

AGENDA
BOARD OF DIRECTORS REGULAR MEETING
Tuesday, June 10, 2025, 4:00 P.M.
La Valle Coastal Club Clubhouse
5690 Cancha De Golf, Rancho Santa Fe, CA

Call Meeting to Order and Roll Call

Board Members:	Board President:	Bill Haynor
	Board Vice President:	Doug Manatt
	Director:	Byron Hanchett
	Director:	Ed Munsch
	Director:	Al Panton

Staff:	General Manager:	Chuck Duffy
	Asst. General Manager:	Paula Melendrez

Pledge of Allegiance.

Public Comment.

Communication from the public concerning matters under the District's subject jurisdiction which are not on the agenda.

AGENDA ITEMS

Page No.

- | | |
|--|--------------|
| 1. Minutes of the May 13, 2025, Regular Meeting.
Recommendation: Approve as submitted. | 3-4 |
| 2. April 2025 Dudek Invoices for Payment.
Recommendation: To be made by the board. | 5-9 |
| 3. Public Hearing - Consideration of a Sewer Service Charge Increase and Related Fee Resolution in Accordance with Articles XIII C and D of the California Constitution (Proposition 218).
Recommendation: 1. Open the public hearing, request public comment, and tally written protests.
2. Close the public hearing.
3. Approve Resolution R-2025-01 as presented. | 10-31 |
| 4. Public Hearing - Consideration of Fiscal Year 2025/26 Sewer and Landscape District Budgets.
Recommendation: 1. Open the public hearing and request public comment.
2. Close the public hearing.
3. Approve and adopt the budget. | 32-38 |

- 5. Landscaping in the Road Right-of-Way for Cancha De Golf, Via De Las Palmas, Via De La Valle, and Via Valle Verde.** **39**
Recommendation: To be made by the Board.
- 6. Wastewater Plant Electrical & Solar Cost Performance And Status.**
 - a. SDGE monthly cost review. **40**
 - b. Solar System performance review. **(--)**
- 7. Director Reports.**
 - a. Landscaping Report (Directors Manatt and Haynor). **(--)**
 - b. Solar Report (Directors Panton and Hanchett). **(--)**
 - c. Wastewater Treatment Plant Report (Directors Haynor and Manatt). **(--)**
 - d. Finance Report (Directors Haynor and Hanchett). **(--)**
- 8. Community Liaison Reports.**
 - a. La Valle Coastal Club (Director Panton). **(--)**
 - b. Pacifica Enterprises (Director Manatt). **(--)**
 - c. Palma de La Reina (Director Haynor). **(--)**
 - d. Interagency Relations (Director Haynor). **(--)**
- 9. Monthly Flow Report.** **41**
- 10. District Financial Reports.**
 - a. Account Balances. **43-44**
 - b. Revenue and Expenditure Reports (Unaudited). **45-47**
 - c. WPCSD Check Registers for April 2025. **48-49**
 - d. CALTRUST Update. **50-51**
- 11. General Manager's Report.**
 - a. Sewer Operations Report. **52**
- 12. Seminars/Conferences.** **(--)**
- 13. Consideration of Correspondence.** **(--)**
 - a. Bank Reconciliations for April 2025.
- 14. Future Agenda Items** – The next scheduled board meeting is Tuesday, August 5, 2025 at 4:00 p.m.

Adjournment.

This meeting is accessible to people with disabilities. Individuals who require special assistance to participate may request an alternative format of the agenda and packet materials. Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it. To request a disability-related modification or accommodation, please call (760) 479-4150.

MINUTES
BOARD OF DIRECTORS REGULAR MEETING
Tuesday, May 13, 2025, 4:00 p.m.
La Valle Coastal Club Clubhouse
5690 Cancha De Golf, Rancho Santa Fe, CA

Call Meeting to Order and Roll Call.

The Regular Meeting of the Board of Directors of the Whispering Palms Community Services District was called to order by Board President Pro-tem Doug Manatt at 4:03 p.m.

PRESENT

Byron Hanchett
Al Panton
Doug Manatt
Ed Munsch

ABSENT

Bill Haynor

GUESTS

JoAnn Katz

STAFF

Chuck Duffy, GM
Paula Melendrez, Asst. GM

Public Comment – None.

AGENDA ITEMS:

1. Minutes of the April 8, 2025 Adjourned to Tuesday, April 15, 2025 Regular Meeting.

ACTION: Director Hanchett moved to approve the minutes as submitted. Director Munsch seconded the motion. Motion carried 4-0.

2. March 2025 Dudek Invoices for Payment.

ACTION: Director Manatt moved to approve the invoices as submitted. Director Panton seconded the motion. Motion carried 4-0.

3. Landscaping in the Road Right-of-Way For Cancha De Golf, Via De Las Palmas, Via De La Valle, and Via Valle Verde.

General Manager Chuck Duffy gave an overview of the landscape walkthrough with Director Manatt. Approximately 80% of the bougainvillea west of the La Valle Club sign on Via De La Valle are not going to come back, while the plants to the east are doing somewhat better. Joe Diaz will have his crew change out any bougainvillea that he thinks necessary.

4. Wastewater Plant Electrical & Solar Cost Performance and Status.

- a. SDGE monthly cost review – Nothing additional to report.
- b. Solar System performance review – The replacement panels have been ordered through Aloha Solar. Maxim Engineering will be replacing the struts.

5. Director Reports.

- c. Landscaping Report (Directors Manatt and Haynor) – Directors Manatt and Haynor will consider an additional plant species to include along the fence on Via de la Valle to replace the dying bougainvillea.
- d. Solar Report (Directors Panton and Hanchett) – Nothing additional to report.

- e. Wastewater Treatment Plant Report (Directors Haynor and Manatt) – The board would like to schedule a tour of the treatment plant.
- f. Finance Report (Directors Haynor and Hanchett) – Nothing additional to report.

6. Community Liaison Reports.

- a. La Valle Coastal Club – Director Panton reported that renovations at Building 1 of the Club are on track for completion in June.
- b. Pacifica Enterprises – Director Manatt reported that a landscaping crew has removed the junipers from the building property.
- c. Palma de La Reina – Nothing additional to report.
- d. Interagency Relations – Nothing additional to report.

7. Monthly Flow Report – Noted and filed.

8. District Financial Reports.

- a. Account Balances – Noted and filed.
- b. Revenue and Expenditure Reports (Unaudited) – Noted and filed.
- c. WPCSD Check Registers for March 2025 – Noted and filed.
- d. CALTRUST Update – Noted and filed.

9. General Manager's Report.

- a. Sewer Operations Report – General Manager Chuck Duffy reported that the sewer treatment plant was having a bit of trouble producing sludge cake because a pump went out, which affected the aeration process. All processes are now back up to speed. Mr. Duffy also reported that staff recently received a Notice of Violation from the Regional Water Quality Control Board concerning the high TDS and associated constituent reads which have plagued the plant for the past 20 years. Staff is working with the Regional Board to discuss these issues.

10. Seminars/Conferences – Noted and filed.

11. Consideration of Correspondence.

- a. Bank Reconciliations for March 2025 were distributed to the board.

12. Future Agenda Items – The next scheduled regular board meeting is on Tuesday, June 10, 2025 at 4:00 p.m.

Adjournment

The May 13, 2025 Regular Meeting of the Whispering Palms Community Services District Board of Directors was adjourned by Director Manatt at 4:52 p.m.

SUBMITTED BY:

ATTEST:

Paula Melendrez, Board Secretary

Chuck Duffy, General Manager

Approved by the Board of Directors: June 10, 2025

W·H·I·S·P·E·R·I·N·G P·A·L·M·S
C O M M U N I T Y S E R V I C E S D I S T R I C T
Rancho Santa Fe

General Manager
Chuck Duffy

Board of Directors
Bill Haynor
Byron Hanchett
Al Panton
Doug Manatt
Ed Munsch

June 10, 2025

Board of Directors
Whispering Palms Community Services District

Re: April 2025 Invoices

Dear Board Members:

The attached invoices covering the month of April are submitted for your review and approval.

The invoices consist of:

A. SID Management (incl. expenses) total:	\$8,809.00	177.2425
B. SID Operations (incl. expenses) total:	\$22,887.00	177.2425.2
C. LID Management (incl. expenses) total:	\$3,077.00	177.2425.1

The work accomplished includes: general management, filing, correspondence; agenda preparation; invoice review; phone calls; word processing; meetings; site visits; odor control investigation; treatment plant operations; general management and engineering; bookkeeping; and permit issuance.

Board of Directors
Whispering Palms Community Services District

BUDGET TRACKING SUMMARY (LABOR ONLY) 2024/2025

	<u>Annual Budget</u>	<u>April 2025 Billing</u>	<u>Billed to Date</u>	<u>% of Annual Budget</u>	<u>% of Year Elapsed</u>
Management (SID #1)	\$105,708	\$8,809	\$88,090	83.3%	83.3%
Operations (SID #1)	\$276,644	\$22,887	\$228,870	82.7%	83.3%
Management (LID #1)	\$36,924	\$3,077	\$30,770	83.3%	83.3%

Sincerely,

Chuck Duffy, General Manager

DUDEK

605 3rd Street
Encinitas, CA 92024
T (760) 942-5147
F (760) 632-0164

May 5, 2025
Project No: 177.2024
Invoice No: 202502503
Due Date: June 4, 2025

Chuck Duffy
Whispering Palms Community Services District
c/o Dudek
605 Third Street
Encinitas, CA 92024

Project Manager Charles Duffy
Project 177.2024 FY 24/25 SID Management
Professional Services for the Period: March 29, 2025 to April 25, 2025

Number of Monthly Fee	10.00		
Fee Each	8,809.00		
Total Fee	88,090.00		
	Total Earned	88,090.00	
	Previous Fee Billing	79,281.00	
	Current Fee Billing	8,809.00	
	Total Fee		8,809.00
	Total Project Invoice Amount		\$8,809.00

Outstanding Invoices

Number	Date	Balance
202502012	4/3/2025	8,809.00
Total		8,809.00

Billing Summary

	Current	Prior	Total
Fee	8,809.00	79,281.00	88,090.00
Totals	8,809.00	79,281.00	88,090.00

Contract Maximum:	105,708.00
Previous Billings Against Maximum:	79,281.00
Current Billings Against Maximum:	8,809.00
Balance After This Invoice:	17,618.00

Please remit checks to the following lockbox account including Dudek project number and invoice number:

DUDEK
P.O. Box 515569
Los Angeles, CA 90051-4581

If you would like to remit payment via ACH, please contact Accounting@dudek.com.

DUDEK

605 3rd Street
Encinitas, CA 92024
T (760) 942-5147
F (760) 632-0164

May 5, 2025
Project No: 177.2024.02
Invoice No: 202502506
Due Date: June 4, 2025

Chuck Duffy
Whispering Palms Community Services District
c/o Dudek
605 Third Street
Encinitas, CA 92024

Project Manager Charles Duffy
Project 177.2024.02 FY 24/25 - Operations
Professional Services for the Period: March 29, 2025 to April 25, 2025

Number of Monthly Fee	10.00		
Fee Each	22,887.00		
Total Fee	228,870.00		
	Total Earned	228,870.00	
	Previous Fee Billing	205,983.00	
	Current Fee Billing	22,887.00	
	Total Fee		22,887.00
	Total Project Invoice Amount		\$22,887.00

Outstanding Invoices

Number	Date	Balance
202502014	4/3/2025	22,887.00
Total		22,887.00

Billing Summary

	Current	Prior	Total
Fee	22,887.00	205,983.00	228,870.00
Totals	22,887.00	205,983.00	228,870.00

Contract Maximum:	276,644.00
Previous Billings Against Maximum:	205,983.00
Current Billings Against Maximum:	22,887.00
Balance After This Invoice:	47,774.00

Please remit checks to the following lockbox account including Dudek project number and invoice number:

DUDEK
P.O. Box 515569
Los Angeles, CA 90051-4581

If you would like to remit payment via ACH, please contact Accounting@dudek.com.

DUDEK

605 3rd Street
Encinitas, CA 92024
T (760) 942-5147
F (760) 632-0164

May 5, 2025
Project No: 177.2024.01
Invoice No: 202502505
Due Date: June 4, 2025

Chuck Duffy
Whispering Palms Community Services District
c/o Dudek
605 Third Street
Encinitas, CA 92024

Project Manager Charles Duffy
Project 177.2024.01 FY 24/25 LID Management
Professional Services for the Period: March 29, 2025 to April 25, 2025

Number of Monthly Fee	10.00		
Fee Each	3,077.00		
Total Fee	30,770.00		
	Total Earned	30,770.00	
	Previous Fee Billing	27,693.00	
	Current Fee Billing	3,077.00	
	Total Fee		3,077.00
	Total Project Invoice Amount		\$3,077.00

Outstanding Invoices		
Number	Date	Balance
202502013	4/3/2025	3,077.00
Total		3,077.00

Billing Summary			
	Current	Prior	Total
Fee	3,077.00	27,693.00	30,770.00
Totals	3,077.00	27,693.00	30,770.00

Contract Maximum:	36,924.00
Previous Billings Against Maximum:	27,693.00
Current Billings Against Maximum:	3,077.00
Balance After This Invoice:	6,154.00

Please remit checks to the following lockbox account including Dudek project number and invoice number:

DUDEK
P.O. Box 515569
Los Angeles, CA 90051-4581

If you would like to remit payment via ACH, please contact Accounting@dudek.com.

