPENSATIONS (Expenses)	117,200.00	97,050.00	99,847.20	107,100.00	7,950.00	13,625.00	8,267.16	9,200.00	125,150.00	110,675.00	108,114.36	116,300.00	5.1%	7.6%	Assumes regular activity & increase in insurance.	8,185.64	59
60	53 - PROFESSIONAL FEE																60	
61	53110 Auditing & Accounting Fees	25,000.00	25,000.00	23,000.00	23,175.00	0.00	500.00	500.00	500.00	25,000.00	25,500.00	23,500.00	23,675.00	-7.2%	0.7%		61	
62	53120 Legal Services	85,831.30	55,000.00	49,520.74	56,000.00	2,500.00	10,000.00	14,621.78	9,000.00	88,331.30	65,000.00	64,142.52	65,000.00	0.0%	1.3%	23/24 includes increase in Gov't funds (Ordinances & property review).		62
63	53140 Laboratory Analysis	49,000.00	12,000.00	14,378.54	10,000.00	0.00	0.00	0.00	0.00	49,000.00	12,000.00	14,378.54	10,000.00	-16.7%	-30.5%	Required Water Quality testing varies from year to year.	(4,378.54)	63
64	53150 Outside Service	158,631.00	113,121.70	106,617.44	285,001.87	12,100.00	13,000.00	39,997.53	64,520.00	170,731.00	126,121.70	146,614.97	349,521.87	177.1%	138.4%	Increase due to Reservoir 1A floor repair & SW rate study (Gov't).	202,906.90	64
65	53160 Permits & Fees	44,715.86	32,300.00	32,770.21	34,203.00	1,200.00	1,200.00	1,933.41	1,200.00	45,915.86	33,500.00	34,703.62	35,403.00	5.7%	2.0%		699.38	65
66	53170 Software Support	146,346.08	193,105.39	230,782.00	263,455.00	383.01	435.00	451.76	485.00	146,729.09	193,540.39	231,233.76	263,940.00	36.4%	14.1%	Increase of IT support costs for licenses and backup server.		66
67	TOTAL PROFESSIONAL FEE	509,524.24	430,527.09	457,068.93	671,834.87	16,183.01	25,135.00	57,504.48	75,705.00	525,707.25	455,662.09	514,573.41	747,539.87	64.1%	45.3%	Increase due to outside services (repairs to reservoir 1A)	232,966.46	67
68	54 - SERVICE AND SUPPLIES																68	
69	54110 Advertising	11,550.00	8,500.00	4,728.54	5,500.00	20,050.00	23,700.00	8,223.99	7,700.00	31,600.00	32,200.00	12,952.53	13,200.00	-59.0%	1.9%			69
70	54140 Auto Expense	14,793.08	12,233.37	10,049.23	11,556.61	0.00	0.00	0.00	0.00	14,793.08	12,233.37	10,049.23	11,556.61	-5.5%	15.0%	Assumes slight increase in fuel costs.	1,507.38	70
71	54200 Credit Card Fee & Bank Charges	81,915.19	73,884.00	88,117.17	91,500.00	0.00	0.00	0.00	0.00	81,915.19	73,884.00	88,117.17	91,500.00	23.8%	3.8%	Credit Card Processing fees.		71
72	54230 Dues & Subscriptions	15,053.00	15,600.00	14,891.46	16,025.00	1,200.00	900.00	835.56	900.00	16,253.00	16,500.00	15,727.02	16,925.00	2.6%	7.6%			72
73	54260 Education & Training	51,300.00	68,925.00	44,335.12	44,700.00	2,000.00	7,500.00	0.00	4,000.00	53,300.00	76,425.00	44,335.12	48,700.00	-36.3%	9.8%		4,364.88	73
74	54290 Employment Expense	2,780.00	2,280.00	1,790.00	2,280.00	0.00	0.00	0.00	0.00	2,780.00	2,280.00	1,790.00	2,280.00	0.0%	27.4%	DOT resuming activities.	490.00	74
75	54300 Equipment Rental/ Lease	12,200.00	10,560.00	9,477.32	16,384.00	1,500.00	1,500.00	2,163.23	1,500.00	13,700.00	12,060.00	11,640.55	17,884.00	48.3%	53.6%	Increase due to new copier lease agreement.	6,243.45	75
76	54320 General Maintenance	8,634.31	7,420.00	8,319.15	13,440.00	5,107.77	480.00	359.10	370.00	13,742.08	7,900.00	8,678.25	13,810.00	74.8%	59.1%	Increase due to additional repair costs (roof at site 5A).	5,131.75	76
77	54350 Insurance	191,675.18	181,000.00	191,977.86	201,576.75	4,853.02	12,160.00	16,003.41	16,803.58	196,528.20	193,160.00	207,981.27	218,380.33	13.1%	5.0%	5% increase in property, liability.	10,399.06	77
78	54380 Insurance - Vehicle	38,846.52	45,000.00	39,141.07	41,098.12	4,347.98	2,540.00	2,433.26	2,554.92	43,194.50	47,540.00	41,574.33	43,653.05	-8.2%	5.0%	5% increase in property, liability.	2,078.72	78
79	54410 Fuel Costs	158,550.00	129,171.38	124,274.60	142,915.79	6,510.80	5,916.25	6,041.36	6,947.56	165,060.80	135,087.63	130,315.96	149,863.35	10.9%	15.0%	Assumes slight increase in fuel costs.	19,547.39	79
80	54440 Meeting, Seminar & Supplies	9,109.63	7,125.00	8,339.18	8,350.00	330.00	100.00	180.29	200.00	9,439.63	7,225.00	8,519.47	8,550.00	18.3%	0.4%			80
