

SPECIAL FINANCE COMMITTEE MEETING AGENDA

March 21, 2023 – 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. *If you are attending remotely and you wish to address the Board, please do so by the method listed on the first page of this agenda.* Speakers are requested to be brief in their remarks. The Chair may limit each speaker to a comment period of five (5) minutes.

3) **Approval of Minutes**

4) **Review & Discussion Regarding 2023/2024 Draft Budget**

5) **Review of Proposed Budget Policy Modifications**

6) **Committee Comments**

7) **Review of Action Items**

- a) Prior Meeting
- b) Current Meeting

8) **Set Agenda for Next Meeting** – April 18, 2023

9) **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



Mission Statement:

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

Authorized Services:

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

Remote Viewing:

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

[PPHCSD YouTube Channel Link](#)

Remote Participation:

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

<https://www.pphcsd.org/meetings>

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

Written Comments:

You may also email your public comment to the Board Secretary at 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.

FINANCE COMMITTEE MEETING MINUTES

January 17, 2023
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely Via Zoom or Conference Call

Board Members Present: Mark Roberts, Vice President/Chair
Chuck Hays, Director

Board Members Absent: None

Staff Present: Don Bartz, General Manager
Lori Lowrance, Assistant General Manager/CFO
David Noland, Accountant
Aimee Williams, Asst. Board Clerk/Administrative Specialist

Guests/Public: None

Call to Order

Vice President Roberts called the meeting to order at 4:02 p.m.

Roll Call

All Committee Members were present at Roll Call.

1) Approval of Agenda

Vice President Roberts moved to approve the Agenda as amended. Director Hays seconded the motion. Motion passed unanimously.

2) Public Comment

None

3) Approval of Minutes

Vice President Roberts moved to approve the Agenda as amended. Director Hays seconded the motion. Motion passed unanimously.

4) Review of Disbursements

The Committee reviewed the disbursements.

5) Review of Financials

The Committee reviewed the financials.

6) Review of Solar Project Credits & Expenses

The Committee reviewed the solar project credits and expenses.

7) Review of Committee Roles & Responsibilities

The Committee reviewed the Roles & Responsibilities; no changes recommended.

8) Review of Strategic Plan – Finance Components

The Committee reviewed the Strategic Plan.

9) Discussion Regarding 2023/2024 Budget

The Committee reviewed the process and the schedule.

10) Committee Comments

Nothing further.

11) Review of Action Items

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

12) Set Agenda for Next Meeting

- Special Meeting – March 21, 2023
- Regular Meeting – April 18, 2023
 - Add Cash/Investment Report to the agenda.

13) Adjournment

With no further business before the Committee, the meeting adjourned at 4:42 p.m.

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

Phelan Pinon Hills Community Services District
BUDGET DETAIL COMPARISON 2023/2024

