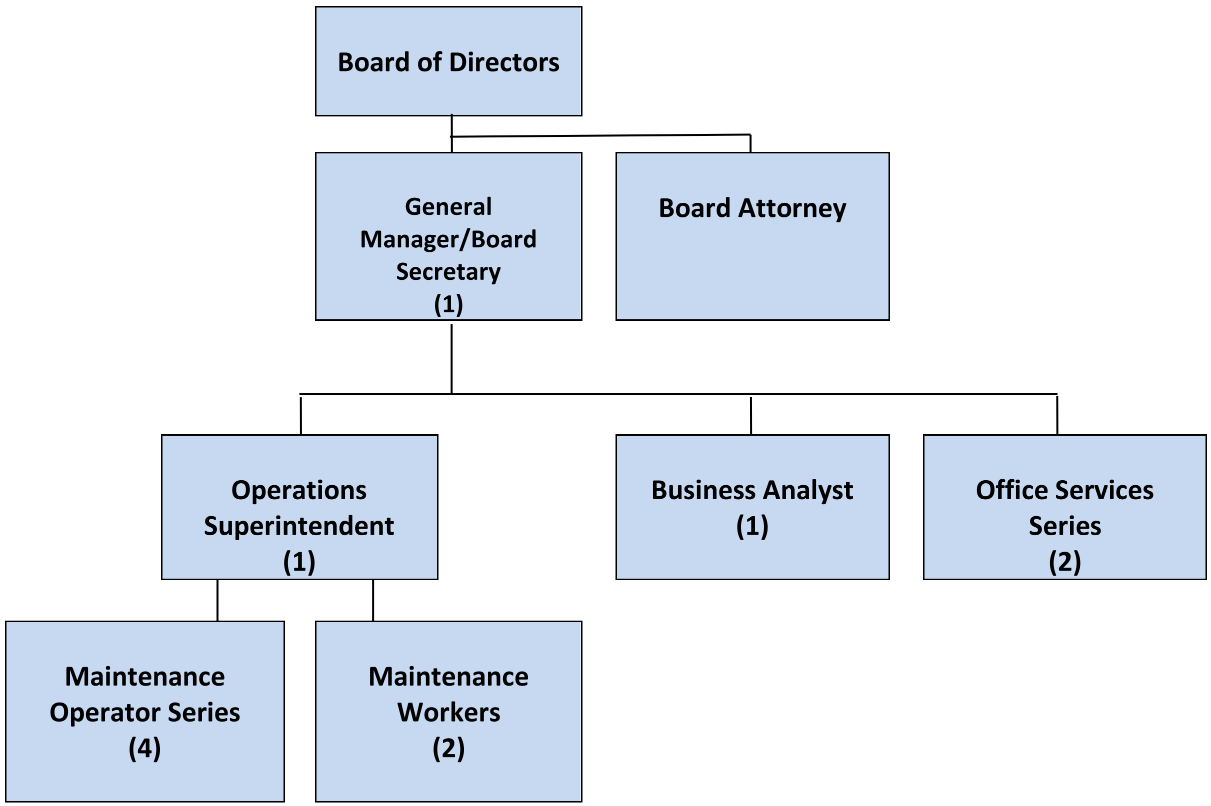
FY 2025-2026
FINAL BUDGET


GOLDEN HILLS
COMMUNITY SERVICES DISTRICT



2025

June 19, 2025

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

FISCAL YEAR 2025-26 FINAL BUDGET

The attached documents constitute the Fiscal Year 2025-26 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.

FISCAL YEAR 2024-25 ACCOMPLISHMENTS:

- Continued revision of the District Handbook to ensure compliance with Board-adopted policies or State/federal changes including changes to the On-Call position .
- Receipt of another clean annual audit.
- Completed Phase 3 of the L1 Drainage Easement Repair project which encompassed a nearly 4-year Capital Improvement Project that rehabilitated 3,500 feet of stormwater drainage.
- Implementation of SB 1383, California's Short-Lived Climate Pollutant Reduction Law was accomplished in April of 2024.
- Continued collaboration with other Municipal and Industrial (M&I) water users in the Tehachapi Basin to ensure adequate State Water Project water ("surface water") is allocated to M&I users.
- Increased inter-agency collaboration on a multitude of events and issues.
- Hosted two community yard sale events, the annual Ghoulden Hills Halloween trick-or-treat, (largest attendance yet held at Meadowbrook park) and collaborated with TVRPD to host various activities throughout the year.
- Partnered with Optimized Investment Partners (OIP) to enhance the District's investment policies and practices greatly increasing the interest revenue received from investments.
- Continued the process of liquidating Surplus Land located in Golden Hills.