General Manager
Chuck Duffy

Board of Directors
Bill Haynor
Ed Munsch
Byron Hanchett
Doug Manatt
Al Pantone

AGENDA MEMORANDUM

To: Board of Directors

From: Chuck Duffy, General Manager

Subject: Public Hearing – Proposed Increase to Annual Sewer Service Charge and
Related Fee Resolution in Accordance with Prop 218

Date: June 10, 2025

At our April board meeting, your Board preliminarily approved a proposed increase rate increase based on the Wilson Engineering Sewer Service Charge (SSC) Rate and Reserve Evaluation report completed for the District. The report provided a review of the District's finances, including historical revenues and expenditures, reserve levels, capital projects, and most importantly, financial projections for the next five years.

The board ultimately decided on a five year proposed rate scenario with an initial increase in the sewer service charge from the current \$690 per EDU/residence to \$862 per EDU/residence for FY 2025/26, followed by a maximum increase of 25%, 25%, 5%, and 5% per year at the board's discretion for each of the next four years to achieve the reserve goals set out in the report.

In accordance with Proposition 218, district staff mailed out a notice to our ratepayers notifying them of the proposed rate increase and the required public hearing to be held at this meeting. As of this writing, the District has received 1 letter of opposition concerning the proposed rate increase. The letter of opposition is included under separate cover.

Attached to this agenda memo are:

- a) the Sewer Service Charge Fee Resolution
- b) the Sewer Service Charge Rate and Budget Report outlining the reasons for the rate increase
- c) the Proposition 218 Notice of public hearing and proposed rate increase sent to ratepayers.

It is therefore my recommendation that your Board:

1. Open the public hearing, request public comment, and tally written protests.
2. Close the public hearing.
3. Approve Resolution R-2025-01 as presented.

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE WHISPERING PALMS COMMUNITY SERVICES DISTRICT
APPROVING A 5 YEAR ANNUAL SEWER SERVICE CHARGE RATE SCHEDULE**

WHEREAS, the Whispering Palms Community Services District Board of Directors has previously approved and adopted the District's Ordinance 88-02, which provides for the establishment of an annual sewer service charge in Article III, Section 30 of said Ordinance for those properties connected to the District's sewer system; and

WHEREAS, Article VIII, Section 81 of said Ordinance also provides that the annual sewer service charge may be amended by a Resolution of the District Board of Directors; and

WHEREAS, the District contracted for a sewer service charge rate study as prepared by Dexter Wilson Engineering in order to calculate the District's cost of providing sewer service for fiscal years 2025/26, 2026/27, 2027/28, 2028/29, and 2029/30; and

WHEREAS, all due and proper notice of the proposed rate increase has been given in accordance with the provisions contained in Articles XIII C and D of the California Constitution (also known as Proposition 218) and related implementing legislation; and

WHEREAS, the Board of Directors conducted a noticed public hearing at the District Regular Board meeting on June 10, 2025 concerning the proposed rate increase and has counted all legally submitted protests thereto and found that no majority protest has been made;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Whispering Palms Community Services District that in consideration of the foregoing findings and determinations, the maximum sewer service charge for fiscal years 2025/26, 2026/27, 2027/28, 2028/29, and 2029/30 shall be in accordance with the rate table and provisions listed on Exhibit A attached hereto.

PASSED AND ADOPTED this 10th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

President, Board of Directors
Whispering Palms Community Services District

Attest:

Paula Melendrez, Board Secretary
Whispering Palms Community Services District

EXHIBIT A

Annual Sewer Service Charge (SSC)

A. Sewer Service Charge. The maximum sewer service charge (SSC) per Equivalent Dwelling Unit (EDU) for the fiscal years listed below, commencing July 1 of each fiscal year, shall be as follows:

	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30
Maximum Sewer Service Charge per EDU	\$862	\$1078	\$1347	\$1415	\$1485

The maximum rate for FY 2029/30 as shown in the table above shall continue in effect in subsequent fiscal years until this resolution is amended, repealed, or superseded by action of the District Board of Directors.

DEXTER WILSON ENGINEERING, INC.

WATER • WASTEWATER • RECYCLED WATER

CONSULTING ENGINEERS

RATE AND RESERVE EVALUATION FOR THE WHISPERING PALMS COMMUNITY SERVICES DISTRICT

April 2, 2025

**RATE AND RESERVE EVALUATION
FOR THE
WHISPERING PALMS COMMUNITY
SERVICES DISTRICT**

April 2, 2025



**Prepared by:
Dexter Wilson Engineering, Inc.
2234 Faraday Avenue
Carlsbad, CA 92008
760-438-4422**

Job No. 161-001

DEXTER WILSON ENGINEERING, INC.



DEXTER S. WILSON, P.E.
ANDREW M. OVEN, P.E.
NATALIE J. FRASCHETTI, P.E.
STEVEN J. HENDERSON, P.E.
FERNANDO FREGOSO, P.E.
KATHLEEN H. NOEL, P.E.
WILLIAM W. TODD, P.E.

April 2, 2025

161-001

Whispering Palms Community Services District
c/o Dudek & Associates
605 Third Street
Encinitas, CA 92024

Attention: Chuck Duffy, General Manager

Subject: Rate and Reserve Evaluation and Recommendations

The purpose of this document is to provide recommendations to the Whispering Palms Community Services District (District) on its existing service charges and reserve balances in consideration of ongoing expenses and future capital improvement expenditures. The document will present rate evaluations based on 10-year analyses of revenue and expense projections as well as provide recommendations for reserve fund balances.

OVERVIEW OF THE DISTRICT

The District provides wastewater collection and treatment services to the community of Whispering Palms, as well as Del Mark Country Club Estates, San Diegueno Hills, Rancho Santa Fe Lakes, the Farms, and Rancho Valencia. The District's collection system consists of approximately 25 miles of gravity sewer, one pump station and its associated forcemain, and the Whispering Palms Water Reclamation Facility, which currently treats approximately 272,000 gallons per day (gpd) and is rated to treat 400,000 gpd. The current number of equivalent dwelling units (EDUs) served by the District is approximately 1,541. In addition, there are approximately 53 customers on stand-by in anticipation of future sewer service.

OVERVIEW OF REVENUES

The current annual sewer service charge is \$690 per EDU. Budgeted annual service charge revenue is currently \$1,063,290.

The District capacity fee per EDU is presently \$5,362. Approximately 2 EDUs connect per year within the District. Standby charges are also collected from approximately 53 customers totaling \$53,000 in the FY24/25 budget.

Annual property tax allocation is approximately \$69,000 per year and the District currently receives approximately \$52,400 in interest income on its reserve balance for FY24/25.

Lastly, the District generates approximately \$25,000 in revenue from its recycled water sales to Rancho Paseana.

The analyses presented at the end of this letter-report conservatively assume the number of connected sewer EDUs increases by 2 per year.

OVERVIEW OF ANNUAL EXPENDITURES

There are three primary ways in which the District expends funds: operational expenses, administrative expenses, and capital expenses. Presently, operational and administrative expenses are funded by sewer service charge revenue, and capital expenses are funded by a combination of revenues and reserve funds.

Operational Expenses

Operational expenses for the District include all labor and consumable expenses associated with operating the District's pump station and treatment plant, sewer cleaning contracted with the Rancho Santa Fe Community Services District, and laboratory and permitting fees. There is also approximately \$95,000 budgeted annually for equipment repair and maintenance.

In general, the scope of operational expenses is anticipated to remain relatively unchanged, with increases in the future primarily driven by inflation or additional regulatory requirements. The total operational expenses are approximately \$877,000 per year, which includes the \$112,500 annual payment for the treatment plant solar panels loan (payments through 2035).

Administration Expenses

The District's annual administration expenses are approximately \$157,000 in the FY 24/25 budget.

Capital Expenses

Of the three arenas where the District expends funds, the capital expenses have the greatest potential to impact the budget. Capital expenditures in the FY24/25 budget are set at \$65,000.

The 5-year CIP should be reviewed and reprioritized each year as part of the District's annual budget process. The process of developing the 5-year CIP should be a prioritized list of improvements based on field crews' regular inspection and observation activities, strategic condition assessment, maintaining adequate redundancies, and responding to regulatory requirements.

RATE HISTORY

Table 1 below presents a historical summary of sewer service charges within the District.

TABLE 1 CURRENT AND HISTORICAL SEWER SERVICE CHARGES	
Year	Sewer Service Charge
2015	\$400
2016	\$400
2017	\$400
2018	\$400
2019	\$400
2020	\$450
2021	\$450
2022	\$450
2023	\$520
2024	\$600
2025	\$690

RESERVE RECOMMENDATIONS

A reserve account provides funding for not only capital replacement, but for operational reserves and emergency preparedness as well. This section will discuss the District's present reserve balance and provide recommended targets for each of the reserve uses. The relationship between rates and reserve balances will be discussed in subsequent sections.

Operational Reserves

The District's primary source of revenue is sewer service charges. The sewer service charges are placed on the tax roll each year for billing purposes, and while the District receives payments each month of the fiscal year from the County, the majority of the collected charges are received in December and May. Additionally, funds should be available if there was an unexpected increase in an operational expense (e.g., vehicle maintenance or consumables).

A minimum target for operational reserves would be four months of the total annual operating expenditures, approximately \$345,000. An ideal reserve target would be six months of the total annual operating expenditures, approximately \$518,000.

Emergency Reserves

Reserves should also provide the District with the financial ability to address unplanned emergency repairs or projects which are necessary to continue serving customers. This could include addressing a gravity sewer pipeline repair, a force main break, or emergency equipment rental. The scenarios for which emergency funding would be required vary widely from conducting an emergency capital improvement project (e.g., pipeline repair/construction) to requesting contractor assistance for bypass pumping.

A minimum target for emergency reserves would be \$150,000 (approximate cost to replace a 300' section of gravity sewer). An ideal target for emergency reserves would be \$450,000.

Capital Reserves

The District presently funds capital projects by reserves. A minimum reserve target for capital replacement would be three years of capital replacement needs, approximately \$1,608,750. An ideal reserve target would be six years or \$3,217,500 to account for a large replacement project. The basis for annual capital replacement requirements can be determined by dividing the value of an asset by its estimated useful life. Table 1 below provides the estimated annual capital placement requirements for each asset category in the District.

TABLE 1 ANNUAL CAPITAL REPLACEMENT REQUIREMENTS BY ASSET CATEGORY			
Asset Category	Asset Value	Estimated Useful Life	Annual Capital Replacement Needs, \$/year
Gravity Sewers	132,000 feet \$200/LF = \$26,400,000	75 years	\$352,000
Offsite Pump Station	\$850,000	40 years	\$21,250
Offsite Pump Station Force Main	1,500 feet \$100/LF = \$150,000	50 years	\$3,000
Treatment Plant	400,000 gallons \$20/gallon = \$8,000,000	50 years	\$160,000
TOTAL	\$35,400,000	-	\$536,250

Asset values are generally capital repair/replacement costs.

Summary

Table 2 summarizes the recommended reserve requirements for the District.

TABLE 2 RECOMMENDED RESERVE TARGETS		
Reserve Component	Minimum Target	Ideal Target
Operational	\$ 345,000	\$ 518,000
Emergency	\$ 150,000	\$ 450,000
Capital	\$ 1,608,750	\$ 3,217,500
TOTAL	\$ 2,103,750	\$ 4,185,500

RATE AND RESERVE ANALYSIS

Appendix A of this letter-report presents six rate and reserve analyses prepared for the District. Each 10-year analysis includes revenue and expense projections, and illustrates the reserve analysis impact based on rate possibilities. For each scenario, years in which the reserve balance exceeds the Ideal Target are shown in green, balances between Minimum and Ideal are shown in yellow, and below Minimum are shown in red.

- Base Analysis – Targeted to Match Inflation
- Analysis 1 – Targeted Increase Over 5 Years to Build Reserves
- Analysis 2 – Targeted Increase Over 3 Years to Build Reserves
- Analysis 3 – Uniform Increase to Build Reserves
- Analysis 4 – Recommended Blended Approach

Chuck Duffy

April 2, 2025

Whispering Palms Community Services District – Sewer Reserve Analysis

ADDITIONAL RECOMMENDATIONS AND CONCLUSIONS

The analyses presented herein assume the District continues to fund capital improvement projects from its reserves. Under this approach, crafting a District policy to achieve set reserve targets will drive the adjustment of rates regardless of inflation or need for capital improvement projects. This approach may lead to the District needing to finance improvements at some point in the future (e.g., when gravity pipelines collectively begin to achieve their useful life).