81	54470 Travel Expense	31,600.00	40,200.41	43,809.22	40,998.00	2,100.00	2,100.00	1,095.39	2,100.00	33,700.00	42,300.41	44,904.61	43,098.00	1.9%	-4.0%	Based on planned events.	(1,806.61)	81
82	54500 Operating Supplies	65,485.00	74,820.00	76,060.77	74,054.35	6,500.00	6,060.00	4,724.22	6,060.00	71,985.00	80,880.00	80,784.99	80,114.35	-0.9%	-0.8%			82
83	54530 Office Supplies	44,472.45	42,650.00	43,500.70	43,150.00	1,500.00	7,418.18	558.02	1,500.00	45,972.45	50,068.18	44,058.72	44,650.00	-10.8%	1.3%			83
84	54620 Repair & Maintenance	765,601.52	787,423.26	797,527.78	1,130,275.00	119,800.00	104,100.00	58,844.13	64,500.00	885,401.52	891,523.26	856,371.91	1,194,775.00	34.0%	39.5%	Well repair, booster repair, leak clamp repl., and line repl	338,403.09	84
85	54650 Small Tools	22,600.00	28,100.00	23,216.14	24,500.00	1,500.00	1,500.00	774.54	1,500.00	24,100.00	29,600.00	23,990.68	26,000.00	-12.2%	8.4%	Gvmt Rep&Main: HVAC, appliances, water heater, etc for CC.		85
86	54680 Uniforms	15,042.67	13,700.00	15,741.04	13,940.00	2,000.00	2,000.00	1,570.98	2,000.00	17,042.67	15,700.00	17,312.02	15,940.00	1.5%	-7.9%	23/24 included bi-annual purchase of jackets for filed staff.		86
87	54710 Vehicle Maintenance	47,000.00	40,000.00	59,287.74	56,000.00	2,000.00	2,000.00	1,777.24	2,000.00	49,000.00	42,000.00	61,064.98	58,000.00	38.1%	-5.0%	Purchased 1 new vehicles in 23/24.	(3,064.98)	87
88	54740 Easement Lease	603.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	603.00	0.00	0.00	0.00	0.0%	0.0%	Now included in Permits & Fees (Acct 53160)		88
89	54770 Computer & Equipment	4,100.00	4,500.00	3,000.00	4,500.00	0.00	0.00	0.00	0.00	4,100.00	4,500.00	3,000.00	4,500.00	0.0%	50.0%	Assumes 3 replacement computers.	1,500.00	89
90	54800 Programs (Wtr Cons, parks,etc)	12,500.00	14,500.00	16,228.51	15,000.00	66,930.00	72,430.00	71,143.05	76,600.00	79,430.00	86,930.00	87,371.56	91,600.00	5.4%	4.8%	Assumes normal activities will continue + SW programs.	4,228.44	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	500.00	400.00	0.00	400.00	500.00	400.00	0.00	400.00	0.0%	100.0%			92
93	54830 State & County Fees & Services	17,200.00	15,800.00	17,697.00	17,800.00	200.00	200.00	200.00	200.00	17,400.00	16,000.00	17,897.00	18,000.00	12.5%	0.6%	Lafco, parcel & Lien fees etc.		93
94	54860 Postage & Mailing	51,344.70	42,319.78	42,259.92	41,510.00	0.00	6,673.07	21,134.08	22,000.00	51,344.70	48,992.85	63,394.00	63,510.00	29.6%	0.2%			94
95	54890 Printing	20,202.09	24,000.00	30,527.53	23,000.00	0.00	3,500.00	2,800.00	3,000.00	20,202.09	27,500.00	33,327.53	26,000.00	-5.5%	-22.0%	23/24 included notices for the Water rate study and increases.	(7,327.53)	95
96	54920 Public Relation	1,500.00	2,750.00	2,550.00	2,750.00	10,000.00	26,500.00	6,868.85	7,000.00	11,500.00	29,250.00	9,418.85	9,750.00	-66.7%	3.5%	Solid Waste & Parks partnerships.	331.15	96
97	TOTAL SERVICE AND SUPPLIES	1,695,658.34	1,692,462.20	1,716,847.05	2,082,803.63	281,529.57	312,277.50	207,730.70	252,436.07	1,977,187.91	2,004,739.70	1,924,577.75	2,335,239.70	16.5%	21.3%	Increase due to Repair and Maint. Costs.	410,661.95	97
98	58 - UTILITIES - Electric/Phone/Gas																98	
99	58010 Telephone	25,100.00	32,213.00	35,932.06	37,010.02	3,960.00	4,056.00	2,219.45	2,286.03	29,060.00	36,269.00	38,151.51	39,296.06	8.3%	3.0%			99
100	58110 Utilities - Operations	1,372,105.81	1,540,238.37	1,933,348.78	1,972,204.91	32,927.27	35,226.46	31,286.36	32,682.05	1,405,033.08	1,575,464.83	1,964,635.14	2,004,886.96	27.3%	2.0%	Increase in electric costs of 2%.	40,251.82	100
101	58115 Utilities - Solar Credit	(300,501.00)	(565,000.00)	(650,502.17)	(650,500.00)	0.00	0.00	0.00	0.00	(300,501.00)	(565,000.00)	(650,502.17)	(650,500.00)	15.1%	0.0%		2.17	101
102	58210 Utilities - Street Lights	0.00	0.00	0.00	0.00	17,929.75	18,691.22	20,390.97	20,790.00	17,929.75	18,691.22	20,390.97	20,790.00	11.2%	2.0%	Increase in electric costs of 2%.		102
103	TOTAL UTILITIES - Electric/Phone/Gas	1,096,704.81	1,007,451.37	1,318,778.67	1,358,714.93	54,817.02	57,973.68	53,896.78	55,758.08	1,151,521.83	1,065,425.05	1,372,675.45	1,414,473.01	32.8%	3.0%	Assumes 2% increase in electrical costs.	41,797.56	103