- Began the CEQA/Administration process outlined in the Nature Park Master Plan which will create the blueprint the District will utilize to revolutionize the active offerings within the park.
- Completed the pipeline installation project from the Poor well to Tom Sawyer lake providing a permanent water supply to the lake.
- Continued management of the delinquency rates associated with Maintenance Districts 1 and 2 (Tracts 3365 and 3366).
- Replaced a full-time position with a part-time position as well as divided job duties of the retiring Administrative Assistant among current staff which increased efficiency and decreased labor costs.
- Identified and initiated construction of the F Well Ground Mount Solar Project.
- Continued the ongoing 18-month collaboration with Provost & Pritchard to complete the P-2 well Project which will decrease the District's demand on supplemental SWP water by extracting water from the Salvage Area.
- Enhanced Nature Park cleanup activities by removing dead/dying trees, shrubs and debris increasing park aesthetics while decreasing fire hazard risk.
- Witnessed another Water Operator graduate from the CRWA Apprenticeship Program
- Creation the "Golden Hills Gazette" bi-monthly newsletter at zero cost to the District.
- In addition to routine operational tasks, staff replaced 58 lateral service lines, responded to 664 water-related service requests, responded to 2,505 underground service alerts, and installed 14 new water meters.

Building momentum is a difficult endeavor, requiring work, effort and consistency. The GHCSD staff, with the Board of Director's mentorship and oversight, has created incredible momentum over the past couple years and look forward to continuing this effort with multiple CIP projects designed to create even greater efficiency, harden critical assets and infrastructure, and lift the District up to the next echelon of public service.

Completing the L-1 drainage project was a monumental accomplishment as it had been kicked down the road for decades. Partnering with OIP to optimize financial investments will increase revenues without increasing water bills. Securing a low-cost solution to maintaining the water levels at Tom Sawyer lake will increase water supplies for firefighting operations as well as mitigate aesthetics and smell complaints. Water infrastructure projects such as well and tank rehabilitations, service line replacements and hydropneumatics tanks are on a set schedule and continue to be completed on a routine annual basis.

With water system maintenance well in hand, District staff is prepared to dive into the Nature Park Master Plan improvements and have included budget line items to facilitate the development of activities geared toward parks and recreation offerings.

This fiscal year's budget continues to address aging infrastructure, the addition of new assets, and improved accessibility and active enjoyment of the Golden Hills Nature Park.

Budget Overview

REVENUE PROJECTIONS

Revenue projections have increased by approximately $435,720 or (10%) compared to the Fiscal Year 2024-25 Adopted Budget, mainly due to the increase in water sales.

Major Categories of Revenue

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Revenues			
Property Taxes and Assessments	611,550	651,550	539,050
Permits and Fees	114,000	120,500	118,000
Rent and Leases	141,000	159,092	143,500
Charges for Services	3,323,642	3,555,322	3,618,782
Interest Income and Other Revenues	90,400	236,268	194,980
Total Revenues	4,280,592	4,722,731	4,614,312

Summary By Fund

	General Fund	Water	Debt Service Fund	
			Maint. District 1	Maint. District 2
Revenues				
Property Taxes and Assessments	393,900	1,500	136,950	6,700
Permits and Fees	77,000	41,000	-	-
Rent and Leases	32,500	111,000	-	-
Charges for Services	-	3,618,782	-	-
Interest Income and Other Revenues	16,600	160,200	9,880	8,300
Total Revenues	520,000	3,932,482	146,830	15,000

EXPENSE PROJECTIONS

Expense projections have Increased because Maintenance & Supplies has decreased $276,835 or 9% compared to the Fiscal Year 2024-25 Adopted Budget. This decrease in costs associated with the drainage easements projects budgeted in the 2024-25 fiscal year.