Dexter Wilson Engineering, Inc.



Natalie Frascchetti, P.E.

NF:ah

APPENDIX A

10 YEAR RATE ANALYSES

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
RATE AND RESERVE ANALYSIS**

AS APPROVED AT THE APRIL 2025 BOARD MEETING - Based on Analysis #2

ANALYSIS 2 (rev) - Targeted Increase Over 3 Years to Build Reserves

Annual Sewer Service Charge = \$ 690			\$ 862	\$ 1,078	\$ 1,347	\$ 1,415	\$ 1,485
Connected EDUs = 1541			1543	1545	1547	1549	1551
	FY 2024/25		FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
	Budget	% Increase/Yr->	25%	25%	25%	5%	5%
REVENUES							
1 . Sewer Service and Standby Charges	\$ 1,068,600	A	\$ 1,330,066	\$ 1,665,510	\$ 2,083,809	\$ 2,191,835	\$ 2,303,235
2 . Capacity Fees	\$ 5,362	A	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
3 . Property Tax	\$ 69,000	B	\$ 72,450	\$ 76,073	\$ 79,876	\$ 83,870	\$ 88,063
4 . Rancho Paseana reclaimed water	\$ 25,000	B	\$ 26,250	\$ 27,563	\$ 28,941	\$ 30,388	\$ 31,907
5 . Interest on Reserves	\$ 52,400	D	\$ 65,500	\$ 81,875	\$ 102,344	\$ 107,461	\$ 112,834
TOTAL REVENUES	\$ 1,220,362		\$ 1,500,266	\$ 1,857,020	\$ 2,300,970	\$ 2,419,554	\$ 2,542,039
EXPENDITURES							
OPERATIONS							
1 . Treatment Plant and Pump Station Labor	\$ 274,644	B	\$ 288,376	\$ 302,795	\$ 317,935	\$ 333,831	\$ 350,523
2 . Power	\$ 125,000	C	\$ 131,250	\$ 137,813	\$ 144,703	\$ 151,938	\$ 159,535
3 . Treatment Plant Solar Panels Loan Payment	\$ 112,500	B	\$ 118,125	\$ 124,031	\$ 130,233	\$ 136,744	\$ 143,582
4 . Water	\$ 3,100	B	\$ 3,255	\$ 3,418	\$ 3,589	\$ 3,768	\$ 3,956
5 . Telephone and Alarm Monitoring	\$ 2,500	B	\$ 2,625	\$ 2,756	\$ 2,894	\$ 3,039	\$ 3,191
6 . Consumables and Lubricants	\$ 25,000	B	\$ 26,250	\$ 27,563	\$ 28,941	\$ 30,388	\$ 31,907
7 . Minor Equipment, Tools, and Supplies	\$ 1,000	B	\$ 1,050	\$ 1,103	\$ 1,158	\$ 1,216	\$ 1,276
8 . Laboratory	\$ 23,000	B	\$ 24,150	\$ 25,358	\$ 26,625	\$ 27,957	\$ 29,354
9 . Permit Fees	\$ 33,000	C	\$ 34,650	\$ 36,383	\$ 38,202	\$ 40,112	\$ 42,117
10 . Sewer Cleaning	\$ 63,000	B	\$ 66,150	\$ 69,458	\$ 72,930	\$ 76,577	\$ 80,406
11 . Sludge Disposal	\$ 96,000	B	\$ 100,800	\$ 105,840	\$ 111,132	\$ 116,689	\$ 122,523
12 . Landscape Maintenance	\$ 14,000	B	\$ 14,700	\$ 15,435	\$ 16,207	\$ 17,017	\$ 17,868
13 . Trash and Screenings Disposal	\$ 4,500	B	\$ 4,725	\$ 4,961	\$ 5,209	\$ 5,470	\$ 5,743
14 . Equipment Repair	\$ 95,000	B	\$ 99,750	\$ 104,738	\$ 109,974	\$ 115,473	\$ 121,247
15 . Vehicle Expenses	\$ 5,000	B	\$ 5,250	\$ 5,513	\$ 5,788	\$ 6,078	\$ 6,381
SUB-TOTAL OPERATIONS	\$ 877,244		\$ 921,106	\$ 967,162	\$ 1,015,520	\$ 1,066,296	\$ 1,119,610
ADMINISTRATION							
16 . Management	\$ 105,708	B	\$ 110,993	\$ 116,543	\$ 122,370	\$ 128,489	\$ 134,913
17 . Professional Services	\$ 7,000	B	\$ 7,350	\$ 7,718	\$ 8,103	\$ 8,509	\$ 8,934
18 . Mileage and Reimbursables	\$ 500	B	\$ 525	\$ 551	\$ 579	\$ 608	\$ 638
19 . Printing and Publications	\$ 2,000	B	\$ 2,100	\$ 2,205	\$ 2,315	\$ 2,431	\$ 2,553
20 . Conferences (split 50/50 with LID)	\$ 1,500	B	\$ 1,575	\$ 1,654	\$ 1,736	\$ 1,823	\$ 1,914
21 . Organizational Dues (split 50/50 with LID)	\$ 3,100	B	\$ 3,255	\$ 3,418	\$ 3,589	\$ 3,768	\$ 3,956
22 . Insurance (split 50/50 with LID)	\$ 20,000	B	\$ 21,000	\$ 22,050	\$ 23,153	\$ 24,310	\$ 25,526
23 . Audit (split 50/50 with LID)	\$ 10,000	B	\$ 10,500	\$ 11,025	\$ 11,576	\$ 12,155	\$ 12,763
24 . Directors' Compensation (split 50/50 with LID)	\$ 3,000	B	\$ 3,150	\$ 3,308	\$ 3,473	\$ 3,647	\$ 3,829
25 . Meeting Room (split 50/50 with LID)	\$ -	B	\$ -	\$ -	\$ -	\$ -	\$ -
26 . Miscellaneous	\$ 2,000	B	\$ 2,100	\$ 2,205	\$ 2,315	\$ 2,431	\$ 2,553
27 . HOA Dues for Plant Access Road	\$ 2,000	B	\$ 2,100	\$ 2,205	\$ 2,315	\$ 2,431	\$ 2,553
SUB-TOTAL ADMINISTRATION	\$ 156,808		\$ 164,648	\$ 172,881	\$ 181,525	\$ 190,601	\$ 200,131
CAPITAL PROJECTS							
SUB-TOTAL CAPITAL PROJECTS	\$ 65,000	B	\$ 300,000	\$ 300,000	\$ 175,000	\$ 200,000	\$ 225,000
TOTAL EXPENDITURES	\$ 1,099,052		\$ 1,385,755	\$ 1,440,042	\$ 1,372,044	\$ 1,456,897	\$ 1,544,742
NET GAIN/(LOSS) AFTER CAPITAL PROJECTS	\$ 121,310		\$ 114,511	\$ 416,978	\$ 928,925	\$ 962,657	\$ 997,298
RESERVE BALANCE							
1 . Beginning Balance	\$ 1,002,000		\$ 1,123,310	\$ 1,237,821	\$ 1,654,799	\$ 2,583,724	\$ 3,546,381
RESERVE BALANCE (FY END)	\$ 1,123,310		\$ 1,237,821	\$ 1,654,799	\$ 2,583,724	\$ 3,546,381	\$ 4,543,679
Minimum Reserve Target =			\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750
Ideal Reserve Target =			\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500

Assumption Notes:

A - Increase 2 EDUs per year.

B&C - 5.0 % increase annually

D - 1.0 % on Prior FY Rsrv

E - Capital Projects per District staff through FY29/30. Increase by 5% thereafter.

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
RATE AND RESERVE ANALYSIS**

BASE ANALYSIS - Increase only matched to Inflation

Annual Sewer Service Charge = \$ 690			\$	725	\$	761	\$	799	\$	839	\$	881	\$	925	\$	971	\$	1,019	\$	1,070	\$	1,124
Connected EDUs = 1541				1543		1545		1547		1549		1551		1553		1555		1557		1559		1561
	FY 2024/25			FY 25/26		FY 26/27		FY 27/28		FY 28/29		FY 29/30		FY 30/31		FY 31/32		FY 32/33		FY 33/34		FY 34/35
REVENUES	Budget	% Increase/Yr->		5%		5%		5%		5%		5%		5%		5%		5%		5%		5%
1 . Sewer Service and Standby Charges	\$ 1,068,600	A	\$	1,117,904	\$	1,175,320	\$	1,235,684	\$	1,299,145	\$	1,365,864	\$	1,436,006	\$	1,509,748	\$	1,587,275	\$	1,668,779	\$	1,754,466
2 . Capacity Fees	\$ 5,362	A	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000
3 . Property Tax	\$ 69,000	B	\$	72,450	\$	76,073	\$	79,876	\$	83,870	\$	88,063	\$	92,467	\$	97,090	\$	101,944	\$	107,042	\$	112,394
4 . Rancho Paseana reclaimed water	\$ 25,000	B	\$	26,250	\$	27,563	\$	28,941	\$	30,388	\$	31,907	\$	33,502	\$	35,178	\$	36,936	\$	38,783	\$	40,722
5 . Interest on Reserves	\$ 52,400	D	\$	55,020	\$	57,771	\$	60,660	\$	63,693	\$	66,877	\$	70,221	\$	73,732	\$	77,419	\$	81,290	\$	85,354
TOTAL REVENUES	\$ 1,220,362		\$	1,277,624	\$	1,342,726	\$	1,411,160	\$	1,483,095	\$	1,558,711	\$	1,638,196	\$	1,721,748	\$	1,809,574	\$	1,901,894	\$	1,998,936
EXPENDITURES																						
OPERATIONS																						
1 . Treatment Plant and Pump Station Labor	\$ 274,644	B	\$	288,376	\$	302,795	\$	317,935	\$	333,831	\$	350,523	\$	368,049	\$	386,452	\$	405,774	\$	426,063	\$	447,366
2 . Power	\$ 125,000	C	\$	131,250	\$	137,813	\$	144,703	\$	151,938	\$	159,535	\$	167,512	\$	175,888	\$	184,682	\$	193,916	\$	203,612
3 . Treatment Plant Solar Panels Loan Payment	\$ 112,500	B	\$	118,125	\$	124,031	\$	130,233	\$	136,744	\$	143,582	\$	150,761	\$	158,299	\$	166,214	\$	174,524	\$	183,251
4 . Water	\$ 3,100	B	\$	3,255	\$	3,418	\$	3,589	\$	3,768	\$	3,956	\$	4,154	\$	4,362	\$	4,580	\$	4,809	\$	5,050
5 . Telephone and Alarm Monitoring	\$ 2,500	B	\$	2,625	\$	2,756	\$	2,894	\$	3,039	\$	3,191	\$	3,350	\$	3,518	\$	3,694	\$	3,878	\$	4,072
6 . Consumables and Lubricants	\$ 25,000	B	\$	26,250	\$	27,563	\$	28,941	\$	30,388	\$	31,907	\$	33,502	\$	35,178	\$	36,936	\$	38,783	\$	40,722
7 . Minor Equipment, Tools, and Supplies	\$ 1,000	B	\$	1,050	\$	1,103	\$	1,158	\$	1,216	\$	1,276	\$	1,340	\$	1,407	\$	1,477	\$	1,551	\$	1,629
8 . Laboratory	\$ 23,000	B	\$	24,150	\$	25,358	\$	26,625	\$	27,957	\$	29,354	\$	30,822	\$	32,363	\$	33,981	\$	35,681	\$	37,465
9 . Permit Fees	\$ 33,000	C	\$	34,650	\$	36,383	\$	38,202	\$	40,112	\$	42,117	\$	44,223	\$	46,434	\$	48,756	\$	51,194	\$	53,754
10 . Sewer Cleaning	\$ 63,000	B	\$	66,150	\$	69,458	\$	72,930	\$	76,577	\$	80,406	\$	84,426	\$	88,647	\$	93,080	\$	97,734	\$	102,620
11 . Sludge Disposal	\$ 96,000	B	\$	100,800	\$	105,840	\$	111,132	\$	116,689	\$	122,523	\$	128,649	\$	135,082	\$	141,836	\$	148,928	\$	156,374
12 . Landscape Maintenance	\$ 14,000	B	\$	14,700	\$	15,435	\$	16,207	\$	17,017	\$	17,868	\$	18,761	\$	19,699	\$	20,684	\$	21,719	\$	22,805
13 . Trash and Screenings Disposal	\$ 4,500	B	\$	4,725	\$	4,961	\$	5,209	\$	5,470	\$	5,743	\$	6,030	\$	6,332	\$	6,649	\$	6,981	\$	7,330
14 . Equipment Repair	\$ 95,000	B	\$	99,750	\$	104,738	\$	109,974	\$	115,473	\$	121,247	\$	127,309	\$	133,675	\$	140,358	\$	147,376	\$	154,745
15 . Vehicle Expenses	\$ 5,000	B	\$	5,250	\$	5,513	\$	5,788	\$	6,078	\$	6,381	\$	6,700	\$	7,036	\$	7,387	\$	7,757	\$	8,144
SUB-TOTAL OPERATIONS	\$ 877,244		\$	921,106	\$	967,162	\$	1,015,520	\$	1,066,296	\$	1,119,610	\$	1,175,591	\$	1,234,370	\$	1,296,089	\$	1,360,893	\$	1,428,938
ADMINISTRATION																						
16 . Management	\$ 105,708	B	\$	110,993	\$	116,543	\$	122,370	\$	128,489	\$	134,913	\$	141,659	\$	148,742	\$	156,179	\$	163,988	\$	172,187
17 . Professional Services	\$ 7,000	B	\$	7,350	\$	7,718	\$	8,103	\$	8,509	\$	8,934	\$	9,381	\$	9,850	\$	10,342	\$	10,859	\$	11,402
18 . Mileage and Reimbursables	\$ 500	B	\$	525	\$	551	\$	579	\$	608	\$	638	\$	670	\$	704	\$	739	\$	776	\$	814
19 . Printing and Publications	\$ 2,000	B	\$	2,100	\$	2,205	\$	2,315	\$	2,431	\$	2,553	\$	2,680	\$	2,814	\$	2,955	\$	3,103	\$	3,258
20 . Conferences (split 50/50 with LID)	\$ 1,500	B	\$	1,575	\$	1,654	\$	1,736	\$	1,823	\$	1,914	\$	2,010	\$	2,111	\$	2,216	\$	2,327	\$	2,443
21 . Organizational Dues (split 50/50 with LID)	\$ 3,100	B	\$	3,255	\$	3,418	\$	3,589	\$	3,768	\$	3,956	\$	4,154	\$	4,362	\$	4,580	\$	4,809	\$	5,050
22 . Insurance (split 50/50 with LID)	\$ 20,000	B	\$	21,000	\$	22,050	\$	23,153	\$	24,310	\$	25,526	\$	26,802	\$	28,142	\$	29,549	\$	31,027	\$	32,578
23 . Audit (split 50/50 with LID)	\$ 10,000	B	\$	10,500	\$	11,025	\$	11,576	\$	12,155	\$	12,763	\$	13,401	\$	14,071	\$	14,775	\$	15,513	\$	16,289
24 . Directors' Compensation (split 50/50 with LID)	\$ 3,000	B	\$	3,150	\$	3,308	\$	3,473	\$	3,647	\$	3,829	\$	4,020	\$	4,221	\$	4,432	\$	4,654	\$	4,887
25 . Meeting Room (split 50/50 with LID)	\$ -	B	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
26 . Miscellaneous	\$ 2,000	B	\$	2,100	\$	2,205	\$	2,315	\$	2,431	\$	2,553	\$	2,680	\$	2,814	\$	2,955	\$	3,103	\$	3,258
27 . HOA Dues for Plant Access Road	\$ 2,000	B	\$	2,100	\$	2,205	\$	2,315	\$	2,431	\$	2,553	\$	2,680	\$	2,814	\$	2,955	\$	3,103	\$	3,258
SUB-TOTAL ADMINISTRATION	\$ 156,808		\$	164,648	\$	172,881	\$	181,525	\$	190,601	\$	200,131	\$	210,138	\$	220,645	\$	231,677	\$	243,261	\$	255,424
CAPITAL PROJECTS																						
SUB-TOTAL CAPITAL PROJECTS	\$ 65,000	B	\$	300,000	\$	300,000	\$	175,000	\$	200,000	\$	225,000	\$	236,250	\$	248,063	\$	260,466	\$	273,489	\$	287,163
TOTAL EXPENDITURES	\$ 1,099,052		\$	1,385,755	\$	1,440,042	\$	1,372,044	\$	1,456,897	\$	1,544,742	\$	1,621,979	\$	1,703,078	\$	1,788,231	\$	1,877,643	\$	1,971,525
NET GAIN/(LOSS) AFTER CAPITAL PROJECTS	\$ 121,310		\$	(108,131)	\$	(97,316)	\$	39,116	\$	26,199	\$	13,970	\$	16,218	\$	18,670	\$	21,343	\$	24,251	\$	27,411
RESERVE BALANCE																						
1 . Beginning Balance	\$ 1,002,000		\$	1,123,310	\$	1,015,179	\$	917,863	\$	956,978	\$	983,177	\$	997,147	\$	1,013,364	\$	1,032,035	\$	1,053,378	\$	1,077,628
RESERVE BALANCE (FY END)	\$ 1,123,310		\$	1,015,179	\$	917,863	\$	956,978	\$	983,177	\$	997,147	\$	1,013,364	\$	1,032,035	\$	1,053,378	\$	1,077,628	\$	1,105,040
Minimum Reserve Target =			\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750
Ideal Reserve Target =			\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500
Average Reserve Target =			\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000

