



**BOARD OF DIRECTORS FINANCE COMMITTEE
MEETING AGENDA**

Kelly Gregg *President*
James Roberts III *Vice President*
Jose Gonzalez *Director*
Shawna Irish *Director*
Roman Aguilar III *Director*

Calvin Louie *Acting General Manager*

HESPERIA RECREATION AND PARK DISTRICT
Wednesday, April 17, 2024 – 3:30 p.m.
Lime Street Community Center
16292 Lime Street, Hesperia, CA 92345

CALL TO ORDER

A. Attendance

FLAG SALUTE

MESSAGE TO THE PUBLIC/PUBLIC COMMENT

Welcome to this Board of Directors' Finance Committee Meeting. The Committee encourages public participation. If you desire to address the Committee on any District-related matter within the jurisdiction of the Committee or item on the Agenda, you are asked to please fill out one of the blue speaker forms in the back of the meeting room and turn it in to the General Manager. When called upon, please come forward, and state your name and address (if you wish) before addressing the Committee. Please limit your comments to 5 minutes per speaker.

Please note that if you address the Committee on items NOT on the Agenda, the Brown Act does not allow discussion of such items. Therefore, the Committee may only do the following: refer the matter to staff, ask for additional information, request a report back, or give a very limited factual response.

DISCUSSION ITEMS

- B. Fiscal Year 2023 Audit Review Presentation by Eadie and Payne
- C. Mid-Year Budget Review
- D. Master Fee Schedule
- E. Full Time Park Ranger
- F. Board Room Audio Visual Quotes

- G. Multi-Bank Securities, Inc. (MBS)
- H. NBS - Approved AD#2 Zones' Rates
- I. Fund Balance Review
- J. Property Tax and Assessment Revenue Review

ADJOURNMENT

It is the intent of the Hesperia Recreation and Park District to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the Hesperia Recreation and Park District will attempt to accommodate you in every reasonable manner. Please contact the District Office at (760) 244-5488, at least 48 hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

General Fund Revenues and Expenditures (Fund 100)						
Classification	Adopted Budget	Year-to-Date 1/31/2024	Percent of Budget (66.67% of FY)	Estimated Year-End FY 2023/2024	Proposed Amendments	Amended Budget
Property Taxes	1,400,000.00	895,099.00	63.94%	1,611,525.00	-	1,400,000.00
RDA Pass Through	1,875,000.00	1,710,671.00	91.24%	2,725,671.00	-	1,875,000.00
Other Revenues	191,080.00	204,569.00	107.06%	204,569.00	-	191,080.00
Transfers In	129,724.00	-	0.00%	129,724.00	-	129,724.00
Salaries & Benefits	1,483,994.00	958,666.00	64.60%	1,489,082.00	53,098.00	1,537,092.00
Expenditures	1,169,650.00	807,023.00	69.00%	1,237,237.00	134,000.00	1,303,650.00
Total Revenues	3,595,804.00	2,810,339.00	78.16%	4,671,489.00	-	3,595,804.00
Total Expenditures	2,653,644.00	1,765,689.00	66.54%	2,726,319.00	187,098.00	2,840,742.00
Surplus/(Deficit)	942,160.00	1,044,650.00		1,945,170.00	(187,098.00)	755,062.00

	Adopted Budget	Amended Budget
Beginning Fund Balance	4,668,041.00	4,668,041.00
Budgeted Revenues	3,595,804.00	3,595,804.00
Amended Expenditures	2,653,644.00	2,840,742.00
Projected Ending Fund Balance	5,610,201.00	5,423,103.00

Disclaimer: Estimated Year-End amounts are based on current trends and are only used to illustrate the District's anticipated position at year end. Actuals will vary and therefore proposed amendments are suggested to ensure enough funds are available to cover expenditures. The FY23 ending fund balances are estimated from FY22 actuals. Actuals will vary pending FY23 audit.

Increase in Salaries & Benefits due to additional board meetings and Executive Assistant GM position approved by the Board of Directors on November of 2023. Executive Assistant is split between Fund 100, 200, and 180.

Increase in Expenditures due to Professional Services (Legal, CV Strategies, etc), and General Liability Insurance. Savings from Office Expense and a few other misc. expenses reduces the amount proposed to amend the budget.

General Fund (Park Center) Revenues and Expenditures (Fund 110)						
Classification	Adopted Budget	Year-to-Date 1/31/2024	Percent of Budget (66.67% of FY)	Estimated Year-End FY 2023/2024	Proposed Amendments	Amended Budget
Rental Revenues	72,000.00	62,666.00	87.04%	109,920.00	-	72,000.00
Expenditures	36,200.00	16,280.00	44.97%	27,909.00	-	36,200.00
Total Revenues	72,000.00	62,666.00	0.87	109,920.00	-	72,000.00
Total Expenditures	36,200.00	16,280.00	0.45	27,909.00	-	36,200.00
Surplus/(Deficit)	35,800.00	46,386.00		82,011.00	-	35,800.00

	Adopted Budget	Amended Budget
Beginning Fund Balance	478,534.00	478,534.00
Budgeted Revenues	72,000.00	72,000.00
Amended Expenditures	36,200.00	36,200.00
Projected Ending Fund Balance	514,334.00	514,334.00

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Park Center revenues are expected to surpass budgeted revenue. It is not suggested to amend revenues due to the possibility that Park Center may lose tenants or tenants may default on their rental payments. Expenditures are anticipated to be under budget, and therefore no budget amendments suggested.

General Fund (Corona Center) Revenues and Expenditures (Fund 120)						
Classification	Adopted Budget	Year-to-Date 1/31/2024	Percent of Budget (66.67% of FY)	Estimated Year-End FY 2023/2024	Proposed Amendments	Amended Budget
Rental Revenues	85,000.00	34,527.00	40.62%	64,971.00	-	85,000.00
Expenditures	42,150.00	18,135.00	43.02%	33,247.00	-	42,150.00
Total Revenues	85,000.00	34,527.00	40.62%	64,971.00	-	85,000.00
Total Expenditures	42,150.00	18,135.00	43.02%	33,247.00	-	42,150.00
Surplus/(Deficit)	42,850.00	16,392.00		31,724.00	-	42,850.00

	Adopted Budget	Amended Budget
Beginning Fund Balance	187,999.00	187,999.00
Budgeted Revenues	85,000.00	85,000.00
Amended Expenditures	42,150.00	42,150.00
Projected Ending Fund Balance	230,849.00	230,849.00

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Corona Center revenues are expected to come in under budgeted revenue. It is not suggested to amend revenues due to the possibility that Corona Center may lose tenants or tenants may default on their rental payments. Expenditures are anticipated to be under budget, and therefore no budget amendments suggested.

General Fund (Hercules Complex) Revenues and Expenditures (Fund 130)						
Classification	Adopted Budget	Year-to-Date 1/31/2024	Percent of Budget (66.67% of FY)	Estimated Year-End FY 2023/2024	Proposed Amendments	Amended Budget
Rental Revenues	200,000.00	96,080.00	48.04%	205,670.00	-	200,000.00
Expenditures	148,250.00	18,135.00	12.23%	360,876.00	235,091.00	383,341.00
Total Revenues	200,000.00	96,080.00	0.48	205,670.00	-	200,000.00
Total Expenditures	148,250.00	18,135.00	0.12	360,876.00	235,091.00	383,341.00
Surplus/(Deficit)	51,750.00	77,945.00		(155,206.00)	(235,091.00)	(183,341.00)

	Adopted Budget	Amended Budget
Beginning Fund Balance	106,898.00	106,898.00
Budgeted Revenues	200,000.00	200,000.00
Amended Expenditures	148,250.00	383,341.00
Projected Ending Fund Balance	158,648.00	(76,443.00)

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Hercules Complex revenues are expected to come in at budgeted revenue. It is not suggested to amend revenues due to the possibility that Hercules Complex may lose tenants or tenants may default on their rental payments. Expenditures are anticipated to be over budget due to unforeseen maintenance. Fire sprinkler repair \$44,100 and roof replacement \$190,991. Although, the amended budget creates a negative fund balance, the commercial properties are considered part of the General Fund, and therefore, not a true negative fund balance.

Assessment District #1 Fund Revenues and Expenditures (Fund 200)						
Classification	Adopted Budget	Year-to-Date 1/31/2024	Percent of Budget (66.67% of FY)	Estimated Year-End FY 2023/2024	Proposed Amendments	Amended Budget
Special Assessment	1,969,590.00	1,110,974.00	56.41%	1,985,974.00	-	1,969,590.00
Other Revenues	5,000.00	-	0.00%	5,000.00	-	5,000.00
Transfers In	250,000.00	-	0.00%	250,000.00	-	250,000.00
Salaries & Benefits	1,532,321.00	717,985.00	46.86%	1,438,644.00		1,532,321.00
Expenditures	2,239,777.00	1,090,741.00	48.70%	2,270,481.00	254,000.00	2,493,777.00
Total Revenues	2,224,590.00	1,110,974.00	49.94%	2,240,974.00	-	2,224,590.00
Total Expenditures	3,772,098.00	1,808,726.00	47.95%	3,709,125.00	254,000.00	4,026,098.00
Surplus/(Deficit)	(1,547,508.00)	(697,752.00)		(1,468,151.00)	(254,000.00)	(1,801,508.00)

	Adopted Budget	Amended Budget
Beginning Fund Balance	2,469,839.00	2,469,839.00
Budgeted Revenues	2,224,590.00	2,224,590.00
Amended Expenditures	3,772,098.00	4,026,098.00
Projected Ending Fund Balance	922,331.00	668,331.00

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Increase in Salaries & Benefits due to Executive Assistant GM position approved by the Board of Directors in November of 2023. Executive Assistant is split between Fund 100, 200, and 180. No Need for amendment because of salary savings from Casual Community Service position in the amount of \$100,000.