Assumes: Rates/Reve Expenses	% Over Est Year End 6.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	23/24 Budget vs. Actual Est YE	Line #
		Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET				
1	Operational Income/Expense																
2	Income																2
3	40 - WATER SALES																3
4	40A - WATER CONSUMPTION																4
5	40010 Water Sales - Residential - C	3,550,750.29	4,196,474.46	3,102,406.43	3,443,671.14	0.00	0.00	0.00	0.00	3,550,750.29	4,196,474.46	3,102,406.43	3,443,671.14	-17.9%	11.0%	Includes rate change of 6%, approved Dec 2021.	5
6	40012 Water Sales - Residential (WR) *	0.00	0.00	305,587.27	339,201.87	0.00	0.00	0.00	0.00	0.00	0.00	305,587.27	339,201.87	0.0%	11.0%	Increase 5% due to new meters and 22/23 being a wet year.	6
7	40020 Water Sales - Commercial - C	25,972.98	35,041.62	42,851.25	47,564.89	0.00	0.00	0.00	0.00	25,972.98	35,041.62	42,851.25	47,564.89	35.7%	11.0%	The Chromium 6 surcharge is listed below (Non-Op Revenue) .	7
8	40030 Water Sales - Fire Protection-C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	as it is specifically for the Chromium 6 project not operations.	8
9	40060 Water Sales - Multiple Res - C	3,609.35	3,596.81	2,798.69	3,106.55	0.00	0.00	0.00	0.00	3,609.35	3,596.81	2,798.69	3,106.55	-13.6%	11.0%		9
10	40070 Water Sales - School - C	370,299.10	421,449.57	303,366.11	336,736.38	0.00	0.00	0.00	0.00	370,299.10	421,449.57	303,366.11	336,736.38	-20.1%	11.0%		10
11	40090 Water Sales - Construction - C	88,738.77	196,818.57	346,763.14	384,907.09	0.00	0.00	0.00	0.00	88,738.77	196,818.57	346,763.14	384,907.09	95.6%	11.0%		11
12	40095 Water Sales - Construction Non-Potabl	2,507.92	4,366.22	25,538.45	28,347.68	0.00	0.00	0.00	0.00	2,507.92	4,366.22	25,538.45	28,347.68	549.2%	11.0%		12
13	TOTAL WATER CONSUMPTION	4,041,878.41	4,857,747.25	4,129,311.34	4,583,535.59	0.00	0.00	0.00	0.00	4,041,878.41	4,857,747.25	4,129,311.34	4,583,535.59	-5.6%	11.0%	Includes rate change & increased consumption.	13
14	40B - WATER METER CHARGE																14
15	41010 Water Sales - Residential - M	2,382,390.47	2,816,683.24	2,866,153.62	3,038,122.84	0.00	0.00	0.00	0.00	2,382,390.47	2,816,683.24	2,866,153.62	3,038,122.84	7.9%	6.0%	Includes rate change of 6%.	15
16	41020 Water Sales - Commercial - M	17,358.22	22,662.07	24,396.66	25,860.46	0.00	0.00	0.00	0.00	17,358.22	22,662.07	24,396.66	25,860.46	14.1%	6.0%		16
17	41030 Water Sales - Fire Protection-M	2,398.07	3,083.23	2,908.71	3,083.23	0.00	0.00	0.00	0.00	2,398.07	3,083.23	2,908.71	3,083.23	0.0%	6.0%		17
18	41060 Water Sales - Multiple Res - M	2,600.57	2,897.75	3,005.31	3,185.63	0.00	0.00	0.00	0.00	2,600.57	2,897.75	3,005.31	3,185.63	9.9%	6.0%		18
19	41070 Water Sales - School - M	33,166.45	36,535.87	39,172.90	41,523.27	0.00	0.00	0.00	0.00	33,166.45	36,535.87	39,172.90	41,523.27	13.7%	6.0%		19
20	41090 Water Sales - Construction - M	22,985.51	46,479.23	31,836.06	33,746.22	0.00	0.00	0.00	0.00	22,985.51	46,479.23	31,836.06	33,746.22	-27.4%	6.0%	Assumes similar amount of construction	20
21	41095 Water Sales - Construction Non Potabl	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%		21
22	TOTAL WATER METER CHARGE	2,460,899.29	2,928,341.39	2,967,473.26	3,145,521.66	0.00	0.00	0.00	0.00	2,460,899.29	2,928,341.39	2,967,473.26	3,145,521.66	7.4%	6.0%	Includes rate change approved (2021 rate study).	22
23	Total - WATER SALES	6,502,777.70	7,786,088.64	7,096,784.60	7,729,057.24	0.00	0.00	0.00	0.00	6,502,777.70	7,786,088.64	7,096,784.60	7,729,057.24	-0.7%	8.9%	Includes rate change & increased consumption.	23
24	44 - SPECIAL ASSESSMENT																24
25	44100 Special Assessments	291,071.09	283,980.41	285,606.00	283,463.96	0.00	0.00	0.00	0.00	291,071.09	283,980.41	285,606.00	283,463.96	-0.2%	-0.7%	Assumes slight change due to new meter sets.	25
26	TOTAL SPECIAL ASSESSMENT	291,071.09	283,980.41	285,606.00	283,463.96	0.00	0.00	0.00	0.00	291,071.09	283,980.41	285,606.00	283,463.96	-0.2%	-0.7%	Assumes slight change in standby rates.	26
27	46 - PARKS																27
28	47600 Park & Recreation Fee	0.00	0.00	0.00	0.00	15,000.00	16,639.67	18,206.43	20,027.07	15,000.00	16,639.67	18,206.43	20,027.07	20.4%	10.0%		28
29	TOTAL PARKS	0.00	0.00	0.00	0.00	15,000.00	16,639.67	18,206.43	20,027.07	15,000.00	16,639.67	18,206.43	20,027.07	20.4%	10.0%	Assumes slight increase in community centers rentals/rates	29
30	48 - OTHER SERVICE INCOME																30
31	48200 Other Services Incomes	40,914.48	117,482.68	144,084.81	182,427.59	0.00	0.00	0.00	0.00	40,914.48	117,482.68	144,084.81	182,427.59	55.3%	26.6%	Includes increase of 28% to Disconnections fees.	31
32	48700 Administrative Fees	25,631.89	99,997.19	122,603.58	122,603.58	0.00	0.00	0.00	0.00	25,631.89	99,997.19	122,603.58	122,603.58	22.6%	0.0%	Credit Card fees for online payments.	32
33	TOTAL OTHER SERVICE INCOME	66,546.37	217,479.87	266,688.39	305,031.17	0.00	0.00	0.00	0.00	66,546.37	217,479.87	266,688.39	305,031.17	40.3%	14.4%	Includes increase of 28% to Disconnections fees.	33
34	TOTAL INCOME FROM OPERATIONS	6,860,395.16	8,287,548.92	7,649,078.99	8,317,552.37	15,000.00	16,639.67	18,206.43	20,027.07	6,875,395.16	8,304,188.59	7,667,285.42	8,337,579.44	0.4%	8.7%		34
35	GROSS PROFIT	6,860,395.16	8,287,548.92	7,649,078.99	8,317,552.37	15,000.00	16,639.67	18,206.43	20,027.07	6,875,395.16	8,304,188.59	7,667,285.42	8,337,579.44	0.4%	8.7%		35
36																	36
37	50 - WATER PURCHASES																37
38	50010 MWA Admin. & Bio Fee	14,800.00	18,000.00	16,267.20	17,893.92	0.00	0.00	0.00	0.00	14,800.00	18,000.00	16,267.20	17,893.92	-0.6%	10.0%	Increase per Watermaster report.	38
39	50020 MWA Make Up Water	1,000.00	1,000.00	2,715.00	2,715.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	2,715.00	2,715.00	171.5%	0.0%	5 AF @ \$584/AF Make Up Obligation in Alto .	39
40	50030 MWA/AVW Replacement Water	5,000.00	100,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	100,000.00	5,000.00	5,000.00	-95.0%	0.0%	AVW Replacement Water / Well 14 (MWA repl = 0).	40
41	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.	41
42	TOTAL WATER PURCHASES	20,800.00	119,000.00	23,982.20	25,608.92	0.00	0.00	0.00	0.00	20,800.00	119,000.00	23,982.20	25,608.92	-78.5%	6.8%	Includes increased rates from MWA.	42
43	51 - SALARIES & BENEFITS																43
44	51110 Salaries & Wages	1,606,158.56	1,765,085.24	1,830,912.08	1,946,418.34	168,773.19	278,277.21	246,318.38	445,959.42	1,774,931.75	2,043,362.45	2,077,230.46	2,392,377.76	17.1%	15.2%	Includes COLA and Merit Incr.	44
45	51120 Vacations	122,827.42	131,259.19	138,482.21	144,982.04	11,608.81	22,279.97	20,611.99	35,171.40	134,436.23	153,539.16	159,094.20	180,153.44	17.3%	13.2%	The budget is based on exact calculations of approved positions.	45
46	51130 Holiday	79,246.24	79,065.55	88,579.96	95,217.42	7,647.47	13,439.63	13,769.49	21,630.51	86,893.71	92,505.18	102,349.45	116,847.93	26.3%	14.2%	Increase due to COLA, Merit, and restructuring of positions.	46
47	51140 Sick Pay	85,359.55	92,390.18	98,315.05	103,873.55	8,342.69	14,661.41	15,719.51	23,596.92	93,702.24	107,051.59	114,034.56	127,470.47	19.1%	11.8%	Plus one new employee for Solid Waste	47
48	51150 Misc. Earn	89,605.40	81,951.77	88,634.02	91,392.09	5,337.87	8,206.98	3,368.00	11,662.04	94,943.27	90,158.75	92,002.02	103,054.13	14.3%	12.0%	Total Reg/Vac/Hol/Sic/Misc	48
49	51170 Overtime	137,716.06	178,487.24	185,471.10	200,338.61	10,296.39	10,620.08	26,604.58	16,066.91	148,012.45	189,107.32	212,075.68	216,405.52	14.4%	2.0%	Based on previous 2 year average.	49
50	51210 Payroll Taxes	46,376.53	39,411.05	41,553.42	41,481.84	4,922.05	5,853.01	5,335.37	9,074.79	51,298.58	45,264.06	46,888.79	50,556.64	11.7%	7.8%		50
51	51220 Worker's Compensation	31,023.64	29,429.57	31,429.57	56,156.93	6,888.60	7,050.52	7,050.52	16,111.65	37,912.24	36,480.09	38,480.09	72,268.59	98.1%	87.8%	Increase due to 72% change in Exp Mod, plus salary changes.	51
52	51230 Employee Group Insurance	352,657.94	352,556.77	412,171.06	395,423.21	36,843.97	62,417.02	59,307.45	110,088.42	389,501.91	414,973.79	471,478.51	505,511.63	21.8%	7.2%		52
53	51240 Retirement	248,012.37	258,872.04	276,043.13	306,130.45	23,839.56	40,600.52	32,888.65	70,417.91	271,851.93	299,472.56	308,931.78	376,548.36	25.7%	21.9%	Increase due to a combined 13% rate increase, plus 9% CalPERS increase.	53
54	TOTAL SALARIES & BENEFITS	2,798,983.71	3,008,508.60	3,191,591.59	3,381,414.49	284,500.60	463,406.35	430,973.94	759,779.97	3,083,484.31	3,471,914.95	3,622,565.54	4,141,194.46	19.3%	14.3%	5.0% COLA, 2.5% merit, plus one new EE (Gvmt Fund).	54