Assumption Notes:

A - Increase 2 EDUs per year.

B&C - 5.0 % increase annually

D - 1.0 % on Prior FY Rsrv

E - Capital Projects per District staff through FY29/30. Increase by 5% thereafter.

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
RATE AND RESERVE ANALYSIS**

ANALYSIS 1 - Targeted Increase Over 5 Years to Build Reserves

Annual Sewer Service Charge = \$ 690			\$ 821	\$ 977	\$ 1,163	\$ 1,384	\$ 1,647	\$ 1,729	\$ 1,815	\$ 1,906	\$ 2,001	\$ 2,102
Connected EDUs = 1541			1543	1545	1547	1549	1551	1553	1555	1557	1559	1561
	FY 2024/25		FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35
	Budget.	% Increase/Yr->	19%	19%	19%	19%	19%	5%	5%	5%	5%	5%
REVENUES												
1 . Sewer Service and Standby Charges	\$ 1,068,600	A	\$ 1,266,957	\$ 1,509,633	\$ 1,798,789	\$ 2,143,327	\$ 2,553,852	\$ 2,685,002	\$ 2,822,883	\$ 2,967,839	\$ 3,120,234	\$ 3,280,449
2 . Capacity Fees	\$ 5,362	A	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
3 . Property Tax	\$ 69,000	B	\$ 72,450	\$ 76,073	\$ 79,876	\$ 83,870	\$ 88,063	\$ 92,467	\$ 97,090	\$ 101,944	\$ 107,042	\$ 112,394
4 . Rancho Paseana reclaimed water	\$ 25,000	B	\$ 26,250	\$ 27,563	\$ 28,941	\$ 30,388	\$ 31,907	\$ 33,502	\$ 35,178	\$ 36,936	\$ 38,783	\$ 40,722
5 . Interest on Reserves	\$ 52,400	D	\$ 62,356	\$ 74,204	\$ 88,302	\$ 105,080	\$ 125,045	\$ 131,297	\$ 137,862	\$ 144,755	\$ 151,993	\$ 159,593
TOTAL REVENUES	\$ 1,220,362		\$ 1,434,013	\$ 1,693,472	\$ 2,001,908	\$ 2,368,664	\$ 2,804,867	\$ 2,948,268	\$ 3,099,013	\$ 3,257,475	\$ 3,424,052	\$ 3,599,158
EXPENDITURES												
OPERATIONS												
1 . Treatment Plant and Pump Station Labor	\$ 274,644	B	\$ 288,376	\$ 302,795	\$ 317,935	\$ 333,831	\$ 350,523	\$ 368,049	\$ 386,452	\$ 405,774	\$ 426,063	\$ 447,366
2 . Power	\$ 125,000	C	\$ 131,250	\$ 137,813	\$ 144,703	\$ 151,938	\$ 159,535	\$ 167,512	\$ 175,888	\$ 184,682	\$ 193,916	\$ 203,612
3 . Treatment Plant Solar Panels Loan Payment	\$ 112,500	B	\$ 118,125	\$ 124,031	\$ 130,233	\$ 136,744	\$ 143,582	\$ 150,761	\$ 158,299	\$ 166,214	\$ 174,524	\$ 183,251
4 . Water	\$ 3,100	B	\$ 3,255	\$ 3,418	\$ 3,589	\$ 3,768	\$ 3,956	\$ 4,154	\$ 4,362	\$ 4,580	\$ 4,809	\$ 5,050
5 . Telephone and Alarm Monitoring	\$ 2,500	B	\$ 2,625	\$ 2,756	\$ 2,894	\$ 3,039	\$ 3,191	\$ 3,350	\$ 3,518	\$ 3,694	\$ 3,878	\$ 4,072
6 . Consumables and Lubricants	\$ 25,000	B	\$ 26,250	\$ 27,563	\$ 28,941	\$ 30,388	\$ 31,907	\$ 33,502	\$ 35,178	\$ 36,936	\$ 38,783	\$ 40,722
7 . Minor Equipment, Tools, and Supplies	\$ 1,000	B	\$ 1,050	\$ 1,103	\$ 1,158	\$ 1,216	\$ 1,276	\$ 1,340	\$ 1,407	\$ 1,477	\$ 1,551	\$ 1,629
8 . Laboratory	\$ 23,000	B	\$ 24,150	\$ 25,358	\$ 26,625	\$ 27,957	\$ 29,354	\$ 30,822	\$ 32,363	\$ 33,981	\$ 35,681	\$ 37,465
9 . Permit Fees	\$ 33,000	C	\$ 34,650	\$ 36,383	\$ 38,202	\$ 40,112	\$ 42,117	\$ 44,223	\$ 46,434	\$ 48,756	\$ 51,194	\$ 53,754
10 . Sewer Cleaning	\$ 63,000	B	\$ 66,150	\$ 69,458	\$ 72,930	\$ 76,577	\$ 80,406	\$ 84,426	\$ 88,647	\$ 93,080	\$ 97,734	\$ 102,620
11 . Sludge Disposal	\$ 96,000	B	\$ 100,800	\$ 105,840	\$ 111,132	\$ 116,689	\$ 122,523	\$ 128,649	\$ 135,082	\$ 141,836	\$ 148,928	\$ 156,374
12 . Landscape Maintenance	\$ 14,000	B	\$ 14,700	\$ 15,435	\$ 16,207	\$ 17,017	\$ 17,868	\$ 18,761	\$ 19,699	\$ 20,684	\$ 21,719	\$ 22,805
13 . Trash and Screenings Disposal	\$ 4,500	B	\$ 4,725	\$ 4,961	\$ 5,209	\$ 5,470	\$ 5,743	\$ 6,030	\$ 6,332	\$ 6,649	\$ 6,981	\$ 7,330
14 . Equipment Repair	\$ 95,000	B	\$ 99,750	\$ 104,738	\$ 109,974	\$ 115,473	\$ 121,247	\$ 127,309	\$ 133,675	\$ 140,358	\$ 147,376	\$ 154,745
15 . Vehicle Expenses	\$ 5,000	B	\$ 5,250	\$ 5,513	\$ 5,788	\$ 6,078	\$ 6,381	\$ 6,700	\$ 7,036	\$ 7,387	\$ 7,757	\$ 8,144
SUB-TOTAL OPERATIONS	\$ 877,244		\$ 921,106	\$ 967,162	\$ 1,015,520	\$ 1,066,296	\$ 1,119,610	\$ 1,175,591	\$ 1,234,370	\$ 1,296,089	\$ 1,360,893	\$ 1,428,938
ADMINISTRATION												
16 . Management	\$ 105,708	B	\$ 110,993	\$ 116,543	\$ 122,370	\$ 128,489	\$ 134,913	\$ 141,659	\$ 148,742	\$ 156,179	\$ 163,988	\$ 172,187
17 . Professional Services	\$ 7,000	B	\$ 7,350	\$ 7,718	\$ 8,103	\$ 8,509	\$ 8,934	\$ 9,381	\$ 9,850	\$ 10,342	\$ 10,859	\$ 11,402
18 . Mileage and Reimbursables	\$ 500	B	\$ 525	\$ 551	\$ 579	\$ 608	\$ 638	\$ 670	\$ 704	\$ 739	\$ 776	\$ 814
19 . Printing and Publications	\$ 2,000	B	\$ 2,100	\$ 2,205	\$ 2,315	\$ 2,431	\$ 2,553	\$ 2,680	\$ 2,814	\$ 2,955	\$ 3,103	\$ 3,258
20 . Conferences (split 50/50 with LID)	\$ 1,500	B	\$ 1,575	\$ 1,654	\$ 1,736	\$ 1,823	\$ 1,914	\$ 2,010	\$ 2,111	\$ 2,216	\$ 2,327	\$ 2,443
21 . Organizational Dues (split 50/50 with LID)	\$ 3,100	B	\$ 3,255	\$ 3,418	\$ 3,589	\$ 3,768	\$ 3,956	\$ 4,154	\$ 4,362	\$ 4,580	\$ 4,809	\$ 5,050
22 . Insurance (split 50/50 with LID)	\$ 20,000	B	\$ 21,000	\$ 22,050	\$ 23,153	\$ 24,310	\$ 25,526	\$ 26,802	\$ 28,142	\$ 29,549	\$ 31,027	\$ 32,578
23 . Audit (split 50/50 with LID)	\$ 10,000	B	\$ 10,500	\$ 11,025	\$ 11,576	\$ 12,155	\$ 12,763	\$ 13,401	\$ 14,071	\$ 14,775	\$ 15,513	\$ 16,289
24 . Directors' Compensation (split 50/50 with LID)	\$ 3,000	B	\$ 3,150	\$ 3,308	\$ 3,473	\$ 3,647	\$ 3,829	\$ 4,020	\$ 4,221	\$ 4,432	\$ 4,654	\$ 4,887
25 . Meeting Room (split 50/50 with LID)	\$ -	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 . Miscellaneous	\$ 2,000	B	\$ 2,100	\$ 2,205	\$ 2,315	\$ 2,431	\$ 2,553	\$ 2,680	\$ 2,814	\$ 2,955	\$ 3,103	\$ 3,258
27 . HOA Dues for Plant Access Road	\$ 2,000	B	\$ 2,100	\$ 2,205	\$ 2,315	\$ 2,431	\$ 2,553	\$ 2,680	\$ 2,814	\$ 2,955	\$ 3,103	\$ 3,258
SUB-TOTAL ADMINISTRATION	\$ 156,808		\$ 164,648	\$ 172,881	\$ 181,525	\$ 190,601	\$ 200,131	\$ 210,138	\$ 220,645	\$ 231,677	\$ 243,261	\$ 255,424
CAPITAL PROJECTS												
SUB-TOTAL CAPITAL PROJECTS	\$ 65,000	B	\$ 300,000	\$ 300,000	\$ 175,000	\$ 200,000	\$ 225,000	\$ 236,250	\$ 248,063	\$ 260,466	\$ 273,489	\$ 287,163
TOTAL EXPENDITURES	\$ 1,099,052		\$ 1,385,755	\$ 1,440,042	\$ 1,372,044	\$ 1,456,897	\$ 1,544,742	\$ 1,621,979	\$ 1,703,078	\$ 1,788,231	\$ 1,877,643	\$ 1,971,525
NET GAIN/(LOSS) AFTER CAPITAL PROJECTS	\$ 121,310		\$ 48,259	\$ 253,430	\$ 629,864	\$ 911,767	\$ 1,260,126	\$ 1,326,290	\$ 1,395,935	\$ 1,469,244	\$ 1,546,409	\$ 1,627,633
RESERVE BALANCE												
1 . Beginning Balance	\$ 1,002,000		\$ 1,123,310	\$ 1,171,569	\$ 1,424,998	\$ 2,054,862	\$ 2,966,630	\$ 4,226,755	\$ 5,553,045	\$ 6,948,980	\$ 8,418,224	\$ 9,964,633
RESERVE BALANCE (FY END)	\$ 1,123,310		\$ 1,171,569	\$ 1,424,998	\$ 2,054,862	\$ 2,966,630	\$ 4,226,755	\$ 5,553,045	\$ 6,948,980	\$ 8,418,224	\$ 9,964,633	\$ 11,592,266
Minimum Reserve Target =			\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750
Ideal Reserve Target =			\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500
Average Reserve Target =			\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625