Increase in Expenditures due to unbudgeted projects and increase in building maintenance. The District anticipates building maintenance to be over budget by \$160,000. Furthermore, the District completed multiple unbudgeted projects: Timberlane Dog Park \$21,700; Play fiber (various locations) \$16,000; HL Playground replacement \$6,000; HCP Scoreboards \$21,000; and LS Scoreboards \$19,000. Unbudgeted projects continue to be expensed and fund balance will further be reduced.

Fund Balance for AD#1 is critically low and we may have to anticipate slowing down projects and maintenance costs. The majority of revenues for AD#1 comes from the District wide assessment of \$64.00. Currently, park maintenance, building maintenance, maintenance staff, and other maintenance related items are directly charged to the AD#1 fund. The prior administration's intent was to measure the true costs of AD#1 for a couple years and use the General Fund to subsidize until legislation can be put in place to increase the \$64.00 assessment.

Developer Fees Fund Revenues and Expenditures (Fund 300)						
Classification	Adopted Budget	Year-to-Date 1/31/2024	Percent of Budget (66.67% of FY)	Estimated Year-End FY 2023/2024	Proposed Amendments	Amended Budget
Developer Fees	1,200,000.00	1,130,531.00	94.21%	1,130,531.00	-	1,200,000.00
Capital Outlay	2,400,000.00	-	0.00%	2,400,000.00	-	2,400,000.00
Total Revenues	1,200,000.00	1,130,531.00	94.21%	1,130,531.00	-	1,200,000.00
Total Expenditures	2,400,000.00	-	0.00%	2,400,000.00	-	2,400,000.00
Surplus/(Deficit)	(1,200,000.00)	1,130,531.00		(1,269,469.00)	-	(1,200,000.00)

	Adopted Budget	Amended Budget
Beginning Fund Balance	9,241,000.00	9,241,000.00
Budgeted Revenues	1,200,000.00	1,200,000.00
Amended Expenditures	2,400,000.00	2,400,000.00
Projected Ending Fund Balance	8,041,000.00	8,041,000.00

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Developer Fees' revenues are difficult to predict and estimated year-end is actual amounts received up to January of 2024. Any additional revenues above budget will be added to fund balance.

Capital outlays were budgeted at \$2.4MM. The District does not anticipate to overspend in this category. The previous administration earmarked \$1.4MM for various projects. Developer fees have a 5-year life or it has to be returned to the developers.

Assessment District #2 (Summary) Fund Revenues and Expenditures (Fund 401- 462)						
Classification	Adopted Budget	Year-to-Date 1/31/2024	Percent of Budget (66.67% of FY)	Estimated Year-End FY 2023/2024	Proposed Amendments	Amended Budget
Special Assessment	721,490.00	426,985.00	59.18%	815,321.00	-	721,490.00
Other Revenues	22,936.00	-	0.00%	22,936.00	-	22,936.00
Expenditures	722,528.00	406,957.00	56.32%	697,640.00	-	722,528.00
Capital Outlay	526,000.00	-	0.00%	526,000.00	-	526,000.00
Transfers Out	129,723.00	-	0.00%	129,723.00	-	129,723.00

Total Revenues	744,426.00	426,985.00	59.18%	838,257.00	-	744,426.00
Total Expenditures	1,378,251.00	406,957.00	56.32%	1,353,363.00	-	1,378,251.00
Surplus/(Deficit)	(633,825.00)	20,028.00		(515,106.00)	-	(633,825.00)

	Adopted Budget	Amended Budget
Beginning Fund Balance	2,818,039.00	2,818,039.00
Budgeted Revenues	744,426.00	744,426.00
Amended Expenditures	1,378,251.00	1,378,251.00
Projected Ending Fund Balance	2,184,214.00	2,184,214.00

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AD#2 revenues and expenditures are expected to come in at budgeted amounts, and therefore, no budget amendments are proposed.

Based on the individual fund break down, certain AD#2 funds are operating at a negative fund balance. Fund balance doesn't necessarily equate to how much cash is in the fund. It is the life-to-date net worth of a fund, measured by total assets minus total liabilities. These fund balances can be brought back to positive status by transferring fund balance from the General Fund. Fund balance from positive AD#2 funds may not be used to cover other AD#2 funds due to the restrictions of special revenue funds.

Assessment District #2 Fund	Beginning Fund Balance	Fund Revenues	Operating Expenses	Capital	Projects	Transfers	Out	Ending Fund Balance
Fund: 401 - Zone A	(9,074.31)	10,970.05	19,550.80		-		(2,425.00)	(20,080.06) *
Fund: 402 - Zone B	4,650.56	11,797.68	13,498.00		-		(2,216.00)	734.24 *
Fund: 403 - Zone C	(18,634.68)	11,302.00	30,736.00		-		(2,722.00)	(40,790.68) *
Fund: 404 - Zone D	77,996.07	16,338.75	12,640.00		-		(2,070.00)	79,624.82 *
Fund: 405 - Zone E	(280.00)	1,218.00	2,059.00		-		(375.00)	(1,496.00) *
Fund: 406 - Zone F	(4,976.76)	3,271.24	6,178.00		-		(1,125.00)	(9,008.52) *
Fund: 407 - Zone G	2,054.84	4,984.92	5,955.00		-		(974.00)	110.76 *
Fund: 408 - Zone H	14,480.34	13,116.02	12,848.00		-		(2,093.00)	12,655.36 *
Fund: 409 - Zone I	(13,784.00)	615.00	823.00		-		(150.00)	(14,142.00)
Fund: 410 - Zone J	120,684.00	19,436.00	21,027.00	75,000.00			(3,553.00)	40,540.00
Fund: 411 - Zone K	58,646.72	44,302.76	49,235.00	26,000.00			(8,288.00)	19,426.48
Fund: 412 - Zone L	109,756.00	3,321.00	1,441.00		-		(262.00)	111,374.00
Fund: 413 - Zone M	48,127.28	44,110.44	50,131.00	50,000.00			(7,872.00)	(15,765.28)
Fund: 414 - Zone N	30,258.20	25,729.08	22,089.00	25,000.00			(3,681.00)	5,217.28
Fund: 415 - Zone O	27,971.33	9,749.45	7,315.00		-		(1,278.00)	29,127.78
Fund: 416 - Zone P	75,116.00	10,643.00	1,441.00		-		(262.00)	84,056.00
Fund: 417 - Zone Q	46,781.00	13,498.00	11,360.00		-		(1,898.00)	47,021.00
Fund: 418 - Zone R	42,189.77	5,995.00	1,030.00		-		(2,372.00)	44,782.77
Fund: 419 - Zone S	36,957.93	14,237.00	16,800.00		-		(2,765.00)	31,629.93
Fund: 420 - Zone T	114,267.48	67,813.00	66,033.00	100,000.00			(10,229.00)	5,818.48
Fund: 421 - Zone U	28,081.88	4,632.00	4,015.00		-		(624.00)	28,074.88
Fund: 422 - Zone V	110,480.04	6,748.00	4,739.00	50,000.00			(821.00)	61,668.04
Fund: 423 - Zone W	429,704.26	235,273.02	233,263.00	200,000.00			(52,012.00)	179,702.28
Fund: 424 - Zone X	6,893.00	948.00	1,030.00		-		(187.00)	6,624.00

Fund: 425 - Zone Y	30,080.30	10,473.00	8,660.00	-	(1,402.00)	30,491.30
Fund: 426 - Zone Z	58,023.56	10,154.00	4,459.00	-	(698.00)	63,020.56
Fund: 431 - Zone A1	35,077.08	15,925.64	14,995.00	-	(2,440.00)	33,567.72
Fund: 432 - Zone B1	30,541.66	6,714.00	4,972.00	-	(779.00)	31,504.66
Fund: 433 - Zone C1	35,789.19	7,657.00	6,849.00	-	(1,134.00)	35,463.19
Fund: 434 - Zone D1	11,293.92	7,966.00	7,405.00	-	(1,203.00)	10,651.92
Fund: 435 - Zone E1	50,098.82	10,054.14	6,623.00	-	(412.00)	53,117.96
Fund: 436 - Zone F1	5,624.00	138.00	-	-	-	5,762.00
Fund: 437 - Zone G1	43,366.59	5,896.00	3,710.00	-	(591.00)	44,961.59
Fund: 438 - Zone H1	16,484.00	1,546.00	1,609.00	-	(279.00)	16,142.00
Fund: 439 - Zone I1	1,260.00	28.00	-	-	-	1,288.00
Fund: 440 - Zone J1	57,336.00	3,096.00	2,882.00	-	(525.00)	57,025.00
Fund: 441 - Zone K1	69,853.24	23,718.28	12,209.00	-	(1,919.00)	79,443.52
Fund: 442 - Zone L1	29,134.00	19,625.00	14,671.90	-	(2,372.00)	31,715.10
Fund: 443 - Zone M1	16,167.00	289.00	-	-	-	16,456.00
Fund: 444 - Zone N1	9,088.00	112.00	-	-	-	9,200.00
Fund: 445 - Zone O1	1,153.00	28.00	-	-	-	1,181.00
Fund: 446 - Zone P1	843,083.00	8,866.00	3,500.00	-	(637.00)	847,812.00
Fund: 447 - Zone Q1	619.00	74.00	-	-	-	693.00
Fund: 448 - Zone R1	32,707.22	12,162.85	13,404.00	-	(2,166.00)	29,300.07
Fund: 449 - Zone S1	465.00	33.00	-	-	-	498.00
Fund: 450 - Zone T1	388.00	13.00	-	-	-	401.00
Fund: 451 - Zone U1	18,915.48	12,061.00	12,084.00	-	(1,966.00)	16,926.48
Fund: 452 - Zone V1	700.00	15.00	-	-	-	715.00
Fund: 453 - Zone W1	1,056.00	17.00	-	-	-	1,073.00
Fund: 454 - Zone X1	622.00	14.00	-	-	-	636.00
Fund: 455 - Zone Y1	52,890.00	1,092.00	3,892.00	-	(683.00)	49,407.00
Fund: 461 - Zone A2	28,680.68	6,037.00	4,748.00	-	(150.00)	29,819.68
Fund: 462 - Zone B2	(805.00)	571.70	618.00	-	(113.00)	(964.30)
Total	2,818,038.69	744,426.02	722,527.70	526,000.00	(129,723.00)	2,184,214.01

* Designates a zone that does not have an inflator.

