

FY 2022-2023 FINAL BUDGET



June 23, 2022

Members, Board of Directors
Golden Hills Community Services District
21415 Reeves Street
Tehachapi, CA 93581

FISCAL YEAR 2022-23 FINAL BUDGET

The attached documents constitute the Fiscal Year 2022-23 Final Budget, a balanced spending plan in furtherance of the Golden Hills Community Services District's (District) goals and objectives. Staff has worked closely with the Finance Committee during this budget development process.

FY 2021-22 NOTABLE ACCOMPLISHMENTS

- Completed perimeter fencing of the Nature Park.
- Adopted the Golden Hills Nature Park and Recreational Trails Maintenance Plan to incorporate trails maintenance and replace the expired Five-Year Nature Park Strategic Plan.
- Negotiated a five-year water lease with Lehigh Cement Company.
- Transitioned to new financial institution.
- Facilitated relocation of Fire Department staff from trailer to remodeled second story of the District's shop building.
- Increased base and consumptive water rates by the annual CPI increase to continue capital improvements and maintain the water delivery system.
- Instituted an option for virtual meetings which included ensuring District business is done on District-issued devices, allowing for enhanced control and security and reduced staff workload.
- Closed the Project Fund for Tract 3366 Road Assessment.
- Engaged the community, Supervisor Scrivner's Office, and the Sheriff's Office to collectively ensure continued prevention of illegal off-road vehicle traffic on the Nature Park.
- Worked with Kern County Office of Emergency Services to include Golden Hills in the updated Multi-Jurisdiction Hazard Mitigation Plan.
- Strategic purchase of select Tract 3366 properties to manage the delinquency ratio and reduce legal and administrative expenses related to Maintenance District 1.
- Substantially completed the purchase and install of generators and other equipment provided by the CalOES grant to ensure continued power and water delivery. Remaining equipment is yet to be received, due to current economic and supply chain issues.
- Continued engagement with past/current/potential Tower Quiring property owners to determine water needs based on development scenarios.
- Continued work with the District Facilities Standing Committee to explore relocation of the District Office and potential facilities for community use.

- Received a clean annual audit.
- Hosted three community yard sale events and the now annual Ghouden Hills Trick or Treat event.
- Joined the Tehachapi Economic Development Council to include the District in the conversations and activities that affect the entire Tehachapi area.
- Implemented a succession plan to ensure smooth transition upon retirement of General Manager.
- Began an internal audit of Standby Fees to confirm water system build-out.
- Completed Phase 1 of the engineered repair of the L1 drainage easement.
- In addition to routine service tasks, staff repaired 90 service leaks, responded to over 750 water service calls, responded to 1,086 underground service alerts, and repaired seven main breaks.

BUDGET OVERVIEW

REVENUE PROJECTIONS

Revenue projections have increased by approximately \$75,000 (2%) compared to the Fiscal Year 2021-22 Adopted Budget. We will monitor water revenues closely to identify trends related to the on-going drought conditions.

MAJOR CATEGORIES OF REVENUE

	21-22 Adopted Budget	21-22 Estimated Actuals	22-23 Proposed Budget
Revenues			
Property Taxes and Assessments	544,100	566,880	553,500
Permits and Fees	92,000	101,000	91,800
Rent and Leases	125,000	125,000	129,000
Charges for Services	2,905,760	3,082,950	2,970,760
Interest Income and Other Revenues	58,150	160,801	56,600
Transfers In	50,000	50,000	50,000
Total Revenues	3,775,010	4,086,631	3,851,660

SUMMARY BY FUND

	General Fund	Water	Debt Service Fund	
			Maint. District 1	Maint. District 2
Revenues				
Property Taxes and Assessments	300,600	2,000	132,950	117,950
Permits and Fees	51,800	40,000	-	-
Rent and Leases	22,000	107,000	-	-
Charges for Services	-	2,970,760	-	-
Interest Income and Other Revenues	7,200	46,700	1,600	1,100
Transfers In	-	50,000	-	-
Total Revenues	381,600	3,216,460	134,550	119,050

EXPENSE PROJECTIONS

Expense projections have increased by the same percentage as revenue projections; \$65,000 or 1.2% compared to the Fiscal Year 2021-22 Adopted Budget. This increase includes one additional full-time Maintenance Worker position and related benefit costs as well as Phase 2 of the drainage easement costs requested in this Final Budget. Other categories are increasing based on current based on economic factors.