Phelan Pinon Hills Community Services District

BUDGET DETAIL COMPARISON 2024/2025

Assumes: Rates/Reve Expenses	% Over Est Year End 16.00% 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 2022/2023 Budget	Prior Year 2023/2024 Budget	Actual Est YE 23/24	Proposed 2024/2025 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2023/2024 Budget	Actual Est YE 23/24	Proposed 2024/2025 BUDGET	Prior Year 2022/2023 Budget	Prior Year 2023/2024 Budget	Actual Est YE 23/24	Proposed 2024/2025 BUDGET					
104 59 - OTHER- Depreciation/Amort, etc.																	104	
105 59100 Bad Debt		11,401.59	8,285.51	10,845.41	10,845.41	0.00	0.00	0.00	0.00	11,401.59	8,285.51	10,845.41	10,845.41	30.9%	0.0%		105	
106 59110 Property Taxes		0.00	0.00	433.00	441.66	0.00	0.00	0.00	0.00	0.00	0.00	433.00	441.66	0.0%	2.0%		106	
107 59120 Depreciation & Amortization		1,771,079.21	1,777,836.00	1,759,966.40	1,679,344.80	92,760.00	92,760.00	92,684.35	92,760.00	1,863,839.21	1,870,596.00	1,852,650.75	1,772,104.80	-5.3%	-4.3%	A number of assets have reached their depreciable life.	(80,545.95)	107
108 59310 Other Operating Expenses		0.00	500.00	18.91	0.00	0.00	0.00	0.00	0.00	0.00	500.00	18.91	0.00	0.0%	0.0%		108	
109 TOTAL OTHER- Depreciation/Amort, etc.		1,782,480.80	1,786,621.51	1,771,263.72	1,690,631.87	92,760.00	92,760.00	92,684.35	92,760.00	1,875,240.80	1,879,381.51	1,863,948.07	1,783,391.87	-5.1%	-4.3%	Assumes slight decrease in depreciation.	(80,556.20)	109
110 TOTAL EXPENSE		8,329,076.79	8,403,260.49	8,772,262.63	9,559,717.62	916,645.95	1,261,551.16	1,009,521.57	1,202,185.77	9,245,722.74	9,664,811.65	9,781,784.21	10,761,903.39	11.4%	10.0%	Increase in repair & maint., insurance, & outside services.	980,119.18	110
111 NET OPERATIONAL INCOME		(41,527.87)	(141,190.22)	(557,030.32)	(64,710.07)	(900,006.28)	(1,241,524.09)	(984,681.57)	(1,177,345.77)	(941,534.15)	(1,382,714.31)	(1,541,711.90)	(1,242,055.84)	-10.2%	-19.4%		299,656.06	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	1,316,075.66	1,461,329.66	1,506,544.05	1,615,467.29	1,316,075.66	1,461,329.66	1,506,544.05	1,615,467.29	10.5%	7.2%	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	50,028.76	52,540.77	61,482.01	58,082.65	50,028.76	52,540.77	61,482.01	58,082.65	10.5%	-5.5%	(Per County report on Districts share of General Tax).		116
117 71130 Property Taxes - Curr Supplimen		0.00	0.00	0.00	0.00	26,736.11	42,763.64	42,763.64	47,274.25	26,736.11	42,763.64	42,763.64	47,274.25	10.5%	10.5%			117
118 71140 Property Taxes - Curr Unitary		0.00	0.00	0.00	0.00	48,489.75	56,331.31	56,331.31	61,215.84	48,489.75	56,331.31	56,331.31	61,215.84	8.7%	8.7%			118
119 71150 Property Taxes - Curr Other		0.00	0.00	0.00	0.00	3,048.37	3,822.60	3,822.60	4,225.80	3,048.37	3,822.60	3,822.60	4,225.80	10.5%	10.5%			119
120 72110 Property Taxes - Prior Sec		0.00	0.00	0.00	0.00	22,519.89	21,235.41	20,399.35	20,807.34	22,519.89	21,235.41	20,399.35	20,807.34	-2.0%	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	204.73	487.36	906.76	924.90	204.73	487.36	906.76	924.90	89.8%	2.0%			121
122 72130 Property Taxes - Prior Supplimn		0.00	0.00	0.00	0.00	11,477.71	16,666.67	29,291.93	29,877.77	11,477.71	16,666.67	29,291.93	29,877.77	79.3%	2.0%			122
123 72150 Property Taxes - Prior Other		0.00	0.00	0.00	0.00	1,453.32	1,346.82	2,933.37	2,992.04	1,453.32	1,346.82	2,933.37	2,992.04	122.2%	2.0%			123
124 73160 Property Taxes - Homeowner		0.00	0.00	0.00	0.00	10,400.47	10,133.68	10,020.54	10,220.95	10,400.47	10,133.68	10,020.54	10,220.95	0.9%	2.0%			124
125 73170 Tax Penalties & Others		20,511.40	15,589.03	13,319.02	13,319.50	7,603.31	6,704.41	7,192.63	7,500.00	28,114.71	22,293.44	20,511.65	20,819.50	-6.6%	1.5%			125
126 SUB-TOTAL PROPERTY TAX REVENUE		20,511.40	15,589.03	13,319.02	13,319.50	1,498,038.08	1,673,362.33	1,741,688.19	1,858,588.82	1,518,549.48	1,688,951.36	1,755,007.21	1,871,908.32	10.8%	6.7%			126
127 # 99030 Property Tax Transfer		156,000.00	104,000.00	104,000.00	52,000.00	(156,000.00)	(104,000.00)	(104,000.00)	(52,000.00)	0.00	0.00	0.00	0.00	0.0%	0.0%	10% Decrease of transfer - per Board.	(52,000.00)	127
