

**Please silence electronic devices while the meeting is in progress.**

**GOLDEN HILLS COMMUNITY SERVICES DISTRICT**

**BOARD OF DIRECTORS**

**AGENDA**

**FOR THE SPECIAL MEETING**

**AUGUST 27, 2025**

**4:00 PM**

**21415 REEVES STREET**

This meeting is held in accordance with the Brown Act. Individuals may address the Board on any matter listed on this Agenda. Members of the audience desiring to address the Board must approach the podium and request recognition from the Board President. Presentation by the audience is limited to three minutes per Agenda item.

Any person with a qualifying disability under the Americans with Disabilities Act of 1990 may request that the District (1) make agendas available in appropriate alternative formats, and (2) provide a disability-related modification or accommodation, including auxiliary aids or services, to participate in any public meeting of the Board of Directors. A request for modification or accommodation shall be made in person, or by telephone, facsimile or written correspondence to the General Manager at the District's office at least ten days before the public meeting for which the modification or accommodation is requested. The District will attempt to accommodate people who make requests less than seven days before the public meeting.

Staff reports and other disclosable public records related to Open Session agenda items will be made available when complete if not otherwise accompanied with this agenda at the Golden Hills Community Services District office located at 21415 Reeves Street, Tehachapi, CA during business hours, Monday through Thursday, 7:00 a.m. to 5:30 p.m.

**MISSION STATEMENT**

To be interactive and responsive to the Golden Hills community and provide those services within our authority.

**1. ROLL CALL:**

Directors present:

Directors absent:

Others present:

**2. FLAG SALUTE:**

Board and audience recite the Pledge of Allegiance to the American Flag.

**3. PUBLIC COMMENTS:**

This portion of the meeting is set aside for members of the public to address any matter not on this agenda, and over which the Board has jurisdiction. Individuals desiring to address the Board must state their name before giving their presentation.

**The Brown Act prohibits the Board from discussing items raised during the Public Comments section that have not been placed on the Agenda.** Board members may, however, respond briefly to statements made or questions posed. They may ask a question for clarification, make a referral to staff for factual information, or request staff to report back to the Board at a later meeting. Also, the Board may take action to direct the staff to place a matter of business on a future agenda.

**4. DISCUSS AND DEFINE DISTRICT'S GENERAL FUND FINANCES AND FISCAL OBJECTIVES:**

Board to identify current and future General Fund revenue streams, review Nature Park Master Plan budget, and discuss fiscal priority levels of future Nature Park projects.

**5. ADJOURN MEETING:**

Motion Director \_\_\_\_\_, seconded \_\_\_\_\_

## 2025-2026 Final Budget to Board Summary

AGENDA ITEM

UA

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
<b>Revenues</b>			
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
<b>Total Revenues</b>	<u>4,280,592</u>	<u>4,722,731</u>	<u>4,614,312</u>
<b>Expenses</b>			
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	168,125	204,310	185,000
<b>Total Operating Expenses</b>	<u>3,144,675</u>	<u>3,092,960</u>	<u>2,867,840</u>
Debt Service	368,207	368,207	462,036
Capital Outlay	735,299	893,735	699,536
<b>Total Capital Expenditures</b>	<u>1,103,506</u>	<u>1,261,942</u>	<u>1,161,572</u>
<b>Expenses before Depreciation</b>	<u>4,248,181</u>	<u>4,354,902</u>	<u>4,029,412</u>
<b>Revenues Over Expense before Depreciation</b>	<u>32,411</u>	<u>367,829</u>	<u>584,901</u>
Capital Outlay Paid with Reserves	300,000	514,000	1,475,000
Depreciation	503,500	501,576	608,137
<b>Total Expenses</b>	<u>5,051,681</u>	<u>5,370,478</u>	<u>6,112,549</u>
<b>Excess (Deficit) of Revenue over Expenses</b>	<u>(771,089)</u>	<u>(647,747)</u>	<u>(1,498,236)</u>