MAJOR CATEGORIES OF EXPENSE

	21-22	21-22	22-23
	Adopted Budget	Estimated Actuals	Proposed Budget
Expenses			
Salaries & Benefits	1,322,100	1,214,760	1,401,800
General & Administrative	218,050	206,500	232,800
System Operations	329,900	335,000	355,850
Maintenance & Supplies	335,600	322,400	427,600
Utilities	163,800	204,300	204,000
Insurance	32,500	32,500	35,250
Outside Services	247,800	176,905	271,450
Total Operating Expenses	2,649,750	2,492,365	2,928,750
Debt Service	370,603	370,603	370,827
Capital Outlay	747,000	614,395	548,824
Transfers	50,000	50,000	50,000
Total Capital Expenditures	1,167,603	1,034,998	969,651
Expenses before Depreciation	3,817,353	3,527,363	3,898,401
Revenues Over Expense before Depreciation	(42,343)	559,268	(46,741)
Depreciation	529,450	500,000	513,000
Total Expenses	4,346,802	4,027,363	4,411,401
Excess (Deficit) of Revenue over Expenses	(571,792)	59,268	(559,741)

SUMMARY BY FUND

				General Fund	Water	Debt Service Fund	
						Maint. District 1	Maint. District 2
Expenses							
Salaries & Benefits				55,680	1,346,120	-	-
General & Administrative				13,860	213,640	3,300	2,000
System Operations				1,000	354,850	-	-
Maintenance & Supplies				326,950	100,650	-	-
Utilities				8,080	195,920	-	-
Insurance				3,525	31,725	-	-
Outside Services				73,246	183,504	7,400	7,300
Total Operating Expenses				482,341	2,426,409	10,700	9,300
Debt Service				-	139,075	117,437	114,315
Capital Outlay				-	548,824	-	-
Transfers				50,000	-	-	-
Total Capital Expenditures				50,000	687,899	117,437	114,315
Expenses before Depreciation				532,341	3,114,308	128,137	123,615
Revenues Over Expense before Depreciation				(150,741)	102,152	6,413	(4,565)
Depreciation				33,000	480,000	-	-
Total Expenses				565,341	3,594,308	128,137	123,615
Excess (Deficit) of Revenue over Expenses				(183,741)	(377,848)	6,413	(4,565)

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CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan continues the investment in the District’s future and infrastructure and allows for medium range planning of expenditures and phasing of projects. The plan is revised annually and included with the annual budget documents. The table and narrative below indicate the projects recommended for funding in Fiscal Year 2022-23:

Summary of Five-Year Capital Improvement Program for GHCS D						
Category	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	5 -Year Total
Primary Capital Outlays						
Tank Rehabilitation Program	292,824	307,465	322,838	338,980	355,929	1,618,037
Well Rehabilitation Program	55,000	100,000	60,000	110,000	65,000	390,000
Hydropneumatic Rehabilitation Program	25,000	25,000	25,000			75,000
Secondary Capital Outlays						
Vehicle Replacement	55,000		60,000	65,000		180,000
Purchase Property	20,000					20,000
Dovetail Fence		20,000				20,000
Mountain Fence	16,000					
Utility Work Truck		100,000(1)				-
Santa Lucia Fence			60,000			60,000
Mobile Air Compressor			25,000			25,000
Country Club Fence				20,000		
Unidentified	35,000	35,000	35,000	35,000	35,000	175,000
Total Capital Outlay	498,824	587,465	587,838	568,980	455,929	2,699,037
Sources of Funds						-
Existing Capacity Fees						-
Grants						-
Loans						-
Operations/Reserves	498,824	587,465	587,838	568,980	455,929	2,699,037
Total Funding Sources	498,824	587,465	587,838	568,980	455,929	2,699,037

(1) FY 20-21 Carryover

RESERVE POLICY

The Reserve Policy is also reviewed every year and included with these final budget documents. There are a few grammatical revisions for Fiscal Year 2022-23. The Reserve Policy is attached for review.

OTHER BUDGET HIGHLIGHTS/CHALLENGES

STATEWIDE WATER MEASURES

The Executive Order preventing the shut-off of water service due to non-payment has been lifted and staff has begun the tag and lock-off process under the provisions of SB 998. We have seen a return to normal since implementing the shut-off process.

