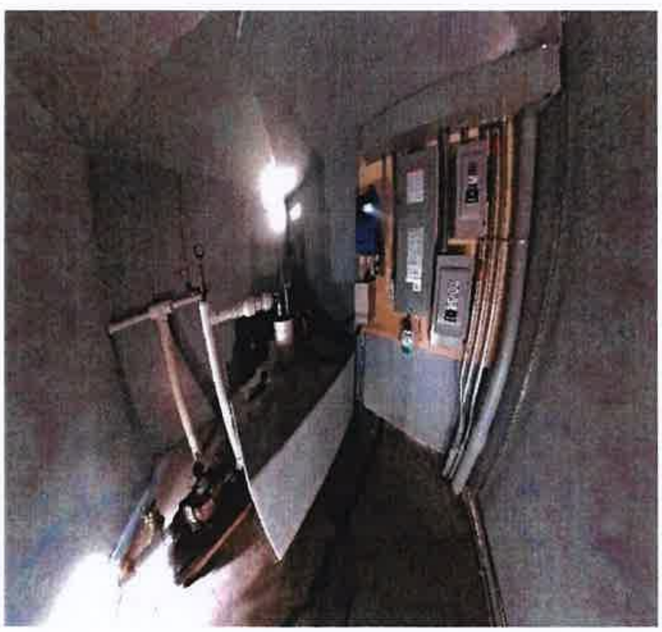
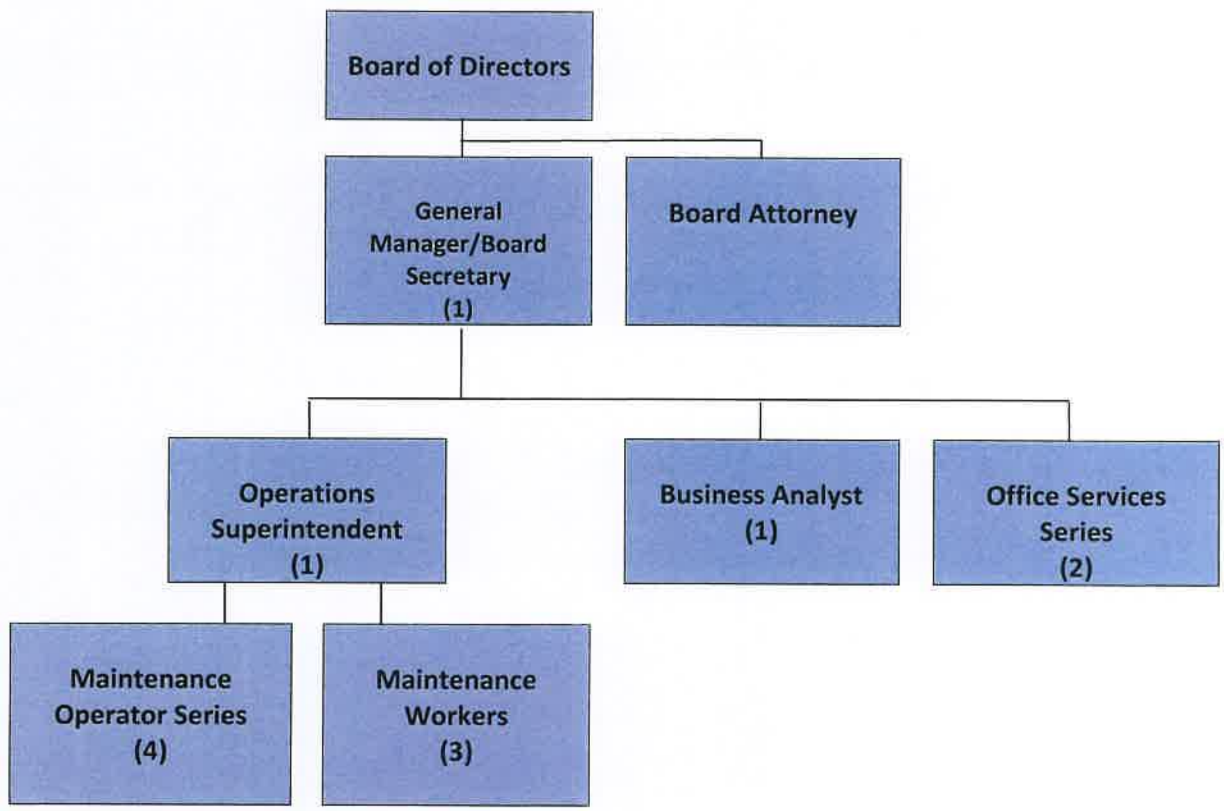
FY 2026-2027
FINAL BUDGET