## 2025-2026 Final Budget to Board Summary

	General Fund	Water	Debt Service Fund	
			Maint. District 1	Maint. District 2
<b>Revenues</b>				
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
<b>Total Revenues</b>	<b>520,000</b>	<b>3,932,482</b>	<b>146,830</b>	<b>15,000</b>
<b>Expenses</b>				
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
<b>Total Operating Expenses</b>	<b>223,090</b>	<b>2,623,550</b>	<b>11,400</b>	<b>9,800</b>
Debt Service	-	138,569	118,467	205,000
Capital Outlay	170,000	529,536	-	-
<b>Total Capital Expenditures</b>	<b>170,000</b>	<b>668,105</b>	<b>118,467</b>	<b>205,000</b>
<b>Expenses before Depreciation</b>	<b>393,090</b>	<b>3,291,655</b>	<b>129,867</b>	<b>214,800</b>
<b>Revenues Over Expense before Depreciation</b>	<b>126,910</b>	<b>640,828</b>	<b>16,963</b>	<b>(199,800)</b>
Capital Outlay Paid with Reserves	-	1,475,000	-	-
Depreciation	41,753	566,384	-	-
<b>Total Expenses</b>	<b>434,843</b>	<b>5,333,039</b>	<b>129,867</b>	<b>214,800</b>
<b>Excess (Deficit) of Revenue over Expenses</b>	<b>85,157</b>	<b>(1,400,556)</b>	<b>16,963</b>	<b>(199,800)</b>

**2025-2026 Final Budget to Board  
Summary**

	<b>24-25 Adopted Budget</b>	<b>24-25 Estimated Actuals</b>	<b>25-26 Proposed Budget</b>
<b>Revenues</b>			
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
<b>Total Revenues</b>	<b>3,545,342</b>	<b>3,894,332</b>	<b>3,932,482</b>
<b>Expenses</b>			
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
<b>Total Operating Expenses</b>	<b>2,565,053</b>	<b>2,527,766</b>	<b>2,623,550</b>
Debt Service	136,888	136,888	138,569
Capital Outlay	585,299	756,535	529,536
<b>Total Capital Expenditures</b>	<b>722,187</b>	<b>893,423</b>	<b>668,105</b>
<b>Expenses before Depreciation</b>	<b>3,287,240</b>	<b>3,421,189</b>	<b>3,291,655</b>
<b>Revenue over Expenses before Depreciation</b>	<b>258,102</b>	<b>473,143</b>	<b>640,828</b>
Capital Outlay Paid with Reserves	300,000	514,000	1,475,000
Depreciation	478,000	445,374	586,384
<b>Total Expenses</b>	<b>4,065,240</b>	<b>4,380,562</b>	<b>5,333,039</b>
<b>Excess(Deficit) of Revenue over Expenses</b>	<b>(519,898)</b>	<b>(486,230)</b>	<b>(1,400,556)</b>

**2025-2026 Final Budget to Board  
Summary**

	<b>24-25 Adopted Budget</b>	<b>24-25 Estimated Actuals</b>	<b>25-26 Proposed Budget</b>
<b>Revenues</b>			
<b>Property Taxes</b>			
Penalties/Cost Delinquent Tax	2,000	2,000	1,500
<b>Total Property Taxes and Fees</b>	<b>2,000</b>	<b>2,000</b>	<b>1,500</b>
<b>Revenues From Fees</b>			
Water Standby Fee	40,000	40,000	39,000
Prior Year Standby	2,000	2,000	2,000
<b>Total Fees</b>	<b>42,000</b>	<b>42,000</b>	<b>41,000</b>
<b>Revenues From Rents and Leases</b>			
GHCS D Facilities Rents	108,000	108,000	111,000
<b>Total Rents and Leases</b>	<b>108,000</b>	<b>108,000</b>	<b>111,000</b>
<b>Water Sales/Revenues</b>			
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
<b>Total Water Sales/Revenues</b>	<b>3,323,642</b>	<b>3,555,322</b>	<b>3,618,782</b>
<b>Interest Income and other Revenues</b>			
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	-
<b>Total Interest Income and other Revenues</b>	<b>69,700</b>	<b>187,010</b>	<b>160,200</b>
<b>Total Revenues</b>	<b>3,545,342</b>	<b>3,894,332</b>	<b>3,932,482</b>