Foundation Fund Revenues and Expenditures (Fund 800)						
Classification	Adopted Budget	Year-to-Date 1/31/2024	Percent of Budget (66.67% of FY)	Estimated Year-End FY 2023/2024	Proposed Amendments	Amended Budget
Charges for Services	1,303,550.00	1,103,112.00	84.62%	1,648,873.00	219,000.00	1,522,550.00
Other Revenues	-	-	0.00%		-	-
Salaries & Benefits	1,385,268.00	640,249.00	46.22%	1,173,791.00		1,385,268.00
Expenditures	1,194,500.00	888,928.00	74.42%	1,243,976.00	210,900.00	1,405,400.00
Transfers Out	-	1,222.00	0.00%	1,222.00	-	-
Total Revenues	1,303,550.00	1,103,112.00	84.62%	1,648,873.00	219,000.00	1,522,550.00
Total Expenditures	2,579,768.00	1,530,399.00	120.64%	2,418,989.00	210,900.00	2,790,668.00
Surplus/(Deficit)	(1,276,218.00)	(427,287.00)		(770,116.00)	8,100.00	(1,268,118.00)

	Adopted Budget	Amended Budget
Beginning Fund Balance	2,680,686.00	2,680,686.00
Budgeted Revenues	1,303,550.00	1,522,550.00
Amended Expenditures	2,579,768.00	2,790,668.00
Projected Ending Fund Balance	1,404,468.00	1,412,568.00

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Revenue increase in charges for services is commensurate with increase in expenditures for Hesperia Lake operations. Budget amendments proposed net to a positive fund balance, and therefore an encumbrance from fund balance will not be necessary. Since the Foundation is considered a not-for-profit entity, the District has the ability to amend the budget for revenues. This is due to the additional sales and capacity created at Hesperia Lake.

Hesperia Recreation & Park District
FYTD Budget to Actual For FY2023-2024
For Period Ending 07/01/2023 - 01/31/2024

Ref	Fund	Original Total Budget	Fiscal Activity	Percent Used
1				
2	Fund: 100 - MDD - General Fund			
3	Revenue	3,595,804.00	2,844,940.89	79%
4	Expense	2,653,644.00	1,671,399.87	63%
5	Fund: 110 - MDB - Park Center			
6	Revenue	72,000.00	62,692.48	87%
7	Expense	36,200.00	16,280.47	45%
8	Fund: 120 - MDC - Corona Bldg.			
9	Revenue	85,000.00	34,552.60	41%
10	Expense	42,150.00	18,101.11	43%
11	Fund: 130 - MDK - Hercules			
12	Revenue	200,000.00	96,105.59	48%
13	Expense	148,250.00	29,385.35	20%
14	Fund: 180 - Foundation Payroll (Transfer) **			
15	Revenue	-	640,249.37	0%
16	Expense	-	781,106.10	0%
17	Fund: 200 - MDE - AD#1			
18	Revenue	2,224,590.00	1,113,449.58	50%
19	Expense	3,772,098.00	1,814,050.70	48%
20	Fund: 300 - MDZ - Developer's Fees			
21	Revenue	1,200,000.00	1,130,530.50	94%
22	Expense	2,400,000.00	(501.28)	0%
23	Fund: 401 - MDF - AD#2 Zone A *			
24	Revenue	10,970.00	5,853.03	53%
25	Expense	21,976.00	9,638.68	44%
26	Fund: 402 - MDG - AD#2 Zone B *			
27	Revenue	11,798.00	6,206.16	53%
28	Expense	15,714.00	7,783.99	50%
29	Fund: 403 - MDH - AD#2 Zone C *			
30	Revenue	11,302.00	6,215.35	55%
31	Expense	33,458.00	17,227.55	51%
32	Fund: 404 - MDJ - AD#2 Zone D *			
33	Revenue	16,339.00	8,498.89	52%
34	Expense	14,710.00	5,832.39	40%

Hesperia Recreation & Park District
FYTD Budget to Actual For FY2023-2024
For Period Ending 07/01/2023 - 01/31/2024

Ref	Fund	Original Total Budget	Fiscal Activity	Percent Used
35	Fund: 405 - MDM - AD#2 Zone E *			
36	Revenue	1,218.00	718.80	59%
37	Expense	2,434.00	888.04	36%
38	Fund: 406 - MDI - AD#2 Zone F *			
39	Revenue	3,271.00	1,785.20	55%
40	Expense	7,303.00	2,664.13	36%
41	Fund: 407 - MDL - AD#2 Zone G *			
42	Revenue	4,985.00	2,733.06	55%
43	Expense	6,929.00	3,210.74	46%
44	Fund: 408 - MDN - AD#2 Zone H *			
45	Revenue	13,116.00	6,970.14	53%
46	Expense	14,941.00	6,357.58	43%
47	Fund: 409 - MDO - AD#2 Zone I			
48	Revenue	615.00	149.55	24%
49	Expense	973.00	355.21	37%
50	Fund: 410 - MDQ - AD#2 Zone J			
51	Revenue	19,436.00	10,013.26	52%
52	Expense	99,579.00	10,515.69	11%
53	Fund: 411 - MDT - AD#2 Zone K			
54	Revenue	44,303.00	23,857.16	54%
55	Expense	83,523.00	32,407.06	39%
56	Fund: 412 - MDU - AD#2 Zone L			
57	Revenue	3,321.00	1,337.60	40%
58	Expense	1,703.00	621.64	37%
59	Fund: 413 - MDX - AD#2 Zone M			
60	Revenue	44,110.00	24,047.64	55%
61	Expense	108,003.00	26,166.50	24%
62	Fund: 414 - MEB - AD#2 Zone N			
63	Revenue	25,729.00	14,104.10	55%
64	Expense	50,770.00	11,218.93	22%
65	Fund: 415 - MEC - AD#2 Zone O			
66	Revenue	9,749.00	5,498.48	56%
67	Expense	8,593.00	3,826.33	45%
68	Fund: 416 - MEE - AD#2 Zone P			
69	Revenue	10,643.00	5,086.95	48%
70	Expense	1,703.00	621.64	37%

Hesperia Recreation & Park District
FYTD Budget to Actual For FY2023-2024
For Period Ending 07/01/2023 - 01/31/2024

Ref	Fund	Original Total Budget	Fiscal Activity	Percent Used
71	Fund: 417 - MEF - AD#2 Zone Q			
72	Revenue	13,498.00	7,108.75	53%
73	Expense	13,258.00	7,356.78	55%
74	Fund: 418 - MEI - AD#2 Zone R			
75	Revenue	5,995.00	2,828.15	47%
76	Expense	3,402.00	444.02	13%
77	Fund: 419 - MEK - AD#2 Zone S			
78	Revenue	14,237.00	7,610.00	53%
79	Expense	19,565.00	8,403.56	43%
80	Fund: 420 - MFT - AD#2 Zone T			
81	Revenue	67,813.00	35,164.62	52%
82	Expense	176,262.00	33,914.76	19%
83	Fund: 421 - MFU - AD#2 Zone U			
84	Revenue	4,632.00	2,048.00	44%
85	Expense	4,639.00	2,733.78	59%
86	Fund: 422 - MFV - AD#2 Zone V			
87	Revenue	6,748.00	3,163.95	47%
88	Expense	55,560.00	1,482.21	3%
89	Fund: 423 - MFW - AD#2 Zone W			
90	Revenue	235,273.00	131,477.44	56%
91	Expense	485,276.00	134,973.81	28%
92	Fund: 424 - MFX - AD#2 Zone X			
93	Revenue	948.00	445.50	47%
94	Expense	1,217.00	444.02	36%
95	Fund: 425 - MFY - AD#2 Zone Y			
96	Revenue	10,473.00	5,693.25	54%
97	Expense	10,062.00	3,845.60	38%
98	Fund: 426 - MFZ - AD#2 Zone Z			
99	Revenue	10,154.00	5,090.70	50%
100	Expense	5,157.00	2,221.98	43%
101	Fund: 431 - MHA - AD#2 Zone A1			
102	Revenue	15,926.00	8,662.25	54%
103	Expense	17,435.00	7,055.01	40%
104	Fund: 432 - MHB - AD#2 Zone B1			
105	Revenue	6,714.00	3,775.80	56%
106	Expense	5,751.00	2,558.96	44%

Hesperia Recreation & Park District
FYTD Budget to Actual For FY2023-2024
For Period Ending 07/01/2023 - 01/31/2024

Ref	Fund	Original Total Budget	Fiscal Activity	Percent Used
107	Fund: 433 - MHC - AD#2 Zone C1			
108	Revenue	7,657.00	4,349.99	57%
109	Expense	7,983.00	5,156.72	65%
110	Fund: 434 - MHD - AD#2 Zone D1			
111	Revenue	7,966.00	4,187.80	53%
112	Expense	8,608.00	3,894.01	45%
113	Fund: 435 - MHE - AD#2 Zone E1			
114	Revenue	10,054.00	4,823.34	48%
115	Expense	7,035.00	4,790.44	68%
116	Fund: 436 - MHF - AD#2 Zone F1			
117	Revenue	138.00	48.50	35%
118	Fund: 437 - MET - AD#2 Zone G1			
119	Revenue	5,896.00	2,844.60	48%
120	Expense	4,301.00	2,252.47	52%
121	Fund: 438 - MEU - AD#2 Zone H1			
122	Revenue	1,546.00	657.90	43%
123	Expense	1,888.00	266.42	14%
124	Fund: 439 - MEV - AD#2 Zone I1			
125	Revenue	28.00	9.70	35%
126	Fund: 440 - MEW - AD#2 Zone J1			
127	Revenue	3,096.00	2,135.25	69%
128	Expense	3,407.00	1,243.26	36%
129	Fund: 441 - MEX - AD#2 Zone K1			
130	Revenue	23,718.00	11,682.60	49%
131	Expense	14,128.00	6,391.23	45%
132	Fund: 442 - MFN - AD#2 Zone L1			
133	Revenue	19,625.00	10,283.55	52%
134	Expense	17,044.00	8,434.38	49%
135	Fund: 443 - MFO - AD#2 Zone M1			
136	Revenue	289.00	180.00	62%
137	Fund: 444 - MFQ - AD#2 Zone N1			
138	Revenue	112.00	24.25	22%
139	Fund: 445 - MFR - AD#2 Zone O1			
140	Revenue	28.00	20.00	71%