Assumption Notes:

A - Increase 2 EDUs per year.

B&C - 5.0 % increase annually

D - 1.0 % on Prior FY Rsrv

E - Capital Projects per District staff through FY29/30. Increase by 5% thereafter.

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
RATE AND RESERVE ANALYSIS**

ANALYSIS 2 - Targeted Increase Over 3 Years to Build Reserves

Annual Sewer Service Charge = \$ 690			\$ 863	\$ 1,078	\$ 1,348	\$ 1,415	\$ 1,486	\$ 1,486	\$ 1,486	\$ 1,486	\$ 1,486	\$ 1,486
Connected EDUs = 1541			1543	1545	1547	1549	1551	1553	1555	1557	1559	1561
	FY 2024/25		FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35
	Budget	% Increase/Yr->	25%	25%	25%	5%	5%	0%	0%	0%	0%	0%
REVENUES												
1 . Sewer Service and Standby Charges	\$ 1,068,600	A	\$ 1,330,838	\$ 1,665,703	\$ 2,084,824	\$ 2,191,896	\$ 2,304,462	\$ 2,307,433	\$ 2,310,405	\$ 2,313,377	\$ 2,316,348	\$ 2,319,320
2 . Capacity Fees	\$ 5,362	A	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
3 . Property Tax	\$ 69,000	B	\$ 72,450	\$ 76,073	\$ 79,876	\$ 83,870	\$ 88,063	\$ 92,467	\$ 97,090	\$ 101,944	\$ 107,042	\$ 112,394
4 . Rancho Paseana reclaimed water	\$ 25,000	B	\$ 26,250	\$ 27,563	\$ 28,941	\$ 30,388	\$ 31,907	\$ 33,502	\$ 35,178	\$ 36,936	\$ 38,783	\$ 40,722
5 . Interest on Reserves	\$ 52,400	D	\$ 65,500	\$ 81,875	\$ 102,344	\$ 107,461	\$ 112,834	\$ 112,834	\$ 112,834	\$ 112,834	\$ 112,834	\$ 112,834
TOTAL REVENUES	\$ 1,220,362		\$ 1,501,038	\$ 1,857,213	\$ 2,301,985	\$ 2,419,614	\$ 2,543,266	\$ 2,552,236	\$ 2,561,506	\$ 2,571,091	\$ 2,581,007	\$ 2,591,270
EXPENDITURES												
OPERATIONS												
1 . Treatment Plant and Pump Station Labor	\$ 274,644	B	\$ 288,376	\$ 302,795	\$ 317,935	\$ 333,831	\$ 350,523	\$ 368,049	\$ 386,452	\$ 405,774	\$ 426,063	\$ 447,366
2 . Power	\$ 125,000	C	\$ 131,250	\$ 137,813	\$ 144,703	\$ 151,938	\$ 159,535	\$ 167,512	\$ 175,888	\$ 184,682	\$ 193,916	\$ 203,612
3 . Treatment Plant Solar Panels Loan Payment	\$ 112,500	B	\$ 118,125	\$ 124,031	\$ 130,233	\$ 136,744	\$ 143,582	\$ 150,761	\$ 158,299	\$ 166,214	\$ 174,524	\$ 183,251
4 . Water	\$ 3,100	B	\$ 3,255	\$ 3,418	\$ 3,589	\$ 3,768	\$ 3,956	\$ 4,154	\$ 4,362	\$ 4,580	\$ 4,809	\$ 5,050
5 . Telephone and Alarm Monitoring	\$ 2,500	B	\$ 2,625	\$ 2,756	\$ 2,894	\$ 3,039	\$ 3,191	\$ 3,350	\$ 3,518	\$ 3,694	\$ 3,878	\$ 4,072
6 . Consumables and Lubricants	\$ 25,000	B	\$ 26,250	\$ 27,563	\$ 28,941	\$ 30,388	\$ 31,907	\$ 33,502	\$ 35,178	\$ 36,936	\$ 38,783	\$ 40,722
7 . Minor Equipment, Tools, and Supplies	\$ 1,000	B	\$ 1,050	\$ 1,103	\$ 1,158	\$ 1,216	\$ 1,276	\$ 1,340	\$ 1,407	\$ 1,477	\$ 1,551	\$ 1,629
8 . Laboratory	\$ 23,000	B	\$ 24,150	\$ 25,358	\$ 26,625	\$ 27,957	\$ 29,354	\$ 30,822	\$ 32,363	\$ 33,981	\$ 35,681	\$ 37,465
9 . Permit Fees	\$ 33,000	C	\$ 34,650	\$ 36,383	\$ 38,202	\$ 40,112	\$ 42,117	\$ 44,223	\$ 46,434	\$ 48,756	\$ 51,194	\$ 53,754
10 . Sewer Cleaning	\$ 63,000	B	\$ 66,150	\$ 69,458	\$ 72,930	\$ 76,577	\$ 80,406	\$ 84,426	\$ 88,647	\$ 93,080	\$ 97,734	\$ 102,620
11 . Sludge Disposal	\$ 96,000	B	\$ 100,800	\$ 105,840	\$ 111,132	\$ 116,689	\$ 122,523	\$ 128,649	\$ 135,082	\$ 141,836	\$ 148,928	\$ 156,374
12 . Landscape Maintenance	\$ 14,000	B	\$ 14,700	\$ 15,435	\$ 16,207	\$ 17,017	\$ 17,868	\$ 18,761	\$ 19,699	\$ 20,684	\$ 21,719	\$ 22,805
13 . Trash and Screenings Disposal	\$ 4,500	B	\$ 4,725	\$ 4,961	\$ 5,209	\$ 5,470	\$ 5,743	\$ 6,030	\$ 6,332	\$ 6,649	\$ 6,981	\$ 7,330
14 . Equipment Repair	\$ 95,000	B	\$ 99,750	\$ 104,738	\$ 109,974	\$ 115,473	\$ 121,247	\$ 127,309	\$ 133,675	\$ 140,358	\$ 147,376	\$ 154,745
15 . Vehicle Expenses	\$ 5,000	B	\$ 5,250	\$ 5,513	\$ 5,788	\$ 6,078	\$ 6,381	\$ 6,700	\$ 7,036	\$ 7,387	\$ 7,757	\$ 8,144
SUB-TOTAL OPERATIONS	\$ 877,244		\$ 921,106	\$ 967,162	\$ 1,015,520	\$ 1,066,296	\$ 1,119,610	\$ 1,175,591	\$ 1,234,370	\$ 1,296,089	\$ 1,360,893	\$ 1,428,938
ADMINISTRATION												
16 . Management	\$ 105,708	B	\$ 110,993	\$ 116,543	\$ 122,370	\$ 128,489	\$ 134,913	\$ 141,659	\$ 148,742	\$ 156,179	\$ 163,988	\$ 172,187
17 . Professional Services	\$ 7,000	B	\$ 7,350	\$ 7,718	\$ 8,103	\$ 8,509	\$ 8,934	\$ 9,381	\$ 9,850	\$ 10,342	\$ 10,859	\$ 11,402
18 . Mileage and Reimbursables	\$ 500	B	\$ 525	\$ 551	\$ 579	\$ 608	\$ 638	\$ 670	\$ 704	\$ 739	\$ 776	\$ 814
19 . Printing and Publications	\$ 2,000	B	\$ 2,100	\$ 2,205	\$ 2,315	\$ 2,431	\$ 2,553	\$ 2,680	\$ 2,814	\$ 2,955	\$ 3,103	\$ 3,258
20 . Conferences (split 50/50 with LID)	\$ 1,500	B	\$ 1,575	\$ 1,654	\$ 1,736	\$ 1,823	\$ 1,914	\$ 2,010	\$ 2,111	\$ 2,216	\$ 2,327	\$ 2,443
21 . Organizational Dues (split 50/50 with LID)	\$ 3,100	B	\$ 3,255	\$ 3,418	\$ 3,589	\$ 3,768	\$ 3,956	\$ 4,154	\$ 4,362	\$ 4,580	\$ 4,809	\$ 5,050
22 . Insurance (split 50/50 with LID)	\$ 20,000	B	\$ 21,000	\$ 22,050	\$ 23,153	\$ 24,310	\$ 25,526	\$ 26,802	\$ 28,142	\$ 29,549	\$ 31,027	\$ 32,578
23 . Audit (split 50/50 with LID)	\$ 10,000	B	\$ 10,500	\$ 11,025	\$ 11,576	\$ 12,155	\$ 12,763	\$ 13,401	\$ 14,071	\$ 14,775	\$ 15,513	\$ 16,289
24 . Directors' Compensation (split 50/50 with LID)	\$ 3,000	B	\$ 3,150	\$ 3,308	\$ 3,473	\$ 3,647	\$ 3,829	\$ 4,020	\$ 4,221	\$ 4,432	\$ 4,654	\$ 4,887
25 . Meeting Room (split 50/50 with LID)	\$ -	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 . Miscellaneous	\$ 2,000	B	\$ 2,100	\$ 2,205	\$ 2,315	\$ 2,431	\$ 2,553	\$ 2,680	\$ 2,814	\$ 2,955	\$ 3,103	\$ 3,258
27 . HOA Dues for Plant Access Road	\$ 2,000	B	\$ 2,100	\$ 2,205	\$ 2,315	\$ 2,431	\$ 2,553	\$ 2,680	\$ 2,814	\$ 2,955	\$ 3,103	\$ 3,258
SUB-TOTAL ADMINISTRATION	\$ 156,808		\$ 164,648	\$ 172,881	\$ 181,525	\$ 190,601	\$ 200,131	\$ 210,138	\$ 220,645	\$ 231,677	\$ 243,261	\$ 255,424
CAPITAL PROJECTS												
SUB-TOTAL CAPITAL PROJECTS	\$ 65,000	B	\$ 300,000	\$ 300,000	\$ 175,000	\$ 200,000	\$ 225,000	\$ 236,250	\$ 248,063	\$ 260,466	\$ 273,489	\$ 287,163
TOTAL EXPENDITURES	\$ 1,099,052		\$ 1,385,755	\$ 1,440,042	\$ 1,372,044	\$ 1,456,897	\$ 1,544,742	\$ 1,621,979	\$ 1,703,078	\$ 1,788,231	\$ 1,877,643	\$ 1,971,525
NET GAIN/(LOSS) AFTER CAPITAL PROJECTS	\$ 121,310		\$ 115,283	\$ 417,171	\$ 929,940	\$ 962,717	\$ 998,525	\$ 930,258	\$ 858,429	\$ 782,860	\$ 703,364	\$ 619,745
RESERVE BALANCE												
1 . Beginning Balance	\$ 1,002,000		\$ 1,123,310	\$ 1,238,593	\$ 1,655,764	\$ 2,585,704	\$ 3,548,421	\$ 4,546,946	\$ 5,477,204	\$ 6,335,633	\$ 7,118,493	\$ 7,821,857
RESERVE BALANCE (FY END)	\$ 1,123,310		\$ 1,238,593	\$ 1,655,764	\$ 2,585,704	\$ 3,548,421	\$ 4,546,946	\$ 5,477,204	\$ 6,335,633	\$ 7,118,493	\$ 7,821,857	\$ 8,441,602
Minimum Reserve Target =			\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750	\$ 2,103,750
Ideal Reserve Target =			\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500
Average Reserve Target =			\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625	\$ 3,144,625

Assumption Notes:

A - Increase 2 EDUs per year.

