

***Fiscal Year 2025-2026
Mid-Year Budget
Adjustments***



Approved January 21, 2026

Board of Directors:

Jim Freeman, President

Gary Graves, Vice President

Jim Lieberman

Matt Metcalf

Sean Millerick

General Manager:

Paul Kelley

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2025-2026 BUDGET
SEWER ENTERPRISE FUND 120**

REVENUE	
120-4020 PERMIT & INSPECTION FEES	500
120-4045 AVAILABILITY FEES	9,000
120-4050 SALES OF RECLAIMED WATER	245,611
120-4111 COMMERCIAL SEWER USE	103,204
120-4112 GOVERNMENT SEWER USE	1,200
120-4116 SEWER USE CHARGES	2,059,030
120-4210 LATE FEE	35,000
120 4300 MISC INCOME	100
120-4310 OTHER INCOME	1,000
120-4550 INTEREST INCOME	6,800
TOTAL REVENUE	2,461,445

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

2025-2026 BUDGET

SEWER ENTERPRISE FUND 120

OPERATING EXPENDITURES

	ADMIN 5-10	FIELD OP 5-30	DIR 5-40	TOTAL
120-5010 SALARY & WAGES	319,115	344,698	12,000	675,813
120-5020 EMPLOYEE BENEFITS	117,496	138,279	230	256,005
120-5021 RETIREMENT BENEFITS	75,048	74,796		149,844
120-5022 CLOTHING ALLOWANCE		2,500		2,500
120-5024 WORKERS COMP INSURANCE				35,000
120-5025 RETIREE HEALTH BENEFITS				18,028
120-5030 DIRECTOR HEALTH BENEFITS			60,976	60,976
120-5040 ELECTION EXPENSE				2,500
120-5060 GASOLINE, OIL & FUEL				28,000
120-5061 VEHICLE MAINT				15,000
120-5062 TAXES & LICENSE				800
120-5063 CERTIFICATIONS	500	1,500		2,000
120-5064 GENERATOR MAINTENANCE				21,000
120-5074 PROPERTY/LIABILITY INSURANCE				151,000
120-5075 BANK FEES				40,000

	ADMIN 5-10	FIELD OP 5-30	DIR 5-40	TOTAL
120-5080 MEMBERSHIP & SUBSCRIPTIONS				14,000
120-5090 OFFICE SUPPLIES	5,000	1,000		6,000
120-5092 POSTAGE & SHIPPING				13,500
120-5121 LEGAL SERVICES				20,000
120-5122 ENGINEERING SERVICES				50,000
120-5123 OTHER PROFFESIONAL SERVICES				38,300
120-5125 OPEB OBLIGATION				13,000
120-5126 AUDIT SERVICES				8,825
120-5130 PRINTING & PUBLICATION				8,500
120-5135 NEWSLETTER				1,000
120-5145 EQUIPMENT RENTAL				5,000
120-5148 OPERATING SUPPLIES				90,000
120-5150 REPAIR & REPLACE				185,000
120-5155 MAINT BLDG & GROUNDS				68,820
120-5156 CUSTODIAL SERVICES				18,500
120-5157 SECURITY				9,116
120-5160 SLUDGE DISPOSAL				25,000
120-5165 TERTIARY POND MAINTENANCE				50,000
120-5170 TRAVEL & MEETINGS	6,000	5,000	2,000	13,000

	ADMIN 5-10	FIELD OP 5-30	DIR 5-40	TOTAL
120-5175 EDUCATION/SEMINARS	5,000	6,000	5,000	16,000
120-5176 DIRECTOR TRAINING			3,600	3,600
120-5179 ADM MISC EXPENSE	1,500			1,500
120-5191 TELEPHONE				15,000
120-5192 ELECTRICITY				170,000
120-5193 OTHER UTILITIES				3,500
120-5194 IT SERVICES				37,000
120-5195 ENV/MONITORING				52,000
120-5198 ANNUAL OPERATING FEES				35,000
120-5315 SAFETY EQUIPMENT				4,500
120-5545 RECORDING FEES				300
120-5580 TRANSFER OUT - Solar Debt (218)				32,018
TOTAL OPERATING EXPENDITURES				2,483,445

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2025-2026 BUDGET
WATER ENTERPRISE FUND 130**