STATE WATER PROJECT WATER

The State Water Project water (SWP) provided to the Tehachapi-Cummings County Water District (TCCWD) is again at 5% of its allocation of surface water supply. This has necessitated TCCWD to implement a water priority ordinance for calendar year 2022, preventing the District from purchasing and recharging water. Not being able to recharge will require that the District use a portion of its banked water if the District over-extracts its pumping allocation. Because of diligent efforts to create and maintain a banked water supply, the District has a healthy bank in reserve and can withstand a temporary lack of surface water availability. However, staff continues attempts to collaborate with TCCWD and other interested parties to ensure that we are included in any future water-priority setting discussion and be given the opportunity to influence the decisions that ultimately affect the District.

DROUGHT CONDITIONS

As the drought continues, a new statewide ban prevents the use of potable water on decorative or non-functional grass at commercial, industrial, and institutional properties. Urban water suppliers are also required to implement all demand-reduction actions under Level 2 of their Water Shortage Contingency Plans.

Golden Hills Water Shortage Contingency Plan provides in part, for:

Stage I Water Alert

Stage I Water Alert activates voluntary water conservation by District customers, and the desired reduction would be at least ten percent (10%) of normal water usage. There would be no change to the rate structure.

Stage II Water Alert

A Stage II Water Alert shall apply when it is apparent that even with a ten percent (10%) decrease from normal demands or Stage I Water Alert measures, the District's water production facilities or supply cannot meet customer demand. A fifteen percent (15%) increase of the current water rates may be imposed. In addition to pricing incentives, the General Manager may implement the following water restrictions on the use of water:

- A. Alternate day irrigation of landscaping. There shall be no run-off resulting from irrigation. (West side would water on Monday, Wednesday, and Friday. East side would water on Tuesday, Thursday, and Saturday. There would be no watering on Sunday.)
- B. No hosing down of un-landscaped areas.
- C. The washing of boats and vehicles shall only be allowed in car washes or by using a bucket for the wash water and a hose equipped with a shutoff nozzle for rinsing.
- D. The use of water in ornamental fountains shall only be allowed where all water in the fountain is recirculated.
- E. The introduction of water into swimming pools, wading pools, and spas shall be prohibited.
- F. The District will have the right to reduce the amount of water used in irrigating any park site or any other greenbelt or open area within its boundaries. All irrigation of park, greenbelt or open area landscaping will be performed during the hours of 8:00 PM and 6:00 AM, and no run-off will be allowed.
- G. Other restrictions may be imposed if deemed necessary and appropriate by the General Manager and Board of Directors of the District.

Finally, the State is also calling on Californians to take immediate actions to reduce water use, such as:

- Limiting outdoor watering – cutting back by even just one day a week can save you up to 20% more water.
- Taking shorter showers. A 5-minute shower to save up to 12.5 gallons per shower when using a water-efficient shower head.
- Taking showers instead of baths – a bath uses up to 2.5 times the amount of water as a shower.
- Using a broom instead of a hose to clean outdoor areas to save 6 gallons of water every minute.
- Washing full loads of clothes to save 15-45 gallons of water per load.

Staff will be posting this information on the website and social media sites, in the District office lobby, and on permanent and portable sign areas.

YEAR-END TRANSFERS

Year-end transfers are used to make inter-fund loan payments due for the School property and the Nature Park. (\$25,000 each.) 100% of standby revenues are transferred to District Facilities and Water Operations Reserve funds, each receiving 50% of the total revenues collected.