**2025-2026 Final Budget to Board  
Summary**

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
<b>Expenses</b>			
<b>Salaries &amp; Benefits</b>			
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
<b>Total Salaries &amp; Benefits</b>	<b>1,403,348</b>	<b>1,377,550</b>	<b>1,484,904</b>
<b>General &amp; Administrative</b>			
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
<b>Total General &amp; Administrative</b>	<b>250,600</b>	<b>263,200</b>	<b>284,506</b>
<b>System Operations</b>			
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
<b>Total System Operations</b>	<b>393,150</b>	<b>321,950</b>	<b>318,900</b>

**2025-2026 Final Budget to Board  
Summary**

	24-25 Adopted Budget	24-25 Estimated Actuals	25-26 Proposed Budget
<b>Expenses (Cont'd)</b>			
<b>Maintenance &amp; Supplies</b>			
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
<b>Total Maintenance &amp; Supplies</b>	<b>100,400</b>	<b>98,600</b>	<b>103,050</b>
<b>Utilities</b>			
Electricity	244,800	244,800	257,040
Natural Gas	4,800	4,800	4,800
Propane	3,600	3,600	3,600
<b>Total Utilities</b>	<b>253,200</b>	<b>253,200</b>	<b>266,440</b>
<b>Insurance</b>			
General Insurance	43,200	43,200	52,200
<b>Total Insurance</b>	<b>43,200</b>	<b>43,200</b>	<b>52,200</b>
<b>Outside Services</b>			
Legal Services	51,794	80,705	51,794
Accounting & Audit Services	24,300	24,300	26,200
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	30,138	41,138	42,558
County Administration Charges	2,925	2,925	1,000
<b>Total Outside Services</b>	<b>121,156</b>	<b>170,066</b>	<b>134,550</b>
<b>Total Operating Expenses</b>	<b>2,565,053</b>	<b>2,527,766</b>	<b>2,623,550</b>
<b>Debt Service</b>			
Interest Expense	50,888	50,888	47,569
Building Loan	86,000	86,000	91,000
<b>Total Debt Service</b>	<b>136,888</b>	<b>136,888</b>	<b>138,569</b>
<b>Capital Outlay</b>			
<b>Capital Improvements</b>			
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	
<b>Total Capital Improvements</b>	<b>585,299</b>	<b>756,535</b>	<b>527,036</b>
Purchase Water TCCWD	-	-	2,500
<b>Total Capital Outlay</b>	<b>585,299</b>	<b>756,535</b>	<b>529,536</b>
<b>Total Expenses before Depreciation</b>	<b>3,287,240</b>	<b>3,421,189</b>	<b>3,291,655</b>
<b>Revenue over Expenses before Depreciation</b>	<b>258,102</b>	<b>473,143</b>	<b>640,828</b>
<b>Depreciation &amp; Capital Outlay Paid with Reserves</b>			
New Well/Wells Well	300,000	514,000	375,000
Solar Panel Project	-	-	1,100,000
Depreciation Expense	478,000	445,374	566,384
<b>Total Depreciation Expense</b>	<b>478,000</b>	<b>959,374</b>	<b>2,041,384</b>
<b>Total Expenses</b>	<b>4,065,240</b>	<b>4,380,562</b>	<b>5,333,039</b>
<b>Excess(Deficit) of Revenue over Expenses</b>	<b>(519,898)</b>	<b>(486,230)</b>	<b>(1,400,556)</b>