GOLDEN HILLS
COMMUNITY SERVICES DISTRICT



2025

GOLDEN HILLS
COMMUNITY SERVICES DISTRICT

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June 18, 2026

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

FISCAL YEAR 2026-27 FINAL BUDGET

The attached documents constitute the Fiscal Year 2026-27 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 2025-26 ACCOMPLISHMENTS:

- Continued revision of the District Handbook to ensure compliance with Board-adopted policies or State/federal changes.
- Receipt of another clean annual audit.
- Continued implementation of SB 1383, California's Short-Lived Climate Pollutant Reduction Law since April of 2024 inception.
- 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 the annual Ghoulden Hills Halloween trick-or-treat, (largest attendance yet again held at Meadowbrook park), Community Partners Day, Splash Day, the Color Run and collaborated with TVRPD to host the inaugural Mud Run.
- Continued the process of liquidating Surplus Land located in Golden Hills.
- Completed and adopted the CEQA/Administration process outlined in the Nature Park Master Plan paving the way to initiate active and passive offerings within the park.
- Continued management of the delinquency rates associated with Maintenance Districts 1 and 2 (Tracts 3365 and 3366).
- Continued construction of the F Well Ground Mount Solar Project with a go live date of July 1st.

- Executed to successful completion, the 24-month collaboration with Provost & Pritchard to complete the P-2 well Project which has already decreased the District's demand on supplemental SWP water by extracting water from the Salvage Area.
- Continued Nature Park cleanup activities by removing dead/dying trees, shrubs and debris increasing park aesthetics while decreasing fire hazard risk.
- In addition to routine operational tasks, staff replaced 19 lateral service lines, responded to 505 water-related service requests, responded to 3,069 underground service alerts, and installed 22 new water meters.

Building and sustaining organizational momentum requires consistency, adaptability, and a continued commitment to long-term planning. Over the past several fiscal years, District staff, working collaboratively with the Board of Directors, has continued strengthening the District's operational foundation while simultaneously advancing strategic infrastructure, financial stability, and community enhancement initiatives.

Fiscal Year 2025-26 represented another significant step forward in the District's continued evolution from a reactive water district toward a proactive, project-driven community services district focused on long-term resiliency, operational efficiency, and public service enhancement. The successful completion and commissioning of the P-2 Well project marked a major milestone in the District's ongoing efforts to diversify and strengthen local groundwater resources while reducing dependency on supplemental State Water Project supplies. Likewise, continued progress on the F Well Ground Mount Solar Project reflects the District's commitment to reducing long-term operational costs and improving energy sustainability associated with water production infrastructure.

District staff continued prioritizing routine and preventative infrastructure maintenance activities necessary to preserve water system reliability and protect public investment in critical assets. Water system rehabilitation efforts, full service line replacements, hydropneumatics tank maintenance, leak response operations, water storage tank maintenance, and ongoing well performance management remain core operational priorities and continue to be performed on a scheduled and proactive basis.

Beyond core utility operations, the District continued expanding its role as a community partner and facilitator through increased inter-agency collaboration, enhanced public engagement efforts, and continued activation of District-owned parks and recreational facilities. Community events such as Ghoulden Hills Halloween, Community Partners Day, Splash Day, the Color Run, and the inaugural Mud Run continue to strengthen community identity and reflect growing public participation within District-sponsored activities.

The District also continued making measurable progress within the Golden Hills Nature Park through ongoing cleanup, vegetation management, and implementation planning efforts associated with the adopted Nature Park Master Plan. The addition of and the substantial success of the Nature Park Disc Golf Course is a strong indication of continued advancement in future park additions. These efforts are intended to improve accessibility, public enjoyment, fire safety, and long-term usability of District recreational assets while laying the groundwork for future passive and active recreational opportunities.

At the administrative level, staff continued emphasizing financial transparency, policy compliance, region wide agency collaboration, and organizational accountability. The District's continued receipt of clean audit opinions, ongoing refinement of internal policies and procedures, and implementation of enhanced financial management and investment practices reflect this continued commitment to responsible governance and operational stewardship.