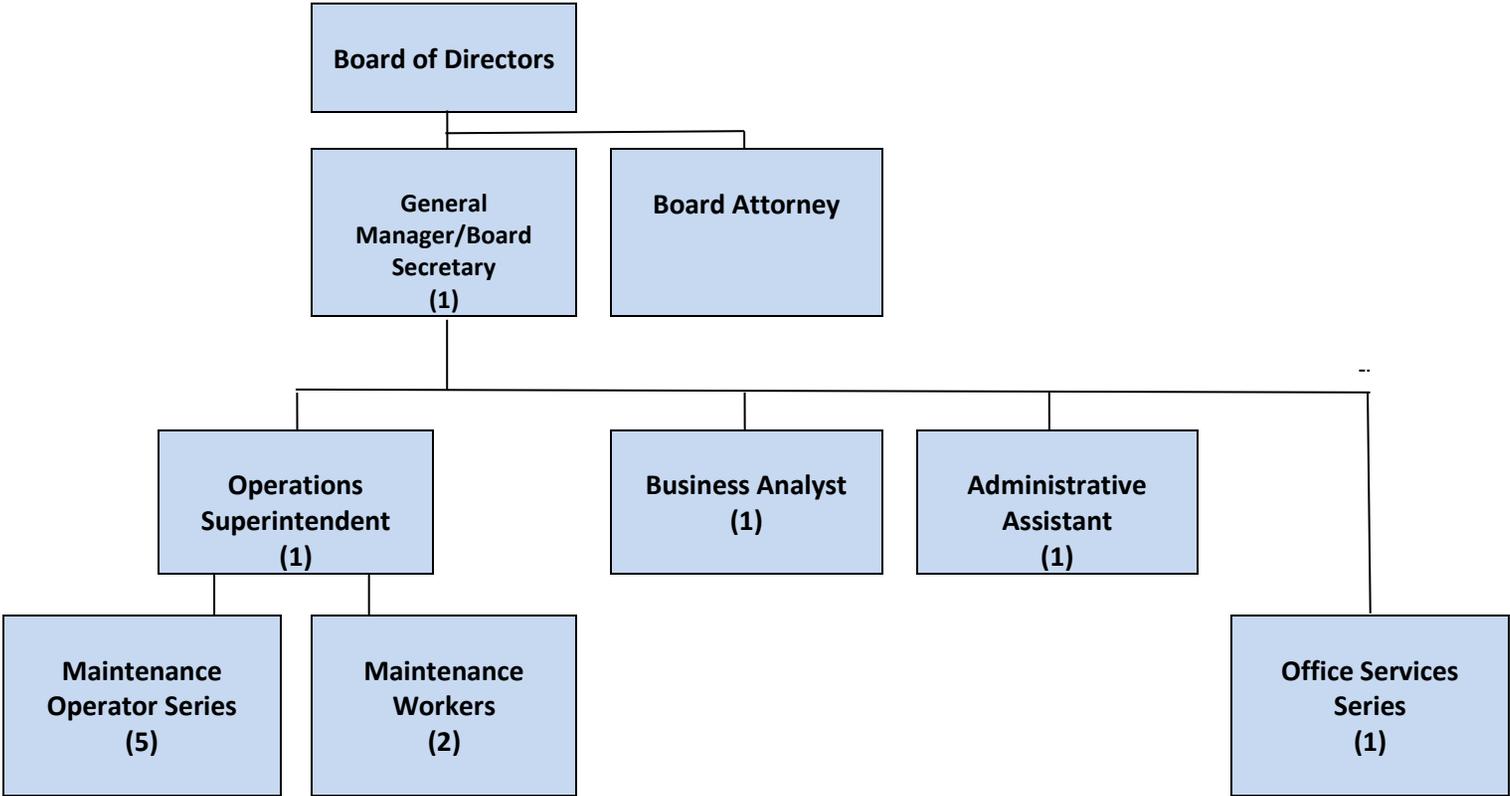
CONCLUSION

The past fiscal year has been productive and less restrictive now that pandemic measures have been eliminated or reduced. The economy and rising inflation are a concern that we watch closely. Staff continues to study and understand infrastructure and determine the most efficient way to maintain all the assets and structures. We look forward to another productive year and are proud to serve the residents of Golden Hills. Finally, we thank the Board for their continuing confidence and support as we round the corner on a very challenging time in our history.

Respectfully submitted,

Susan Wells
General Manager

Attachments: FY 2022-23 Organizational Chart
 FY 2022-23 Proposed Budget



2022-2023 Final Budget to Board Summary

	21-22 Adopted Budget	21-22 Estimated Actuals	22-23 Proposed Budget
Revenues			
Property Taxes and Assessments	544,100	566,880	553,500
Permits and Fees	92,000	101,000	91,800
Rent and Leases	125,000	125,000	129,000
Charges for Services	2,905,760	3,082,950	2,970,760
Interest Income and Other Revenues	58,150	160,801	56,600
Transfers In	50,000	50,000	50,000
Total Revenues	3,775,010	4,086,631	3,851,660
Expenses			
Salaries & Benefits	1,322,100	1,214,760	1,401,800
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	General Fund	Water	Debt Service Fund	
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Revenues				
Property Taxes and Assessments	300,600	2,000	132,950	117,950
Permits and Fees	51,800	40,000	-	-
Rent and Leases	22,000	107,000	-	-
Charges for Services	-	2,970,760	-	-
Interest Income and Other Revenues	7,200	46,700	1,600	1,100
Transfers In	-	50,000	-	-
Total Revenues	381,600	3,216,460	134,550	119,050
Expenses				
Salaries & Benefits	55,680	1,346,120	-	-
General & Administrative	13,860	213,640	3,300	2,000
System Operations	1,000	354,850	-	-
Maintenance & Supplies	326,950	100,650	-	-
Utilities	8,080	195,920	-	-
Insurance	3,525	31,725	-	-
Outside Services	73,246	183,504	7,400	7,300
Total Operating Expenses	482,341	2,426,409	10,700	9,300
Debt Service	-	139,075	117,437	114,315
Capital Outlay	-	548,824	-	-
Transfers	50,000	-	-	-
Total Capital Expenditures	50,000	687,899	117,437	114,315
Expenses before Depreciation	532,341	3,114,308	128,137	123,615
Revenues Over Expense before Depreciation	(150,741)	102,152	6,413	(4,565)
Depreciation	33,000	480,000	-	-
Total Expenses	565,341	3,594,308	128,137	123,615
Excess (Deficit) of Revenue over Expenses	(183,741)	(377,848)	6,413	(4,565)

