



## STAFF REPORT

### **SUBJECT:**

DISCUSSION AND DIRECTION ON METHOD FOR CONDUCTING 2025-2026 ANNUAL BUDGET REVIEW

### **RECOMMENDATION:**

Staff recommends that the Board discuss and provide direction on the preferred method for reviewing and developing the proposed 2025-2026 annual budget.

### **BACKGROUND:**

Last year for the 2024-2025 fiscal year budget, the District held an ad hoc budget committee comprised of two board members, two community members, and District staff. This approach allowed for transparency, public engagement, and feedback from both the Board and the community. The committee reviewed the budget draft, asked clarifying questions, and made recommendations to staff, which ultimately informed the final budget that was presented for Board approval.

### **DISCUSSION:**

To ensure timely development of the 2025-2026 budget, staff requests direction on how the Board wishes to be involved in the process. Options may include:

1. Re-establishing an ad hoc budget committee with a similar composition as last year.
2. Hosting one or more public budget workshops for full Board participation.
3. Designating individual Board member(s) to review drafts and provide feedback to staff, ensuring no serial meetings in compliance with the Brown Act.

Staff is prepared to facilitate the process based on the Board's preference and timeline. Early direction will help ensure a smooth and transparent budget process.

### **FISCAL IMPACT:**

Depending on the method selected for budget review, there may be associated costs. If the Board opts to hold special meetings or workshops, expenses may include interpreter fees, legal counsel attendance, staff overtime or additional hours, and per-meeting stipends for each participating Board member. These costs will vary based on the number, length, and format of the meetings or workshops.