B&C - 5.0 % increase annually

D - 1.0 % on Prior FY Rsrsv

E - Capital Projects per District staff through FY29/30. Increase by 5% thereafter.

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
RATE AND RESERVE ANALYSIS**

ANALYSIS 3 - Uniform Increase to Build Reserves

Annual Sewer Service Charge = \$ 690			\$	759	\$	835	\$	918	\$	1,010	\$	1,111	\$	1,222	\$	1,345	\$	1,479	\$	1,627	\$	1,790
Connected EDUs = 1541				1543		1545		1547		1549		1551		1553		1555		1557		1559		1561
	FY 2024/25			FY 25/26		FY 26/27		FY 27/28		FY 28/29		FY 29/30		FY 30/31		FY 31/32		FY 32/33		FY 33/34		FY 34/35
	Budget	% Increase/Yr->		10%		10%		10%		10%		10%		10%		10%		10%		10%		10%
REVENUES																						
1 . Sewer Service and Standby Charges	\$ 1,068,600	A	\$	1,171,137	\$	1,289,921	\$	1,420,749	\$	1,564,845	\$	1,723,552	\$	1,898,352	\$	2,090,876	\$	2,302,922	\$	2,536,468	\$	2,793,694
2 . Capacity Fees	\$ 5,362	A	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000
3 . Property Tax	\$ 69,000	B	\$	72,450	\$	76,073	\$	79,876	\$	83,870	\$	88,063	\$	92,467	\$	97,090	\$	101,944	\$	107,042	\$	112,394
4 . Rancho Paseana reclaimed water	\$ 25,000	B	\$	26,250	\$	27,563	\$	28,941	\$	30,388	\$	31,907	\$	33,502	\$	35,178	\$	36,936	\$	38,783	\$	40,722
5 . Interest on Reserves	\$ 52,400	D	\$	57,640	\$	63,404	\$	69,744	\$	76,719	\$	84,391	\$	92,830	\$	102,113	\$	112,324	\$	123,556	\$	135,912
TOTAL REVENUES	\$ 1,220,362		\$	1,333,477	\$	1,462,960	\$	1,605,310	\$	1,761,821	\$	1,933,913	\$	2,123,150	\$	2,331,256	\$	2,560,127	\$	2,811,849	\$	3,088,722
EXPENDITURES																						
OPERATIONS																						
1 . Treatment Plant and Pump Station Labor	\$ 274,644	B	\$	288,376	\$	302,795	\$	317,935	\$	333,831	\$	350,523	\$	368,049	\$	386,452	\$	405,774	\$	426,063	\$	447,366
2 . Power	\$ 125,000	C	\$	131,250	\$	137,813	\$	144,703	\$	151,938	\$	159,535	\$	167,512	\$	175,888	\$	184,682	\$	193,916	\$	203,612
3 . Treatment Plant Solar Panels Loan Payment	\$ 112,500	B	\$	118,125	\$	124,031	\$	130,233	\$	136,744	\$	143,582	\$	150,761	\$	158,299	\$	166,214	\$	174,524	\$	183,251
4 . Water	\$ 3,100	B	\$	3,255	\$	3,418	\$	3,589	\$	3,768	\$	3,956	\$	4,154	\$	4,362	\$	4,580	\$	4,809	\$	5,050
5 . Telephone and Alarm Monitoring	\$ 2,500	B	\$	2,625	\$	2,756	\$	2,894	\$	3,039	\$	3,191	\$	3,350	\$	3,518	\$	3,694	\$	3,878	\$	4,072
6 . Consumables and Lubricants	\$ 25,000	B	\$	26,250	\$	27,563	\$	28,941	\$	30,388	\$	31,907	\$	33,502	\$	35,178	\$	36,936	\$	38,783	\$	40,722
7 . Minor Equipment, Tools, and Supplies	\$ 1,000	B	\$	1,050	\$	1,103	\$	1,158	\$	1,216	\$	1,276	\$	1,340	\$	1,407	\$	1,477	\$	1,551	\$	1,629
8 . Laboratory	\$ 23,000	B	\$	24,150	\$	25,358	\$	26,625	\$	27,957	\$	29,354	\$	30,822	\$	32,363	\$	33,981	\$	35,681	\$	37,465
9 . Permit Fees	\$ 33,000	C	\$	34,650	\$	36,383	\$	38,202	\$	40,112	\$	42,117	\$	44,223	\$	46,434	\$	48,756	\$	51,194	\$	53,754
10 . Sewer Cleaning	\$ 63,000	B	\$	66,150	\$	69,458	\$	72,930	\$	76,577	\$	80,406	\$	84,426	\$	88,647	\$	93,080	\$	97,734	\$	102,620
11 . Sludge Disposal	\$ 96,000	B	\$	100,800	\$	105,840	\$	111,132	\$	116,689	\$	122,523	\$	128,649	\$	135,082	\$	141,836	\$	148,928	\$	156,374
12 . Landscape Maintenance	\$ 14,000	B	\$	14,700	\$	15,435	\$	16,207	\$	17,017	\$	17,868	\$	18,761	\$	19,699	\$	20,684	\$	21,719	\$	22,805
13 . Trash and Screenings Disposal	\$ 4,500	B	\$	4,725	\$	4,961	\$	5,209	\$	5,470	\$	5,743	\$	6,030	\$	6,332	\$	6,649	\$	6,981	\$	7,330
14 . Equipment Repair	\$ 95,000	B	\$	99,750	\$	104,738	\$	109,974	\$	115,473	\$	121,247	\$	127,309	\$	133,675	\$	140,358	\$	147,376	\$	154,745
15 . Vehicle Expenses	\$ 5,000	B	\$	5,250	\$	5,513	\$	5,788	\$	6,078	\$	6,381	\$	6,700	\$	7,036	\$	7,387	\$	7,757	\$	8,144
SUB-TOTAL OPERATIONS	\$ 877,244		\$	921,106	\$	967,162	\$	1,015,520	\$	1,066,296	\$	1,119,610	\$	1,175,591	\$	1,234,370	\$	1,296,089	\$	1,360,893	\$	1,428,938
ADMINISTRATION																						
16 . Management	\$ 105,708	B	\$	110,993	\$	116,543	\$	122,370	\$	128,489	\$	134,913	\$	141,659	\$	148,742	\$	156,179	\$	163,988	\$	172,187
17 . Professional Services	\$ 7,000	B	\$	7,350	\$	7,718	\$	8,103	\$	8,509	\$	8,934	\$	9,381	\$	9,850	\$	10,342	\$	10,859	\$	11,402
18 . Mileage and Reimbursables	\$ 500	B	\$	525	\$	551	\$	579	\$	608	\$	638	\$	670	\$	704	\$	739	\$	776	\$	814
19 . Printing and Publications	\$ 2,000	B	\$	2,100	\$	2,205	\$	2,315	\$	2,431	\$	2,553	\$	2,680	\$	2,814	\$	2,955	\$	3,103	\$	3,258
20 . Conferences (split 50/50 with LID)	\$ 1,500	B	\$	1,575	\$	1,654	\$	1,736	\$	1,823	\$	1,914	\$	2,010	\$	2,111	\$	2,216	\$	2,327	\$	2,443
21 . Organizational Dues (split 50/50 with LID)	\$ 3,100	B	\$	3,255	\$	3,418	\$	3,589	\$	3,768	\$	3,956	\$	4,154	\$	4,362	\$	4,580	\$	4,809	\$	5,050
22 . Insurance (split 50/50 with LID)	\$ 20,000	B	\$	21,000	\$	22,050	\$	23,153	\$	24,310	\$	25,526	\$	26,802	\$	28,142	\$	29,549	\$	31,027	\$	32,578
23 . Audit (split 50/50 with LID)	\$ 10,000	B	\$	10,500	\$	11,025	\$	11,576	\$	12,155	\$	12,763	\$	13,401	\$	14,071	\$	14,775	\$	15,513	\$	16,289
24 . Directors' Compensation (split 50/50 with LID)	\$ 3,000	B	\$	3,150	\$	3,308	\$	3,473	\$	3,647	\$	3,829	\$	4,020	\$	4,221	\$	4,432	\$	4,654	\$	4,887
25 . Meeting Room (split 50/50 with LID)	\$ -	B	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
26 . Miscellaneous	\$ 2,000	B	\$	2,100	\$	2,205	\$	2,315	\$	2,431	\$	2,553	\$	2,680	\$	2,814	\$	2,955	\$	3,103	\$	3,258
27 . HOA Dues for Plant Access Road	\$ 2,000	B	\$	2,100	\$	2,205	\$	2,315	\$	2,431	\$	2,553	\$	2,680	\$	2,814	\$	2,955	\$	3,103	\$	3,258
SUB-TOTAL ADMINISTRATION	\$ 156,808		\$	164,648	\$	172,881	\$	181,525	\$	190,601	\$	200,131	\$	210,138	\$	220,645	\$	231,677	\$	243,261	\$	255,424
CAPITAL PROJECTS																						
SUB-TOTAL CAPITAL PROJECTS	\$ 65,000	B	\$	300,000	\$	300,000	\$	175,000	\$	200,000	\$	225,000	\$	236,250	\$	248,063	\$	260,466	\$	273,489	\$	287,163
TOTAL EXPENDITURES	\$ 1,099,052		\$	1,385,755	\$	1,440,042	\$	1,372,044	\$	1,456,897	\$	1,544,742	\$	1,621,979	\$	1,703,078	\$	1,788,231	\$	1,877,643	\$	1,971,525
NET GAIN/(LOSS) AFTER CAPITAL PROJECTS	\$ 121,310		\$	(52,278)	\$	22,917	\$	233,266	\$	304,924	\$	389,171	\$	501,172	\$	628,179	\$	771,895	\$	934,206	\$	1,117,197
RESERVE BALANCE																						
1 . Beginning Balance	\$ 1,002,000		\$	1,123,310	\$	1,071,032	\$	1,093,950	\$	1,327,216	\$	1,632,140	\$	2,021,311	\$	2,522,483	\$	3,150,662	\$	3,922,557	\$	4,856,764
RESERVE BALANCE (FY END)	\$ 1,123,310		\$	1,071,032	\$	1,093,950	\$	1,327,216	\$	1,632,140	\$	2,021,311	\$	2,522,483	\$	3,150,662	\$	3,922,557	\$	4,856,764	\$	5,973,961
Minimum Reserve Target =			\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750
Ideal Reserve Target =			\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500
Average Reserve Target =			\$	3,144,625	\$	3,144,625	\$	3,144,625	\$	3,144,625	\$	3,144,625	\$	3,144,625	\$	3,144,625	\$	3,144,625	\$	3,144,625	\$	3,144,625

Assumption Notes:

A - Increase 2 EDUs per year.

B&C - 5.0 % increase annually

D - 1.0 % on Prior FY Rsrsv

E - Capital Projects per District staff through FY29/30. Increase by 5% thereafter.