**2025-2026 Final Budget to Board  
Summary**

	<b>24-25 Adopted Budget</b>	<b>24-25 Estimated Actuals</b>	<b>25-26 Proposed Budget</b>
<b>Revenues</b>			
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
<b>Total Revenues</b>	<b>469,100</b>	<b>552,750</b>	<b>520,000</b>
<b>Expenses</b>			
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
<b>Total Operating Expenses</b>	<b>559,422</b>	<b>544,994</b>	<b>223,090</b>
Capital Outlay	150,000	137,200	170,000
<b>Total Capital Expenditures</b>	<b>150,000</b>	<b>137,200</b>	<b>170,000</b>
<b>Expenses before Depreciation</b>	<b>709,422</b>	<b>682,194</b>	<b>393,090</b>
<b>Revenue over Expenses before Depreciation</b>	<b>(240,322)</b>	<b>(129,444)</b>	<b>126,910</b>
Depreciation	25,500	56,202	41,753
<b>Total Expenses</b>	<b>734,922</b>	<b>738,396</b>	<b>434,843</b>
<b>Excess(Deficit) of Revenue over Expenses</b>	<b>(265,822)</b>	<b>(185,647)</b>	<b>85,157</b>

**2025-2026 Final Budget to Board  
Summary**

	<b>24-25</b>	<b>24-25</b>	<b>25-26</b>
	<b>Adopted Budget</b>	<b>Estimated Actuals</b>	<b>Proposed Budget</b>
<b>Revenues</b>			
<b>Property Taxes</b>			
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
<b>Total Property Taxes</b>	<b>353,900</b>	<b>388,900</b>	<b>393,900</b>
<b>Revenues From Fees</b>			
On-site Waste Water Permits & Fees	2,000	3,500	2,000
Franchise Fees	70,000	75,000	75,000
<b>Total Revenues From Fees</b>	<b>72,000</b>	<b>78,500</b>	<b>77,000</b>
<b>Revenues From Rents &amp; Leases</b>			
Cell Tower Leases	23,000	29,000	30,000
Land Lease	10,000	1,092	2,500
GHCS D Facilities Rents	-	21,000	-
<b>Total Rent &amp; Leases</b>	<b>33,000</b>	<b>51,092</b>	<b>32,500</b>
<b>Interest Income and Other Revenues</b>			
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	-
<b>Total Interest Income and Other Revenues</b>	<b>10,200</b>	<b>34,258</b>	<b>16,600</b>
<b>Total Revenues</b>	<b>469,100</b>	<b>552,760</b>	<b>520,000</b>

**2025-2026 Final Budget to Board  
Summary**

	<b>24-25</b>	<b>24-25</b>	<b>25-26</b>
	<b>Adopted Budget</b>	<b>Estimated Actuals</b>	<b>Proposed Budget</b>
<b>Expenses</b>			
<u><b>Land Maintenance</b></u>			
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
<b>Total Land Maintenance</b>	<b>709,422</b>	<b>682,194</b>	<b>393,090</b>
<b>Total Expenses before Depreciation</b>	<b>709,422</b>	<b>682,194</b>	<b>393,090</b>
<b>Revenue over Expenses before Depreciation</b>	<b>(240,322)</b>	<b>(129,444)</b>	<b>126,910</b>
Depreciation	25,500	56,202	41,753
<b>Total Expenses</b>	<b>734,922</b>	<b>738,396</b>	<b>434,843</b>
<b>Excess(Deficit) of Revenue over Expenses</b>	<b>(265,822)</b>	<b>(185,647)</b>	<b>85,157</b>

**2025-2026 Final Budget to Board  
Summary**

	<b>24-25 Adopted Budget</b>	<b>24-25 Estimated Actuals</b>	<b>25-26 Proposed Budget</b>
<b>Revenues</b>			
Property Taxes	136,950	141,950	136,950
Interest Income and Other Revenues	5,500	8,000	9,880
<b>Total Revenues</b>	<b>142,450</b>	<b>149,950</b>	<b>146,830</b>
<b>Expenses</b>			
General & Administrative	3,500	3,500	3,500
Outside Services	7,400	7,400	7,900
<b>Total Operating Expenses</b>	<b>10,900</b>	<b>10,900</b>	<b>11,400</b>
Debt Service	116,505	116,505	118,467
<b>Total Capital Expenditures</b>	<b>116,505</b>	<b>116,505</b>	<b>118,467</b>
<b>Total Expenses</b>	<b>127,405</b>	<b>127,405</b>	<b>129,867</b>
<b>Excess(Deficit) of Revenue over Expenses</b>	<b>15,045</b>	<b>22,545</b>	<b>16,963</b>