At the same time, the District continues facing increasingly complex regulatory and administrative challenges associated with expanding State compliance mandates and reporting requirements. Programs such as SB 1383 solid waste compliance, evolving CalRecycle implementation standards, and broader State climate, sustainability, and conservation initiatives continue placing substantial demands on staff resources, operational oversight, recordkeeping procedures, and administrative coordination.

Over the past fiscal year, staff has devoted significant time toward implementation and documentation efforts associated with California's continually evolving environmental and climate-related regulatory framework, including organics diversion compliance, self-hauler education requirements, complaint investigation procedures, procurement documentation standards, and other State-directed compliance programs. While many of these mandates are administrative in nature, they nevertheless require the development of formalized procedures, ongoing reporting mechanisms, extensive documentation retention, inter-agency coordination, and continued monitoring to maintain compliance.

These increasing regulatory obligations continue to present disproportionate challenges for smaller special districts with limited staffing resources, requiring staff to balance expanding State administrative requirements alongside the District's daily operational responsibilities of maintaining critical infrastructure and providing essential public services.

Despite these challenges, staff remains committed to methodically addressing all applicable compliance requirements while continuing to prioritize operational reliability, financial stewardship, infrastructure maintenance, and quality customer service for the residents of Golden Hills.

Looking ahead to Fiscal Year 2026-27, the proposed budget continues prioritizing infrastructure resiliency, operational efficiency, asset preservation, financial stability, and incremental improvements to community facilities and recreational offerings. Staff remains focused on identifying practical opportunities to improve service delivery, strengthen District resources, and responsibly position the District for continued long-term success.

Budget Overview

Revenue Projections

Revenue projections have increased by approximately $60,000 compared to the Fiscal Year 2025-26 Adopted Budget, mainly due to the increase in property taxes and water sales.

Major Categories of Revenue

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Revenues			
Property Taxes and Assessments	539,050	560,050	559,150
Permits and Fees	118,000	124,000	123,000
Rent and Leases	143,500	142,092	145,327
Charges for Services	3,618,782	3,747,994	3,665,075
Interest Income and Other Revenues	194,980	237,098	209,000
Total Revenues	4,614,312	4,811,234	4,701,552

Summary By Fund

	General Fund	Water	Debt Service Fund	
			Maint. District 1	Maint. District 2
Revenues				
Property Taxes and Assessments	413,900	1,000	137,450	6,800
Permits and Fees	83,000	40,000	-	-
Rent and Leases	145,327	-	-	-
Charges for Services	-	3,665,075	-	-
Interest Income and Other Revenues	33,700	157,700	12,500	5,100
Total Revenues	675,927	3,863,775	149,950	11,900

EXPENSE PROJECTIONS

Expense projections have decreased because Debt Service has decreased $207,638 compared to the Fiscal Year 2025-26 Adopted Budget. This decrease in costs, associated with the paid off MD-2 Road Bond, was budgeted in the 2025-26 fiscal year.

MAJOR CATEGORIES OF EXPENSE

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Expenses			
Salaries & Benefits	1,569,600	1,572,100	1,746,205
General & Administrative	298,140	297,298	328,010
System Operations	320,100	336,600	347,750
Maintenance & Supplies	160,650	139,100	161,700
Utilities	276,350	276,350	115,600
Insurance	58,000	83,000	90,000
Outside Services	185,000	162,474	172,450
Total Operating Expenses	2,867,840	2,866,922	2,961,715
Debt Service	462,036	462,036	254,398
Capital Outlay	699,536	1,014,702	1,208,134
Total Capital Expenditures	1,161,572	1,476,737	1,462,532
Expenses before Depreciation	**4,029,412**	**4,343,660**	**4,424,247**
Revenues Over Expense before Depreciation	**584,901**	**467,574**	**277,305**
Capital Outlay Paid with Reserves	1,705,448	1,089,000	1,058,750
Depreciation	608,137	608,137	639,432
Total Expenses	**6,342,996**	**6,040,797**	**6,122,429**
Excess (Deficit) of Revenue over Expenses	**(1,728,684)**	**(1,229,563)**	**(1,420,877)**