128 TOTAL PROPERTY TAXES		176,511.40	119,589.03	117,319.02	65,319.50	1,342,038.08	1,569,362.33	1,637,688.19	1,806,588.82	1,518,549.48	1,688,951.36	1,755,007.21	1,871,908.32	10.8%	6.7%	Assumes increase per County estimates.	116,901.11	128
129 86 - PENALTIES & OTHER FEE																	129	
130 86120 Penalties & Other Fees		151,094.70	206,107.00	195,407.82	214,948.60	0.00	0.00	0.00	0.00	151,094.70	206,107.00	195,407.82	214,948.60	4.3%	10.0%			130
131 TOTAL PENALTIES & OTHER FEE		151,094.70	206,107.00	195,407.82	214,948.60	0.00	0.00	0.00	0.00	151,094.70	206,107.00	195,407.82	214,948.60	4.3%	10.0%	Assumes % change based on rate change (fees are % based).	19,540.78	131
132 48 - SOLID WASTE																	132	
133 48500 Solid Waste Franchise Fee		0.00	0.00	0.00	0.00	349,039.51	349,039.51	369,200.00	385,000.00	349,039.51	349,039.51	369,200.00	385,000.00	10.3%	4.3%			133
134 48600 Solid Waste Franchise Fee-Commercial		0.00	0.00	0.00	0.00	0.00	120.00	0.00	120.00	0.00	120.00	0.00	120.00	0.0%	100.0%			134
135 TOTAL SOLID WASTE		0.00	0.00	0.00	0.00	349,039.51	349,159.51	369,200.00	385,120.00	349,039.51	349,159.51	369,200.00	385,120.00	10.3%	4.3%	Assumes 4.3% increase in Solid Waste fees.	15,920.00	135
136 82 - METER INSTALLATION/CONNECTION FEES																	136	
137 82300 Meter Installation		145,128.58	83,008.71	141,335.06	120,816.00	0.00	0.00	0.00	0.00	145,128.58	83,008.71	141,335.06	120,816.00	45.5%	-14.5%	Assumes average of four new meters per month.		137
138 82400 Permits & Inspections		10,502.39	4,952.00	7,757.50	7,757.50	0.00	0.00	0.00	0.00	10,502.39	4,952.00	7,757.50	7,757.50	56.7%	0.0%			138
139 82500 Capacity Fee		552,289.42	427,901.54	613,081.82	525,648.00	0.00	0.00	0.00	0.00	552,289.42	427,901.54	613,081.82	525,648.00	22.8%	-14.3%	Assumes average of four new meters per month.		139
140 TOTAL METER INSTALLATION/CONNECTION FEES		707,920.39	515,862.25	762,174.38	654,221.50	0.00	0.00	0.00	0.00	707,920.39	515,862.25	762,174.38	654,221.50	26.8%	-14.2%	Assumes decrease in new meter installs.	(107,952.88)	140
141 88 - OTHER INCOME																	141	
142 88110 Interest Income		46,500.00	614,000.00	836,586.86	620,000.00	30,410.00	336,000.00	435,039.02	435,000.00	76,910.00	950,000.00	1,271,625.88	1,055,000.00	11.1%	-17.0%	Assumes 4.25% Interest rate, offset by increased capital spending.	(216,625.88)	142
143 88120 Other Income - Water		1,968.14	2,272.03	6,601.68	2,920.00	0.00	0.00	0.00	0.00	1,968.14	2,272.03	6,601.68	2,920.00	28.5%	-55.8%	Misc one-time water revenue otherwise not categorized.	(3,681.68)	143
144 88125 Other Income - Senior Lunch		0.00	0.00	0.00	0.00	1,500.00	1,000.00	0.00	500.00	1,500.00	1,000.00	0.00	500.00	-50.0%	100.0%			144
145 88150 Other Income		1,467.69	1,689.43	11,462.66	6,000.00	0.00	0.00	0.00	0.00	1,467.69	1,689.43	11,462.66	6,000.00	255.1%	-47.7%	23/24 includes one time revenues.		145
146 88170 Other Income - Gov't		0.00	0.00	0.00	0.00	0.00	0.00	(441.39)	0.00	0.00	0.00	(441.39)	0.00	0.0%	-100.0%			146
147 88175 Property Rental Income		0.00	0.00	0.00	0.00	158,084.00	386,220.00	369,368.24	194,424.00	158,084.00	386,220.00	369,368.24	194,424.00	-49.7%	-47.4%	Decrease due to the sell of portion of Dairy property.	(174,944.24)	147
148 88176 Property Other Income		0.00	0.00	0.00	0.00	6,404.12	8,500.00	3,849.21	8,500.00	6,404.12	8,500.00	3,849.21	8,500.00	0.0%	120.8%	Circle Green Royalties.	4,650.79	148
149 88300 Chromium 6 Surcharge		833,584.08	843,022.20	848,515.27	850,596.00	0.00	0.00	0.00	0.00	833,584.08	843,022.20	848,515.27	850,596.00	0.9%	0.2%			149
150 Total - OTHER INCOME		883,519.91	1,460,983.66	1,703,166.47	1,479,516.00	196,398.12	731,720.00	807,815.08	638,424.00	1,079,918.03	2,192,703.66	2,510,981.55	2,117,940.00	-3.4%	-15.7%	Assumes decrease due to less lease & interest revenue.	(393,041.55)	150
151 TOTAL NON-OPERATIONAL INCOME		1,919,046.40	2,302,541.94	2,778,067.69	2,414,005.60	1,887,475.71	2,650,241.84	2,814,703.27	2,830,132.82	3,806,522.11	4,952,783.78	5,592,770.96	5,244,138.42	5.9%	-6.2%		(348,632.53)	151