REVENUE	
130-4035 RECONNECT FEES	15,000
130-4039 WATER CONNECTION FEE (METER)	658
130-4040 LIEN RECORDING FEES	1,200
130-4045 AVAILABILITY FEES	32,000
130-4110 COMMERCIAL WATER USE	168,824
130-4111 BULK WATER SALES	5,000
130-4112 GOVERNMENT WATER USE	7,400
130-4115 WATER USE CHARGES	3,246,608
130-4210 LATE FEE	65,000
130-4215 RETURNED CHECK FEE	1,000
130-4300 MISC INCOME	100
130-4310 OTHER INCOME	1,500
130-4330 HYDRANT METER USE DEPOSIT	3,240
130-4550 INTEREST INCOME	8,000
TOTAL REVENUE	3,555,530

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2025-2026 BUDGET
WATER ENTERPRISE FUND 130**

OPERATING EXPENDITURES

	ADMIN 5-10	FIELD OP 5-30	DIR 5-40	TOTAL
130-5010 SALARY & WAGES	319,115	344,698	12,000	675,813
130-5020 EMPLOYEE BENEFITS	117,496	138,279	230	256,005
130-5021 RETIREMENT BENEFITS	75,048	74,796		149,844
130-5022 CLOTHING ALLOWANCE		2,500		2,500
130-5024 WORKERS' COMP INSURANCE				20,000
130-5025 RETIREE HEALTH BENEFITS				18,028
130-5030 DIRECTOR HEALTH BENEFITS			60,976	60,976
130-5040 ELECTION EXPENSE				2,500
130-5060 GASOLINE, OIL & FUEL				28,000
130-5061 VEHICLE MAINT				15,000
130-5062 TAXES & LICENSE				1,200
130-5063 CERTIFICATIONS	200	1,000		1,200
130-5064 GENERATOR MAINTENANCE				12,000
130-5074 PROPERTY/LIABILITY INSURANCE				151,000
130-5075 BANK FEES				35,000
130-5080 MEMBERSHIP & SUBSCRIPTIONS				35,000

	ADMIN 5-10	FIELD OP 5-30	DIR 5-40	TOTAL
130-5090 OFFICE SUPPLIES	5,000	1,000		6,000
130-5092 POSTAGE & SHIPPING				13,500
130-5110 CONTRACTUAL SERVICES				5,000
130-5112 CROSS CONNECTIN CONTROL				112,750
130-5121 LEGAL SERVICES				75,000
130-5122 ENGINEERING SERVICES				50,000
130-5123 OTHER PROFESSIONAL SERVICES				38,000
130-5124 GSA - GROUNDWATER SUSTAINABILITY				15,000
130-5125 OPEB OBLIGATION				13,500
130-5126 AUDIT SERVICES				8,825
130-5130 PRINTING & PUBLICATION				8,500
130-5135 NEWSLETTER				1,200
130-5145 EQUIPMENT RENTAL				6,500
130-5148 OPERATING SUPPLIES				20,000
130-5150 REPAIR & REPLACE				180,000
130-5155 MAINT BLDG & GROUNDS				45,000
130-5156 CUSTODIAL SERVICES				18,500
130-5157 SECURITY				9,116
130-5170 TRAVEL & MEETINGS	8,000	8,000	5,000	21,000

	ADMIN 5-10	FIELD OP 5-30	DIR 5-40	TOTAL
130-5175 EDUCATION/SEMINARS	10,000	10,000	5,000	25,000
130-5176 DIRECTOR TRAINING			5,000	5,000
130-5179 ADM MISC EXPENSE	1,500			1,500
130-5191 TELEPHONE				15,000
130-5192 ELECTRICITY				240,000
130-5193 OTHER UTILITIES				4,000
130-5194 IT SERVICES				68,820
130-5195 ENV/MONITORING				25,000
130-5198 ANNUAL OPERATING FEES				12,000
130-5315 SAFETY EQUIPMENT				5,000
130-5505 WATER CONSERVATION				7,500
130-5520 HYDRANT DEPOSIT REFUND				3,240
130-5545 RECORDING FEES				700
130-5580 TRANSFER OUT				1,116,764
TOTAL OPERATING EXPENDITURES				3,668,281

**HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2025-2026 BUDGET
CAPITAL PROJECTS**

WASTEWATER	
120-5-70-7201 REGULATORY COMPLIANCE	\$ 180,000
120-5-70-7202 DISASTER MITIGATION	\$ 350,000
120-5-70-7205 RISK MANAGEMENT	\$ 160,607
TOTAL CAPITAL WASTEWATER EXPENDITURES	\$ 690,607
WATER	
130-5-70-7012 GENERAL VEHICLES	\$ 122,413
130-5-70-7202 DISASTER MITIGATION	\$ 250,000
130-5-70-7204 RELIABLE WATER SUPPLY	\$ 5,788,850
TOTAL CAPITAL WATER EXPENDITURES	\$ 6,161,263