Hesperia Recreation & Park District
FYTD Budget to Actual For FY2023-2024
For Period Ending 07/01/2023 - 01/31/2024

Ref	Fund	Original Total Budget	Fiscal Activity	Percent Used
141	Fund: 446 - MFS - AD#2 Zone P1			
142	Revenue	8,866.00	1,540.45	17%
143	Expense	4,137.00	1,687.29	41%
144	Fund: 447 - MGC - AD#2 Zone Q1			
145	Revenue	74.00	33.95	46%
146	Fund: 448 - MGD - AD#2 Zone R1			
147	Revenue	12,163.00	6,006.72	49%
148	Expense	15,570.00	7,540.26	48%
149	Fund: 449 - MGE - AD#2 Zone S1			
150	Revenue	33.00	252.20	764%
151	Fund: 450 - MGF - AD#2 Zone T1			
152	Revenue	13.00	-	0%
153	Fund: 451 - MGG - AD#2 Zone U1			
154	Revenue	12,061.00	6,170.25	51%
155	Expense	14,050.00	5,680.02	40%
156	Fund: 452 - MGH - AD#2 Zone V1			
157	Revenue	15.00	-	0%
158	Fund: 453 - MGI - AD#2 Zone W1			
159	Revenue	17.00	4.85	29%
160	Fund: 454 - MGJ - AD#2 Zone X1			
161	Revenue	14.00	4.85	35%
162	Fund: 455 - MGK - AD#2 Zone Y1			
163	Revenue	1,092.00	303.15	28%
164	Expense	4,575.00	753.00	16%
165	Fund: 461 - MGM - AD#2 Zone A2			
166	Revenue	6,037.00	3,147.45	52%
167	Expense	4,898.00	3,422.09	70%
168	Fund: 462 - MGN - AD#2 Zone B2			
169	Revenue	572.00	-	0%
170	Expense	731.00	266.44	36%
171	Fund: 471 - CFD 2022-1			
172	Revenue	-	59,889.61	0%
173	Fund: 610 - Solar System Installation			
174	Expense	-	1,816,608.88	0%
175	Fund: 800 - Foundation			
176	Revenue	1,303,550.00	1,105,453.16	85%
177	Expense	2,579,768.00	1,550,352.02	60%

**Hesperia Recreation & Park District
 FYTD Budget to Actual For FY2023-2024
 For Period Ending 07/01/2023 - 01/31/2024**

Ref	Fund	Original Total Budget	Fiscal Activity	Percent Used
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Legend:

Note: AD#2 funds are special revenue funds and therefore are restricted to be used to finance designated activities within the zone.

(*) Designates the zone does NOT have an inflator.

() Foundation Payroll is a fund that captures the Foundation's portion of Salaries & Benefits the General Fund has incurred. The Foundation reimburses the General Fund.**

Hesperia Recreation and Park District

Master Fee Schedule

Fees Effective July 1, 2023

User Fees	Standard Fees	Discount/Resident Fee	Business/For Profit Fees
Refundable Security Deposit/Cleaning Deposit Includes Setup and Tear Down	\$500	\$500	\$500
Percy Bakker Community Center - North Room	\$750 (6 hour minimum) \$150 each additional hour	\$600 (6 hour minimum) \$120 each additional hour	\$1,500 (6 hour minimum) \$300 each additional hour
Percy Bakker Community Center - South Room	\$450 (6 hour minimum) \$100 each additional hour	\$360 (6 hour minimum) \$80 each additional hour	\$900 (6 hour minimum) \$200 each additional hour
Community Centers Lime Street, John Swisher, Rick Novack	\$325 (6 hour minimum) \$80 each additional hour	\$260 (6 hour minimum) \$64 each additional hour	\$650 (6 hour minimum) \$160 each additional hour
Refundable Security Deposit/Cleaning Deposit Includes Setup and Tear Down	\$250	\$250	\$250
Meeting Rooms Epicentre East & West, Rick Novack	\$100 (3 hour minimum) \$58 each additional hour	\$80 (3 hour minimum) \$64 each additional hour	\$650 (6 hour minimum) \$160 each additional hour
Refundable Security Deposit/Cleaning Deposit	\$500	\$500	\$500
Rick Novack Community Center Gymnasium	\$450 (3 hour minimum) \$175 each additional hour	\$360 (3 hour minimum) \$140 each additional hour	\$900 (3 hour minimum) \$350 each additional hour
Epicentre Basketball Courts	\$300 (3 hour minimum) \$125 each additional hour	\$240 (3 hour minimum) \$100 each additional hour	\$600 (3 hour minimum) \$250 each additional hour

Hesperia Recreation and Park District

Master Fee Schedule

Fees Effective July 1, 2023

Power Play Center	Standard Fees	Discount/Resident Fee	Business/For Profit Fees
Refundable Security Deposit/Cleaning Deposit	\$250	\$250	\$250
Private Rentals - skating	\$435 (3 hours)	\$348 (3 hours)	\$870 (3 hours)
Private Rentals - non-skating	\$339 (3 hours)	\$270 (3 hours)	\$678 (3 hours)
General Area (deposit n/a)	\$150 (3 hours)	\$120 (3 hours)	\$300 (3 hours)
Small Room (deposit n/a)	\$175 (3 hours)	\$140 (3 hours)	\$350 (3 hours)
Large Room (deposit n/a)	\$195 (3 hours)	\$156 (3 hours)	\$390 (3 hours)
Open Skate Fees	\$5 admission per session/per person		\$3 skate rental per session/per person
Aquatics	Standard Fees	Discount/Resident Fee	Business/For Profit Fees
Pool Rental	\$177 (1.5 hours)	\$154 (1.5 hours)	\$354 (1.5 hours)
Swim Lessons - Weekly	\$40 (2 week session per person)		\$2 non-resident fee applied
Swim Lessons - Saturdays	\$33 (4 week session per person)		\$2 non-resident fee applied
Open Swim	\$3 per session/per person		
Individual Sports Field Rentals	Standard Fees	Discount/Resident Fee	Business/For Profit Fees
Field Only	\$25/hourly	\$20/hourly	\$50/hourly
Field with Lights	\$40/hourly	\$32/hourly	\$80/hourly
Sports Field Tournament Rentals	\$500	\$500	\$500
Refundable Security Deposit/Cleaning Deposit			
Field Only	\$1,000 daily (2 field minimum) \$60 an hour each additional field	\$800 daily (2 field minimum) \$48 an hour each additional field	\$2,000 daily (2 field minimum) \$120 an hour each additional field
Field Lights	\$10 an hour	\$10 an hour	\$10 an hour

Hesperia Recreation and Park District

Master Fee Schedule

Fees Effective July 1, 2023

Hesperia Lake Park	Standard Fees	Discount/Resident Fee	Business/For Profit Fees
Picnic Area 1 & 2 (capacity 100)	\$150 (4 hours)	\$120 (4 hours)	\$300 (4 hours)
Picnic Area 3 (capacity 50)	\$75 (4 hours)	\$60 (4 hours)	\$150 (4 hours)
North Day Use			
Refundable Security Deposit/Cleaning Deposit	\$200	\$200	\$200
Half (capacity 500, includes use of Picnic Area 3)	\$300 (4 hours)	\$240 (4 hours)	\$600 (4 hours)
Full (capacity 1,000, includes use of Picnic Area 3)	\$600 (4 hours)	\$480 (4 hours)	\$1,200 (4 hours)
Equestrian Area Picnic (capacity 100)	\$150 (4 hours)	\$120 (4 hours)	\$300 (4 hours)
Equestrian Arena			
Refundable Security Deposit/Cleaning Deposit	\$500	\$500	\$500
	\$365 (4 hour minimum)	\$292 (4 hour minimum)	\$730 (4 hour minimum)
	\$116 each additional hour	\$98 each additional hour	\$232 each additional hour
Camping	Standard Fees	Holiday Fees	Discount/Resident Fees
Equestrian	\$20 per site/nightly		
RV/Tent	\$40 per site/nightly	\$60 per site/nightly	\$35/\$52.50 per site/nightly
Group Tent Area 1	\$60 nightly	\$90 nightly	\$55/\$82.50 per site/nightly
Group Tent Area 2	\$55 nightly	\$82.50 nightly	\$50/\$75 per site/nightly
Fishing	Standard Fees	Discount/Resident Fees	Night Fishing (summer only)
Adult	\$25 per person	\$22 per person	\$30/\$27 per person
Child (10 and under)	\$13 per person with paid adult		\$13 per person with paid adult
Program Fees	Resident Fee	Non-Resident	
Youth Programs			
Kids Kamp	\$37 daily/\$138 weekly per person		\$2.00 additional (weekly only)
Contract Classes			
Various Classes for Youth to Adult	\$22-\$80 monthly per person		\$2.00 additional
Youth Sports			
Winter/Summer Basketball (ages 5-17)	\$68/\$85 per person per season		\$2.00 additional
Spring/Fall Volleyball (ages 9-17)	\$74 per person per season		\$2.00 additional