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SUMMARY BY FUND

	General Fund	Water	Debt Service Fund Maint. District 1	Debt Service Fund Maint. District 2
Expenses				
Salaries & Benefits	193,365	1,552,840	-	-
General & Administrative	29,720	294,790	3,500	-
System Operations	1,200	346,550	-	-
Maintenance & Supplies	60,500	101,200	-	-
Utilities	11,300	104,300	-	-
Insurance	9,000	81,000	-	-
Outside Services	19,185	130,315	17,750	5,200
Total Operating Expenses	324,270	2,610,995	21,250	5,200
Debt Service	-	139,081	115,317	-
Capital Outlay	572,500	635,634	-	-
Total Capital Expenditures	572,500	774,715	115,317	-
Expenses before Depreciation	**896,770**	**3,385,711**	**136,567**	**5,200**
Revenues Over Expense before Depreciation	**(220,843)**	**478,065**	**13,383**	**6,700**
Capital Outlay Paid with Reserves	-	1,058,750	-	-
Depreciation	45,329	594,103	-	-
Total Expenses	**942,099**	**5,038,563**	**136,567**	**5,200**
Excess (Deficit) of Revenue over Expenses	**(266,172)**	**(1,174,788)**	**13,383**	**6,700**

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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 2026-27:

Summary of Five-Year Capital Improvement Program for GHCSD						
Category	**FY 26-27**	**FY 27-28**	**FY 28-29**	**FY 29-30**	**FY 30-31**	**5 -Year Total**
Water Fund Primary Capital Outlays						
Tank Rehabilitation Program	$335,634	$352,416	$157,917	$165,813	$174,103	$1,185,883
Well Rehabilitation Program (Steuber Well)	$150,000	$75,000	$80,000	$85,000	$90,000	$480,000
Solar Project	$218,750					$218,750
Scada Renovation			$150,000			$150,000
Wells Well (S3)	$850,000					$850,000
New Well			$450,000	$450,000		$900,000
Total Primary Capital Outlays	**$1,554,384**	**$427,416**	**$837,917**	**$700,813**	**$264,103**	**$3,784,633**
Water Fund Secondary Capital Outlays						
Vehicle Replacement			$75,000	$75,000		$150,000
Santa Lucia Fence		$75,000				$75,000
Sunnybrook Fence				$25,000		$25,000
Dump Truck	$130,000					$130,000
Unidentified	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000
Total Secondary Capital Outlays	**$180,000**	**$125,000**	**$125,000**	**$150,000**	**$50,000**	**$630,000**
General Fund Capital Outlays						
Nature Park Master Plan	$500,000	$350,000	$350,000	$350,000	$350,000	$1,900,000
Purchase Property	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
Unidentified	$15,000	$15,000	$15,000	$15,000	$15,000	$75,000
Total General Fund Capital Outlay	**$540,000**	**$390,000**	**$390,000**	**$390,000**	**$390,000**	**$2,100,000**
Total Capital Outlay	**$2,274,384**	**$942,416**	**$1,352,917**	**$1,240,813**	**$704,103**	**$6,514,633**
Sources of Funds						
Existing Capacity Fees	$850,000	$0	$450,000	$450,000	$0	$1,750,000
Grants						$0
Loans						$0
Operations/Reserves	$1,424,384	$942,416	$902,917	$790,813	$704,103	$4,764,633
Total Funding Sources	**$2,274,384**	**$942,416**	**$1,352,917**	**$1,240,813**	**$704,103**	**$6,514,633**

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 leasing, which decreases 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 the future.

Conclusion

The District continues making steady progress toward strengthening infrastructure reliability, operational efficiency, financial transparency, and long-term organizational resiliency. Over the past fiscal year, staff successfully advanced several major initiatives, including commissioning the P-2 Well, continuing construction of the F Well Solar Project, expanding community programming efforts, and maintaining proactive infrastructure rehabilitation and maintenance activities throughout the District.

At the same time, the District continues navigating an increasingly complex regulatory environment requiring substantial administrative oversight, compliance coordination, and documentation management. Despite these challenges, staff remains committed to balancing daily operational responsibilities with long-term planning initiatives designed to preserve and enhance District services and assets.

The Fiscal Year 2026-27 Budget continues prioritizing responsible financial stewardship, infrastructure investment, operational sustainability, and incremental improvements to community facilities and recreational opportunities. As the District completes several major capital improvement efforts, planning has already begun for future infrastructure needs including water system rehabilitation, asset replacement, additional groundwater reliability projects, and continued implementation of the Nature Park Master Plan.