MAJOR CATEGORIES OF EXPENSE

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Expenses			
Salaries & Benefits	1,490,000	1,457,500	1,569,600
General & Administrative	276,800	288,300	298,140
System Operations	394,350	322,750	320,100
Maintenance & Supplies	502,800	508,500	160,650
Utilities	263,600	263,600	276,350
Insurance	48,000	48,000	58,000
Outside Services	169,125	204,310	185,000
Total Operating Expenses	3,144,675	3,092,960	2,867,840
Debt Service	368,207	368,207	462,036
Capital Outlay	735,299	893,735	699,536
Total Capital Expenditures	1,103,506	1,261,942	1,161,572
Expenses before Depreciation	**4,248,181**	**4,354,902**	**4,029,412**
Revenues Over Expense before Depreciation	**32,411**	**367,829**	**584,901**
Capital Outlay Paid with Reserves	300,000	514,000	1,475,000
Depreciation	503,500	501,576	608,137
Total Expenses	**5,051,681**	**5,370,478**	**6,112,549**
Excess (Deficit) of Revenue over Expenses	**(771,089)**	**(647,747)**	**(1,498,236)**

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Summary by Fund

	General Fund	Water	Debt Service Fund	
			Maint. District 1	Maint. District 2
Expenses				
Salaries & Benefits	84,696	1,484,904	-	-
General & Administrative	28,134	264,506	3,500	2,000
System Operations	1,200	318,900	-	-
Maintenance & Supplies	57,600	103,050	-	-
Utilities	10,910	265,440	-	-
Insurance	5,800	52,200	-	-
Outside Services	34,750	134,550	7,900	7,800
Total Operating Expenses	223,090	2,623,550	11,400	9,800
Debt Service	-	138,569	118,467	205,000
Capital Outlay	170,000	529,536	-	-
Total Capital Expenditures	170,000	668,105	118,467	205,000
Expenses before Depreciation	**393,090**	**3,291,655**	**129,867**	**214,800**
Revenues Over Expense before Depreciation	**126,910**	**640,828**	**16,963**	**(199,800)**
Capital Outlay Paid with Reserves	-	1,475,000	-	-
Depreciation	41,753	566,384	-	-
Total Expenses	**434,843**	**5,333,039**	**129,867**	**214,800**
Excess (Deficit) of Revenue over Expenses	**85,157**	**(1,400,556)**	**16,963**	**(199,800)**

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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 2025-26:

Summary of Five-Year Capital Improvement Program for GHCSD						
Category	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	5 -Year Total
Primary Capital Outlays						
Tank Rehabilitation Program	327,036	343,388	360,557	157,917	165,813	1,030,980
Well Rehabilitation Program (D Well)	63,000	150,000	75,000	80,000	85,000	453,000
Hydropneumatic Rehabilitation Program	12,000					12,000
Solar Project	1,100,000					1,100,000
Scada Renovation				150,000		
Wells Well (S3)	375,000	375,000			500,000	750,000
Total Primary Capital Outlays	**1,877,036**	**868,388**	**435,557**	**387,917**	**750,813**	**3,345,980**
Secondary Capital Outlays						-
Growth of Nature Park	150,000	250,000	350,000	350,000	350,000	1,450,000
Vehicle Replacement	70,000			75,000	75,000	70,000
Santa Lucia Fence		75,000				75,000
Sunnybrook Fence			15,000			15,000
Dump Truck		100,000				100,000
PTO Truck Upgrade	20,000					
Purchase Property	20,000	20,000	20,000	20,000	20,000	100,000
Unidentified	35,000	50,000	50,000	50,000	50,000	235,000
Total Secondary Capital Outlays	**295,000**	**495,000**	**435,000**	**495,000**	**495,000**	**2,045,000**
Total Capital Outlay	**2,172,036**	**1,363,388**	**870,557**	**882,917**	**1,245,813**	**5,390,980**
Sources of Funds						
Existing Capacity Fees	375,000	375,000			500,000	750,000
Grants						-
Loans						-
Operations/Reserves	1,797,036	988,388	870,557	882,917	745,813	4,640,980
Total Funding Sources	**2,172,036**	**1,363,388**	**870,557**	**882,917**	**1,245,813**	**5,390,980**

RESERVE POLICY

The Reserve Policy is also reviewed every year and included with these final budget documents. The Reserve Policy is attached for review.