**2022-2023 Final Budget to Board
Water Summary**

	21-22 Adopted Budget	21-22 Estimated Actuals	22-23 Proposed Budget
Revenues			
Property Taxes	2,000	2,000	2,000
Revenues From Fees	50,500	50,500	40,000
Revenues From Rents or Leases	104,000	104,000	107,000
Water Sales/Revenues	2,905,760	3,082,950	2,970,760
Interest Income and Other Revenues	45,700	102,941	46,700
Transfers In	50,000	50,000	50,000
Total Revenues	3,157,960	3,392,391	3,216,460
Expenses			
Salaries & Benefits	1,269,608	1,166,562	1,346,120
General & Administrative	200,300	185,455	213,640
System Operations	328,900	334,000	354,850
Maintenance & Supplies	100,150	76,750	100,650
Utilities	157,320	196,200	195,920
Insurance	29,250	29,250	31,725
Outside Services	139,808	138,949	183,504
Total Operating Expenses	2,225,336	2,127,166	2,426,409
Debt Service	137,056	137,056	139,075
Capital Outlay	747,000	614,395	548,824
Total Capital Expenditures	884,056	751,451	687,899
Expenses before Depreciation	3,109,392	2,878,616	3,114,308
Revenue over Expenses before Depreciation	48,568	513,775	102,152
Depreciation	515,000	470,000	480,000
Total Expenses	3,624,392	3,348,616	3,594,308
Excess(Deficit) of Revenue over Expenses	(466,432)	43,775	(377,848)

**2022-2023 Final Budget to Board
Water Detail**

	21-22 Adopted Budget	21-22 Estimated Actuals	22-23 Proposed Budget
Revenues			
Property Taxes			
Penalties/Cost Delinquent Tax	2,000	2,000	2,000
Total Property Taxes and Fees	2,000	2,000	2,000
Revenues From Fees			
Water Standby Fee	47,500	47,500	37,000
Prior Year Standby	3,000	3,000	3,000
Total Fees	50,500	50,500	40,000
Revenues From Rents and Leases			
Water Rights Lease	-	-	-
GHCS D Facilities Rents	104,000	104,000	107,000
Total Rents and Leases	104,000	104,000	107,000
Water Sales/Revenues			
Residential Water Sales	1,860,000	1,905,000	1,900,000
Commercial Water Sales	445,000	475,000	470,000
Water Banking Reimbursement Fee	160,000	160,000	160,000
Water Sustainability Fee	100,000	100,000	100,000
Water Penalties	40,000	45,000	54,000
District Facilities Repymt (1.00)	51,000	34,000	35,000
Water Operations Reserve (3.50)	121,000	121,000	122,000
Water Meter Sizing	3,000	7,700	3,000
Water Sign Up	13,000	13,000	14,000
Water Connection Fees	15,000	30,250	15,000
Capacity Fees	95,760	190,000	95,760
Water Liens & Release Fees	2,000	2,000	2,000
Total Water Sales/Revenues	2,905,760	3,082,950	2,970,760
Interest Income and other Revenues			
Interest from County	45,000	45,000	46,000
Interest from Investments	100	100	100
Grant Revenue PSPS	-	-	-
CAL-OES Power Resiliency Grant	-	45,374	-
NSF Penalties	500	500	500
Misc Revenue - Over the Counter	100	100	100
Other Revenue	-	17,418	-
Gain/Loss on Asset Disposal	-	(10,956)	-
Reimbursable Expense	-	5,406	-
Total Interest Income and other Revenues	45,700	102,941	46,700
Transfers In			
Nature Park Payment	25,000	25,000	25,000
TUSD School Properties Payment	25,000	25,000	25,000
Total Transfers In	50,000	50,000	50,000
Total Revenues	3,157,960	3,392,391	3,216,460

