

General Fund Proposed Budget Fiscal Year 2025/26

		FY 2024/25 Amended Budget	FY 2024/25 Actual (Projected)	FY 2025/26 Budget (Proposed)
1	Revenue			
2	Property Tax and Assessment Revenue	\$ 3,355,000	\$ 3,354,900	\$ 3,451,700
3	Redevelopment Agency ABx1 26	1,560,000	1,568,500	1,638,000
4	Total Property Tax and Redevelopment Tax Revenue	4,915,000	4,923,400	5,089,700
5	County of San Bernardino Grant			300,000
6	Interest Income	659,100	659,111	578,400
7	Miscellaneous Income	35,500	36,562	30,500
8	Pension Trust			82,000
9	Total Revenue	5,609,600	5,619,073	6,080,600
10	Expenditures			
11	General and Administrative			
12	Salaries and Benefits			
13	Employee Wages - Salaried	686,800	688,000	798,800
14	Employee Wages - Hourly	935,500	925,000	1,136,000
15	Employee Wages - Interns	82,000	33,000	61,300
16	Health Benefits	335,900	335,046	338,800
17	Payroll Taxes	135,100	113,895	161,200
18	CalPERS Retirement Normal Costs	144,400	128,613	159,700
19	CalPERS Retirement UAL (Required)	53,800	57,264	73,300
20	Total Salaries and Benefits	2,373,500	2,280,818	2,729,100
21	Board of Directors	97,600	94,800	108,500
22	Professional Services			
23	Legal	100,000	99,000	100,000
24	Engineering	90,000	30,000	50,000
25	Audit, Accounting, and Payroll	108,100	105,000	110,700
26	Professional and Consulting Services	180,000	174,177	147,900
27	Total Professional Services	478,100	408,177	408,600
28	Education, Training and Travel	58,800	46,816	78,600
29	Insurance	104,000	98,510	114,000
30	Election Expenses	45,000	1,500	-
31	Dues and Subscriptions	42,300	38,764	42,700
32	IT Software Services and Support	86,100	86,000	96,400
33	Office Equipment, Supplies, and Miscellaneous	53,800	49,614	60,700
34	Telecommunications	23,800	28,490	31,900
35	Tax Collection Fees	8,400	8,400	9,000
36	Recruitment and Personnel	5,000	2,000	5,000
37	Uniforms	11,700	10,300	11,800
38	Total General and Administrative	\$ 3,388,100	\$ 3,146,210	\$ 3,696,300

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39 Facilities and Operations			
40 Basin Maintenance	\$ 458,000	\$ 75,000	\$ 200,000
41 Landscape and Irrigation	102,900	78,614	98,300
42 Fencing	32,000	19,669	27,400
43 Structural Maintenance	66,500	80,000	92,000
44 Signage	26,500	3,500	15,000
45 Fleet and Equipment	26,700	24,213	44,500
46 Critter Expenses	6,000	2,300	6,000
47 Trash Cleanup and Disposal	10,000	9,000	12,000
48 Maintenance and Janitorial Services and Supplies	16,700	14,000	54,800
49 Office and Operating Utilities	43,500	48,000	63,600
50 Total Facilities and Operations	788,800	354,296	613,600
51 Public Relations / Education			
52 Advertising and Strategic Communications	39,100	23,000	31,100
53 District Events	103,000	67,000	50,500
54 School Tours	40,000	24,095	40,000
55 Public Education/Workshops	21,000	14,642	21,000
56 Youth Program Supplies	2,000	1,237	2,000
57 Informational Materials	6,000	2,633	4,000
58 Supplies and Giveaways	11,000	7,141	16,000
59 Community Sponsorships	5,000	2,500	5,000
60 Lobby Display Rotation	6,000	1,668	3,000
61 Total Public Relations / Education	233,100	143,916	172,600
62 Retail Nursery	-	-	64,000
63 CalPERS UAL Discretionary Payments	-	-	82,000
64 Capital Expenditures	434,500	200,000	1,199,000
65 Total Expenditures	4,844,500	3,844,422	5,827,500
66 Net Revenue / (Expenditures)	765,100	1,774,651	253,100
67 Use of (Addition to) Recharge Improvements Reserve			(200,000)
68 Use of (Addition to) District Facilities Reserve	(768,100)	(768,100)	400,000
69 Use of (Addition to) Operations / Unassigned	3,000	(1,006,551)	(453,100)
70 Net Balance	\$ -	\$ -	\$ -
Reserves			
Major Structural Failures	2,350,000	2,350,000	2,350,000
Recharge Improvements	2,650,000	2,650,000	2,850,000
District Facilities	300,000	1,068,100	668,100
Pension Liability	777,962	777,962	777,962
Compensated Absences	80,551	80,551	80,551
Operations	2,205,000	2,208,000	2,241,250
Unassigned	5,197,690	6,201,241	6,621,091
Total Reserves	\$ 13,561,203	\$ 15,335,854	\$ 15,588,954

**5-Year Capital Plan
Proposed Budget
Fiscal Year 2025/26**

	A	B	C	D	E	F
	FY 2023/24 Actual Expenditures	FY 2024/25 Amended Budget	FY 2024/25 Projected Actual	FY 2025/26 Proposed Budget	FY 2026/27 Projected Budget	FY 2027/28 Projected Budget
1 Capital Expenditures						
2 Permanent Signage - Interpretive and Other	6,896	15,000	-	65,000	60,000	50,000
3 Truck/Small Van	66,082	-	-	-	-	-
4 Ely Basin No. 3 - Asphalt Driveway	-	-	-	40,000	-	-
5 Amphitheater Roof and Upgrades	19	175,000	100,000	500,000	-	-
7 Waterwise Community Center Lobby Displays	7,119	-	-	-	-	-
8 Brooks Basin Fencing	272,060	-	50,110	-	-	-
9 Drinking Fountain	4,200	-	-	-	-	-
10 Parking Lot	-	-	-	100,000	-	-
11 HVAC	-	35,000	13,906	-	-	-
12 Natural Playground	-	10,000	-	290,000	400,000	-
13 Nursery Shade house	-	30,000	-	-	-	-
14 Security Upgrades	-	-	-	-	200,000	-
15 Bus Shelter	-	-	-	-	-	150,000
16 Montclair Basin No.4 Overflow Enhancement	7,850	-	-	-	-	30,000
17 Ice Machine	-	-	12,862	-	-	-
18 Tractor Bucket	-	-	-	5,000	-	-
19 Major Structural Failures	-	90,000	-	90,000	90,000	200,000
20 Contingency - 10% of Total	-	39,500	-	109,000	79,000	43,000
21 Total Capital Expenditures	\$ 364,225	\$ 394,500	\$ 176,878	\$ 1,199,000	\$ 829,000	\$ 473,000
22 District Funded	364,225	434,500		499,000	679,000	473,000
23 Grant Funded				300,000		
24 Reserve Funded				400,000	150,000	