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
RATE AND RESERVE ANALYSIS**

ANALYSIS 4 - Recommended Blended Approach

Annual Sewer Service Charge = \$ 690			\$	800	\$	928	\$	1,077	\$	1,163	\$	1,210	\$	1,210	\$	1,210	\$	1,210	\$	1,210	
Connected EDUs = 1541				1543		1545		1547		1549		1551		1553		1555		1557		1559	
FY 2024/25				FY 25/26		FY 26/27		FY 27/28		FY 28/29		FY 29/30		FY 30/31		FY 31/32		FY 32/33		FY 33/34	
REVENUES				16%		16%		16%		8%		4%		0%		0%		0%		0%	
1 . Sewer Service and Standby Charges	\$	1,068,600	A	\$	1,235,017	\$	1,434,477	\$	1,666,147	\$	1,801,765	\$	1,876,255	\$	1,878,675	\$	1,881,094	\$	1,883,514	\$	1,885,933
2 . Capacity Fees	\$	5,362	A	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000	\$	6,000
3 . Property Tax	\$	69,000	B	\$	72,450	\$	76,073	\$	79,876	\$	83,870	\$	88,063	\$	92,467	\$	97,090	\$	101,944	\$	107,042
4 . Rancho Paseana reclaimed water	\$	25,000	B	\$	26,250	\$	27,563	\$	28,941	\$	30,388	\$	31,907	\$	33,502	\$	35,178	\$	36,936	\$	38,783
5 . Interest on Reserves	\$	52,400	D	\$	60,784	\$	70,509	\$	81,791	\$	88,334	\$	91,868	\$	91,868	\$	91,868	\$	91,868	\$	91,868
TOTAL REVENUES	\$	1,220,362		\$	1,400,501	\$	1,614,621	\$	1,862,755	\$	2,010,357	\$	2,094,093	\$	2,102,511	\$	2,111,229	\$	2,120,262	\$	2,129,625
EXPENDITURES																					
OPERATIONS																					
1 . Treatment Plant and Pump Station Labor	\$	274,644	B	\$	288,376	\$	302,795	\$	317,935	\$	333,831	\$	350,523	\$	368,049	\$	386,452	\$	405,774	\$	426,063
2 . Power	\$	125,000	C	\$	131,250	\$	137,813	\$	144,703	\$	151,938	\$	159,535	\$	167,512	\$	175,888	\$	184,682	\$	193,916
3 . Treatment Plant Solar Panels Loan Payment	\$	112,500	B	\$	118,125	\$	124,031	\$	130,233	\$	136,744	\$	143,582	\$	150,761	\$	158,299	\$	166,214	\$	174,524
4 . Water	\$	3,100	B	\$	3,255	\$	3,418	\$	3,589	\$	3,768	\$	3,956	\$	4,154	\$	4,362	\$	4,580	\$	4,809
5 . Telephone and Alarm Monitoring	\$	2,500	B	\$	2,625	\$	2,756	\$	2,894	\$	3,039	\$	3,191	\$	3,350	\$	3,518	\$	3,694	\$	3,878
6 . Consumables and Lubricants	\$	25,000	B	\$	26,250	\$	27,563	\$	28,941	\$	30,388	\$	31,907	\$	33,502	\$	35,178	\$	36,936	\$	38,783
7 . Minor Equipment, Tools, and Supplies	\$	1,000	B	\$	1,050	\$	1,103	\$	1,158	\$	1,216	\$	1,276	\$	1,340	\$	1,407	\$	1,477	\$	1,551
8 . Laboratory	\$	23,000	B	\$	24,150	\$	25,358	\$	26,625	\$	27,957	\$	29,354	\$	30,822	\$	32,363	\$	33,981	\$	35,681
9 . Permit Fees	\$	33,000	C	\$	34,650	\$	36,383	\$	38,202	\$	40,112	\$	42,117	\$	44,223	\$	46,434	\$	48,756	\$	51,194
10 . Sewer Cleaning	\$	63,000	B	\$	66,150	\$	69,458	\$	72,930	\$	76,577	\$	80,406	\$	84,426	\$	88,647	\$	93,080	\$	97,734
11 . Sludge Disposal	\$	96,000	B	\$	100,800	\$	105,840	\$	111,132	\$	116,689	\$	122,523	\$	128,649	\$	135,082	\$	141,836	\$	148,928
12 . Landscape Maintenance	\$	14,000	B	\$	14,700	\$	15,435	\$	16,207	\$	17,017	\$	17,868	\$	18,761	\$	19,699	\$	20,684	\$	21,719
13 . Trash and Screenings Disposal	\$	4,500	B	\$	4,725	\$	4,961	\$	5,209	\$	5,470	\$	5,743	\$	6,030	\$	6,332	\$	6,649	\$	6,981
14 . Equipment Repair	\$	95,000	B	\$	99,750	\$	104,738	\$	109,974	\$	115,473	\$	121,247	\$	127,309	\$	133,675	\$	140,358	\$	147,376
15 . Vehicle Expenses	\$	5,000	B	\$	5,250	\$	5,513	\$	5,788	\$	6,078	\$	6,381	\$	6,700	\$	7,036	\$	7,387	\$	7,757
SUB-TOTAL OPERATIONS	\$	877,244		\$	921,106	\$	967,162	\$	1,015,520	\$	1,066,296	\$	1,119,610	\$	1,175,591	\$	1,234,370	\$	1,296,089	\$	1,360,893
ADMINISTRATION																					
16 . Management	\$	105,708	B	\$	110,993	\$	116,543	\$	122,370	\$	128,489	\$	134,913	\$	141,659	\$	148,742	\$	156,179	\$	163,988
17 . Professional Services	\$	7,000	B	\$	7,350	\$	7,718	\$	8,103	\$	8,509	\$	8,934	\$	9,381	\$	9,850	\$	10,342	\$	10,859
18 . Mileage and Reimbursables	\$	500	B	\$	525	\$	551	\$	579	\$	608	\$	638	\$	670	\$	704	\$	739	\$	776
19 . Printing and Publications	\$	2,000	B	\$	2,100	\$	2,205	\$	2,315	\$	2,431	\$	2,553	\$	2,680	\$	2,814	\$	2,955	\$	3,103
20 . Conferences (split 50/50 with LID)	\$	1,500	B	\$	1,575	\$	1,654	\$	1,736	\$	1,823	\$	1,914	\$	2,010	\$	2,111	\$	2,216	\$	2,327
21 . Organizational Dues (split 50/50 with LID)	\$	3,100	B	\$	3,255	\$	3,418	\$	3,589	\$	3,768	\$	3,956	\$	4,154	\$	4,362	\$	4,580	\$	4,809
22 . Insurance (split 50/50 with LID)	\$	20,000	B	\$	21,000	\$	22,050	\$	23,153	\$	24,310	\$	25,526	\$	26,802	\$	28,142	\$	29,549	\$	31,027
23 . Audit (split 50/50 with LID)	\$	10,000	B	\$	10,500	\$	11,025	\$	11,576	\$	12,155	\$	12,763	\$	13,401	\$	14,071	\$	14,775	\$	15,513
24 . Directors' Compensation (split 50/50 with LID)	\$	3,000	B	\$	3,150	\$	3,308	\$	3,473	\$	3,647	\$	3,829	\$	4,020	\$	4,221	\$	4,432	\$	4,654
25 . Meeting Room (split 50/50 with LID)	\$	-	B	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
26 . Miscellaneous	\$	2,000	B	\$	2,100	\$	2,205	\$	2,315	\$	2,431	\$	2,553	\$	2,680	\$	2,814	\$	2,955	\$	3,103
27 . HOA Dues for Plant Access Road	\$	2,000	B	\$	2,100	\$	2,205	\$	2,315	\$	2,431	\$	2,553	\$	2,680	\$	2,814	\$	2,955	\$	3,103
SUB-TOTAL ADMINISTRATION	\$	156,808		\$	164,648	\$	172,881	\$	181,525	\$	190,601	\$	200,131	\$	210,138	\$	220,645	\$	231,677	\$	243,261
CAPITAL PROJECTS																					
SUB-TOTAL CAPITAL PROJECTS	\$	65,000	B	\$	300,000	\$	300,000	\$	175,000	\$	200,000	\$	225,000	\$	236,250	\$	248,063	\$	260,466	\$	273,489
TOTAL EXPENDITURES	\$	1,099,052		\$	1,385,755	\$	1,440,042	\$	1,372,044	\$	1,456,897	\$	1,544,742	\$	1,621,979	\$	1,703,078	\$	1,788,231	\$	1,877,643
NET GAIN/(LOSS) AFTER CAPITAL PROJECTS	\$	121,310		\$	14,747	\$	174,579	\$	490,710	\$	553,460	\$	549,352	\$	480,533	\$	408,152	\$	332,031	\$	251,983
RESERVE BALANCE																					
1 . Beginning Balance	\$	1,002,000		\$	1,123,310	\$	1,138,057	\$	1,312,636	\$	1,803,346	\$	2,356,807	\$	2,906,159	\$	3,386,691	\$	3,794,843	\$	4,126,874
RESERVE BALANCE (FY END)	\$	1,123,310		\$	1,138,057	\$	1,312,636	\$	1,803,346	\$	2,356,807	\$	2,906,159	\$	3,386,691	\$	3,794,843	\$	4,126,874	\$	4,378,856
Minimum Reserve Target =				\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750	\$	2,103,750
Ideal Reserve Target =				\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500	\$	4,185,500
Average Reserve Target =				\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000	\$	3,145,000

Assumption Notes:

A - Increase 2 EDUs per year.

B&C - 5.0 % increase annually

D - 1.0 % on Prior FY Rsrv

E - Capital Projects per District staff through FY29/30. Increase by 5% thereafter.



GENERAL MANAGER
Chuck Duffy

BOARD OF DIRECTORS
Byron Hanchett
Bill Haynor
Doug Manatt
Ed Munsch
Al Pantan

April 18, 2025

Notice of Public Hearing Regarding Proposed Increases in Rates for Sewer Service

In accordance with Article XIII D of the California Constitution, commonly known as Proposition 218, notice is hereby given that the Board of Directors of the Whispering Palms Community Services District will be holding a public hearing to consider increasing its annual sewer service charge as set forth below.

The public hearing will be held on June 10th, 2025 at 4:00 p.m. at the La Valle Coastal Club, 5690 Cancha De Golf, Rancho Santa Fe, CA.

The Whispering Palms Community Services District is responsible for maintaining and operating the District's sewer treatment plant and sewer collection system. The yearly sewer service charge is used to fund the management, operation, maintenance, repair and replacement of the infrastructure which transports and treats the sewage generated by the District's homes and businesses. The increase in sewer rates is necessary to maintain and improve our aging sewer infrastructure, ensure compliance with regulatory standards, and fund ongoing operational costs as well as the District's reserves. These costs for maintenance, upgrades, and capital projects at the treatment plant, sewer pump stations, and sewer system have increased substantially over the past several years. Major projects the District will be undertaking over the next 5 years include: 1) replacement of the golf course pump station; 2) re-build of the centrifuge; 3) replacement of the treatment blower motor and air line; 4) treatment plant percolation pond evaluation; and 5) CCTV and inflow and infiltration study.

The District retained the firm of Dexter Wilson Engineering to prepare a sewer cost of service study, which recommended the maximum rate increases shown in the table below. The study showed that if the District's sewer rates remain unchanged, there will not be enough revenue to provide necessary funds for operations, capital projects, and funding the District reserves. The sewer cost of service study can be found on the District website at wpcsd.net. Even with these proposed increases, the District's rates remain the lowest in the area.

	<u>Current</u>	<u>FY 25/26</u>	<u>FY 26/27</u>	<u>FY 27/28</u>	<u>FY 28/29</u>	<u>FY 29/30</u>
Maximum Annual Sewer Service Charge per EDU	\$690	\$862	\$1078	\$1347	\$1415	\$1485

Following the public hearing considering the proposed sewer service charge increases on June 10th, 2025, the Board of Directors may adopt the new sewer service charges as outlined above, provided the District has not received written protests from a majority of affected owners of parcels subject to the sewer service charge.

Protest Procedures

Homeowners and businesses wishing to protest the proposed rate increases must submit a written protest that clearly identifies the property, either by the Assessor's Parcel Number (APN) or the street address. The protest must be signed by the property owner, and we ask that you please include your printed name in the letter. All mailed or hand-delivered protests must be received by the District no later than the close of the Board of Directors' Public Hearing on June 10th, 2025. Proposition 218 provides that if a majority of affected property owners submit valid written protests against the proposed rates, the Board will be prohibited from implementing the proposed rate increases. Please note that only one protest per parcel will be accepted and counted. Written protests should be mailed to:

Board of Directors
Whispering Palms Community Services District
605 Third Street
Encinitas, CA 92024
Attn: Notice of Proposed Sewer Service Charge Increase

At the Public Hearing noticed above, the Board of Directors of the Whispering Palms Community Services District will consider public comment as well as written protests submitted by ratepayers and property owners. Any person may appear at the public hearing and be heard on any matter related to the proposed increase in rates. Ratepayers can also contact District Assistant General Manager Paula Melendrez at 760-479-4150 with questions concerning the proposed rate increase, or via email at pmelendrez@dudek.com.