**2022-2023 Final Budget to Board
Water Detail**

	21-22 Adopted Budget	21-22 Estimated Actuals	22-23 Proposed Budget
Expenses			
Salaries & Benefits			
Salaries	715,200	691,200	840,000
Overtime	31,200	24,000	33,600
Special Duty Pay	9,800	9,800	9,800
Elected Officials Salaries	16,128	11,520	11,520
Board Secretary Fees	-	-	-
Cal - PERS Retirement	105,600	102,720	120,960
Pension - PARS	67,200	55,642	-
Group Medical Insurance	240,000	187,200	230,400
Unemployment Insurance	5,760	5,760	5,760
Worker's Compensation	24,000	24,000	29,760
Employer Payroll Tax Expense	54,720	54,720	64,320
Total Salaries & Benefits	1,269,608	1,166,562	1,346,120
General & Administrative			
Office Expense	25,200	25,200	33,300
Communications	15,150	13,305	14,340
Postage & Shipping	24,000	24,000	24,500
General Meeting Expense	1,800	1,800	1,800
Board Meeting Expense	1,800	1,800	1,800
Staff CE & Compliance Training	23,000	18,000	20,000
Employee Tuition Reimbursement	500	500	500
Board CE & Compliance Training	8,000	-	8,000
Professional Dues/Memberships	24,350	24,350	26,000
Consumer Confidence Report	2,500	2,500	4,000
Legal Notices	1,000	1,000	1,000
Vehicle Expense Reimbursement	500	500	500
Software Maintenance Expenses	22,900	22,900	25,000
Register Subscription Services	31,000	31,000	32,000
Outside Billing Services	6,600	6,600	6,900
Taxes & Licenses (Non-Auto)	2,500	2,500	2,500
Election Expense	500	500	4,000
Bank Charges	3,000	3,000	1,500
Credit Card Fees	5,000	5,000	5,000
Bad Debt Write-off	1,000	1,000	1,000
Total General & Administrative	200,300	185,455	213,640
System Operations			
Water System Maintenance	125,000	125,000	130,000
SCADA System Maintenance	8,000	8,000	8,000
Tools & Equipment	9,000	9,000	9,000
Safety Equipment	2,500	2,500	2,500
Chemicals	11,000	14,000	14,000
Water Testing	17,000	14,000	10,000
Equipment Rental	2,000	2,000	2,000
State Health Agency Fees	17,000	18,800	20,150
Raw Water Recharge	100	100	100
Non-Adjudicated Water Costs	21,800	28,100	43,600
TCCWD Spreading Loss Costs	3,000	-	3,000
Water Rights Lease	112,500	112,500	112,500
Total System Operations	328,900	334,000	354,850

**2022-2023 Final Budget to Board
Water Detail**

	21-22 Adopted Budget	21-22 Estimated Actuals	22-23 Proposed Budget
Expenses (Cont'd)			
Maintenance & Supplies			
Janitorial Services	16,000	16,000	16,500
Uniform Expense	9,900	9,900	9,900
Equipment Repair & Maintenance	9,000	6,300	9,000
Vehicle Repair & Maintenance	13,500	8,100	13,500
Structure Repair & Maintenance	24,750	9,450	24,750
Equipment & Vehicle Fuel & Oil	27,000	27,000	27,000
Total Maintenance & Supplies	100,150	76,750	100,650
Utilities			
Electricity	153,600	192,000	192,000
Natural Gas	1,920	2,400	1,920
Propane	1,800	1,800	2,000
Total Utilities	157,320	196,200	195,920
Insurance			
General Insurance	29,250	29,250	31,725
Total Insurance	29,250	29,250	31,725
Outside Services			
Legal Services	51,700	51,700	51,794
Accounting & Audit Services	21,600	21,600	22,500
Engineering Services	25,000	25,000	75,000
Security Services	1,000	1,000	1,000
Inspections	1,000	1,000	1,000
Other Professional Services	36,808	35,949	29,360
County Administration Charges	2,700	2,700	2,850
Total Outside Services	139,808	138,949	183,504
Total Operating Expenses	2,225,336	2,127,166	2,426,409
Debt Service			
Interest Expense	60,056	60,056	57,075
Building Loan	77,000	77,000	82,000
Total Debt Service	137,056	137,056	139,075
Capital Outlay			
Capital Improvements			
Tank Asset Rehabilitation Program	-	-	292,824
Well Rehabilitation Program	-	-	55,000
Hydropneumatic Rehab Program	-	-	25,000
Vehicle Replacement	-	-	55,000
Purchase Property	-	-	20,000
Mountain Fence	-	-	16,000
Unidentified	-	-	35,000
Capital Outlay FY 20-21	747,000	614,395	-
Total Capital Improvements	747,000	614,395	498,824
Purchase Water TCCWD	-	-	50,000
Total Capital Outlay	747,000	614,395	548,824
Total Expenses before Depreciation	3,109,392	2,878,616	3,114,308
Revenue over Expenses before Depreciation	48,568	513,775	102,152
Depreciation			
Depreciation Expense	515,000	470,000	480,000
Total Depreciation Expense	515,000	470,000	480,000
Total Expenses	3,624,392	3,348,616	3,594,308
Excess(Deficit) of Revenue over Expenses	(466,432)	43,775	(377,848)