Phelan Pinon Hills Community Services District

BUDGET DETAIL COMPARISON 2024/2025

Assumes: Rates/Revenue Expenses	% Over Est Year End 16.00% 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 2022/2023 Budget	Prior Year 2023/2024 Budget	Actual Est YE 23/24	Proposed 2024/2025 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2023/2024 Budget	Actual Est YE 23/24	Proposed 2024/2025 BUDGET	Prior Year 2022/2023 Budget	Prior Year 2023/2024 Budget	Actual Est YE 23/24	Proposed 2024/2025 BUDGET					
152	NON-OPERATIONAL EXPENSE																152	
153	796 - Other Expense																153	
154	91010 Interest Expense	255,065.00	512,710.00	510,484.59	485,000.00	0.00	0.00	0.00	0.00	255,065.00	512,710.00	510,484.59	485,000.00	-5.4%	-5.0%	Civic Ctr, 2012 (Water rights), & 2021 (Solar & Facility).	(25,484.59)	154
155	92010 Loan Administrator Fee	17,270.00	16,620.00	16,620.51	15,956.00	0.00	0.00	0.00	0.00	17,270.00	16,620.00	16,620.51	15,956.00	-4.0%	-4.0%			155
156	93010 Tax Deduction/Collection Charge	0.00	0.00	0.00	0.00	3,510.88	3,914.35	4,295.04	4,380.94	3,510.88	3,914.35	4,295.04	4,380.94	11.9%	2.0%	Property Tax Collection Charge and Processing Fee.		156
157	94010 Chromium 6 Expenses	833,584.08	843,022.20	848,515.27	850,596.00	0.00	0.00	0.00	0.00	833,584.08	843,022.20	848,515.27	850,596.00	0.9%	0.2%			157
158	95010 Net Incr/Decr in Fair Value	25,000.00	5,000.00	(39,319.43)	7,000.00	0.00	3,000.00	(32,766.13)	3,000.00	25,000.00	8,000.00	(72,085.56)	10,000.00	25.0%	-113.9%	Fluctuation of interest rates.		158
159	Total - Other Expense	1,130,919.08	1,377,352.20	1,336,300.94	1,358,552.00	3,510.88	6,914.35	(28,471.09)	7,380.94	1,134,429.96	1,384,266.55	1,307,829.85	1,365,932.94	-1.3%	4.4%		22,251.06	159
160	TOTAL NON-OPERATIONAL EXPENSE	1,130,919.08	1,377,352.20	1,336,300.94	1,358,552.00	3,510.88	6,914.35	(28,471.09)	7,380.94	1,134,429.96	1,384,266.55	1,307,829.85	1,365,932.94	-1.3%	4.4%			160
161	NET NON-OPERATIONAL INCOME	788,127.32	925,189.74	1,441,766.75	1,055,453.60	1,883,964.83	2,643,327.49	2,843,174.36	2,822,751.88	2,672,092.15	3,568,517.23	4,284,941.11	3,878,205.48	8.7%	-9.5%		(406,735.63)	161
162	NET INCOME	746,599.45	783,999.52	884,736.43	990,743.53	983,958.55	1,401,803.40	1,858,492.78	1,645,406.11	1,730,558.00	2,185,802.92	2,743,229.21	2,636,149.64	20.6%	-3.9%		(107,079.57)	162
163	Fund Depr @ 60% = add back 40%	708,431.68	711,134.40	703,986.56	671,737.92	37,104.00	37,104.00	37,073.74	37,104.00	745,535.68	748,238.40	741,060.30	708,841.92	-5.3%	-4.3%	Add back in 40% not Funded.		163
164	Principal Payments Due on Loan	654,615.30	829,514.00	829,573.71	834,632.76	0.00	0.00	0.00	0.00	654,615.30	829,514.00	829,573.71	834,632.76	0.6%	0.6%	Principal portion of loans increase as interest decreases each year.	5,059.05	164
165	TOTAL NET INCOME (AFTER DEPR AND PRIN)	800,415.83	665,619.92	759,149.28	827,848.69	1,021,062.55	1,438,907.40	1,895,566.52	1,682,510.11	1,821,478.38	2,104,527.32	2,654,715.80	2,510,358.80	19.3%	-5.4%			165
166	Transfer to Reserves (Water Rights/Resources)		559,617.87	449,493.05	264,192.00								264,192.00			Line 6 & 142 (partial)		166