Respectfully submitted,

Christopher Carlson
General Manager

Attachments: FY 2026-27 Organizational Chart
FY 2026-27 Proposed Budget
GHCSD Reserve Policy

2026-2027 Final Budget to Board
Summary

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Revenues			
Property Taxes and Assessments	539,050	560,050	559,150
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2026-2027 Final Budget to Board
Summary By Fund

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Permits and Fees	83,000	40,000	-	-
Rent and Leases	145,327	-	-	-
Charges for Services	-	3,665,075	-	-
Interest Income and Other Revenues	33,700	157,700	12,500	5,100
Total Revenues	675,927	3,863,775	149,950	11,900
Expenses				
Salaries & Benefits	193,365	1,552,840	-	-
General & Administrative	29,720	294,790	3,500	-
System Operations	1,200	346,550	-	-
Maintenance & Supplies	60,500	101,200	-	-
Utilities	11,300	104,300	-	-
Insurance	9,000	81,000	-	-
Outside Services	19,185	130,315	17,750	5,200
Total Operating Expenses	324,270	2,610,995	21,250	5,200
Debt Service	-	139,081	115,317	-
Capital Outlay	572,500	635,634	-	-
Total Capital Expenditures	572,500	774,715	115,317	-
Expenses before Depreciation	**896,770**	**3,385,711**	**136,567**	**5,200**
Revenues Over Expense before Depreciation	**(220,843)**	**478,065**	**13,383**	**6,700**
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Total Expenses	**942,099**	**5,038,563**	**136,567**	**5,200**
Excess (Deficit) of Revenue over Expenses	**(266,172)**	**(1,174,788)**	**13,383**	**6,700**

2026-2027 Final Budget to Board
Water Summary

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Revenues			
Property Taxes	1,500	1,500	1,000
Revenues From Fees	41,000	41,000	40,000
Revenues From Rents or Leases	111,000	-	-
Water Sales/Revenues	3,618,782	3,747,994	3,665,075
Interest Income and Other Revenues	160,200	180,448	157,700
Total Revenues	**3,932,482**	**3,970,942**	**3,863,775**
Expenses			
Salaries & Benefits	1,484,904	1,372,867	1,552,840
General & Administrative	264,506	264,964	294,790
System Operations	318,900	335,400	346,550
Maintenance & Supplies	103,050	103,050	101,200
Utilities	265,440	265,440	104,300
Insurance	52,200	74,700	81,000
Outside Services	134,550	131,040	130,315
Total Operating Expenses	2,623,550	2,547,461	2,610,995
Debt Service	138,569	138,569	139,081
Capital Outlay	529,536	760,223	635,634
Total Capital Expenditures	668,105	898,791	774,715
Expenses before Depreciation	**3,291,655**	**3,446,252**	**3,385,711**
Revenue over Expenses before Depreciation	**640,828**	**524,690**	**478,065**
Capital Outlay Paid with Reserves	**1,705,448**	**1,089,000**	**1,058,750**
Depreciation	566,384	566,384	594,103
Total Expenses	**5,563,487**	**5,101,636**	**5,038,563**
Excess(Deficit) of Revenue over Expenses	**(1,631,004)**	**(1,130,694)**	**(1,174,788)**

2026-2027 Final Budget to Board
Water Detail

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Revenues			
Property Taxes			
Penalties/Cost Delinquent Tax	1,500	1,500	1,000
Total Property Taxes and Fees	**1,500**	**1,500**	**1,000**
Revenues From Fees			
Water Standby Fee	39,000	39,000	38,000
Prior Year Standby	2,000	2,000	2,000
Total Fees	**41,000**	**41,000**	**40,000**
Revenues From Rents and Leases			
GHCSD Facilities Rents	111,000	-	-
Total Rents and Leases	**111,000**	-	-
Water Sales/Revenues			
Residential Water Sales	2,346,119	2,310,000	2,370,060
Commercial Water Sales	619,403	655,000	641,938
Water Banking Reimbursement Fee	84,000	81,000	81,253
Water Sustainability Fee	163,000	163,000	157,991
Water Penalties	81,000	81,000	86,000
District Facilities Repymt (1.00)	72,000	72,000	72,936
Water Operations Reserve (3.50)	126,000	126,000	127,638
Water Meter Sizing	3,000	5,000	3,000
Water Sign Up	11,500	11,500	11,500
Water Connection Fees	15,000	29,750	15,000
Capacity Fees	95,760	209,244	95,760
Water Liens & Release Fees	2,000	4,500	2,000
Total Water Sales/Revenues	**3,618,782**	**3,747,994**	**3,665,075**
Interest Income and other Revenues			
Interest from County	7,500	1,000	1,000
Interest from CAMP	42,000	18,000	21,000
Interest from US Bank	110,000	146,000	135,000
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	-	4,048	-
Misc Reimbursement	-	2,500	-
Sale of Assets	-	8,200	-
Total Interest Income and other Revenues	**160,200**	**180,448**	**157,700**
Total Revenues	**3,932,482**	**3,970,942**	**3,863,775**