Hesperia Recreation and Park District

Master Fee Schedule

Fees Effective July 1, 2023

Program Fees	Resident Fee	Non-Resident
Flag Football (ages 5-14)	\$75 per person per season	\$2.00 additional
Open Gym Volleyball & Basketball	\$6 per person per session	

Adult Sports		
Adult Softball (Spring, Summer, Fall)	\$340 per team per season	
Open Gym Volleyball & Basketball	\$6 per person per session	
Open Gym Pickleball	\$5 per person per session	

Youth Sports Partners	Fees
YSP's Facility Use Agreements	\$3 per registered participant/\$10 an hour for sports field light use

Special Events - Vendor Fees	Non-Profit	Profit
Easter Egg Hunt	\$40 per space	\$80 per space
Movies in the Park	\$75 per space (5 nights)	\$245 per space (5 nights)
Bobcat's Summer Concert Series	\$60 per space (4 nights)	\$194 per space (4 nights)
Hesperia Fall Festival and Car Show	\$40 per space	\$80 per space
Christmas Tree Lighting Ceremony	\$40 per space	\$80 per space
Hesperia Days Rodeo & Hesperia Days Celebration	Food Vendor - \$350 per space Non-Profit - \$50 per space	Non-Food For Profit \$125 per space Informational - Free

Hesperia Civic Plaza Park	Standard Fees	Discount/Resident Fees	Profit
Amphitheatre	\$1,000 (8 hours)	\$800 (8 hours)	\$2,000 (8 hours)

Additional fees will be applied for Portable Restroom Use

Lime Street Park	Standard Fees	Discount/Resident Fees	Profit
Covered Picnic Area (capacity 100)	\$150 (4 hours)	\$120 (4 hours)	\$300 (4 hours)

Resident/Discounted rates apply to District Residents, Active Military, Veterans, First Responders, and standalone Non-Profit Organizations.

Must show proof to receive the Resident/Discounted Rates.

Fiscal Impact of Proposed Positions For Full Fiscal Year

4/12/2024

Classification		Annual Salary			Annual Benefits							Total
Position	Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA ¹	Medicare	SDI	Survivor	Health Benefits ²	Group Term Life	Workers Comp ³	
Park Ranger ⁴	11180	29.73	2080	61,838.40	19,188.46	896.66	680.22	568.91	24,000.00	1,959.36	2,083.95	111,215.96
				61,838.40	19,188.46	896.66	680.22	568.91	24,000.00	1,959.36	2,083.95	111,215.96

Fiscal Impact of Proposed Positions From May - June 2024

Classification		Annual Salary			Annual Benefits							Total
Position	Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA ¹	Medicare	SDI	Survivor	Health Benefits ²	Group Term Life	Workers Comp ³	
Park Ranger ⁴	11180	29.73	347	10,316.31	3,201.15	149.59	113.48	94.91	4,000.00	326.56	347.66	18,549.66
				10,316.31	3,201.15	149.59	113.48	94.91	4,000.00	326.56	347.66	18,549.66

¹ SBCERA portion assumes a Tier II employee. If employee is Tier I, the retirement portion is significantly higher.

² New employees will be under the Cafeteria Health Plan where the District will pay a maximum of \$2,000.00 per month for Health and Vision/Dental. Health Benefits portion assumes employee chooses highest cost plan with family (\$2,941.00). Therefore, District will assume maximum Cafeteria cost of \$2,000.00 per month. In this scenario, Dental/Vision will be the responsibility of the employee.

³ Worker's Comp rates vary depending on classification.

⁴ Ranger position assumes additional operating costs vehicle lease, cell phone, and fuel:

	Monthly	Annual
1 Vehicle Lease (One-Time)	-	23,202.90
1 Vehicle Lease	1,247.67	14,972.04
1 Cell Phone	52.13	625.56
1 Vehicle Fuel	382.08	4,584.96
Total Additional Costs	1,681.88	43,385.46



Hesperia Recreation and Park District
Boardroom AV Upgrade

Representative Hailey Schellin
Mobile 949.584.7028
Office 714.637.7557
Email HaileyS@wav1.com
Revision 3/12/2024

Boardroom
Typical of 1 - Proposal Includes 1

Item	Quantity	Manufacturer	Model	Description	Unit Price	Ext Price
Camera & Display System						
1	1	Logitech	5FX233	Logitech Rally Video Conferencing Camera - 3840 x 2160 Video - Auto-focus	\$ 1,291.00	\$ 1,291.00
	1	Valens	E-KT-USB6-E	USB & Power 100m Extender	\$ 420.00	\$ 420.00
2	2	Samsung Chief	QB75C TS525TU	75-inch Commercial 4K UHD Display, 350 NIT Large ThinInstall™ Dual Swing Arm Wall Display Mount - 25 Inch Extension	\$ 1,894.00	\$ 3,788.00
					\$ 461.00	\$ 922.00
Signal Distribution and Switching System						
1	1	Crestron	HD-MD-4X2-4KZ-E	4x2 4K60 4:4:4 HDR AV Switcher	\$ 963.00	\$ 963.00
3	3	Crestron	HD-TXC-4KZ-101	DM Lite® 4K60 4:4:4 Transmitter for HDMI®, RS 232, and IR Signal Extension over CATx Cable	\$ 268.00	\$ 804.00
3	3	Crestron	HD-RXC-4KZ-101	DM Lite® 4K60 4:4:4 Receiver for HDMI®, RS 232, and IR Signal Extension over CATx Cable	\$ 268.00	\$ 804.00
1	1	Clickshare	R9861611USB1	Sources: 1. Laptop (Meeting Host) 2. Wireless Presentation Device (Clickshare Gen 2 C-10, C-10 Base, 1 Gen4 Button)	\$ 1,340.00	\$ 1,340.00
1	1	Liberty	INT-USB3.1CX	USB 3.2 Gen 1 100m extender set over Cat6A / 7 backward compatible to 3.2 Gen 1, 2.0, 1.1 w/ 4 port hub on client side for multiple connected peripherals	\$ 1,237.00	\$ 1,237.00
Audio System						
1	1	Biamp	TesiraFORTÉ DAN CI	Fixed I/O DSP with 12 analog inputs, 8 analog outputs, 8 channels configurable USB audio, 32 x 32 channels of Dante, and AEC technology (all 12 inputs)	\$ 2,688.00	\$ 2,688.00
1	1	Shure	MXWAPT8=-Z10	8-CH ACCESS POINT TRANSCIEVER	\$ 3,031.00	\$ 3,031.00
1	1	Shure	MXWAPT2=-Z10	2-CH ACCESS POINT TRANSCIEVER	\$ 1,162.00	\$ 1,162.00
2	2	Shure	MXWNCS8	8-CH NETWORKED CHARGING STATION	\$ 1,580.00	\$ 3,160.00
1	1	Shure	MXWNCS4	4-CH NETWORKED CHARGING STATION	\$ 1,227.00	\$ 1,227.00
9	9	Shure	MXW8=-Z10	DESKTOP BASE TRANSCIEVER	\$ 518.00	\$ 4,662.00
9	9	Shure	MX415RLLPDF/C	15" Shock-Mounted Gooseneck, Red LED Ring on top, Less Preamplifier, Dual Flexible, Cardioid	\$ 200.00	\$ 1,800.00
1	1	Shure	MXW2/BETA58=-Z10	Handheld Transmitter with BETA58® Microphone (Includes one SB902 Battery)	\$ 547.00	\$ 547.00
1	1	QSC	SPA2-60	1/2 RU 2 Channel ENERGY STAR amplifier / Stereo operation 60 watts into 8Ω & 4Ω, Bridged operation 200 watts into 8Ω & 4Ω, and 250 watts into 70v and 100v / 100-240 VAC Operation	\$ 481.00	\$ 481.00
4	4	QSC	AC-C6T	6.5" Two-way ceiling speaker, 70/100V transformer with 8Ω bypass, 110° conical coverage, includes C-ring and rails for blind mount installation.	\$ 108.00	\$ 432.00
Control System						
1	1	Crestron	MPC3-302-B	3-Series® Media Presentation Controller 302, Black	\$ 785.00	\$ 785.00
1	1	Crestron	TTK-MP/MPC/IPAC-B-T	Tabletop Kit for MPC3-302, MP-B10, & MP-B20 Series; Black Textured	\$ 63.00	\$ 63.00
Miscellaneous Components						
1	1	Netgear	GSM4210PD-100NAS	Netgear AV Line M4250 GSM4210PD Ethernet Switch - 8 Ports - Manageable - 10 Gigabit Ethernet - 10GBase-T, 10GBase-X - 3 Layer Supported - 1 SFP Slots - 110 W PoE Budget - Optical Fiber, Twisted Pair - PoE Ports - Desktop - Lifetime Limited Warranty	\$ 538.00	\$ 538.00
1	1	Middle Atlantic	MFR-1227GE	12RU Mobile AV Furniture Rack 27"H x 19"W x 27"D Grained Ebony Ash (Black Wood)	\$ 733.00	\$ 733.00
Boardroom Equipment Sub-Total:					\$	32,878.00
Miscellaneous Materials						
Cable & Connectors					\$	452.00
Installation Hardware & Accessories					\$	272.00
Equipment Rack Hardware (Lacing Bars, Blanks, Vents, etc.)					\$	181.00
Miscellaneous Materials Sub-Total:					\$	905.00
Integration Labor						
Engineering & Drafting					\$	1,584.00
Control Programming					\$	2,400.00
Project Management					\$	567.00
Staging & Assembly					\$	-
Installation & Testing					\$	6,234.00
Training, Closing, & Commissioning					\$	2,125.00
Travel					\$	1,083.00
Sub-Contract					\$	-
G & A					\$	564.00
Integration Labor Sub-Total:					\$	14,557.00
Extended Warranty & Maintenance Agreement						
Extended Service Plan					0	\$ -
Service Sub-Total:					\$	-