**2025-2026 Final Budget to Board  
Summary**

	<b>24-25 Adopted Budget</b>	<b>24-25 Estimated Actuals</b>	<b>25-26 Proposed Budget</b>
<b>Revenues</b>			
<b>Property Taxes</b>			
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
<b>Total Property Taxes</b>	<b>136,950</b>	<b>141,950</b>	<b>136,950</b>
<b>Interest Income and Other Revenues</b>			
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
<b>Total Interest Income and Other Revenues</b>	<b>5,500</b>	<b>8,000</b>	<b>9,880</b>
<b>Total Revenues</b>	<b>142,450</b>	<b>149,950</b>	<b>146,830</b>
<b>Expenses</b>			
<b>General &amp; Administrative</b>			
Bank Charges	3,500	3,500	3,500
<b>Total General &amp; Administrative</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>Outside Services</b>			
Legal Services	-	-	-
Other Professional Services	7,150	7,150	7,650
Kern County Administration Charges	250	250	250
<b>Total Outside Services</b>	<b>7,400</b>	<b>7,400</b>	<b>7,900</b>
<b>Debt Service</b>			
Bond Interest Expense	51,505	51,505	48,467
Principal Payment	65,000	65,000	70,000
<b>Total Debt Service</b>	<b>116,505</b>	<b>116,505</b>	<b>118,467</b>
<b>Total Expenses</b>	<b>127,405</b>	<b>127,405</b>	<b>129,867</b>
<b>Excess(Deficit) of Revenue over Expenses</b>	<b>15,046</b>	<b>22,546</b>	<b>16,983</b>

**2025-2026 Final Budget to Board  
Summary**

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

**2025-2026 Final Budget to Board  
Summary**

	<b>24-25 Adopted Budget</b>	<b>24-25 Estimated Actuals</b>	<b>25-26 Proposed Budget</b>
<b>Revenues</b>			
<b>Property Taxes</b>			
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
<b>Total Property Taxes</b>	<b>118,700</b>	<b>118,700</b>	<b>6,700</b>
<b>Interest Income and Other Revenues</b>			
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
<b>Total Interest Income and Other Revenues</b>	<b>5,000</b>	<b>7,000</b>	<b>8,300</b>
<b>Total Revenues</b>	<b>123,700</b>	<b>125,700</b>	<b>15,000</b>
<b>Expenses</b>			
<b>General &amp; Administrative</b>			
Bank Charges	2,000	2,000	2,000
<b>Total Bank Charges</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Outside Services</b>			
Legal Services	-	-	-
Other Professional Services	7,150	7,150	7,650
Kern County Administration Charges	150	150	150
<b>Total Outside Services</b>	<b>7,300</b>	<b>7,300</b>	<b>7,800</b>
<b>Debt Service</b>			
Bond Interest Expense	14,815	14,815	-
Principal Payment	100,000	100,000	205,000
<b>Total Debt Service</b>	<b>114,815</b>	<b>114,815</b>	<b>205,000</b>
<b>Total Expenses</b>	<b>124,115</b>	<b>124,115</b>	<b>214,800</b>
<b>Excess(Deficit) of Revenue over Expenses</b>	<b>(415)</b>	<b>1,585</b>	<b>(199,800)</b>

**Golden Hill Nature Park Complex Budget** 2023-2024 2024-2025 2025-2026 2026-2027 2027-2028 2028-2029 2029-2030 2030-2031