2026-2027 Final Budget to Board
Water Detail

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Expenses			
Salaries & Benefits			
Salaries	794,300	750,300	840,400
Overtime	12,000	8,500	8,500
Special Duty Pay	146,000	146,000	152,000
Elected Officials Salaries	17,484	12,267	16,368
Cal - PERS Retirement	142,880	125,500	150,480
Group Medical Insurance	268,840	239,000	281,600
Unemployment Insurance	4,700	4,700	4,400
Worker's Compensation	26,320	20,600	23,760
Employer Payroll Tax Expense	72,380	66,000	75,332
Total Salaries & Benefits	**1,484,904**	**1,372,867**	**1,552,840**
General & Administrative			
Office Expense	33,300	21,600	27,000
Communications	35,806	38,854	38,060
Postage & Shipping	28,200	28,200	31,350
General Meeting Expense	3,150	3,150	3,520
Board Meeting Expense	1,800	1,800	1,760
Staff CE & Compliance Training	26,150	26,150	26,400
Employee Tuition Reimbursement	500	500	500
Board CE & Compliance Training	9,000	9,000	10,400
Professional Dues/Memberships	37,000	29,846	33,300
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	37,170	39,000
Register Subscription Services	32,000	33,000	35,000
Outside Billing Services	9,600	10,600	10,500
Taxes & Licenses (Non-Auto)	2,500	2,500	2,500
Election Expense	500	8,595	4,000
Bank Charges	1,500	2,500	2,000
Credit Card Fees	5,000	5,000	5,000
Bad Debt Write-off	1,000	1,000	1,000
Total General & Administrative	**264,506**	**264,964**	**276,790**
System Operations			
Water System Maintenance	120,000	120,000	130,000
SCADA System Maintenance	18,000	10,000	18,000
Tools & Equipment	10,800	10,800	10,800
Safety Equipment	2,500	2,500	3,000
Chemicals	22,000	24,000	22,000
Water Testing	13,500	23,500	18,000
Equipment Rental	2,000	2,000	2,000
State Health Agency Fees	30,000	30,000	30,000
Raw Water Recharge	100	100	100
Non-Adjudicated Water Costs	43,600	-	-
TCCWD Spreading Loss Costs	150	-	150
Water Rights Lease	56,250	112,500	112,500
Total System Operations	**318,900**	**335,400**	**346,550**

2026-2027 Final Budget to Board
Water Detail

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Expenses (Cont'd)			
Maintenance & Supplies			
Janitorial Services	16,200	16,200	16,280
Uniform Expense	11,700	11,700	11,440
Equipment Repair & Maintenance	11,250	11,250	11,000
Vehicle Repair & Maintenance	13,500	13,500	13,200
Structure Repair & Maintenance	18,000	18,000	17,600
Equipment & Vehicle Fuel & Oil	32,400	32,400	31,680
Total Maintenance & Supplies	**103,050**	**103,050**	**101,200**
Utilities			
Electricity	257,040	257,040	96,300
Natural Gas	4,800	4,800	4,400
Propane	3,600	3,600	3,600
Total Utilities	**265,440**	**265,440**	**104,300**
Insurance			
General Insurance	52,200	74,700	81,000
Total Insurance	**52,200**	**74,700**	**81,000**
Outside Services			
Legal Services	51,794	58,884	47,937
Accounting & Audit Services	25,200	25,200	26,550
Engineering Services	12,000	12,000	13,500
Security Services	1,000	1,000	1,000
Inspections	1,000	1,000	1,000
Other Professional Services	42,556	31,956	38,828
County Administration Charges	1,000	1,000	1,500
Total Outside Services	**134,550**	**131,040**	**130,315**
Total Operating Expenses	**2,623,550**	**2,547,461**	**2,592,995**
Debt Service			
Interest Expense	47,569	47,569	44,081
Building Loan	91,000	91,000	95,000
Total Debt Service	**138,569**	**138,569**	**139,081**
Capital Outlay			
Capital Improvements			
Tank Asset Rehabilitation Program			335,634
Well Rehabilitation Program			150,000
Dump Truck			97,500
Unidentified			50,000
Capital Outlay FY 25-26	529,536	760,223	
Total Capital Improvements	**529,536**	**760,223**	**633,134**
Purchase Water TCCWD	-	-	2,500
Total Capital Outlay	**529,536**	**760,223**	**635,634**
Total Expenses before Depreciation	**3,291,655**	**3,446,252**	**3,367,711**
Revenue over Expenses before Depreciation	**640,828**	**524,690**	**496,065**
Depreciation & Capital Outlay Paid with Reserves			
New Well/Wells Well	375,000	75,000	850,000
Solar Panel Project	1,330,448	835,000	208,750
P2 Well	-	179,000	-
Depreciation Expense	566,384	566,384	594,103
Total Depreciation Expense & Capital Outlay Pai	**2,271,832**	**1,655,384**	**1,652,853**
Total Expenses	**5,563,487**	**5,101,636**	**5,020,563**
Excess(Deficit) of Revenue over Expenses	**(1,631,004)**	**(1,130,694)**	**(1,156,788)**