**2022-2023 Final Budget to Board
General Fund Summary**

	21-22 Adopted Budget	21-22 Estimated Actuals	22-23 Proposed Budget
Revenues			
Property Taxes	280,500	312,280	300,600
Revenues From Fees	41,500	50,500	51,800
Revenues From Rents or Leases	21,000	21,000	22,000
Interest Income and Other Revenues	7,700	53,110	7,200
Total Revenues	350,700	436,890	381,600
Expenses			
Salaries & Benefits	52,492	48,198	55,680
General & Administrative	13,050	12,845	13,860
System Operations	1,000	1,000	1,000
Maintenance & Supplies	235,450	245,650	326,950
Utilities	6,480	8,100	8,080
Insurance	3,250	3,250	3,525
Outside Services	93,292	23,256	73,246
Total Operating Expenses	405,014	342,299	482,341
Capital Outlay	-	-	-
Transfer Out	50,000	50,000	50,000
Total Capital Expenditures	50,000	50,000	50,000
Expenses before Depreciation	455,014	392,299	532,341
Revenue over Expenses before Depreciation	(104,314)	44,590	(150,741)
Depreciation	14,450	30,000	33,000
Total Expenses	469,464	422,299	565,341
Excess(Deficit) of Revenue over Expenses	(118,764)	14,590	(183,741)

**2022-2023 Final Budget to Board
General Fund Detail**

	21-22	21-22	22-23
	Adopted Budget	Estimated Actuals	Proposed Budget
Revenues			
Property Taxes			
Current Secured & Unsecured	275,000	298,000	295,000
Current Supplemental	3,500	5,000	4,000
Prior Secured		7,280	
Penalties/Cost Delinquent Tax	100	100	100
Homeowners Tax Relief	1,900	1,900	1,500
Total Property Taxes	280,500	312,280	300,600
Revenues From Fees			
On-site Waste Water Permits & Fees	1,500	2,500	1,800
Franchise Fees	40,000	48,000	50,000
Total Revenues From Fees	41,500	50,500	51,800
Revenues From Rents & Leases			
Cell Tower Leases	21,000	21,000	22,000
Total Rent & Leases	21,000	21,000	22,000
Interest Income and Other Revenues			
Interest from County	7,500	7,500	7,000
Interest from Investments	100	100	100
OHV Grant Reimbursement	-	-	-
Donations	100	100	100
Other Revenue	-	1,481	-
Misc Reimbursement	-	1,084	-
In-Kind	-	42,844	-
Total Interest Income and Other Revenues	7,700	53,110	7,200
Total Revenues	350,700	436,890	381,600

**2022-2023 Final Budget to Board
General Fund Detail**

	21-22	21-22	22-23
	Adopted Budget	Estimated Actuals	Proposed Budget
Expenses			
<u>Land Maintenance</u>			
Salaries & Benefits	52,492	48,198	55,680
General & Administrative	13,050	12,845	13,860
System Operations	1,000	1,000	1,000
Maintenance & Supplies	235,450	245,650	326,950
Utilities	6,480	8,100	8,080
Insurance	3,250	3,250	3,525
Outside Services	93,292	23,256	73,246
Capital Outlay	-	-	-
Transfers Out	50,000	50,000	50,000
Total Land Maintenance	455,014	392,299	532,341
Total Expenses before Depreciation	455,014	392,299	532,341
Revenue over Expenses before Depreciation	(104,314)	44,590	(150,741)
Depreciation	14,450	30,000	33,000
Total Expenses	469,464	422,299	565,341
Excess(Deficit) of Revenue over Expenses	(118,764)	14,590	(183,741)