Other Budget Highlights/Challenges

Current banked water supply

The GHCSD continuously focuses on the management of our Banked Water Reserve Account (BWRA) and maintains a thorough understanding of projected population growth over the coming years and decades. We are constantly looking to acquire water rights when they become available for purchase and continue to look for opportunities to decrease our dependance on State Water Project (SWP) water.

Year-end transfers

100% of standby revenues are transferred to District Facilities funds, to potentially pay off the Building Loan in FY 2025-26.

Conclusion

The evolution of the District's finance and accounting practices has improved exponentially over the last 8 years. GHCSD residents can rely upon adopted budgets with full confidence that current and future projects are quickly identified, appropriately scheduled, adequately funded and completed efficiently as needed. We are coming to the end of a very busy CIP cycle with the majority of infrastructure projects having been completed, but the next cycle is just around the corner. Water main assessment, water meter body replacement, and new well construction are just a few of the issues the District is already planning for in future budgets.

Respectfully submitted,

Christopher Carlson
General Manager

Attachments: FY 2025-26 Organizational Chart
FY 2025-26 Proposed Budget
GHCSD Reserve Policy

2025-2026 Final Budget to Board
Summary

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Revenues			
Property Taxes and Assessments	611,550	651,550	539,050
Permits and Fees	114,000	120,500	118,000
Rent and Leases	141,000	159,092	143,500
Charges for Services	3,323,642	3,555,322	3,618,782
Interest Income and Other Revenues	90,400	236,268	194,980
Total Revenues	4,280,592	4,722,731	4,614,312
Expenses			
Salaries & Benefits	1,490,000	1,457,500	1,569,600
General & Administrative	276,800	288,300	298,140
System Operations	394,350	322,750	320,100
Maintenance & Supplies	502,800	508,500	160,650
Utilities	263,600	263,600	276,350
Insurance	48,000	48,000	58,000
Outside Services	169,125	204,310	185,000
Total Operating Expenses	3,144,675	3,092,960	2,867,840
Debt Service	368,207	368,207	462,036
Capital Outlay	735,299	893,735	699,536
Total Capital Expenditures	1,103,506	1,261,942	1,161,572
Expenses before Depreciation	**4,248,181**	**4,354,902**	**4,029,412**
Revenues Over Expense before Depreciation	**32,411**	**367,829**	**584,901**
Capital Outlay Paid with Reserves	300,000	514,000	1,705,448
Depreciation	503,500	501,576	608,137
Total Expenses	**5,051,681**	**5,370,478**	**6,342,996**
Excess (Deficit) of Revenue over Expenses	**(771,089)**	**(647,747)**	**(1,728,684)**

2025-2026 Final Budget to Board
Summary By Fund

	General Fund	Water	Debt Service Fund Maint. District 1	Maint. District 2
Revenues				
Property Taxes and Assessments	393,900	1,500	136,950	6,700
Permits and Fees	77,000	41,000	-	-
Rent and Leases	32,500	111,000	-	-
Charges for Services	-	3,618,782	-	-
Interest Income and Other Revenues	16,600	160,200	9,880	8,300
Total Revenues	520,000	3,932,482	146,830	15,000
Expenses				
Salaries & Benefits	84,696	1,484,904	-	-
General & Administrative	28,134	264,506	3,500	2,000
System Operations	1,200	318,900	-	-
Maintenance & Supplies	57,600	103,050	-	-
Utilities	10,910	265,440	-	-
Insurance	5,800	52,200	-	-
Outside Services	34,750	134,550	7,900	7,800
Total Operating Expenses	223,090	2,623,550	11,400	9,800
Debt Service	-	138,569	118,467	205,000
Capital Outlay	170,000	529,536	-	-
Total Capital Expenditures	170,000	668,105	118,467	205,000
Expenses before Depreciation	**393,090**	**3,291,655**	**129,867**	**214,800**
Revenues Over Expense before Depreciation	**126,910**	**640,828**	**16,963**	**(199,800)**
Capital Outlay Paid with Reserves	**-**	1,705,448	**-**	**-**
Depreciation	41,753	566,384	-	-
Total Expenses	**434,843**	**5,563,487**	**129,867**	**214,800**
Excess (Deficit) of Revenue over Expenses	**85,157**	**(1,631,004)**	**16,963**	**(199,800)**