Phelan Pinon Hills Community Services District
BUDGET DETAIL COMPARISON 2023/2024

Assumes: Rates/Reve Expenses	% Over Est Year End 6.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	23/24 Budget vs. Actual Est YE	Line #
		Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET				
55 52 - BOARD COMPENSATIONS (Expenses)																	55
56 52110 Board Director's Fee		48,240.00	38,700.00	26,440.00	30,000.00	3,600.00	4,500.00	4,309.20	6,000.00	51,840.00	43,200.00	30,749.20	36,000.00	-16.7%	17.1%	Assumes slight increase for new Board members.	56
57 52210 Board Exp - Auto Expense		953.56	3,500.00	991.01	2,000.00	102.60	250.00	134.71	250.00	1,056.16	3,750.00	1,125.72	2,250.00	-40.0%	99.9%	Assumes increase in travel and in person meetings.	57
58 52220 Board Exp - Meals & Lodging		6,756.00	14,000.00	6,352.57	6,500.00	0.00	0.00	0.00	0.00	6,756.00	14,000.00	6,352.57	6,500.00	-53.6%	2.3%	Assumes slight increase as in person sessions resume.	58
59 52230 Board Exp - Education/Training		8,288.00	6,000.00	4,439.26	6,000.00	0.00	0.00	0.00	0.00	8,288.00	6,000.00	4,439.26	6,000.00	0.0%	35.2%	Assumes increase as in person training resumes.	59
60 52240 Board Exp - Insurance & Other Expense		31,403.90	55,000.00	55,081.21	57,000.00	4,319.52	3,200.00	7,308.41	8,000.00	35,723.42	58,200.00	62,389.62	65,000.00	11.7%	4.2%		60
61 TOTAL BOARD COMPENSATIONS (Expenses)		95,641.46	117,200.00	93,304.05	101,500.00	8,022.12	7,950.00	11,752.32	14,250.00	103,663.58	125,150.00	105,056.37	115,750.00	-7.5%	10.2%	Assumes slight increase for new Board members.	61
62 53 - PROFESSIONAL FEE																	62
63 53110 Auditing & Accounting Fees		23,200.00	25,000.00	24,822.36	25,000.00	500.00	0.00	500.00	500.00	23,700.00	25,000.00	25,322.36	25,500.00	2.0%	0.7%		63
64 53120 Legal Services		51,109.09	85,831.30	52,229.95	55,000.00	8,025.48	2,500.00	7,692.46	10,000.00	59,134.57	88,331.30	59,922.41	65,000.00	-26.4%	8.5%	Assumes increase in Gov't fund legal activity (Ordinances).	64
65 53130 Engineering		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%		65
66 53140 Laboratory Analysis		34,693.00	49,000.00	7,910.46	12,000.00	0.00	0.00	0.00	0.00	34,693.00	49,000.00	7,910.46	12,000.00	-75.5%	51.7%	Required Water Quality testing varies from year to year.	66
67 53150 Outside Service		87,668.44	158,631.00	213,675.73	113,121.70	2,100.00	12,100.00	24,328.26	13,000.00	89,768.44	170,731.00	238,003.99	126,121.70	-26.1%	-47.0%	22/23 includes one time services (Homefield Mitigation).	67
68 53160 Permits & Fees		55,707.00	44,715.86	28,111.96	32,300.00	2,000.00	1,200.00	1,147.41	1,200.00	57,707.00	45,915.86	29,259.37	33,500.00	-27.0%	14.5%	Assumes slight increase in Water System Fees.	68
69 53170 Software Support		173,652.05	146,346.08	193,008.98	193,105.39	359.13	383.01	410.13	435.00	174,011.18	146,729.09	193,419.11	193,540.39	31.9%	0.1%		69
70 TOTAL PROFESSIONAL FEE		426,029.58	509,524.24	519,759.44	430,527.09	12,984.61	16,183.01	34,078.26	25,135.00	439,014.19	525,707.25	553,837.70	455,662.09	-13.3%	-17.7%	Reduction due to one time services in prior year.	70
71 54 - SERVICE AND SUPPLIES																	71
72 54110 Advertising		5,500.00	11,550.00	7,305.67	8,500.00	13,250.00	20,050.00	9,587.76	23,700.00	18,750.00	31,600.00	16,893.43	32,200.00	1.9%	90.6%	Increased advertising due to Park and SW projects and activities.	72
73 54140 Auto Expense		1,842.02	14,793.08	11,650.83	12,233.37	0.00	0.00	0.00	0.00	1,842.02	14,793.08	11,650.83	12,233.37	-17.3%	5.0%	Assumes slight increase in fuel costs.	73
74 54200 Credit Card Fee & Bank Charges		64,311.06	81,915.19	70,034.57	73,884.00	0.00	0.00	0.00	0.00	64,311.06	81,915.19	70,034.57	73,884.00	-9.8%	5.5%	Credit Card Processing fees.	74
75 54230 Dues & Subscriptions		16,613.39	15,053.00	15,533.69	15,600.00	500.00	1,200.00	735.70	900.00	17,113.39	16,253.00	16,269.39	16,500.00	1.5%	1.4%		75
76 54260 Education & Training		38,200.00	51,300.00	74,119.68	68,925.00	3,200.00	2,000.00	661.77	7,500.00	41,400.00	53,300.00	74,781.45	76,425.00	43.4%	2.2%		76
77 54290 Employment Expense		3,384.43	2,780.00	2,096.80	2,280.00	0.00	0.00	0.00	0.00	3,384.43	2,780.00	2,096.80	2,280.00	-18.0%	8.7%	DOT resuming activities.	77
78 54300 Equipment Rental/ Lease		9,609.30	12,200.00	8,004.65	10,560.00	927.13	1,500.00	2,003.27	1,500.00	10,536.43	13,700.00	10,007.92	12,060.00	-12.0%	20.5%	Did not need Rental Equip for Smithson springs in 22/23.	78
79 54320 General Maintenance		3,453.52	8,634.31	6,769.19	7,420.00	313.96	5,107.77	495.90	480.00	3,767.48	13,742.08	7,265.09	7,900.00	-42.5%	8.7%		79