### **PREPARED BY:**

Marisol Camacho, Interim General Manager

### Attachments:

1. 2024-2025 Approved Budget



Biola Community Services District • Combined Budget for Summary 2024-2025

**Expenses**

Fiscal Year

**Income**

Fiscal Year

|  |   | Annual totals       | FY 23/24            | Annual Totals  | FY 23/24  |
|--|---|---------------------|---------------------|--|---|
| <b>Contract Services</b>               |   |                     |                     |  |   |
| Mountain Valley Environmental Services | Plant Operations + add't operating supplies           | \$90,000.00         | 86,250.00           | Sales and Service                                      | \$614,000.00 \$553,480.00                             |
| Mid Valley Disposal                    | Solid Waste Disposal                                  | \$80,000.00         | 74,506.00           | Taxes Property   | \$75,000.00 \$73,071.00                               |
|  | → Contract charges for Residential/Commercial garbage |                     | -                   | Rental income  | \$30,000.00 \$30,333.00                               |
| California Energy Commission           | Solar 1% Loan effective Dec. 2021 to Dec. 2039        |                     | -                   | Special Assessments LLMD                               | \$7,200.00 \$6,879.45                                 |
| Sitelogic (Solar)                      | 2-loan payments of \$28,037.06 yearly                 | \$56,074.12         | 56,074.12           | Interest Income  | \$8,000.00 \$9,509.00                                 |
| Sitelogic (Solar)                      | Maintenance Agreement                                 | \$6,400.00          | 6,589               | Admin Fees   | \$325.00  |
| Carbajal Landscape 5570                | District Landscaping                                  | \$15,000.00         | 13,275.00           |  | -   |
|  | <b>Total</b>  | <b>247,474.12</b>   | <b>236,694.12</b>   | <b>Total</b>   | <b>\$734,200 \$673,597.45</b>                         |
| <b>Professional Services</b>           |   |                     |                     | <b>Cash in the bank</b>                                |   |
| Cuttone Mastro CPA 5410                | Accounting  | \$17,500.00         | \$16,800.00         | County treasurer                                       | \$82,922.00   |
|  | 5420 Audit Fee - HHC Auditor completed July 2024      | \$13,000.00         | -                   | LAIF   | \$201,244.00  |
|  | 5430 Engineering & Project Mgt                        | \$5,000.00          | -                   | CVB Checking as of 7/26/24                             | \$46,824.49   |
| Liebert & Cassidy 5440                 | Legal   | \$35,000.00         | \$26,306.00         | <b>Total</b>   | <b>\$330,990.00</b>                                   |
| Watkins Security 5450                  | Other Professional Services                           | \$8,000.00          | \$9,692.00          | <b>Long Term Debt</b>                                  |   |
| Interstate Gas Services                | Water / Sewer Rate Consultant (IGS)                   |                     | \$20,356.00         | DWR Loan pay off 2025                                  | Bal \$35,400.00 → Drinking Water State Revolving Fund |
|  | 5460 Research and Monitoring                          | \$5,000.00          | \$5,047.00          | Sitelogic Loan pay off 2031                            | \$881,905.00 → Solar                                  |
|  | → WWTP Scada/ WWTP Lab testing                        |                     | -                   | <b>District Grants</b>                                 |   |
|  | <b>Total</b>  | <b>83,500.00</b>    | <b>78,201.00</b>    | ATP Cycle 5 (Fresno County)                            | \$1,498,000.00  |
| <b>Licensing and Permits</b>           |   |                     |                     | ARPA (AM Consulting)                                   | \$955,000.00  |
| FID Agreement 5230                     | Fees & Assessments                                    | \$7,500.00          | \$7,454.00          | WWTP Upgrade (AM Consulting)                           | \$22,000,000.00                                       |
|  | → Fresno Irrigation/ Northkings Groundwater           |                     | -                   | Biola Recharge (AM Consulting)                         | \$705,000.00  |
|  | 5290 Licenses and Permits                             | \$45,000.00         | \$40,887.00         | CDBG (AM Consulting) 24/25                             | Revoked   |
|  | → CA Water Board / County of Fresno                   |                     | -                   | Water Upgrade System Expired                           | Revoked   |
|  | <b>Total</b>  | <b>\$52,500.00</b>  | <b>\$48,341.00</b>  |  |   |
| <b>Insurance</b>                       |   |                     |                     |  |   |
| SDRMA 5250                             | Insurance   | \$30,000.00         | \$27,468.00         |  |   |
| <b>Community Center</b>                |   |                     |                     |  |   |
|  | 5330 Office - supplies                                | \$8,500.00          | \$9,763.00          | <b>Ad Hoc Committee Review held on 9.17.24</b>         |   |
|  | 5015 Communications - Catagory                        | \$10,000.00         | \$13,017.00         | Adopted by the Board of Directors on September 19,2024 |   |
|  | → Security Cameras/Internet/Phone/Website             |                     | -                   |  |   |
| Creative Technology 5025               | Computer and Internet for water/sewer billing         | \$6,800.00          | \$5,557.00          |  |   |
|  | 5280 Janitorial                                       | \$3,500.00          | \$1,855.00          |  |   |
|  | 5380 Postage and Delivery monthly billing/reports     | \$4,000.00          | \$3,578.00          |  |   |
| Kerman News etc. 5310                  | Memberships/Publications/Legal Notices                | \$7,000.00          | \$9,171.00          |  |   |
| Post 5845 VFW 5350                     | Rental Services - Hall Managers                       | \$5,000.00          | \$3,800.00          |  |   |
| Central Valley Bank 5000               | Bank Fees - Remote Direct Deposit                     | \$2,000.00          | \$1,162.00          |  |   |
|  | <b>Total</b>  | <b>\$46,800.00</b>  | <b>\$47,903.00</b>  |  |   |
| <b>Repair &amp; Maintenance</b>        |   |                     |                     |  |   |
|  | 5560 Equipment/Small Tools/Rents                      | \$5,000.00          | \$3,815.46          |  |   |
|  | → incl. Gators  |                     | -                   |  |   |
|  | 5590 Structures and Grounds                           | \$85,500.00         | \$173,905.00        |  |   |
|  | → Wells /Meter repair/water leaks/ Terminex           |                     | -                   |  |   |
|  | <b>Total</b>  | <b>\$90,500.00</b>  | <b>\$177,720.46</b> |  |   |
| <b>Salaries and Wages</b>              |   |                     |                     |  |   |
|  | 5610 Board Member Compensation                        | \$7,500.00          | \$6,100.00          |  |   |
|  | 5630 Holiday Pay                                      | \$4,000.00          | \$4,056.00          |  |   |
|  | 5660 Payroll Taxes                                    | \$11,500.00         | \$11,061.00         |  |   |
|  | 5680 Salaries wages                                   | \$49,500.00         | \$25,962.00         |  |   |
|  | 5670 Regular Hourly                                   | \$90,792.00         | \$86,782.00         |  |   |
|  | <b>Total</b>  | <b>\$163,292.00</b> | <b>\$133,961.00</b> |  |   |
| <b>Utilities</b>                       |   |                     |                     |  |   |
| PG & E 5810                            | Gas and Electric                                      | \$55,000.00         | \$43,288.19         |  |   |
| <b>Miscellaneous</b>                   |   |                     |                     |  |   |
| Biola Chamber 5020                     | Community Support                                     | \$2,500.00          | \$2,500.00          |  |   |
| Fresno County Acct 5700                | Service Charges- Funds Withdrawal                     | \$400.00            | \$223.00            |  |   |
|  | 5320 Miscellaneous expense                            | \$500.00            | \$697.00            |  |   |
|  | 5035 District Required Training / Education           | \$5,000.00          | \$4,942.00          |  |   |
|  | → Includes - Travel / Lodging / Meals                 |                     | -                   |  |   |
|  | <b>Total</b>  | <b>\$8,400.00</b>   | <b>\$8,362.00</b>   |  |   |
| <b>Capital Outlay</b>                  |   |                     |                     |  |   |
|  | <b>Total</b>  | <b>\$777,466.12</b> | <b>\$801,938.77</b> |  |   |