2025-2026 Final Budget to Board
Water Summary

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Revenues			
Property Taxes	2,000	2,000	1,500
Revenues From Fees	42,000	42,000	41,000
Revenues From Rents or Leases	108,000	108,000	111,000
Water Sales/Revenues	3,323,642	3,555,322	3,618,782
Interest Income and Other Revenues	69,700	187,010	160,200
Total Revenues	**3,545,342**	**3,894,332**	**3,932,482**
Expenses			
Salaries & Benefits	1,403,348	1,377,550	1,484,904
General & Administrative	250,600	263,200	264,506
System Operations	393,150	321,950	318,900
Maintenance & Supplies	100,400	98,600	103,050
Utilities	253,200	253,200	265,440
Insurance	43,200	43,200	52,200
Outside Services	121,155	170,066	134,550
Total Operating Expenses	2,565,053	2,527,766	2,623,550
Debt Service	136,888	136,888	138,569
Capital Outlay	585,299	756,535	529,536
Total Capital Expenditures	722,187	893,423	668,105
Expenses before Depreciation	**3,287,240**	**3,421,189**	**3,291,655**
Revenue over Expenses before Depreciation	**258,102**	**473,143**	**640,828**
Capital Outlay Paid with Reserves	**300,000**	**514,000**	**1,705,448**
Depreciation	478,000	445,374	566,384
Total Expenses	**4,065,240**	**4,380,562**	**5,563,487**
Excess(Deficit) of Revenue over Expenses	**(519,898)**	**(486,230)**	**(1,631,004)**

2025-2026 Final Budget to Board
Water Detail

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Revenues			
Property Taxes			
Penalties/Cost Delinquent Tax	2,000	2,000	1,500
Total Property Taxes and Fees	**2,000**	**2,000**	**1,500**
Revenues From Fees			
Water Standby Fee	40,000	40,000	39,000
Prior Year Standby	2,000	2,000	2,000
Total Fees	**42,000**	**42,000**	**41,000**
Revenues From Rents and Leases			
GHCSD Facilities Rents	108,000	108,000	111,000
Total Rents and Leases	**108,000**	**108,000**	**111,000**
Water Sales/Revenues			
Residential Water Sales	2,143,538	2,232,465	2,346,119
Commercial Water Sales	590,096	640,963	619,403
Water Banking Reimbursement Fee	73,405	80,000	84,000
Water Sustainability Fee	122,342	163,930	163,000
Water Penalties	75,000	93,000	81,000
District Facilities Repymt (1.00)	70,000	70,000	72,000
Water Operations Reserve (3.50)	122,000	122,000	126,000
Water Meter Sizing	3,000	3,000	3,000
Water Sign Up	11,500	11,500	11,500
Water Connection Fees	15,000	15,000	15,000
Capacity Fees	95,760	121,464	95,760
Water Liens & Release Fees	2,000	2,000	2,000
Total Water Sales/Revenues	**3,323,642**	**3,555,322**	**3,618,782**
Interest Income and other Revenues			
Interest from County	69,000	59,000	7,500
Interest from CAMP	-	36,000	42,000
Interest from US Bank	-	88,000	110,000
Interest from Investments	100	100	100
Grant Revenue PSPS	-	-	-
CAL-OES Power Resiliency Grant	-	-	-
NSF Penalties	500	500	500
Misc Revenue - Over the Counter	100	100	100
Other Revenue	-	-	-
Sale of Assets		3,310	
Total Interest Income and other Revenues	**69,700**	**187,010**	**160,200**
Total Revenues	**3,545,342**	**3,894,332**	**3,932,482**