80 54350 Insurance		161,462.71	191,675.18	146,043.59	181,000.00	4,752.17	4,853.02	10,368.64	12,160.00	166,214.88	196,528.20	156,412.23	193,160.00	-1.7%	23.5%	17% increase in property, liability.	80
81 54380 Insurance - Vehicle		42,504.17	38,846.52	38,408.40	45,000.00	2,752.43	4,347.98	2,164.42	2,540.00	45,256.60	43,194.50	40,572.82	47,540.00	10.1%	17.2%	17% increase in vehicle insurance.	81
82 54410 Fuel Costs		67,000.00	158,550.00	123,020.36	129,171.38	3,000.00	6,510.80	5,634.52	5,916.25	70,000.00	165,060.80	128,654.88	135,087.62	-18.2%	5.0%		82
83 54440 Meeting, Seminar & Supplies		5,900.00	9,109.63	6,814.06	7,125.00	1,100.00	330.00	78.87	100.00	7,000.00	9,439.63	6,892.93	7,225.00	-23.5%	4.8%		83
84 54470 Travel Expense		31,600.00	31,600.00	41,564.90	40,200.41	2,100.00	2,100.00	0.00	2,100.00	33,700.00	33,700.00	41,564.90	42,300.41	25.5%	1.8%		84
85 54500 Operating Supplies		66,242.40	65,485.00	73,539.91	74,820.00	12,500.00	6,500.00	4,003.69	6,060.00	78,742.40	71,985.00	77,543.60	80,880.00	12.4%	4.3%	Parks activities are expected to resume.	85
86 54530 Office Supplies		31,927.75	44,472.45	57,943.71	42,650.00	1,500.00	1,500.00	6,764.54	7,418.18	33,427.75	45,972.45	64,708.25	50,068.18	8.9%	-22.6%	New Desks for office in 22/23.	86
87 54620 Repair & Maintenance		524,032.92	765,601.52	1,073,020.32	787,423.26	137,900.00	119,800.00	74,477.94	104,100.00	661,932.92	885,401.52	1,147,498.26	891,523.26	0.7%	-22.3%	Well repair, booster repair, leak clamp repl., line repl, meter repl.	87
88 54650 Small Tools		15,893.49	22,600.00	30,340.43	28,100.00	1,300.00	1,500.00	1,092.50	1,500.00	17,193.49	24,100.00	31,432.93	29,600.00	22.8%	-5.8%	Gvmt Rep&Main: HVAC, paint, appliances, ceiling tiles, etc for CC.	88
89 54680 Uniforms		17,184.70	15,042.67	10,707.66	13,700.00	2,000.00	2,000.00	996.65	2,000.00	19,184.70	17,042.67	11,704.31	15,700.00	-7.9%	34.1%	Periodic replacement of jackets.	89
90 54710 Vehicle Maintenance		35,000.00	47,000.00	42,406.34	40,000.00	4,100.00	2,000.00	1,951.04	2,000.00	39,100.00	49,000.00	44,357.38	42,000.00	-14.3%	-5.3%	Purchased 2 new vehicles in 22/23.	90
91 54740 Easement Lease		600.00	603.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	603.00	0.00	0.00	0.0%	0.0%	Now included in Permits & Fees (Acct 53160)	91
92 54770 Computer & Equipment Maint		14,693.66	4,100.00	10,233.16	4,500.00	0.00	0.00	810.85	0.00	14,693.66	4,100.00	11,044.01	4,500.00	9.8%	-59.3%		92
93 54800 Programs (Wtr Cons, parks,etc)		10,200.00	12,500.00	14,306.27	14,500.00	46,830.00	66,930.00	49,676.91	72,430.00	57,030.00	79,430.00	63,983.18	86,930.00	9.4%	35.9%	Assumes normal activities will resume + new SW programs.	93
94 54801 Senior Lunch Program		0.00	0.00	0.00	0.00	22,600.00	22,600.00	0.00	22,600.00	22,600.00	22,600.00	0.00	22,600.00	0.0%	100.0%	Activities are expected to resume.	94
95 54802 Farmers Market		0.00	0.00	0.00	0.00	1,000.00	500.00	0.00	400.00	1,000.00	500.00	0.00	400.00	-20.0%	100.0%		95
96 54830 State & County Fees & Services		14,500.00	17,200.00	14,666.00	15,800.00	400.00	200.00	342.00	200.00	14,900.00	17,400.00	15,008.00	16,000.00	-8.0%	6.6%	Lafco, parcel & Lien fees etc.	96
97 54860 Postage & Mailing		19,490.95	51,344.70	40,304.55	42,319.78	0.00	0.00	6,355.30	6,673.07	19,490.95	51,344.70	46,659.85	48,992.84	-4.6%	5.0%	Postage increase.	97
98 54890 Printing		19,388.37	20,202.09	22,194.60	24,000.00	0.00	0.00	4,689.23	3,500.00	19,388.37	20,202.09	26,883.83	27,500.00	36.1%	2.3%		98
99 54920 Public Relation		4,000.00	1,500.00	3,943.66	2,750.00	22,500.00	10,000.00	11,941.57	26,500.00	26,500.00	11,500.00	15,885.23	29,250.00	154.3%	84.1%	Solid Waste & Parks partnerships.	99
100 TOTAL SERVICE AND SUPPLIES		1,224,534.84	1,695,658.34	1,944,973.00	1,692,462.20	284,525.69	281,529.57	194,833.07	312,277.49	1,509,060.53	1,977,187.91	2,139,806.07	2,004,739.69	1.4%	-6.3%	Decrease due to Repair and Maint. Costs.	100
101 58 - UTILITIES - Electric/Phone/Gas																	101
102 58010 Telephone		28,853.31	25,100.00	29,159.40	32,213.00	3,629.54	3,960.00	3,873.63	4,056.00	32,482.85	29,060.00	33,033.03	36,269.00	24.8%	9.8%	Assumes upgrade of phones for Field Staff.	102
103 58110 Utilities - Operations		1,132,501.77	1,372,105.81	1,480,998.43	1,614,288.29	22,775.45	32,927.27	33,871.60	36,920.04	1,155,277.22	1,405,033.08	1,514,870.03	1,651,208.33	17.5%	9.0%	Increase in Electric Costs of 9%.	103
104 58115 Utilities - Solar Credit		(250,075.50)	(300,501.00)	(562,003.18)	(565,000.00)	0.00	0.00	0.00	0.00	(250,075.50)	(300,501.00)	(562,003.18)	(565,000.00)	88.0%	0.5%		104
105 58210 Utilities - Street Lights		0.00	0.00	0.00	0.00	12,208.03	17,929.75	17,972.33	19,589.84	12,208.03	17,929.75	17,972.33	19,				