167	Repayment of Property Plant & Equip Reserves				279,100.00				97,212.00	Lease Revenue			376,312.00			Per Rate Study, Board wishes to repay reserves over 5 years		167
168	Repayment of Disaster Response Reserves				279,100.00				97,212.00	Lease Revenue			376,312.00			Total due Reserves for 2012 Water Rights	3,200,000.00	168
169	TOTAL NET INCOME (After Transfer to / Repayment of Reserves)				5,456.69				1,488,086.11				1,493,542.80			Total due Reserves for 2015 Water Rights	2,556,098.00	169
170	Capital Budget (Fund Depr @ 60%)				1,007,606.88				55,656.00				1,063,262.88					
171	Capital Project Spending				332,500.00				120,000.00				452,500.00					
172	Net Capital Surplus (Deficit)				675,106.88				(64,344.00)				610,762.88			Total due AVW water	1,191,000.00	172
173	TOTAL NET CASH FLOW (After CIP)				680,563.57				1,423,742.11				2,104,305.68			Note: 2015 Water Rights are part of C6 and will be repaid with C6 funding		173
174																Note: Dairy Lease Income is used on line 173/174 to pay down reserves		174
175	2024/2025 C 2023 Civic Center Lease		Solar&Fac (ReFi)	2012 (Water)	Caltrans (HWY 1)	TOTAL LOANS										loans. Board will decide at 2nd meeting in June.		175
176	Principal	197,306.18	404,149.14	226,577.10	6,600.34	\$ 834,632.76												176
177	Interest	265,216.46	112,564.12	106,189.69	15.05	\$ 483,985.32												177
178	Fees	-	0.00	15,956.00	0.00	\$ 15,956.00												178
179		462,522.64	516,713.26	348,722.79	6,615.39	\$ 1,334,574.08												179
180	Solar Portion		338,964.38													AVW to be repaid over 5 years = annual repayment	238,200.00	180
181	Estimated Solar Credits:		-650,500.00													2012 Water Rights paid over 10 years = annual repayment	320,000.00	181
182																Total annual amount to repay reserves	558,200.00	182
183	Total Operating Revenue	8,287,548.92	8,262,070.27	8,215,232.31	9,495,007.55	16,639.67	20,027.07	24,840.00	24,840.00	8,304,188.59	8,282,097.34	8,240,072.31	9,519,847.55			1/2 to Replacement Reserves 1/2 to Disaster Reserves	279,100.00	183
184	Total Non-Operating Revenue	1,919,046.40	2,302,541.94	2,778,067.69	2,414,005.60	1,887,475.71	2,650,241.84	2,814,703.27	2,830,132.82	3,806,522.11	4,952,783.78	5,592,770.96	5,244,138.42			* Not able to repay reserves in 22/23 or 23/24		184
185	Total Revenue	10,206,595.32	10,564,612.21	10,993,300.00	11,909,013.15	1,904,115.38	2,670,268.91	2,839,543.27	2,854,972.82	12,110,710.70	13,234,881.12	13,832,843.27	14,763,985.97					185
186																		186
187	Total Operating Expense	8,329,076.79	8,403,260.49	8,772,262.63	9,559,717.62	916,645.95	1,261,551.16	1,009,521.57	1,202,185.77	9,245,722.74	9,664,811.65	9,781,784.21	10,761,903.39					187
188	Total Non-Operating Expense	1,130,919.08	1,377,352.20	1,336,300.94	1,358,552.00	3,510.88	6,914.35	(28,471.09)	7,380.94	1,134,429.96	1,384,266.55	1,307,829.85	1,365,932.94					188
189	Total Expense	9,459,995.87	9,780,612.69	10,108,563.57	10,918,269.62	920,156.83	1,268,465.51	981,050.48	1,209,566.71	10,380,152.70	11,049,078.20	11,089,614.06	12,127,836.33					189