2026-2027 Final Budget to Board
General Fund Summary

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Revenues			
Property Taxes	393,900	403,900	413,900
Revenues From Fees	77,000	83,000	83,000
Revenues From Rents or Leases	32,500	142,092	145,327
Interest Income and Other Revenues	16,600	37,350	33,700
Total Revenues	**520,000**	**666,342**	**675,927**
Expenses			
Salaries & Benefits	84,696	199,233	193,365
General & Administrative	28,134	26,834	29,720
System Operations	1,200	1,200	1,200
Maintenance & Supplies	57,600	36,050	60,500
Utilities	10,910	10,910	11,300
Insurance	5,800	8,300	9,000
Outside Services	34,750	12,994	19,185
Total Operating Expenses	223,090	295,521	324,270
Capital Outlay	170,000	254,479	572,500
Total Capital Expenditures	170,000	254,479	572,500
Expenses before Depreciation	**393,090**	**550,001**	**896,770**
Revenue over Expenses before Depreciation	**126,910**	**116,341**	**(220,843)**
Depreciation	41,753	41,753	45,329
Total Expenses	**434,843**	**591,753**	**942,099**
Excess(Deficit) of Revenue over Expenses	**85,157**	**74,589**	**(266,172)**

2026-2027 Final Budget to Board
General Fund Detail

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Revenues			
Property Taxes			
Current Secured & Unsecured	385,000	395,000	405,000
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	**393,900**	**403,900**	**413,900**
Revenues From Fees			
On-site Waste Water Permits & Fees	2,000	3,000	3,000
Franchise Fees	75,000	80,000	80,000
Total Revenues From Fees	**77,000**	**83,000**	**83,000**
Revenues From Rents & Leases			
Cell Tower Leases	30,000	30,000	31,827
Land Lease	2,500	1,092	1,500
GHCSD Facilities Rents	-	111,000	112,000
Total Rent & Leases	**32,500**	**142,092**	**145,327**
Interest Income and Other Revenues			
Interest from County	2,000	1,000	1,000
Interest From CAMP	14,400	30,000	32,000
Interest from Investments	100	100	200
Donations	100	5,500	500
Other Revenue		750	
Sale of Assets	-	-	-
Total Interest Income and Other Revenues	**16,600**	**37,350**	**33,700**
Total Revenues	**520,000**	**666,342**	**675,927**

2026-2027 Final Budget to Board
General Fund Detail

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Expenses			
Land Maintenance			
Salaries & Benefits	84,696	199,233	193,365
General & Administrative	28,134	26,834	29,720
System Operations	1,200	1,200	1,200
Maintenance & Supplies	57,600	36,050	60,500
Utilities	10,910	10,910	11,300
Insurance	5,800	8,300	9,000
Outside Services	34,750	12,994	19,185
Capital Outlay	170,000	254,479	572,500
Total Land Maintenance	**393,090**	**550,001**	**896,770**
Total Expenses before Depreciation	**393,090**	**550,001**	**896,770**
Revenue over Expenses before Depreciation	**126,910**	**116,341**	**(220,843)**
Depreciation	41,753	41,753	45,329
Total Expenses	**434,843**	**591,753**	**942,099**
Excess(Deficit) of Revenue over Expenses	**85,157**	**74,589**	**(266,172)**