Phelan Pinon Hills Community Services District
BUDGET DETAIL COMPARISON 2023/2024

Assumes: Rates/Reve Expenses	% Over Est Year End 6.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	23/24 Budget vs. Actual Est YE	Line #	
		Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET					
114	NET OPERATIONAL INCOME	(513,190.03)	(41,527.87)	(968,558.67)	(182,083.12)	(708,642.29)	(900,006.28)	(801,614.17)	(1,244,741.27)	(1,221,832.32)	(941,534.15)	(1,770,172.85)	(1,426,824.40)	51.5%	-19.4%	343,348.45	114	
115	NON-OPERATIONAL INCOME/EXPENSE																115	
116	NON-OPERATIONAL INCOME																116	
117	70 - PROPERTY TAXES																117	
118	71110 Property Taxes - Curr Sec	0.00	0.00	0.00	0.00	1,154,311.97	1,316,075.66	1,375,595.55	1,461,329.66	1,154,311.97	1,316,075.66	1,375,595.55	1,461,329.66	11.0%	6.23%	Assumes increase in property tax revenue due to increased values & sales.	118	
119	71120 Property Taxes - Curr Unsec	0.00	0.00	0.00	0.00	77,618.39	50,028.76	51,458.20	52,540.77	77,618.39	50,028.76	51,458.20	52,540.77	5.0%	2.10%	(Per County report on Districts share of General Tax).	119	
120	71130 Property Taxes - Curr Supplimen	0.00	0.00	0.00	0.00	7,663.42	26,736.11	28,072.92	42,763.64	7,663.42	26,736.11	28,072.92	42,763.64	59.9%	52.33%		120	
121	71140 Property Taxes - Curr Unitary	0.00	0.00	0.00	0.00	47,530.26	48,489.75	48,489.75	56,331.31	47,530.26	48,489.75	48,489.75	56,331.31	16.2%	16.17%		121	
122	71150 Property Taxes - Curr Other	0.00	0.00	0.00	0.00	20,223.34	3,048.37	22,142.55	3,822.60	20,223.34	3,048.37	22,142.55	3,822.60	25.4%	-82.74%		122	
123	72110 Property Taxes - Prior Sec	0.00	0.00	0.00	0.00	22,517.11	22,519.89	20,819.03	21,235.41	22,517.11	22,519.89	20,819.03	21,235.41	-5.7%	2.0%	Assumes prior year collections will be similar to last fiscal year.	123	
124	72120 Property Taxes - Prior Unsec	0.00	0.00	0.00	0.00	1,239.98	204.73	477.80	487.36	1,239.98	204.73	477.80	487.36	138.0%	2.0%		124	
125	72130 Property Taxes - Prior Supplimn	0.00	0.00	0.00	0.00	12,461.00	11,477.71	16,339.87	16,666.67	12,461.00	11,477.71	16,339.87	16,666.67	45.2%	2.0%		125	
126	72150 Property Taxes - Prior Other	0.00	0.00	0.00	0.00	1,811.47	1,453.32	1,320.41	1,346.82	1,811.47	1,453.32	1,320.41	1,346.82	-7.3%	2.0%		126	
127	73160 Property Taxes - Homeowner	0.00	0.00	0.00	0.00	8,859.28	10,400.47	9,934.98	10,133.68	8,859.28	10,400.47	9,934.98	10,133.68	-2.6%	2.0%		127	
128	73170 Tax Penalties & Others	10,548.74	20,511.40	15,589.03	15,589.03	7,500.29	7,603.31	6,704.41	6,704.41	18,049.03	28,114.71	22,293.44	22,293.44	-20.7%	0.0%		128	
129	SUB-TOTAL PROPERTY TAX REVENUE	10,548.74	20,511.40	15,589.03	15,589.03	1,361,736.51	1,498,038.08	1,581,355.47	1,673,362.32	1,372,285.25	1,518,549.48	1,596,944.50	1,688,951.35	11.2%	5.76%		129	
130	99030 Property Tax Transfer	208,000.00	156,000.00	156,000.00	104,000.00	(208,000.00)	(156,000.00)	(156,000.00)	(104,000.00)	0.00	0.00	0.00	0.00	0.0%	0.0%	10% Decrease of transfer - per Board.	(52,000.00)	130
131	TOTAL PROPERTY TAXES	218,548.74	176,511.40	171,589.03	119,589.03	1,153,736.51	1,342,038.08	1,425,355.47	1,569,362.32	1,372,285.25	1,518,549.48	1,596,944.50	1,688,951.35	11.2%	5.76%	Assumes increase per County estimates.	92,006.86	131
132	86 - PENALTIES & OTHER FEE																132	
133	86120 Penalties & Other Fees	106,490.38	151,094.70	185,681.98	206,107.00	0.00	0.00	0.00	0.00	106,490.38	151,094.70	185,681.98	206,107.00	36.4%	11.0%			133
134	TOTAL PENALTIES & OTHER FEE	106,490.38	151,094.70	185,681.98	206,107.00	0.00	0.00	0.00	0.00	106,490.38	151,094.70	185,681.98	206,107.00	36.4%	11.0%	Assumes % change based on rate change (fees are % based).	20,425.02	134
135	48 - SOLID WASTE																135	
136	48500 Solid Waste Franchise Fee	0.00	0.00	0.00	0.00	251,812.69	349,039.51	349,039.51	349,039.51	251,812.69	349,039.51	349,039.51	349,039.51	0.0%	0.0%			136
137	48600 Solid Waste Franchise Fee-Commercial	0.00	0.00	0.00	0.00	0.00	0.00	51.30	120.00	0.00	0.00	51.30	120.00	0.0%	0.0%			137
138	TOTAL SOLID WASTE	0.00	0.00	0.00	0.00	251,812.69	349,039.51	349,090.81	349,159.51	251,812.69	349,039.51	349,090.81	349,159.51	0.0%	0.0%	Assumes 0% increase in Solid Waste fees.	68.70	138
139	82 - METER INSTALLATION/CONNECTION FEES																139	
140	82300 Meter Installation	248,605.59	145,128.58	103,760.89	83,008.71	0.00	0.00	0.00	0.00	248,605.59	145,128.58	103,760.89	83,008.71	-42.8%	-20.0%	Assumes decrease in meter sets due to cost of building and int. rates.		140