Hesperia Recreation and Park District
Boardroom AV Upgrade

Representative Hailey Schellin
Mobile 949.584.7028
Office 714.637.7557
Email HaileyS@wav1.com
Revision 3/12/2024

Boardroom
Typical of 1 - Proposal Includes 1

Item	Quantity	Manufacturer	Model	Description	Unit Price	Ext Price
Boardroom Totals						
				Total Equipment	\$	33,783.00
				Total Labor	\$	14,557.00
				Equipment and Labor Subtotal	\$	48,340.00
				Total Shipping	\$	978.00
				Additional Shipping for Overnight or Large Items	\$	-
				Subtotal	\$	49,318.00
				Sales Tax	7.75% \$	2,693.98
				Electronic Waste Fee 4" - 14" (\$4.00)	QTY: 0 \$	-
				Electronic Waste Fee 15" - 34" (\$5.00)	QTY: 0 \$	-
				Electronic Waste Fee 35" and Greater (\$6.00)	QTY: 2 \$	12.00
				Electronic Waste Fee Total	\$	12.00
				Total Service Agreement	\$	-
				Bond (if required)	\$	-
					\$	52,023.98



Client Hesperia Recreation and Park District
 Project Name Boardroom AV Upgrade

Representative Hailey Schellin
 Mobile 949.584.7028
 Office 714.637.7557
 Email HaileyS@wav1.com
 Date 3/12/2024

Project Contact
 Contact Kara Garcia
 Address P.O. Box 401055/16292 Lime St.,
 City, State, Zip Hesperia, CA 92340
 Phone (760) 244-5488
 Mobile
 Email KGarcia@hesperiaparks.com

Audio Visual Investment Summary

Room	Room Qty	Equipment	Shipping	Sales Tax	eWaste	Labor	Maintenance	Bond	Cost Per Room	TOTAL
Boardroom	1	\$ 33,783.00	\$ 978.00	\$ 2,693.98	\$ 12.00	\$ 14,557.00	-	\$ -	\$ 52,023.98	\$ 52,023.98
Base Project Total										\$ 52,023.98

EXTENDED WARRANTY & MAINTENANCE RENEWAL SCHEDULE

STANDARD RENEWAL RATE	\$2,562.00				
	Year 1	Year 2	Year 3	Year 4	Year 5
Rate	\$2,562.00	\$2,562.00	\$2,562.00	\$2,562.00	\$2,562.00

PROJECT TOTAL: \$52,023.98

NOTES:

This proposal includes the use of prevailing wage rates.

Billing Terms:

100% Equipment Upon Order, Progress Billing for Labor

Client Authorized Signature _____ Printed Name & Title _____ Date _____

This quote is valid for 30 days. The sales tax is subject to change—in the event of an increase, the client agrees to pay the current sales tax rate. This proposal is not to be copied, reproduced or forward to any third party as its contents are the property of Western Audio Visual.

Billing Inquiries:
 Western Audio Visual | 1592 North Batavia Street, Suite 2, Orange, CA 92867 | P 714 637 7272

Dear Valued Customers and Prospective Clients,

Thank you for your interest in Multi-Bank Securities, Inc. (MBS). We understand you have numerous options for your investment needs, and we appreciate you taking the time to learn more about our Firm.

Our goal is to deliver quality services and sound financial solutions to our customers by dedicating our resources exclusively to the fixed-income sector. We hope you will find that this document addresses everything you need to complete your due diligence on our Firm. We have included information on both MBS and our clearing firm: Pershing LLC (Pershing), a BNY Mellon company.

Here are a few ways our customers experience the MBS difference:

Stability: MBS is a privately held, fixed-income securities broker-dealer with a 35-year history of serving institutional investors. We work with thousands of institutions nationwide and have several offices across the country to serve your needs.

Veteran Status: We are a veteran-owned firm and are certified as a **Service-Disabled Veteran-Owned Business (SDVOB)** by the National Veteran Business Development Council (NVBDC).

Investment Products: MBS specializes in a broad selection of fixed-income investment products and services, including an array of U.S. Treasuries, agencies and certificates of deposit (CDs). **We traded \$204 billion in principal amount for our clients in 2022.**

Underwriting: MBS is proud to be an approved underwriter of agency debt for Fannie Mae, Freddie Mac, Farmer Mac, the Federal Home Loan Banks and the Federal Farm Credit Banks. MBS is also an active underwriter of CDs, corporate bonds, municipal bonds and mortgage-backed securities.

Proprietary Technology: MBS offers a **proprietary online investment platform, eConnectDirect®**. This tool allows users to easily compare thousands of investment options across a variety of asset classes and submit order requests online.

Value-Added Services: We offer an array of value-added services to our clients, including portfolio analytics and third-party safekeeping through Pershing.

We also encourage you to learn more about our Firm's FINRA broker-dealer status at www.finra.org – our CRD number is 22098.

Please do not hesitate to reach out to me or your account representative if you have any questions or require additional information. You can contact me directly at 1-800-967-9055 or davemac@mbssecurities.com.

Sincerely,



David T. Maccagnone
Chairman and Chief Executive Officer
Multi-Bank Securities, Inc.

Address 1000 Town Center, Suite 2300
Southfield, Michigan 48075

Phone (800) 967-9045
(248) 291-1100

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www.mbssecurities.com

2400 East Commercial Boulevard, Suite 1000
Fort Lauderdale, Florida 33308

(800) 967-9045
(954) 351-6930

(954) 351-9197

Member of FINRA & SIPC; MSRB Registered.

Proudly Veteran-Owned!

Moises Artola

From: Christine Drazil <cdrazil@nbsgov.com>
Sent: Monday, April 8, 2024 5:53 PM
To: Moises Artola
Subject: RE: AD#2 Draft Budget Question FY25
Attachments: 24-25 Rate Analysis_LLAD2_to HRPD.xlsx; AD#1 and AD#2 FY23 Fund Balance.pdf

Follow Up Flag: Follow up
Due By: Wednesday, April 10, 2024 7:30 AM
Flag Status: Completed

Hi Moises

I have reviewed the fund balances, the budget and the rates for each zone and there are a handful of zones, that we would like to recommend a decrease in the rate due to the fact that the reserve balances are not reducing fast enough or continue to increase and we have not seen any evidence of capital projects in the works to reduce the surplus. **With having such large surplus, it really opens the district up to liabilities so we are hoping to reduce some of the rates** for certain zones so that we can in turn reduce the reserve surplus to a more reasonable amount.

I have attached the updated rate analysis for your review, and I marked the zones that we are recommending a rate decrease in **YELLOW**. You will notice that in column "R" are the recommendations that I have for the rates.

Please review the attached and let me know if you agree with our recommendations. Feel free to reach out to me if you have any questions.

Once I get the approval from you, I can make the updates to the engineer's report and send it over to you for final approval.

Please review and let me know if you have any questions.

Also, could you please confirm that page 2 of the attached pdf you sent over is in fact the balances as of 6/30/**2023**, because the top of the page says 2021, so I would like to just confirm that is a typo.

Thank you,

CHRISTINE DRAZIL | financial analyst
800.676.7516 | cdrazil@nbsgov.com | nbsgov.com