**Revenues:**

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
<b>Facilities Rent</b>	<b>LOAN</b>	<b>LOAN</b>						
Cell Tower Lease	\$28,000	\$28,840	\$111,000	\$113,775	\$116,619	\$119,535	\$122,523	\$125,586
Interest Earned	\$5,000	\$5,000	\$29,705	\$30,596	\$31,514	\$32,460	\$33,433	\$34,436
SCE PPS Income			\$16,600	\$16,600	\$16,600	\$16,600	\$16,600	\$16,600
Franchise Fees	\$72,000	\$73,800	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
Solar Field Project	\$5,000	\$5,000	\$75,645	\$77,536	\$79,475	\$81,461	\$83,498	\$85,585
CSD Property Sales	\$29,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes (2.14% Escalator)	\$332,600	\$339,718	\$72,000	\$405,723	\$414,405	\$423,274	\$432,332	\$441,584
<b>Total General Fund Revenues:</b>	<b>\$471,600</b>	<b>\$503,358</b>	<b>\$723,173</b>	<b>\$665,231</b>	<b>\$679,614</b>	<b>\$694,330</b>	<b>\$709,386</b>	<b>\$6,724,792</b>

**Expenses:**

Allocations from Budget	\$205,397	\$209,982	\$224,380	\$230,992	\$237,806	\$244,829	\$252,068	\$259,530
Drainage Easement Project	\$55,000	\$360,000						
Tractor and Mower	\$80,000		\$80,000					
Purchase Property	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
<b>General Fund Expenses:</b>	<b>\$360,397</b>	<b>\$589,982</b>	<b>\$324,380</b>	<b>\$250,992</b>	<b>\$257,806</b>	<b>\$264,829</b>	<b>\$272,068</b>	<b>\$279,530</b>
Nature Park CIP					\$150,000			
Poor Well Plumb	\$120,000							
Government Work (CEQA & Others)		\$120,000	\$350,000	\$350,000	\$0	\$0	\$0	\$0
Grading & Dirtwork				\$0				
Tennis Court Rehab				\$0				
Demo Metal Building				\$135,000				
Pickleball/Basketball Courts								
Playground					\$150,000			
Restroom								
Disc Golf								
Pavilion					\$112,500	\$75,000	\$75,000	\$75,000
Turf Grass (1 acre)					\$75,000	\$150,000	\$150,000	\$50,000
Dog Park					\$25,000			
BMX Track								
CSD Office + Maintenance Complex								
Community Center			\$9,000					
Tom Sawyer Trees								\$500,000
Asphalt/Roads			\$19,500					
Fitness Equipment					\$150,000			
Passive Activity Parking			\$39,068	\$41,021	\$43,072	\$45,226	\$47,487	\$99,723
Maintenance/Turf Equipment			\$417,568	\$526,021	\$575,572	\$420,226	\$272,487	\$8,649,723
Additional Staff @ 50% Allocation								
<b>Total Nature Park Complex CIP Expenses</b>	<b>\$120,000</b>	<b>\$142,000</b>	<b>\$417,568</b>	<b>\$526,021</b>	<b>\$575,572</b>	<b>\$420,226</b>	<b>\$272,487</b>	<b>\$8,649,723</b>
<b>Total General Fund Expenses</b>	<b>\$480,397</b>	<b>\$731,982</b>	<b>\$741,948</b>	<b>\$777,013</b>	<b>\$833,378</b>	<b>\$685,055</b>	<b>\$544,556</b>	<b>\$8,929,253</b>
<b>Net Revenue Over Expenses</b>	<b>(\$8,797)</b>	<b>(\$228,624)</b>	<b>(\$18,775)</b>	<b>(\$111,782)</b>	<b>(\$153,765)</b>	<b>\$9,274</b>	<b>\$164,831</b>	<b>(\$2,204,461)</b>
<b>General Fund Cash Balance</b>		<b>\$786,563</b>	<b>\$767,788</b>	<b>\$656,006</b>	<b>\$502,241</b>	<b>\$511,516</b>	<b>\$676,347</b>	<b>(\$1,528,115)</b>