CAPITAL EXPENDITURE BUDGET 2024/2025 Budget

		DESCRIPTION/LOCATION	ESTIMATE	FUNDING SOURCE
<u>CIP PROJECTS</u>				
1	Chromium 6 Mitigation	Study, Test, Design, Infrastructure, Construction	\$ 150,000	B
2	Future Civic Center	Site Dev/Engineering/Construction	\$ 8,000,000	D
3	Well Site (Well 18)	Land Acquisition	\$ 100,000	A
4	Master Plan Projects	Electrical Panel Replacement	\$ 135,000	A
5	Urban Water Management Plan	Update every 5 years	\$ 25,000	A
		Total Water Fund Projects	\$ 8,410,000	
6	Phelan Park Expansion	Site Development/Construction	\$ 4,915,000	H
7	Future Civic Center	Site Dev/Engineering/Construction (Gov't portion)	\$ 2,800,000	H
8	Parks Master Plan	Update every 5 years	\$ 20,000	F
9	P.H. Community Bldg	Rehabilitation of Old Fire sation	\$ 100,000	F
10	Solid Waste	Potential Capital Projects	\$ 40,000	G
		Total Government Fund Projects	\$ 7,875,000	
		TOTAL CIP PROJECTS	\$ 16,285,000	
 <u>CAPITAL PURCHASES</u>				
11	Vehicle	Trucks: Water Operations & Solid Waste	\$ 137,500	A/G
		TOTAL CAPITAL PURCHASES	\$ 137,500	
		TOTAL CIP PROJECTS AND CAPITAL PURCHASES	\$ 16,422,500	
 FUNDING SOURCES				
Ent	A Reserve and Depreciation Funded	60% of Depreciation	A \$ 332,500	
Ent	B Chromium 6 Surcharge		B \$ 150,000	
Ent	C Connection Fees		C \$ -	
Ent	D Loan and/or Grants		D \$ 8,000,000	
Gvt	F Reserve and Depreciation Funded	60% of Depreciation	F \$ 120,000	
Gvt	G Existing Funds Available or Operational Revenue		G \$ 105,000	
Gvt	H Loan and/or Grants		H \$ 7,715,000	
			\$ 16,422,500	

* 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

Phelan Pinon Hills Community Services District

Enterprise Capital Improvement Projects

	Item No.	Location	Description											Notes		
				2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032		2032-2042	
Chromium Mitigation Projects	1	Well 14 SP 1.1	Well Profiling <i>(Contingent on state ruling)</i>				\$450,000.00									
		Well 12 SP 1.1	Equip with Cr6 Packer			\$150,000.00										
		Well 18 SP 1.1 / 1.4	Additional Water Supply				\$2,000,000.00									
		Well No. 15 - Azalea Road SP 1.1	Well, Equip, 12" pipeline 6K LF (\$2.4mil)	\$1,555,000.00												
		Storage Tank - Reservoir 6A (Prop. 1.5 MG) SP 1.1	Existing 6A (0.4 MG) <i>(Contingent on Fed. Funding (HUD) \$2 milFed./\$700,000 District)</i>				\$2,700,000.00								Approvs req. for \$2 m - Budgeted in 2025/2026 depending on approval	
		Reservoir 6A Other Cost SP 1.1	Design / Studies		\$100,000.00										Design for 6A Tank	
		Future Reservoir Site	Land Aquistition	\$50,000.00												
Sub-Total Cr6:				\$1,605,000.00	\$100,000.00	\$150,000.00	\$5,150,000.00	\$0.00	\$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)	Professional Services	\$100,000.00	\$237,958.05											
			Construction SP 1.7			\$8,000,000.00	\$500,000.00									Updated to reflect Steeno's 9-20-22 quote and additional contingency requirement
Sub-Total Civic Center:				\$100,000.00	\$237,958.05	\$8,000,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Master Plan (Reservoirs)	3	Reservoir 7A (1.1 MG) SP 1.4	7A-1 (.079 MG) 7A-2 (.079 MG)						\$2,035,000.00							
		Other Cost SP 1.4	Design / Equipping / Studies						\$100,000.00							
		Reservoir L1 (0.35 MG) SP 1.4	L1 (.483 MG)						\$647,500.00							
		Other Cost SP 1.4	Design / Equipping / Studies						\$100,000.00							
Master Plan (Pipelines) 2022-2027	4	Sundown Road (Wilson Ranch/Roosevelt)	P1-1,900 LF : Replace 6" with 8"				\$252,700.00									
		Phelan Road (Sheep Creek / Centola)	P3 -9,500 LF : New Install 12"						\$1,989,200.00							
		Pinon Hills Road (Nielson / Maria)	P13-1,300 LF : New Install 8"	\$157,300.00												
		Atsina Road (Mono / Solano)	P14-1,400 : New Install 8"					\$186,200.00								
		Fremontia Road (Glenview / Oasis)	P15-2,600 LF : Replace 6" with 8"						\$314,600.00							
Master Plan (Pipelines) 2032-2042	5	Smoke Tree (Soledad / Highway)	P2-6,500 LF : Replace 6" with 12"											\$1,358,500.00		
		Buckwheat / Phelan / Cholla / Minero	P4-14,750 LF : Replace 6"-8" with 12"											\$3,082,750.00		
		Brawley Road (Eaby / Schlitz)	P5-1,400 LF : Replace 6" with 8"											\$224,000.00		
		Phelan Road (Baldy Mesa / Shasta)	P6-9,300 LF : Replace 6" with 12"											\$1,636,800.00		
		Highway 138 / Ponderosa / Pine Tree	P7-8,300 LF : Replace 6" with 12"													
		Buckthorne Road (Highway 138)	P8-1,300 LF : Replace 6"-8" with 12"													
		White Fox Trail (Minero / Pionero)	P9-1,300 LF : Replace 6" with 12"													
		Acanthus Street (Bonaza / Palmdale)	P10-1,300 LF (12"): New Install 12"													
		Pinero Road (Phelan Rd.)	P11-350 LF : Replace 8" with 12"													
		Mirage Road (Mango / Progress)	P12-2,500 LF : New Install 12"													
Sub-Total Master Plan CIP:				\$157,300.00	\$0.00	\$0.00	\$252,700.00	\$186,200.00	\$3,197,100.00	\$1,989,200.00	\$0.00	\$0.00	\$0.00	\$6,302,050.00		
Smithson Springs	6	Smithson Springs Canyon Tank and Pipeline	Construction (Capture Tank)				\$25,000.00									
Land	7	Future Expansion Sites (general)	Purchase			\$100,000.00										
Wells	8	Well 16 SP 1.1 / 1.4	Additional Water Supply							\$2,800,000.00						
Meters	9	Meter Replacement Program SP 1.5	Infrastructure													
			O & M	\$1,000,000.00	\$700,000.00											
Boosters	10	Booster and Appurtenance Replacements	Electrical Panel Replacement			\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00		
			Building Replacement													
			Pump/Motor/Pipework Replacement													
Reservoirs	11	Storage Tank - Tank at Well 2 Tank 3 (Prop. .5 MG) SP 1.1	Infrastructure					\$1,000,000.00								
Planning	12	Urban Water Management Plan	Report			\$25,000.00	\$15,000.00			\$25,000.00						
	13	Water Master Plan (update hydraulic model)	Report							\$88,000.00						
Sub-Total CIP (Items 6-12):				\$1,000,000.00	\$700,000.00	\$260,000.00	\$175,000.00	\$1,135,000.00	\$135,000.00	\$248,000.00	\$2,935,000.00	\$135,000.00	\$135,000.00	\$135,000.00		
Sub-Total CIP (Items 1-12):				\$2,862,300.00	\$1,037,958.05	\$8,410,000.00	\$6,077,700.00	\$1,321,200.00	\$3,332,100.00	\$2,237,200.00	\$2,935,000.00	\$135,000.00	\$135,000.00	\$6,437,050.00		