2025-2026 Final Budget to Board
Water Detail

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Expenses			
Salaries & Benefits			
Salaries	831,900	770,800	794,300
Overtime	36,000	12,000	12,000
Special Duty Pay	9,800	113,000	146,000
Elected Officials Salaries	18,988	10,810	17,484
Cal - PERS Retirement	138,180	127,840	142,880
Group Medical Insurance	258,500	230,300	268,840
Unemployment Insurance	4,700	4,700	4,700
Worker's Compensation	39,480	39,480	26,320
Employer Payroll Tax Expense	65,800	68,620	72,380
Total Salaries & Benefits	**1,403,348**	**1,377,550**	**1,484,904**
General & Administrative			
Office Expense	33,300	23,400	33,300
Communications	28,050	46,550	35,806
Postage & Shipping	27,000	27,000	28,200
General Meeting Expense	3,150	3,150	3,150
Board Meeting Expense	1,800	1,800	1,800
Staff CE & Compliance Training	20,000	20,000	26,150
Employee Tuition Reimbursement	500	500	500
Board CE & Compliance Training	9,000	9,000	9,000
Professional Dues/Memberships	34,700	34,700	37,000
Consumer Confidence Report	4,000	4,000	4,000
Legal Notices	1,000	1,000	1,000
Vehicle Expense Reimbursement	500	500	500
Software Maintenance Expenses	32,000	36,000	32,000
Register Subscription Services	32,000	32,000	32,000
Outside Billing Services	9,600	9,600	9,600
Taxes & Licenses (Non-Auto)	2,500	2,500	2,500
Election Expense	4,000	4,000	500
Bank Charges	1,500	1,500	1,500
Credit Card Fees	5,000	5,000	5,000
Bad Debt Write-off	1,000	1,000	1,000
Total General & Administrative	**250,600**	**263,200**	**264,506**
System Operations			
Water System Maintenance	145,000	100,000	120,000
SCADA System Maintenance	12,000	25,000	18,000
Tools & Equipment	10,800	7,200	10,800
Safety Equipment	2,500	2,500	2,500
Chemicals	20,000	20,000	22,000
Water Testing	18,000	20,000	13,500
Equipment Rental	2,000	8,000	2,000
State Health Agency Fees	26,500	26,500	30,000
Raw Water Recharge	100	100	100
Non-Adjudicated Water Costs	43,600	-	43,600
TCCWD Spreading Loss Costs	150	150	150
Water Rights Lease	112,500	112,500	56,250
Total System Operations	**393,150**	**321,950**	**318,900**

2025-2026 Final Budget to Board
Water Detail

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Expenses (Cont'd)			
Maintenance & Supplies			
Janitorial Services	17,600	17,600	16,200
Uniform Expense	9,900	9,900	11,700
Equipment Repair & Maintenance	9,000	13,500	11,250
Vehicle Repair & Maintenance	13,500	7,200	13,500
Structure Repair & Maintenance	18,000	23,400	18,000
Equipment & Vehicle Fuel & Oil	32,400	27,000	32,400
Total Maintenance & Supplies	**100,400**	**98,600**	**103,050**
Utilities			
Electricity	244,800	244,800	257,040
Natural Gas	4,800	4,800	4,800
Propane	3,600	3,600	3,600
Total Utilities	**253,200**	**253,200**	**265,440**
Insurance			
General Insurance	43,200	43,200	52,200
Total Insurance	**43,200**	**43,200**	**52,200**
Outside Services			
Legal Services	51,794	80,705	51,794
Accounting & Audit Services	24,300	24,300	25,200
Engineering Services	10,000	19,000	12,000
Security Services	1,000	1,000	1,000
Inspections	1,000	1,000	1,000
Other Professional Services	30,136	41,136	42,556
County Administration Charges	2,925	2,925	1,000
Total Outside Services	**121,155**	**170,066**	**134,550**
Total Operating Expenses	**2,565,053**	**2,527,766**	**2,623,550**
Debt Service			
Interest Expense	50,888	50,888	47,569
Building Loan	86,000	86,000	91,000
Total Debt Service	**136,888**	**136,888**	**138,569**
Capital Outlay			
Capital Improvements			
Tank Asset Rehabilitation Program			327,036
Well Rehabilitation Program			63,000
Hydropneumatic Rehab Program			12,000
Vehicle Replacement (Utility Work Truck)			70,000
PTO Truck Upgrade/Air Compressor			20,000
Unidentified			35,000
Capital Outlay FY 24-25	585,299	756,535	
Total Capital Improvements	**585,299**	**756,535**	**527,036**
Purchase Water TCCWD	-	-	2,500
Total Capital Outlay	**585,299**	**756,535**	**529,536**
Total Expenses before Depreciation	**3,287,240**	**3,421,189**	**3,291,655**
Revenue over Expenses before Depreciation	**258,102**	**473,143**	**640,828**
Depreciation & Capital Outlay Paid with Reserves			
New Well/Wells Well	300,000	514,000	375,000
Solar Panel Project	-	-	1,330,448
Depreciation Expense	478,000	445,374	566,384
Total Depreciation Expense	**478,000**	**959,374**	**2,271,832**
Total Expenses	**4,065,240**	**4,380,562**	**5,563,487**
Excess(Deficit) of Revenue over Expenses	**(519,898)**	**(486,230)**	**(1,631,004)**