141	82400 Permits & Inspections	9,170.90	10,502.39	6,190.00	4,952.00	0.00	0.00	0.00	0.00	9,170.90	10,502.39	6,190.00	4,952.00	-52.8%	-20.0%			141
142	82500 Connection Fee *	774,883.63	552,289.42	387,794.00	427,901.54	0.00	0.00	0.00	0.00	774,883.63	552,289.42	387,794.00	427,901.54	-22.5%	10.3%	Assumes rate increase.		142
143	TOTAL METER INSTALLATION/CONNECTION FEES	1,032,660.12	707,920.39	497,744.89	515,862.25	0.00	0.00	0.00	0.00	1,032,660.12	707,920.39	497,744.89	515,862.25	-27.1%	3.6%	Assumes decrease in new meter installs, offset by increase rates.	18,117.36	143
144	88 - OTHER INCOME																144	
145	88110 Interest Income	87,678.34	46,500.00	545,652.27	614,000.00	38,881.42	30,410.00	252,461.59	336,000.00	126,559.76	76,910.00	798,113.86	950,000.00	1135.2%	43.8%	Assumes increase in Interest rates (4.2%).	151,886.14	145
146	88120 Other Income	2,303.20	1,968.14	2,272.03	2,272.03	0.00	0.00	0.00	0.00	2,303.20	1,968.14	2,272.03	2,272.03	15.4%	0.0%	Misc Water Revenue otherwise not categorized.		146
147	88125 Other Income - Senior Lunch	0.00	0.00	0.00	0.00	1,000.00	1,500.00	0.00	1,000.00	1,000.00	1,500.00	0.00	1,000.00	-33.3%	0.0%	Activities are expected to resume.		147
148	88126 Other Income - Farmers Mkt	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%			148
149	88127 Other Income - Fall Festival	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%			149
150	88128 Other Income - Farmers Mkt MM	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%			150
151	88150 Other Income	1,516.63	1,467.69	10,689.43	1,689.43	0.00	0.00	20,000.00	0.00	1,516.63	1,467.69	30,689.43	1,689.43	15.1%	-94.5%	One time revenue in prior yr: Damaged Hydrants. & a Main line.		151
152	88170 Other Income	0.00	0.00	0.00	0.00	5,000.00	0.00	55,555.58	0.00	5,000.00	0.00	55,555.58	0.00	0.0%	-100.0%	One time revenue in prior yr: Property tax refunds from prior yrs.	(55,555.58)	152
153	88175 Property Rental Income	0.00	0.00	0.00	0.00	168,623.98	158,084.00	278,847.65	224,220.00	168,623.98	158,084.00	278,847.65	224,220.00	41.8%	-19.6%	Asplundh lease will be expiring.	(54,627.65)	153
154	88176 Property Other Income	0.00	0.00	0.00	0.00	6,989.88	6,404.12	8,470.18	8,500.00	6,989.88	6,404.12	8,470.18	8,500.00	32.7%	0.4%	Circle Green Royalties.	29.82	154
155	88300 Chromium 6 Surcharge	825,194.64	833,584.08	840,425.91	843,022.20	0.00	0.00	0.00	0.00	825,194.64	833,584.08	840,425.91	843,022.20	1.1%	0.3%			155
156	Total - OTHER INCOME	916,692.81	883,519.91	1,399,039.64	1,460,983.66	220,495.28	196,398.12	615,335.00	569,720.00	1,137,188.09	1,079,918.03	2,014,374.64	2,030,703.66	88.0%	0.8%	Assumes slight increase due to higher interest rates.	16,329.02	156
157	TOTAL NON-OPERATIONAL INCOME	2,274,392.05	1,919,046.40	2,254,055.54	2,302,541.94	1,626,044.48	1,887,475.71	2,389,781.28	2,488,241.83	3,900,436.53	3,806,522.11	4,643,836.82	4,790,783.77	25.9%	3.2%		146,946.95	157
158	NON-OPERATIONAL EXPENSE																158	
159	796 - Other Expense																159	
160	91010 Interest Expense	225,362.64	255,065.00	371,587.48	512,710.00	0.00	0.00	0.00	0.00	225,362.64	255,065.00	371,587.48	512,710.00	101.0%	38.0%	Civic Ctr, 2012 (Water rights), 2021 (Solar & Facility) & Caltrans.	141,122.52	160
161	92010 Loan Administrator Fee	17,905.24	17,270.00	57,270.15	16,620.00	0.00	0.00	0.00	0.00	17,905.24	17,270.00	57,270.15	16,620.00	-3.8%	-71.0%	Due to the Civic Center Lease (one time fee in 22/23).		161
162	93010 Tax Deduction/Collection Charge	0.00	0.00	0.00	0.00	3,277.60	3,510.88	3,837.60	3,914.35	3,277.60	3,510.88	3,837.60	3,914.35	11.5%	2.0%	Property Tax Collection Charge and Processing Fee.		162
163	94010 Chromium 6 Expenses	825,194.64	833,584.08	840,425.91	843,022.20	0.00	0.00	0.00	0.00	825,194.64	833,584.08	840,425.91	843,022.20	1.1%	0.3%			163
164	95010 Net Incr/Decr in Fair Value	82,293.43	25,000.00	(160,444.53)	5,000.00	0.00	0.00	(108,326.14)	3,000.00	82,293.43	25,000.00	(268,770.67)	8,000.00	-68.0%	-103.0%	Moved funds out of LAIF.		164
165	Total - Other Expense	1,150,755.95	1,130,919.08	1,108,839.01	1,377,352.20	3,277.60	3,510.88	(104,488.54)	6,914.35	1,154,033.55	1,134,429.96	1,004,350.47	1,384,266.55	22.0%	37.8%		268,513.19	165
166	TOTAL NON-OPERATIONAL EXPENSE	1,150,755.95	1,130,919.08	1,108,839.01	1,377,352.20	3,277.60	3,510.88	(104,488.54)	6,914.35	1,154,033.55	1,134,429.96	1,004,350.47	1,384,266.55	22.0%	37.8%			166
167	NET NON-OPERATIONAL INCOME	1,123,636.10	788,127.32	1,145,216.53	925,189.74	1,622,766.88	1,883,964.83	2,494,269.82	2,481,327.									