Estimated Cash Carryover & Expenditures for FY 24/25

ZONE	6/30/23 Fund	Recommended		Rate based on Actual Expenses	Maximum 24/25 Rate	24/25 Rate	24/25 Levy	23/24 Rate	Rate Change over 23/24	Max Rate x EBU	2024 Notes - CD
	Balance	Maximum Fund Balance	Surplus Fund Balance								
A	-7,401.00	\$12,726.11	-\$20,127.11	\$60.99	\$34.05	\$34.05	\$10,930.05	\$34.05	0%	\$10,930.05	No Inflater - Charge Max
B	6,288.00	\$7,868.68	-\$1,580.68	\$137.56	\$133.36	\$133.36	\$11,735.68	\$133.36	0%	\$11,735.68	No Inflater - Charge Max
C	-16,796.00	\$21,012.82	-\$37,808.82	\$230.91	\$80.45	\$80.45	\$11,263.00	\$80.45	0%	\$11,263.00	No Inflater - Charge Max
D	80,535.00	\$8,054.22	\$72,480.78	\$79.94	\$102.05	\$102.05	\$15,817.75	\$102.05	0%	\$15,817.75	No Inflater - Charge Max
E	111.00	\$1,321.83	-\$1,210.83	\$203.36	\$120.00	\$120.00	\$1,200.00	\$120.00	0%	\$1,200.00	No Inflater - Charge Max
F	-3,869.00	\$4,370.87	-\$8,239.87	\$29.11	\$14.04	\$14.04	\$3,243.24	\$14.04	0%	\$3,243.24	No Inflater - Charge Max
G	3,109.00	\$4,303.11	-\$1,194.11	\$140.85	\$105.36	\$105.36	\$4,951.92	\$105.36	0%	\$4,951.92	No Inflater - Charge Max
H	16,996.00	\$8,673.42	\$8,322.58	\$83.92	\$81.78	\$81.78	\$13,003.02	\$81.78	0%	\$13,003.02	No Inflater - Charge Max
I	1,385.00	\$502.45	\$882.55	\$386.50	\$855.90	\$300.00	\$600.00	\$300.00	0%	\$1,711.80	Lights only - Keep same rate as PY \$600.
J	132,500.00	\$63,714.06	\$68,785.94	\$490.11	\$206.96	\$93.00	\$18,600.00	\$93.00	0%	\$41,392.00	Keep PY rate - expenses have increased greatly the past 2 years. Continue to watch balance.
K	63,213.00	\$56,407.05	\$6,805.95	\$267.84	\$199.68	\$134.99	\$43,736.76	\$134.99	0%	\$64,696.32	Keep PY rate - Fund balance has not changed much
L	111,248.00	\$878.82	\$110,369.18	\$13.52	\$229.31	\$10.00	\$1,000.00	\$26.00	-62%	\$22,931.00	Decrease PY rate by 62% - since 18/19 FY the balance of the fund has risen drastically because the expenses have been reduced to around \$1k but we have been levying \$19k.
M	56,108.00	\$65,991.50	-\$9,883.50	\$433.87	\$214.42	\$186.66	\$43,678.44	\$186.66	0%	\$50,174.28	Keep PY rate - the budgeted and actual expenses have been pretty consistent to each other every year. the fund balance has risen between \$5k-\$8k, so I would continue to monitor.
N	45,207.00	\$31,520.56	\$13,686.44	\$527.10	\$317.60	\$250.00	\$23,000.00	\$276.49	-10%	\$29,219.20	FY 24/25 the balance has increased a little, but expenses estimated for FY 24/25 are higher so keep same rate but continue to monitor
O	44,112.00	\$5,872.46	\$38,239.54	\$143.41	\$305.55	\$128.00	\$8,064.00	\$150.15	-15%	\$19,249.65	Decrease PY rate by 10% - surplus continues to increase. Monitor for next year
P	83,355.00	\$1,019.55	\$82,335.45	\$12.86	\$271.57	\$41.50	\$5,063.00	\$83.00	-50%	\$33,131.54	Decrease PY rate by 15% - surplus continues to increase. Continue to monitor
Q	59,040.00	\$9,248.79	\$49,791.21	\$173.52	\$291.23	\$136.00	\$11,152.00	\$160.00	-15%	\$23,880.86	Decrease PY rate by 50% - surplus continues to increase and the expenses have decreased over the past few years.
R	53,108.00	\$2,148.40	\$50,959.60	\$173.96	\$445.04	\$200.00	\$3,800.00	\$298.00	-33%	\$8,455.76	Decrease PY rate by 15% - the surplus has increased continually each year. Continue to monitor.
S	54,206.00	\$11,683.38	\$42,522.62	\$161.93	\$242.55	\$125.00	\$13,875.00	\$125.00	0%	\$26,923.05	Decrease PY rate by 33% - since 18/19 FY the balance has consistently risen btw \$4k-\$6k each yr.
T	157,870.00	\$110,005.05	\$47,864.95	\$762.34	\$420.51	\$300.00	\$66,600.00	\$300.00	0%	\$93,353.22	Keep PY rate - Surplus increased a small amount from FY 23/24. the expenses have increased over the years, one year they levied too much which caused the drastic surplus but it has stayed consistent since then.
U	28,572.00	\$3,495.64	\$25,076.36	\$224.08	\$488.14	\$185.00	\$4,440.00	\$185.00	0%	\$11,715.36	Expenses staying consistent but surplus has risen a little. Continue to monitor
V	112,810.00	\$35,060.42	\$77,749.58	\$657.79	\$536.99	\$73.00	\$5,986.00	\$73.00	0%	\$44,033.18	Keep PY rate - since 18/19 FY the expenses have been around \$4k-\$8k but FY 23/24 & FY 24/25 the expenses have been much larger.
W	529,902.00	\$302,503.53	\$227,398.47	\$448.35	\$342.01	\$200.00	\$207,600.00	\$222.79	-10%	\$355,006.38	Decrease PY rate by 10% - continue to carry large surplus
X	7,085.00	\$728.15	\$6,356.85	\$37.34	\$69.92	\$30.00	\$900.00	\$30.00	0%	\$2,097.60	Keep PY rate - surplus continues to increase slightly. Continue to monitor
Y	41,297.00	\$5,548.83	\$35,748.17	\$167.39	\$351.81	\$170.00	\$8,670.00	\$200.00	-15%	\$17,942.31	Keep PY rate - surplus continues to increase slightly
Z	67,956.00	\$3,161.95	\$64,794.05	\$74.84	\$311.84	\$105.00	\$6,825.00	\$150.00	-30%	\$20,269.60	Decrease PY rate by 30% - surplus continues to increase
A1	54,724.00	\$9,469.26	\$45,254.74	\$331.09	\$521.50	\$353.81	\$15,567.64	\$353.81	0%	\$22,946.00	Keep PY rate - surplus stayed consistent since FY 23/24
B1	46,806.00	\$3,506.24	\$43,299.76	\$158.65	\$461.61	\$150.00	\$5,100.00	\$189.00	-21%	\$15,694.74	Decrease PY rate by 20% - surplus continues to increase
C1	45,963.00	\$5,816.58	\$40,146.42	\$168.84	\$384.64	\$125.00	\$6,625.00	\$139.00	-10%	\$20,385.92	Decrease PY rate by 10% - surplus continues to increase
D1	16,106.00	\$5,060.66	\$11,045.34	\$259.52	\$493.11	\$262.00	\$7,860.00	\$262.00	0%	\$14,793.30	Keep PY rate - Monitor
E1	62,889.00	\$5,673.15	\$57,215.85	\$153.12	\$391.44	\$155.00	\$8,835.00	\$169.02	-8%	\$22,312.08	Decrease PY rate - surplus continues to increase but just a bit. Reduce rate to make the levy closer to the actually expenses budgeted for FY 24/25.
F1	5,695.00	\$0.00	\$5,695.00	\$0.00	\$226.37	\$10.00	\$100.00	\$10.00	0%	\$2,263.70	Zone not developed - keeping levy at \$10
G1	54,966.00	\$2,990.44	\$51,975.56	\$124.34	\$404.83	\$120.00	\$4,440.00	\$150.00	-20%	\$14,978.71	Decrease PY rate by 20% - surplus continues to increase
H1	17,726.00	\$545.32	\$17,180.68	\$64.54	\$386.87	\$110.00	\$1,430.00	\$110.00	0%	\$5,029.31	Keep PY rate - surplus has stayed consistent over the past few years
I1	1,268.00	\$0.00	\$1,268.00	\$0.00	\$293.48	\$10.00	\$20.00	\$10.00	0%	\$586.96	Zone not developed - keeping levy at \$10
J1	58,349.00	\$2,039.73	\$56,309.27	\$87.17	\$553.74	\$75.00	\$2,700.00	\$75.00	0%	\$19,934.64	Keep PY rate - surplus fluctuated slightly
K1	85,269.00	\$8,518.19	\$76,750.81	\$126.01	\$325.83	\$168.00	\$17,472.00	\$222.82	-25%	\$33,886.32	Decrease PY rate by 25% - Fund balance has increased about \$9k and \$15k per year (before that it was up and down, not consistent) Balance increased from FY 23/24.
L1	46,068.00	\$10,785.17	\$35,282.83	\$360.71	\$495.12	\$359.00	\$16,514.00	\$420.00	-15%	\$22,775.52	Decrease PY rate by 15% - Surplus has continued to increase slightly. Continue to monitor
M1	16,362.00	\$0.00	\$16,362.00	\$0.00	\$275.17	\$10.00	\$180.00	\$10.00	0%	\$4,953.06	Zone not developed - keeping levy at \$10
N1	9,201.00	\$0.00	\$9,201.00	\$0.00	\$462.53	\$10.00	\$50.00	\$10.00	0%	\$2,312.65	Zone not developed - keeping levy at \$10
O1	1,174.00	\$0.00	\$1,174.00	\$0.00	\$434.49	\$10.00	\$20.00	\$10.00	0%	\$868.98	Zone not developed - keeping levy at \$10
P1	854,351.00	\$2,719.15	\$851,631.85	\$13.58	\$601.43	\$10.00	\$3,080.00	\$10.00	0%	\$185,240.44	Zone not developed - keeping levy at \$10
Q1	633.00	\$0.00	\$633.00	\$0.00	\$351.77	\$10.00	\$70.00	\$10.00	0%	\$2,462.39	Zone not developed - keeping levy at \$10
R1	50,601.00	\$9,902.13	\$40,698.87	\$132.53	\$203.08	\$88.00	\$10,115.60	\$103.00	-15%	\$23,344.05	Decrease PY rate by 15% - surplus continues to increase
S1	475.00	\$0.00	\$475.00	\$0.00	\$392.21	\$10.00	\$520.00	\$10.00	0%	\$20,394.92	Zone not developed - keeping levy at \$10
T1	392.00	\$0.00	\$392.00	\$0.00	\$274.35	\$10.00	\$10.00	\$10.00	0%	\$274.35	Zone not developed - keeping levy at \$10
U1	28,353.00	\$7,691.23	\$20,661.77	\$98.61	\$126.21	\$84.00	\$10,080.00	\$99.00	-15%	\$15,145.20	Decrease PY rate by 15% - surplus continues to increase. Expenses are consistent but increase still continues in the surplus. Monitor for next year
V1	702.00	\$0.00	\$702.00	\$0.00	\$567.90	\$10.00	\$10.00	\$10.00	0%	\$567.90	Zone not developed - keeping levy at \$10
W1	1,074.00	\$0.00	\$1,074.00	\$0.00	\$403.84	\$10.00	\$10.00	\$10.00	0%	\$403.84	Zone not developed - keeping levy at \$10
X1	636.00	\$0.00	\$636.00	\$0.00	\$329.05	\$10.00	\$10.00	\$10.00	0%	\$329.05	Zone not developed - keeping levy at \$10
Y1	56,149.00	\$1,478.49	\$54,670.51	\$32.04	\$238.04	\$10.00	\$710.00	\$10.00	0%	\$16,900.84	Zone not developed - keeping levy at \$10