2025-2026 Final Budget to Board
General Fund Summary

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Revenues			
Property Taxes	353,900	388,900	393,900
Revenues From Fees	72,000	78,500	77,000
Revenues From Rents or Leases	33,000	51,092	32,500
Interest Income and Other Revenues	10,200	34,258	16,600
Total Revenues	**469,100**	**552,750**	**520,000**
Expenses			
Salaries & Benefits	86,652	79,950	84,696
General & Administrative	20,700	19,600	28,134
System Operations	1,200	800	1,200
Maintenance & Supplies	402,400	409,900	57,600
Utilities	10,400	10,400	10,910
Insurance	4,800	4,800	5,800
Outside Services	33,270	19,544	34,750
Total Operating Expenses	559,422	544,994	223,090
Capital Outlay	150,000	137,200	170,000
Total Capital Expenditures	150,000	137,200	170,000
Expenses before Depreciation	**709,422**	**682,194**	**393,090**
Revenue over Expenses before Depreciation	**(240,322)**	**(129,444)**	**126,910**
Depreciation	25,500	56,202	41,753
Total Expenses	**734,922**	**738,396**	**434,843**
Excess(Deficit) of Revenue over Expenses	**(265,822)**	**(185,647)**	**85,157**

2025-2026 Final Budget to Board
General Fund Detail

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Revenues			
Property Taxes			
Current Secured & Unsecured	345,000	380,000	385,000
Current Supplemental	6,800	6,800	6,800
Prior Secured		-	
Penalties/Cost Delinquent Tax	100	100	100
Homeowners Tax Relief	2,000	2,000	2,000
Total Property Taxes	**353,900**	**388,900**	**393,900**
Revenues From Fees			
On-site Waste Water Permits & Fees	2,000	3,500	2,000
Franchise Fees	70,000	75,000	75,000
Total Revenues From Fees	**72,000**	**78,500**	**77,000**
Revenues From Rents & Leases			
Cell Tower Leases	23,000	29,000	30,000
Land Lease	10,000	1,092	2,500
GHCSD Facilities Rents	-	21,000	-
Total Rent & Leases	**33,000**	**51,092**	**32,500**
Interest Income and Other Revenues			
Interest from County	10,000	10,000	2,000
Interest From CAMP	-	5,000	14,400
Interest from Investments	100	100	100
Donations	100	100	100
Sale of Assets	-	19,058	-
Total Interest Income and Other Revenues	**10,200**	**34,258**	**16,600**
Total Revenues	**469,100**	**552,750**	**520,000**

2025-2026 Final Budget to Board
General Fund Detail

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Expenses			
Land Maintenance			
Salaries & Benefits	86,652	79,950	84,696
General & Administrative	20,700	19,600	28,134
System Operations	1,200	800	1,200
Maintenance & Supplies	402,400	409,900	57,600
Utilities	10,400	10,400	10,910
Insurance	4,800	4,800	5,800
Outside Services	33,270	19,544	34,750
Capital Outlay	150,000	137,200	170,000
Total Land Maintenance	**709,422**	**682,194**	**393,090**
Total Expenses before Depreciation	**709,422**	**682,194**	**393,090**
Revenue over Expenses before Depreciation	**(240,322)**	**(129,444)**	**126,910**
Depreciation	25,500	56,202	41,753
Total Expenses	**734,922**	**738,396**	**434,843**
Excess(Deficit) of Revenue over Expenses	**(265,822)**	**(185,647)**	**85,157**