Phelan Pinon Hills Community Services District
BUDGET DETAIL COMPARISON 2023/2024

Assumes: Rates/Reve Expenses	% Over Est Year End 6.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	23/24 Budget vs. Actual Est YE	Line #
		Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET				
168	NET INCOME	610,446.07	746,599.45	176,657.86	743,106.61	914,124.59	983,958.55	1,692,655.64	1,236,586.21	1,524,570.66	1,730,558.00	1,869,313.50	1,979,692.82	14.4%	5.9%	110,379.32	168
169	Fund Depr @ 60% = add back 40%	756,124.71	708,431.68	754,967.60	711,134.40	34,288.81	37,104.00	36,986.18	37,104.00	790,413.52	745,535.68	791,953.78	748,238.40	0.4%	-5.5%	Add back in 40% not Funded.	169
170	Principal Payments Due on Loan	654,615.30	654,615.30	625,392.26	829,514.00	0.00	0.00	0.00	0.00	654,615.30	654,615.30	625,392.26	829,514.00	26.7%	32.6%	Principal portion of loans increase as interest decreases each year.	170
171	TOTAL NET INCOME (AFTER DEPR AND PRIN)	711,955.48	800,415.83	306,233.19	624,727.01	948,413.40	1,021,062.55	1,729,641.82	1,273,690.21	1,660,368.88	1,821,478.38	2,035,875.02	1,898,417.22	4.2%	-6.8%		171
172	Transfer to Reserves (Water Rights/Resources)				559,617.87								559,617.87			Line 6 & 142 (partial)	172
173	Repayment of Property Plant & Equip Reserves				0.00								0.00			Per Rate Study, Board wishes to repay reserves over 5 years	173
174	Repayment of Disaster Response Reserves				0.00								0.00			Total due Reserves for 2012 Water Rights	174
175	TOTAL NET INCOME (After Transfe to / Repayment of Reserves)				65,109.14				1,273,690.21				1,338,799.35			Total due Reserves for 2015 Water Rights	175
176	Capital Budget				65,000.00				100,000.00				165,000.00			Total due AVW water	176
177	TOTAL NET INCOME (After CIP)				109.14				1,173,690.21				1,173,799.35			Note: 2015 Water Rights are part of C6 and will be repaid with C6 funding	177
178																Note: Dairy Lease Income is used on line 173/174 to pay down reserves	178
179	2022/2023 2023 Civic Center Lease		2021 Solar&Fac	2012 (Water)	Caltrans (HWY 1)	TOTAL LOANS										loans. Board will decide at 2nd meeting in June.	179
180	Principal	188,440.63	393,376.91	221,504.65	26,191.81	\$ 829,514.00											180
181	Interest	278,669.38	128,845.21	110,760.13	269.71	\$ 518,544.43											181
182	Fees	-	0.00	16,620.51	0.00	\$ 16,620.51											182
183		467,110.01	522,222.12	348,885.29	26,461.52	\$ 1,364,678.94											183
184	Solar Portion		338,964.38													AVW to be repaid over 5 years = annual repayment	184
185	Estimated Solar Credits:		-565,000.00													2012 Water Rights paid over 10 years = annual repayment	185
186																Total annual amount to repay reserves	186
187	Total Operating Revenue	6,860,395.16	8,287,548.92	7,649,078.99	8,317,552.37	15,000.00	16,639.67	18,206.43	20,027.07	6,875,395.16	8,304,188.59	7,667,285.42	8,337,579.44			1/2 to Replacement Reserves 1/2 to Disaster Reserves	187
188	Total Non-Operating Revenue	2,274,392.05	1,919,046.40	2,254,055.54	2,302,541.94	1,626,044.48	1,887,475.71	2,389,781.28	2,488,241.83	3,900,436.53	3,806,522.11	4,643,836.82	4,790,783.77			* Not able to repay reserves in 22/23 or 23/24	188
189	Total Revenue	9,134,787.21	10,206,595.32	9,903,134.53	10,620,094.30	1,641,044.48	1,904,115.38	2,407,987.71	2,508,268.90	10,775,831.69	12,110,710.70	12,311,122.24	13,128,363.21				189
190																	190
191	Total Operating Expense	7,373,585.19	8,329,076.79	8,617,637.66	8,499,635.49	723,642.29	916,645.95	819,820.60	1,264,768.35	8,097,227.48	9,245,722.74	9,437,458.27	9,764,403.84				191
192	Total Non-Operating Expense	1,150,755.95	1,130,919.08	1,108,839.01	1,377,352.20	3,277.60	3,510.88	(104,488.54)	6,914.35	1,154,033.55	1,134,429.96	1,004,350.47	1,384,266.55				192
193	Total Expense	8,524,341.14	9,459,995.87	9,726,476.67	9,876,987.69	726,919.89	920,156.83	715,332.06	1,271,682.70	9,251,261.03	10,380,152.70	10,441,808.74	11,148,670.39				193

CAPITAL EXPENDITURE BUDGET

2023/2024 Budget

	DESCRIPTION/LOCATION	ESTIMATE	FUNDING SOURCE
<u>CIP PROJECTS</u>			
1	Chromium 6 Mitigation	250,000.00	B
2	Future Civic Center	8,000,000.00	E
3	Meter Replacement	700,000.00	D
	Total Water Fund Projects	\$ 8,950,000.00	
4	Phelan Park Expansion	4,665,000.00	I
5	Solid Waste	35,000.00	H
	Total Government Fund Projects	\$ 4,700,000.00	
	TOTAL CIP PROJECTS	\$ 13,650,000.00	
 <u>CAPITAL PURCHASES</u>			
6	Vehicle	130,000.00	A/H
	TOTAL CAPITAL PURCHASES	\$ 130,000.00	
	TOTAL CIP PROJECTS AND CAPITAL PURCHASES	\$ 13,780,000.00	

<u>FUNDING SOURCES</u>			
Ent	A Reserve and Depreciation Funded 60% of Depreciation	A \$	65,000.00
Ent	B Chromium 6 Surcharge	B	250,000.00
Ent	C Connection Fees	C	-
Ent	D Reserves and Grants	D	700,000.00
Ent	E Loan and/or Grants	E	8,000,000.00
Gvt	F Reserve and Depreciation Funded 60% of Depreciation	F	
Gvt	G *Property Plant and Equipment Replacement Reserve	G	
Gvt	H Existing Funds Available or Operational Revenue	H	100,000.00
Gvt	I Existing Funds, Loan and/or Grants	I	4,665,000.00
		\$	13,780,000.00

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

All above items are from the District 10-year CIP plan
 Note: Items 1-3 are developed in the Engineering Committee
 Item 4 were developed in the Parks and Recreation Committee
 Item 5-6 were developed in the Engineering/Parks/Solid Waste Committee's
 Item 8 is from IT Annual Recommendations