2026-2027 Final Budget to Board
Maintenance District 1 Summary

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Revenues			
Property Taxes	136,950	139,950	137,450
Interest Income and Other Revenues	9,880	12,800	12,500
Total Revenues	**146,830**	**152,750**	**149,950**
Expenses			
General & Administrative	3,500	3,500	3,500
Outside Services	7,900	7,308	17,750
Total Operating Expenses	11,400	10,808	21,250
Debt Service	118,467	118,467	115,317
Total Capital Expenditures	118,467	118,467	115,317
Total Expenses	129,867	129,275	136,567
Excess(Deficit) of Revenue over Expenses	**16,963**	**23,475**	**13,383**

2026-2027 Final Budget to Board
Maintenance District 1 Detail

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 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	120,000	120,000
Road Assessment - M/D #1	16,000	19,000	16,500
Total Property Taxes	**136,950**	**139,950**	**137,450**
Interest Income and Other Revenues			
Interest from County	1,000	1,000	1,000
Interest from CAMP	5,880	7,000	7,000
Interest from Investments	3,000	4,800	4,500
Total Interest Income and Other Revenues	**9,880**	**12,800**	**12,500**
Total Revenues	**146,830**	**152,750**	**149,950**
Expenses			
General & Administrative			
Bank Charges	3,500	3,500	3,500
Total General & Administrative	**3,500**	**3,500**	**3,500**
Outside Services			
Legal Services	-	-	10,000
Other Professional Services	7,650	7,058	7,500
Kern County Administration Charges	250	250	250
Total Outside Services	**7,900**	**7,308**	**17,750**
Debt Service			
Bond Interest Expense	48,467	48,467	45,317
Principal Payment	70,000	70,000	70,000
Total Debt Service	**118,467**	**118,467**	**115,317**
Total Expenses	**129,867**	**129,275**	**136,567**
Excess(Deficit) of Revenue over Expenses	**16,963**	**23,475**	**13,383**

2026-2027 Final Budget to Board
Maintenance District 2 Summary

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Revenues			
Property Taxes	6,700	14,700	6,800
Interest Income and Other Revenues	8,300	6,500	5,100
Total Revenues	**15,000**	**21,200**	**11,900**
Expenses			
General & Administrative	2,000	2,000	-
Outside Services	7,800	11,132	5,200
Total Operating Expenditures	9,800	13,132	5,200
Debt Service	205,000	205,000	-
Total Capital Expenditures	205,000	205,000	-
Total Expenses	**214,800**	**218,132**	**5,200**
Excess(Deficit) of Revenue over Expenses	**(199,800)**	**(196,932)**	**6,700**

2026-2027 Final Budget to Board
Maintenance District 2 Detail

	25-26 Adopted Budget	25-26 Estimated Actuals	26-27 Proposed Budget
Revenues			
Property Taxes			
Current Supplemental	100	100	100
Penalties/Cost Delinquent Tax	500	500	100
Homeowners Tax Relief	100	100	100
MD #2 Road Bond Restricted Funds	-	8,000	-
Road Assessment - M/D #2	6,000	6,000	6,500
Total Property Taxes	**6,700**	**14,700**	**6,800**
Interest Income and Other Revenues			
Interest from County	1,000	1,000	1,000
Interest from CAMP	4,300	4,000	4,000
Interest from Investments	3,000	1,500	100
Total Interest Income and Other Revenues	**8,300**	**6,500**	**5,100**
Total Revenues	**15,000**	**21,200**	**11,900**
Expenses			
General & Administrative			
Bank Charges	2,000	2,000	-
Total Bank Charges	**2,000**	**2,000**	**-**
Outside Services			
Legal Services	-	7,500	5,000
Other Professional Services	7,650	3,482	-
Kern County Administration Charges	150	150	200
Total Outside Services	**7,800**	**11,132**	**5,200**
Debt Service			
Bond Interest Expense	-	-	-
Principal Payment	205,000	205,000	-
Total Debt Service	**205,000**	**205,000**	**-**
Total Expenses	**214,800**	**218,132**	**5,200**
Excess(Deficit) of Revenue over Expenses	**(199,800)**	**(196,932)**	**6,700**