2025-2026 Final Budget to Board
Maintenance District 1 Summary

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Revenues			
Property Taxes	136,950	141,950	136,950
Interest Income and Other Revenues	5,500	8,000	9,880
Total Revenues	**142,450**	**149,950**	**146,830**
Expenses			
General & Administrative	3,500	3,500	3,500
Outside Services	7,400	7,400	7,900
Total Operating Expenses	10,900	10,900	11,400
Debt Service	116,505	116,505	118,467
Total Capital Expenditures	116,505	116,505	118,467
Total Expenses	127,405	127,405	129,867
Excess(Deficit) of Revenue over Expenses	**15,046**	**22,546**	**16,963**

2025-2026 Final Budget to Board
Maintenance District 1 Detail

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Revenues			
Property Taxes			
Current Supplemental	100	100	100
Penalties/Cost Delinquent Tax	750	750	750
Homeowners Tax Relief	100	100	100
MD #1 Road Bond Restricted Funds	120,000	123,000	120,000
Road Assessment - M/D #1	16,000	18,000	16,000
Total Property Taxes	**136,950**	**141,950**	**136,950**
Interest Income and Other Revenues			
Interest from County	2,500	2,500	1,000
Interest from CAMP	-	2,500	5,880
Interest from Investments	3,000	3,000	3,000
Total Interest Income and Other Revenues	**5,500**	**8,000**	**9,880**
Total Revenues	**142,450**	**149,950**	**146,830**
Expenses			
General & Administrative			
Bank Charges	3,500	3,500	3,500
Total General & Administrative	**3,500**	**3,500**	**3,500**
Outside Services			
Legal Services	-	-	-
Other Professional Services	7,150	7,150	7,650
Kern County Administration Charges	250	250	250
Total Outside Services	**7,400**	**7,400**	**7,900**
Debt Service			
Bond Interest Expense	51,505	51,505	48,467
Principal Payment	65,000	65,000	70,000
Total Debt Service	**116,505**	**116,505**	**118,467**
Total Expenses	**127,405**	**127,405**	**129,867**
Excess(Deficit) of Revenue over Expenses	**15,046**	**22,546**	**16,963**

2025-2026 Final Budget to Board
Maintenance District 2 Summary

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Revenues			
Property Taxes	118,700	118,700	6,700
Interest Income and Other Revenues	5,000	7,000	8,300
Total Revenues	**123,700**	**125,700**	**15,000**
Expenses			
General & Administrative	2,000	2,000	2,000
Outside Services	7,300	7,300	7,800
Total Operating Expenditures	9,300	9,300	9,800
Debt Service	114,815	114,815	205,000
Total Capital Expenditures	114,815	114,815	205,000
Total Expenses	**124,115**	**124,115**	**214,800**
Excess(Deficit) of Revenue over Expenses	**(415)**	**1,585**	**(199,800)**

2025-2026 Final Budget to Board
Maintenance District 2 Detail

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
Revenues			
Property Taxes			
Current Supplemental	100	100	100
Penalties/Cost Delinquent Tax	500	500	500
Homeowners Tax Relief	100	100	100
MD #2 Road Bond Restricted Funds	112,000	112,000	-
Road Assessment - M/D #2	6,000	6,000	6,000
Total Property Taxes	**118,700**	**118,700**	**6,700**
Interest Income and Other Revenues			
Interest from County	2,000	2,000	1,000
Interest from CAMP	-	2,000	4,300
Interest from Investments	3,000	3,000	3,000
Total Interest Income and Other Revenues	**5,000**	**7,000**	**8,300**
Total Revenues	**123,700**	**125,700**	**15,000**
Expenses			
General & Administrative			
Bank Charges	2,000	2,000	2,000
Total Bank Charges	**2,000**	**2,000**	**2,000**
Outside Services			
Legal Services	-	-	-
Other Professional Services	7,150	7,150	7,650
Kern County Administration Charges	150	150	150
Total Outside Services	**7,300**	**7,300**	**7,800**
Debt Service			
Bond Interest Expense	14,815	14,815	-
Principal Payment	100,000	100,000	205,000
Total Debt Service	**114,815**	**114,815**	**205,000**
Total Expenses	**124,115**	**124,115**	**214,800**
Excess(Deficit) of Revenue over Expenses	**(415)**	**1,585**	**(199,800)**