Biola Community Services District

Combined Budget for Summary 2026-2027

Expenses

	Contract Services	FY 2026 - 2027 Budget Totals	FY2025-2026 Actual	FY 2025- 2026 Budget Totals	FY 2024-2025 Actual
New West Water LLC	Plant Operations	55,000	60,606	60,000	82,104
Mid Valley Disposal	Solid Waste Disposal	35,000	31,487	80,000	75,570
5340	Operating Supplies and Chemical	8,000	7,135	6,000	9,180
5710	Small Tools and Equipment	4,000	2,373	3,000	1,738
5130 Haydon Construction	Other Contractual Services	21,000	8,809	5,000	-
5120 Stielogic (Solar)	Maintenance Agreement	8,990	15,184	7,000	6,787
5240 Gator Diesel	Fuels	600	500	300	50
	Total	132,590	126,094	161,300	175,429

	Professional Services 5400	Budget Totals	Actual	Budget Totals	Actual
5410 Cuttone Mastro CPA	Accounting	21,200	20,875	22,000	18,115
5420 HHC, Inc. eff 2024	Audit Fee	17,300	14,870	12,000	11,970
5430	Engineering & Project Mgt				-
5440 Liebert & Cassidy	Legal	50,000	42,256	50,000	47,186
5450 Watkins Security	Other Professional Services	23,000	26,990	25,000	22,821
5460 Terminix, Welch, Pye	Research and Monitoring	16,800	13,487	6,000	5,697
	Total	128,300	118,478	115,000	105,789

	Licensing and Permits 5200	Budget Totals	Actual	Budget Totals	Actual
5230 FID Agreement Pymt	Fees & Assessments	7,000	6,208	12,000	10,615
5290	Licenses and Permits	32,000	31,384	40,000	31,036
	Total	39,000	37,592	52,000	41,651

	Insurance	Budget Totals	Actual	Budget Totals	Actual
5250 SDRMA	Insurance	28,000	27,522	28,000	30,678

	Community Center	Budget Totals		Budget Totals	Actual
5330 Quickbooks, Office Depot	Office	11,000	8,486	14,500	14,703
5015	Communications	13,085	15,019	14,300	15,312
5025 Eldorado Software	Computer and Internet	8,000	11,932	6,000	6,823
5260	Janitorial	4,500	2,177	1,500	2,019
5380	Postage and Delivery	4,800	4,116	2,800	3,728
5720	Travel	1,500	2,735	1,500	655
5310 Kerman News etc.	Memberships/Publications/Legal Notices	8,000	6,919	8,000	6,645
5350 VFW Post 5845/Rentals	Outside Services/Event Comp.	1,800	1,800	4,000	2,600
5000 Central Valley Bank	Bank Charges	1,200	1,130	1,700	1,512
	Total	53,885	54,314	54,300	53,997

	Repair & Maintenance	Budget Totals	Actual	Budget Totals	Actual
5560	Equipment	13,000	8,582	5,000	15,663
5570 Carbajal Landscaping	Landscaping	32,000	12,843	15,550	13,750
5590	Structures and Grounds	18,000	20,373	50,000	61,969
	Total	63,000	41,798	70,550	91,382

	Salaries and Wages	Budget Totals	Actual	Budget Totals	Actual
5610	Board Member Compensation	18,000	6,400	8,000	6,100
5630	Holiday Pay	2,500	2,117	4,500	4,826
5640	Overtime Pay				621
5650	Paid Leave	2,000	1,505		3,731
5660	Payroll Taxes	19,752	13,311	12,000	11,904
5680	Salaries wages	102,000	66,717	85,000	32,387
5670	Regular Hourly	73,320	51,428	66,000	79,251
	Total	217,572	141,478	175,500	138,820

	Utilities	Budget Totals	Actual	Budget Totals	Actual
5810 PG & E	Gas and Electric	60,000	77,353	54,000	62,420
5111 MVD	Garbage	8,000	7,629		

	Miscellaneous	Budget Totals	Actual	Budget Totals	Actual
5020 Biola Chamber	Community Support	-		2,500	-
5700	Services Charges-Fresno County	270	260	230	227
5320 5010	Miscellaneous expense	200	170	200	110
5035	Continuing Education inc. travel	10,000	895	1,800	-
5360	Penalties	-	-	-	-
5510	Rents: Equipment	1,000	-	800	-
7000	Interest Expense	8,500	8,249	10,000	8,391
7010	Other Non-Operating Expenses	-	-		1,041
	Total	19,970	9,574	15,530	9,769
	Total Expenditures	742,318	634,203	726,180	709,935

Income

	FY 2026 - 2027 Budget Totals	FY2025-2026	FY 2025 - 2026 Budget Totals	FY 2024 - 2025 Actual
Sales and Service	710,000	716,196	720,000	680,508
Taxes Property	85,700	85,726	83,000	80,249
Rental income - Community Center	25,000	11,340	25,000	23,063
Rental income - Other	2,500	-	3,000	2,972
Special Assessments LLMD	19,180	6,767	6,400	-
Interest Income	8,000	4,215	10,000	8,007
Admin Fees	400	667	400	461
Connection and Turn-On Fees	1,500	750	2,500	2,750
Other Non-operating income	1,000	1,033	4,500	6,663
Total Revenue	853,280	826,694	854,800	804,673

	Budget Totals			
Total Revenue	853,280	826,694	854,800	804,673
Total Expenses	742,318	634,203	726,180	709,935
Net Income (Loss)	110,962	192,491	128,620	94,738
Debt Service				
Sitelogic Loan	56,074	56,074	50,000	47,683
Safe Water Drinking - Revolving	8,850	8,850	8,850	8,850
Surplus (Deficit) of Resources	46,038	127,567	69,770	38,205
Reserves (to set aside in LAIF)	25,000			

Cash in the Bank		
County Treasurer-Gen Subclass	240,318.33	197,333.29
LAIF	46,456.96	46,456.96
CVB Checking as of 6/18/26	101,031.84	118,340.16
	387,807.13	362,130.41