**2022-2023 Final Budget to Board
Maintenance District 1 Summary**

	21-22 Adopted Budget	21-22 Estimated Actuals	22-23 Proposed Budget
Revenues			
Property Taxes	143,700	134,700	132,950
Interest Income and Other Revenues	2,500	2,500	1,600
Total Revenues	146,200	137,200	134,550
Expenses			
General & Administrative	3,000	6,500	3,300
Outside Services	7,900	7,900	7,400
Total Operating Expenses	10,900	14,400	10,700
Debt Service	124,982	124,982	117,437
Total Capital Expenditures	124,982	124,982	117,437
Total Expenses	135,882	139,382	128,137
Excess(Deficit) of Revenue over Expenses	10,318	(2,182)	6,413

**2022-2023 Final Budget to Board
Maintenance District 1 Detail**

	21-22 Adopted Budget	21-22 Estimated Actuals	22-23 Proposed Budget
Revenues			
Property Taxes			
Current Supplemental	100	100	100
Penalties/Cost Delinquent Tax	500	500	750
Homeowners Tax Relief	100	100	100
MD #1 Road Bond Restricted Funds	132,000	120,000	120,000
Road Assessment - M/D #1	11,000	14,000	12,000
Total Property Taxes	143,700	134,700	132,950
Interest Income and Other Revenues			
Interest from County	1,500	1,500	1,500
Interest from Investments	1,000	1,000	100
Total Interest Income and Other Revenues	2,500	2,500	1,600
Total Revenues	146,200	137,200	134,550
Expenses			
General & Administrative			
Bank Charges	3,000	6,500	3,300
Total General & Administrative	3,000	6,500	3,300
Outside Services			
Legal Services	-	-	-
Other Professional Services	7,650	7,650	7,150
Kern County Administration Charges	250	250	250
Total Outside Services	7,900	7,900	7,400
Debt Service			
Bond Interest Expense	64,982	64,982	57,437
Principal Payment	60,000	60,000	60,000
Total Debt Service	124,982	124,982	117,437
Total Expenses	135,882	139,382	128,137
Excess(Deficit) of Revenue over Expenses	10,318	(2,182)	6,413

**2022-2023 Final Budget to Board
Maintenance District 2 Summary**

	21-22 Adopted Budget	21-22 Estimated Actuals	22-23 Proposed Budget
Revenues			
Property Taxes	117,900	117,900	117,950
Interest Income and Other Revenues	2,250	2,250	1,100
Total Revenues	120,150	120,150	119,050
Expenses			
General & Administrative	1,700	1,700	2,000
Outside Services	6,800	6,800	7,300
Total Operating Expenditures	8,500	8,500	9,300
Debt Service	108,565	108,565	114,315
Total Capital Expenditures	108,565	108,565	114,315
Total Expenses	117,065	117,065	123,615
Excess(Deficit) of Revenue over Expenses	3,085	3,085	(4,565)

**2022-2023 Final Budget to Board
Maintenance District 2 Detail**

	21-22 Adopted Budget	21-22 Estimated Actuals	22-23 Proposed Budget
Revenues			
Property Taxes			
Current Supplemental	100	100	100
Penalties/Cost Delinquent Tax	200	200	500
Homeowners Tax Relief	100	100	100
MD #2 Road Bond Restricted Funds	112,000	112,000	112,000
Road Assessment - M/D #2	5,500	5,500	5,250
Total Property Taxes	117,900	117,900	117,950
Interest Income and Other Revenues			
Interest from County	1,500	1,500	1,000
Interest from Investments	750	750	100
Total Interest Income and Other Revenues	2,250	2,250	1,100
Total Revenues	120,150	120,150	119,050
Expenses			
General & Administrative			
Bank Charges	1,700	1,700	2,000
Total Bank Charges	1,700	1,700	2,000
Outside Services			
Legal Services	-	-	-
Other Professional Services	6,650	6,650	7,150
Kern County Administration Charges	150	150	150
Total Outside Services	6,800	6,800	7,300
Debt Service			
Bond Interest Expense	28,565	28,565	24,315
Principal Payment	80,000	80,000	90,000
Total Debt Service	108,565	108,565	114,315
Total Expenses	117,065	117,065	123,615
Excess(Deficit) of Revenue over Expenses	3,085	3,085	(4,565)