Phelan Pinon Hills Community Services District

Enterprise Capital Purchases

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

Enterprise 10-Year Repair and Maintenance Plan

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

Phelan Pinon Hills Community Services District

Government Funds Capital Improvement Projects

	No.	Location	Description										Notes	
				2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		2031/2032
Phelan Park Exp.	1	Design/Engineering SP 2.1	Phase 3 & 4											Note: \$4 million is a tentative placeholder for grants/grant match should the District be awarded one, remainder to be funded by District - \$8.5 remain. balance of project
		Construction SP 2.1				\$ 4,000,000.00	\$ 8,500,000.00							
		Construction SP 2.1				\$915,000.00								
Civic Center Bldg.	2	Government Portion of Phase I (See Enterprise Funds, Civic Center Project for add. Costs)	Design / Engineering (5%)											
			Site Dev./Improvements (30%)			\$2,800,000.00								
			Building Const. (5%) SP 2.3											
Com Cent./Gym	3	Community Center / Gymnasium SP 2.1	Design / Engineering											
			Buildout										\$4,300,000.00	
			Remaining Buildout											
Leg.	4		Poll	\$10,000.00		\$15,000.00								
Rehab.	5	Pinon Hills Community Building (Old Fire Station)	Rehabilitation			\$100,000.00								
Plans	6	Solid Waste Rate Study	Report			\$35,000.00								
Solid Waste & Rec.	7		Potential Capital Projects	\$35,000.00	\$35,000.00	\$40,000.00	\$40,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	
Sub-Total Projects:				\$45,000.00	\$35,000.00	\$7,905,000.00	\$8,540,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$4,345,000.00

Government Funds Capital Purchase

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

Government Funds - Repair and Maintenance Plan

Items in Orange are Placeholder Items.

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

PRESS RELEASE - 1/11/2024

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

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

SCHEDULE OF EVENTS

PUBLIC MEETINGS AND HEARING FOR 2024/2025 BUDGET PROCESS

January & February	Committees meet, review, and update long range capital, maintenance plans, programs, and District goals. Committee meeting agendas are posted on the District calendar, in the office, online, and at the community centers. The public is invited and encouraged to attend and participate in this process.
Wednesday – 5:00 p.m. February 21, 2024	Special Board Workshop – Review and approval of committee proposed long range capital, maintenance plans, programs, and goals.
Tuesday – 4:00 p.m. March 19, 2024	Special Finance Committee – Review Draft Budget
Wednesday – 5:00 p.m. April 3, 2024	Special Board Workshop – Review Draft Budget
Tuesday – 4:00 p.m. April 16, 2024	Finance Committee – Review Final Draft Budget
Wednesday – 5:00 p.m. May 1, 2024	Special Board Workshop – Review Final Draft Budget. Note: This meeting is tentative. The meeting of April 3, 2024, will determine whether or not this meeting will be necessary.
Wednesday – 5:00 p.m. June 26, 2024	Regular Board Meeting Budget Hearing & possible Budget approval (with any modifications identified as a result of the hearing).