Phelan Pinon Hills Community Services District

Enterprise Capital Improvement Projects

	Item No.	Location	Description	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032-2042	Notes		
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 16 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 \$1.7milFed./\$1 mil District)</i>				\$2,700,000.00									Approps req. for \$1.75 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 Aquisition	\$50,000.00													
		Storage Tank - Tank at Well 2 Tank 3 (Prop. .5 MG) SP 1.1	Cr6 Mitigation Blending Reservoir					\$1,000,000.00									
Sub-Total Cr6:				\$1,605,000.00	\$250,000.00	\$2,700,000.00	\$2,450,000.00	\$1,000,000.00	\$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)	TRLS / David Evans Services														
			Off Site Development (estimate)														
			Professional Services	\$100,000.00													
			Lilburn CEQA / RLB Cost Estimate														
			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	\$8,000,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
		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 (8") replace 6"			\$252,700.00											
		Phelan Road (Sheep Creek / Centola)	P3 -9,500 LF (12")						\$1,989,200.00								
		Pinon Hills Road (Nielsen / Maria)	P13-1,300 LF (8")	\$157,300.00													
		Atsina Road (Mono / Solano)	P14-1,400 (8")				\$186,200.00										
		Fremontia Road (Glenview / Oasis)	P15-2,600 LF (8") replace 6"					\$314,600.00									
Master Plan (Pipelines) 2032-2042	5	Smoke Tree (Soledad / Highway)	P2-6,500 LF (12") replace 6"											\$1,358,500.00			
		Buckwheat / Phelan / Cholla / Minero	P4-14,750 LF (12") replace 6"-8"											\$3,082,750.00			
		Brawley Road (Eaby / Schlitz)	P5-1,400 LF (8") replace 6"											\$224,000.00			
		Phelan Road (Baldy Mesa / Shasta)	P6-9,300 LF (12") replace 6"											\$1,636,800.00			
		Highway 138 / Ponderosa / Pine Tree	P7-8,300 LF (12") replace 6"														
		Buckthorne Road (Highway 138)	P8-1,300 LF (12") replace 6"-8"														
		White Fox Trail (Minero / Pionero)	P9-1,300 LF (12") replace 6"														
		Acanthus Street (Bonaza / Palmdale)	P10-1,300 LF (12")														
		Pinero Road (Phelan Rd.)	P11-350 LF (12") replace 8"														
Mirage Road (Mango / Progress)	P12-2,500 LF (12")																
Sub-Total Master Plan CIP:				\$157,300.00	\$0.00	\$252,700.00	\$186,200.00	\$3,197,100.00	\$1,989,200.00	\$0.00	\$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											
Water	8	Adjudication	Cost														
Meters	9	Meter Replacement Program SP 1.5	Infrastructure														
			O & M	\$1,000,000.00	\$700,000.00												
Planning	10	Urban Water Management Plan	Report			\$25,000.00	\$15,000.00			\$25,000.00							
	11	Water Master Plan (update hydraulic model)	Report							\$88,000.00							
Sub-Total CIP (items 6-12):				\$1,000,000.00	\$700,000.00	\$125,000.00	\$40,000.00	\$0.00	\$0.00	\$113,000.00	\$0.00	\$0.00	\$0.00	\$0.00			
Sub-Total CIP (items 1-12):				\$2,862,300.00	\$8,950,000.00	\$3,577,700.00	\$2,676,200.00	\$4,197,100.00	\$1,989,200.00	\$113,000.00	\$0.00	\$0.00	\$0.00	\$6,302,050.00			

Phelan Pinon Hills Community Services District

Enterprise Capital Purchases

	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	
Vehicles	12	Operations Vehicles / Equipment	Equipment													
			GM Vehicle (80% Enterprise)													
			Field Trucks	\$100,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	
Software & Hardware	13	Servers	Server						\$40,000.00					\$40,000.00	Updated from \$3,500 based on server and workstation	
Sub-Total (Capital Purchases):				\$100,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$105,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$40,000.00		

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	14	Tank Maintenance STS 10-Year Contract (2021 to 2030)	Maintenance	\$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	\$48,300.00		
	15	Exterior Tank Rehab (8A, 7A-1, 7A-2, 8B, 7B-1 7B-2, 3C-1, 3C-2, 1C-1, 1C-2)	* Cost included in Item No. 15 Blast and Recoat (10-Year STS Contract)	*	*		*									
	16	1.0 MG Tank Interior Rehab (1A-3, 2A-2 & 2C-2 (\$215K/per cost over 4-year))	* Cost included in Item No. 15 Blast and Recoat (10-Year STS Contract)	*	*	*										
	17	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		
	18	Well Rehabilitation / Equipping / Maintenance	Rehab Well		\$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	\$115,000.00	New budgeted amount
			Equip Mountain Well	\$120,000.00												Originally budgeted in 2023/2024
	19	Booster Rehabilitation (4 per year)	Rehab Well 1B (2023) & 2A (2024)			\$200,000.00										Originally budgeted in 2022/2023
			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	\$85,000.00	
	20	SCADA (System SCADA Upgrade completed 2015)	Mountain Well - Oak Spring													Originally budgeted in 2023/2024
	21	PRV (Emergency By-Pass)	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	\$5,000.00	
			Rebuilt / 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	\$10,000.00	
	22	Leak Maintenance Program	Service Line Replacement (150/yr)	\$115,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	
			Water Pipeline Lowering/Covering	\$136,000.00		\$127,000.00	\$220,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00	\$110,000.00	
	23	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	\$35,575.00	
24	SCADA TESCO Maintenance Contract	support services & training	\$15,000.00	\$6,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00		
25	Lab Analysis	UCMR5			\$15,000.00											
26	Site Maintenance	Vegetation Mitigation (CAL Fire)	\$10,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00		
Sub-Total R & M:				\$818,775.00	\$464,875.00	\$1,024,775.00	\$683,875.00	\$573,875.00	\$573,875.00	\$573,875.00	\$573,875.00	\$573,875.00	\$573,875.00	\$573,875.00	\$0.00	
Total CIP, Capital Purchases and R & M:				\$3,781,075.00	\$9,479,875.00	\$4,667,475.00	\$3,425,075.00	\$4,835,975.00	\$2,668,075.00	\$751,875.00	\$638,875.00	\$638,875.00	\$638,875.00	\$638,875.00	\$6,342,050.00	

PRESS RELEASE - 1/19/2023

PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT 2022/2023 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 2023/2024 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 15, 2023	Special Board Workshop – Review and approval of committee proposed long range capital, maintenance plans, programs, and goals.
Tuesday – 4:00 p.m. March 21, 2023	Special Finance Committee – Review Draft Budget
Wednesday – 5:00 p.m. April 5, 2023	Special Board Workshop – Review Draft Budget
Tuesday – 4:00 p.m. April 18, 2023	Finance Committee – Review Final Draft Budget
Wednesday – 5:00 p.m. May 3, 2023	Special Board Workshop – Review Final Draft Budget. Note: This meeting is tentative. The meeting of April 5, 2023, will determine whether or not this meeting will be necessary.
Wednesday – 5:00 p.m. June 14, 2023	Regular Board Meeting Budget Hearing & possible Budget approval (with any modifications identified as a result of the hearing)

NOTE: Due to COVID-19 restrictions, any or all of the above meetings may be held via Zoom. All meetings will have an agenda posted in advance which tell how the meeting will be conducted.