Available Fund Balance For FY25 Budgeting Purposes

Fund Balance Recap Fund No	FY 22/23 Ending FB	FY 23/24 Revenues	FY 23/24 Expenses	FY 23/24 Capital	FY 23/24 Transfers	FY23/24 Ending FB
Fund: 100 - General Fund	7,600,747.00	4,549,637.80	2,970,466.00	-	-	9,179,918.80
Fund: 110 - Park Center	257,003.00	72,000.00	36,200.00	-	-	292,803.00
Fund: 120 - Corona Center	157,241.00	85,000.00	42,150.00	-	-	200,091.00
Fund: 130 - Hercules Center	425,454.00	200,000.00	383,341.00	-	-	242,113.00
Fund: 200 - AD#1	1,706,811.00	1,974,590.00	3,871,298.00	155,000.00	250,000.00	(94,897.00)
Fund: 300 - Developer Fees	9,868,283.00	1,200,000.00	2,400,000.00	-	-	8,668,283.00
Fund: 401 - MDF - AD#2 Zone A *	(7,999.00)	10,970.05	19,550.80	-	(2,425.00)	(19,004.75)
Fund: 402 - MDG - AD#2 Zone B *	5,843.00	11,797.68	13,498.00	-	(2,216.00)	1,926.68
Fund: 403 - MDH - AD#2 Zone C *	(17,034.00)	11,302.00	30,736.00	-	(2,722.00)	(39,190.00)
Fund: 404 - MDJ - AD#2 Zone D *	80,233.00	16,338.75	12,640.00	-	(2,070.00)	81,861.75
Fund: 405 - MDM - AD#2 Zone E *	(37.00)	1,218.00	2,059.00	-	(375.00)	(1,253.00)
Fund: 406 - MDI - AD#2 Zone F *	(4,312.00)	3,271.24	6,178.00	-	(1,125.00)	(8,343.76)
Fund: 407 - MDL - AD#2 Zone G *	3,050.00	4,984.92	5,955.00	-	(974.00)	1,105.92
Fund: 408 - MDN - AD#2 Zone H *	16,710.00	13,116.02	12,848.00	-	(2,093.00)	14,885.02
Fund: 409 - MDO - AD#2 Zone I	1,326.00	615.00	823.00	-	(150.00)	968.00
Fund: 410 - MDQ - AD#2 Zone J	131,545.00	19,436.00	21,027.00	75,000.00	(3,553.00)	51,401.00
Fund: 411 - MDT - AD#2 Zone K	61,514.00	44,302.76	49,235.00	26,000.00	(8,288.00)	22,293.76
Fund: 412 - MDU - AD#2 Zone L	111,144.00	3,321.00	1,441.00	-	(262.00)	112,762.00
Fund: 413 - MDX - AD#2 Zone M	55,617.00	44,110.44	50,131.00	50,000.00	(7,872.00)	(8,275.56)
Fund: 414 - MEB - AD#2 Zone N	44,437.00	25,729.08	22,089.00	25,000.00	(3,681.00)	19,396.08
Fund: 415 - MEC - AD#2 Zone O	43,756.00	9,749.45	7,315.00	-	(1,278.00)	44,912.45
Fund: 416 - MEE - AD#2 Zone P	83,251.00	10,643.00	1,441.00	-	(262.00)	92,191.00
Fund: 417 - MEF - AD#2 Zone Q	58,654.00	13,498.00	11,360.00	-	(1,898.00)	58,894.00
Fund: 418 - MEI - AD#2 Zone R	53,034.00	5,995.00	1,030.00	-	(2,372.00)	55,627.00
Fund: 419 - MEK - AD#2 Zone S	53,893.00	14,237.00	16,800.00	-	(2,765.00)	48,565.00
Fund: 420 - MFT - AD#2 Zone T	157,013.00	67,813.00	66,033.00	100,000.00	(10,229.00)	48,564.00
Fund: 421 - MFU - AD#2 Zone U	28,507.00	4,632.00	4,015.00	-	(624.00)	28,500.00
Fund: 422 - MFV - AD#2 Zone V	112,626.00	6,748.00	4,739.00	50,000.00	(821.00)	63,814.00
Fund: 423 - MFW - AD#2 Zone W	527,824.00	235,273	233,263	200,000	(52,012)	277,822.02
Fund: 424 - MFX - AD#2 Zone X	7,011.00	948	1,030	-	(187)	6,742.00
Fund: 425 - MFY - AD#2 Zone Y	41,158.00	10,473	8,660	-	(1,402)	41,569.00
Fund: 426 - MFZ - AD#2 Zone Z	67,852.00	10,154	4,459	-	(698)	72,849.00
Fund: 431 - MHA - AD#2 Zone A1	54,600.00	15,926	14,995	-	(2,440)	53,090.64
Fund: 432 - MHB - AD#2 Zone B1	46,771.00	6,714	4,972	-	(779)	47,734.00
Fund: 433 - MHC - AD#2 Zone C1	45,810.00	7,657	6,849	-	(1,134)	45,484.00
Fund: 434 - MHD - AD#2 Zone D1	16,009.00	7,966	7,405	-	(1,203)	15,367.00
Fund: 435 - MHE - AD#2 Zone E1	62,711.00	10,054	6,623	-	(412)	65,730.14
Fund: 436 - MHF - AD#2 Zone F1	5,695.00	138	-	-	-	5,833.00
Fund: 437 - MET - AD#2 Zone G1	54,930.00	5,896	3,710	-	(591)	56,525.00
Fund: 438 - MEU - AD#2 Zone H1	17,681.00	1,546	1,609	-	(279)	17,339.00
Fund: 439 - MEV - AD#2 Zone I1	1,268.00	28	-	-	-	1,296.00
Fund: 440 - MEW - AD#2 Zone J1	58,141.00	3,096	2,882	-	(525)	57,830.00
Fund: 441 - MEX - AD#2 Zone K1	85,130.00	23,718	12,209	-	(1,919)	94,720.28
Fund: 442 - MFN - AD#2 Zone L1	45,802.00	19,625	14,672	-	(2,372)	48,383.10
Fund: 443 - MFO - AD#2 Zone M1	16,362.00	289	-	-	-	16,651.00
Fund: 444 - MFQ - AD#2 Zone N1	9,201.00	112	-	-	-	9,313.00
Fund: 445 - MFR - AD#2 Zone O1	1,174.00	28	-	-	-	1,202.00
Fund: 446 - MFS - AD#2 Zone P1	854,069.00	8,866	3,500	-	(637)	858,798.00
Fund: 447 - MGC - AD#2 Zone Q1	633.00	74	-	-	-	707.00
Fund: 448 - MGD - AD#2 Zone R1	50,241.00	12,163	13,404	-	(2,166)	46,833.85
Fund: 449 - MGE - AD#2 Zone S1	475.00	33	-	-	-	508.00

Available Fund Balance For FY25 Budgeting Purposes

Fund Balance Recap Fund No	FY 22/23 Ending FB	FY 23/24 Revenues	FY 23/24 Expenses	FY 23/24 Capital	FY 23/24 Transfers	FY23/24 Ending FB
Fund: 450 - MGF - AD#2 Zone T1	392.00	13	-	-	-	405.00
Fund: 451 - MGG - AD#2 Zone U1	28,193.00	12,061	12,084	-	(1,966)	26,204.00
Fund: 452 - MGH - AD#2 Zone V1	702.00	15	-	-	-	717.00
Fund: 453 - MGI - AD#2 Zone W1	1,074.00	17	-	-	-	1,091.00
Fund: 454 - MGJ - AD#2 Zone X1	636.00	14	-	-	-	650.00
Fund: 455 - MGK - AD#2 Zone Y1	56,024.00	1,092	3,892	-	(683)	52,541.00
Fund: 461 - MGM - AD#2 Zone A2	44,032.00	6,037	4,748	-	(150)	45,171.00
Fund: 462 - MGN - AD#2 Zone B2	(1,305.00)	572	618	-	(113)	(1,464.30)
Fund: 471 - CFD 2022-1	54,747.00	-	-	-	-	54,747.00
Fund: 800 - Foundation	3,256,909.00	1,522,550.00	2,790,668.00	-	-	1,988,791.00

* No inflator built in

General Fund 100:

-Property Tax (General Tax Levy): Property tax is limited to the general tax levy of 1% of the assessed value due to proposition 13 enacted in 1978. Under proposition 13, the law dictates that the taxable value each year can increase no more than 2%. The District receives a percentage of the 1% general tax levy.

The District receives:

Secured Rolls: made up of housing, commercial, vacant land, etc.

Unsecured Rolls: made up of Business property, possessory interest, office equipment, commercial planes, boats, etc.

-RDA Passthrough: Effective February 1, 2012, all redevelopment agencies statewide were officially dissolved pursuant to legislation and the California Supreme Court's decision in California Redevelopment Association. RDA Successor Agencies are now responsible for following the wind down procedures outlined in ABX1 26 and subsequent legislation AB1484 and SB107. Payments to special districts include pass-through for debt service overrides.

Assessment District #1 Fund 200:

-Assessment: The District, under the Landscaping and Lighting Act of 1972, levies and receives a \$64.00 (60.00 for maintenance and 4.00 for lighting) assessment for every unit within the District's boundaries. As of 2024, there are roughly 31,102 maintenance equivalent benefit units and 25,867 lighting equivalent units within the District's sphere of influence. This assessment funds lighting, maintenance, improvements within the District's boundaries including all parks and recreation facilities.

Developer Fees Fund 300:

-Developer Fees: In 1987, the legislature passed AB 1600 which established by which Districts may impose development impact fees on new development to finance various public improvements to mitigate the impacts of new development on the community. A development impact fee is a monetary exaction other than a tax or special assessment that is charged by local municipalities to an applicant in connection with approval of a development project. The development impact fees are assessed for defraying all or a portion of the costs of public facilities related to the development project. Government

Code section 66001(e) requires districts to refund developer fees that are not appropriated within a **five-year period** from the date of collection.

Assessment District #2 Funds 4XX:

-Assessment: The District, under the Landscaping and Lighting Act of 1972, levies and receives monies to cover the portion of the estimated costs of maintenance, operation, and servicing of improvements of each zone. Each zone will be levied in proportion with service provided. Each zone is considered a special revenue fund and monies cannot be mixed nor assigned for other purposes other than the specific zone.