Whispering Palms Community Services District
605 Third Street
Encinitas, CA 92024

Resident Name and Address

General Manager
Chuck Duffy

Board of Directors
Bill Haynor
Ed Munsch
Byron Hanchett
Doug Manatt
Al Panton

AGENDA MEMORANDUM

To: Board of Directors
From: Chuck Duffy, General Manager
Subject: Consideration of Fiscal Year 2025/26 Sewer and Landscape District Budgets
Date: June 10, 2025

Attached for your Board's consideration are the Fiscal Year 2025/26 Sewer and Landscape district budgets. The draft budget was based on the Wilson Engineering Sewer Service Charge Rate Report presented at our April meeting, with staff refinements for the detailed line items. The budget is predicated on an increase in the sewer service charge from \$690 per EDU to \$862 per EDU as tentatively approved at the April board meeting.

Budget quick facts:

- Sewer District revenues are expected to total \$1,178,000 for the past FY 2024/25, which was \$42,000 under budget. The decrease is due to no revenue from Rancho Paseana recycled water delivery, and reduced interest earning on reserves.
- Operations Expenditures were \$62,000 over budget, due mainly to increased equipment repair costs.
- Including Capital expenditures, the district showed a net gain to reserves of \$58,000 for the past year.
- For the coming FY 2025/26, the annual sewer service charge will increase to \$862 per EDU from \$690 per EDU. This will increase our SSC revenues by approximately \$265,000.
- There are \$300,000 in Capital projects planned for the coming year.
- Staff is projecting a net gain to sewer reserves of \$44,000.
- Revenues for the coming FY 2025/25 Landscape District operating budget are expected to total \$473,000. The landscape district operating budget shows a projected net gain to reserves of approximately \$129,000.

FY 2024/25 SEWER CAPITAL PROJECTS

CCTV and I & I Study – \$50,000

The district will be engaging a metering and monitoring consultant to conduct a broad I & I study (inflow and infiltration) to: 1) identify high flow areas of the sewer system in excess of what would be expected, and 2) to identify high TDS areas in the system to address the high TDS coming into the plant. We will also be conducting CCTV analysis of important and critical sections of the gravity sewer system.

Renovate treatment plant blower line – \$25,000

Perform a CCTV inspection and replace the blower line CFM meters to assess the efficiency and effectiveness of the blower system at the plant, which is the lifeblood of the operations process.

Replacement of Golf Course pump station pumps with submersibles – \$175,000

The District will be transitioning from the old Smith and Loveless 25' deep wet well/dry well can pump station design to a new submersible pump design, which significantly increases operational efficiency and safety, as well as providing repair of the deteriorating wet well in the existing pump station.

WP Treatment Plant percolation pond evaluation – \$50,000

Staff and consultants will conduct groundwater testing and related engineering studies to address the reduced percolation capacity of the pond at the treatment plant.



FISCAL YEAR 2025/26

SEWER DISTRICT AND LANDSCAPE DISTRICT

OPERATIONS, ADMINISTRATION, AND CAPITAL BUDGET

BOARD OF DIRECTORS

BILL HAYNOR, Board President
DOUG MANATT, Board Vice President
BYRON HANCHETT, Director
ED MUNSCH, Director
AL PANTON, Director

DISTRICT STAFF

CHUCK DUFFY, General Manager
PAULA MELENDREZ, Assistant General Manager
JEFF PAPE, District Engineer

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

SEWER DISTRICT
Fiscal Year 2025/26 BUDGET

	FY 2024/25	FY 2024/25	Variance	FY 2025/26
<u>REVENUES</u>	<u>Budget</u>	<u>Year End</u>	<u>Favorable/</u>	<u>Budget</u>
		<u>Projection</u>	<u>(Unfavorable)</u>	
1 . Sewer Service and Standby Charges	\$1,068,600	\$1,068,604	\$4	\$1,335,400
2 . Capacity Fees	\$5,362	\$0	(\$5,362)	\$5,362
3 . Property Tax Allocation	\$69,000	\$70,000	\$1,000	\$73,500
4 . Rancho Paseana Reclaimed Water	\$25,000	\$0	(\$25,000)	\$0
5 . Interest on Reserves	\$52,400	\$39,466	(\$12,934)	\$43,900
TOTAL REVENUES	\$1,220,362	\$1,178,070	(\$42,292)	\$1,458,162

Budget Assumptions:

- 1 . 1543 EDU's at \$862 per EDU
- 2 . 50 Standbys at \$100 per parcel
- 3 . 4.0% Interest rate on reserves

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

SEWER DISTRICT Fiscal Year 2025/26 BUDGET

EXPENDITURES

	FY 2024/25	FY 2024/25	Variance	FY 2025/26
	Budget	Year End Projection	Favorable/ (Unfavorable)	Budget
<u>OPERATIONS</u>				
1 . Treatment Plant and Pump Station Labor	\$274,644	\$274,644	\$0	\$285,084
2 . Power	\$125,000	\$115,608	\$9,392	\$129,000
3 . Treatment Plant Solar Panels Loan Payment	\$112,500	\$112,500	\$0	\$112,500
4 . Water	\$3,100	\$4,334	(\$1,234)	\$5,000
5 . Telephone and Alarm Monitoring	\$2,500	\$2,417	\$83	\$2,700
6 . Consumables and Lubricants	\$25,000	\$19,219	\$5,781	\$26,250
7 . Minor Equipment, Tools, and Supplies	\$1,000	\$774	\$226	\$1,000
8 . Laboratory	\$23,000	\$23,626	(\$626)	\$28,300
9 . Permit Fees	\$33,000	\$34,715	(\$1,715)	\$37,000
10 . Sewer Cleaning	\$63,000	\$62,327	\$673	\$66,150
11 . Sludge Disposal	\$96,000	\$94,000	\$2,000	\$100,800
12 . Landscape Maintenance	\$14,000	\$29,634	(\$15,634)	\$20,000
13 . Trash and Screenings Disposal	\$4,500	\$4,394	\$106	\$5,000
14 . Equipment Repair	\$95,000	\$162,071	(\$67,071)	\$125,000
15 . Vehicle Expenses	\$5,000	\$2,958	\$2,042	\$7,000
Sub-Total Operations Expenditures	\$877,244	\$943,221	(\$65,977)	\$950,784
	FY 2024/25	Year End	Favorable/	FY 2025/26
	Budget	Projection	(Unfavorable)	Budget
<u>ADMINISTRATION</u>				
16 . Management	\$105,708	\$105,708	\$0	\$109,728
17 . Professional Services	\$7,000	\$2,667	\$4,333	\$7,350
18 . Mileage and Reimbursables	\$500	\$0	\$500	\$525
19 . Printing and Publications	\$2,000	\$3,765	(\$1,765)	\$2,100
19 . Conferences (split 50/50 with LID)	\$1,500	\$3,249	(\$1,749)	\$1,575
20 . Organizational Dues (split 50/50 with LID)	\$3,100	\$1,038	\$2,062	\$3,255
21 . Insurance (split 50/50 with LID)	\$20,000	\$19,990	\$10	\$21,000
22 . Audit (split 50/50 with LID)	\$10,000	\$9,818	\$182	\$10,500
23 . Directors' Compensation (split 50/50 with LID)	\$3,000	\$3,800	(\$800)	\$3,150
24 . Meeting Room (split 50/50 with LID)	\$0	\$0	\$0	\$0
25 . Miscellaneous	\$2,000	\$1,065	\$935	\$2,100
26 . HOA Dues for Plant Access Road	\$2,000	\$2,000	\$0	\$2,100
Sub-Total Administration Expenditures	\$156,808	\$153,100	\$3,708	\$163,383
SUB-TOTAL EXPENDITURES (Operations and Administration)	\$1,034,052	\$1,096,322	(\$62,270)	\$1,114,167

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

SEWER DISTRICT Fiscal Year 2025/26 BUDGET

	FY 2024/25 Budget	FY 2024/25 Year End Projection	Variance Favorable/ (Unfavorable)	FY 2025/26 Budget
<u>CAPITAL PROJECTS</u>				
<u>Past year projects</u>				
1 . Preliminary Design for Offsite Pump Station Upgrade	\$65,000	\$22,925	\$42,075	
<u>FY 2025/26</u>				
1 . CCTV and I & I Investigation				\$50,000
2 . Renovate treatment plant blower line				\$25,000
3 . Replacement of Golf Course pump station pumps with submersibles				\$175,000
4 . WP Treatment Plant Percolation Pond Evaluation				\$50,000
TOTAL CAPITAL PROJECTS	\$65,000	\$22,925	\$42,075	\$300,000
TOTAL EXPENDITURES (Operations, Administration, and Capital)	\$1,099,052	\$1,119,247	(\$20,195)	\$1,414,167
NET GAIN (to Reserves)	\$121,310	\$58,823	(\$22,098)	\$43,995
<u>SEWER DISTRICT RESERVE FUND</u>				
1 . Beginning Balance on July 1, 2025				\$1,218,000
2 . Transfer from Operating Budget				\$43,995
SEWER DISTRICT RESERVE AT END OF FY 2025/26				\$1,261,995

WHISPERING PALMS COMMUNITY SERVICES DISTRICT

LANDSCAPE DISTRICT Fiscal Year 2025/26 BUDGET

	FY 2024/25	FY 2024/25	Variance	FY 2025/26
	Budget	Year End	Favorable/	Budget
		Projection	(Unfavorable)	
REVENUES				
1 . Property Tax Allocation	\$379,000	\$402,000	\$23,000	\$421,800
2 . Interest on Reserves	\$52,000	\$58,000	\$6,000	\$51,000
TOTAL REVENUES	\$431,000	\$460,000	\$29,000	\$472,800

	FY 2024/25	FY 2024/25	Variance	FY 2025/26
	Budget	Year End	Favorable/	Budget
		Projection	(Unfavorable)	
EXPENDITURES				
LANDSCAPE MAINTENANCE				
1 . Landscaping Contract	\$71,500	\$71,280	\$220	\$76,000
2 . Extra Work	\$10,000	\$16,000	(\$6,000)	\$15,000
3 . Color Change Plantings	\$14,000	\$15,000	(\$1,000)	\$16,000
4 . Power	\$16,000	\$13,300	\$2,700	\$16,000
5 . Water	\$56,000	\$52,000	\$4,000	\$57,000
6 . Fountain Maintenance	\$3,000	\$2,270	\$730	\$3,000
7 . Electrical System Upgrade and Repair	\$6,000	\$11,618	(\$5,618)	\$8,000
8 . Tree Trimming and Spraying	\$20,000	\$9,864	\$10,137	\$17,000
9 . Miscellaneous/Holiday Lights	\$3,000	\$13,250	(\$10,250)	\$5,000
Sub-Total Landscape Maintenance	\$199,500	\$204,582	(\$5,082)	\$213,000

ADMINISTRATION

1 . Management	\$36,924	\$36,924	\$0	\$38,328
2 . Professional Services	\$2,000	\$0	\$2,000	\$2,000
3 . Conferences (split 50/50 with SID)	\$1,500	\$3,249	(\$1,749)	\$1,575
4 . Organizational Dues (split 50/50 with SID)	\$3,100	\$1,038	\$2,062	\$3,255
5 . Insurance (split 50/50 with SID)	\$20,000	\$19,990	\$10	\$21,000
6 . Audit (split 50/50 with SID)	\$10,000	\$9,818	\$182	\$10,500
7 . Directors' Compensation (split 50/50 with SID)	\$3,000	\$3,800	(\$800)	\$3,150
8 . Meeting Room (split 50/50 with SID)	\$0	\$0	\$0	\$0
9 . Contingency/Miscellaneous	\$1,000	\$200	\$800	\$1,000
Sub-Total Administration	\$77,524	\$75,019	\$2,505	\$80,808

	FY 2024/25	FY 2024/25	Variance	FY 2025/26
	Budget	Year End	Favorable/	Budget
		Projection	(Unfavorable)	
CAPITAL PROJECTS				
Past Year				
1 . Plantings at Las Palomas/Via De La Valle	\$40,000	\$30,500	\$9,500	
2 . Plantings at Front of Median - Cancha De Golf	\$25,000	\$13,000	\$12,000	

FY 2025/26

1 . Planting Project				\$50,000
TOTAL CAPITAL PROJECTS	\$65,000	\$43,500	\$21,500	\$50,000
TOTAL EXPENDITURES	\$342,024	\$323,101	\$18,923	\$343,808
NET GAIN (to Reserves)	\$88,976	\$136,899	\$47,923	\$128,992

CAPITAL RESERVE FUND

1 . Beginning Balance July 1, 2025				\$1,418,000
2 . Transfer from Operating Budget				\$128,992
LANDSCAPE DISTRICT RESERVE AT END OF FY 2025/26				\$1,546,992

General Manager
Chuck Duffy

Board of Directors
Bill Haynor
Ed Munsch
Byron Hanchett
Doug Manatt
Al Panton

AGENDA MEMORANDUM

To: Board of Directors
From: Chuck Duffy, General Manager
Subject: Landscaping Issues in the Road Right-of-Way for Cancha De Golf, Via De Las Palmas, Via De La Valle, and Via Valle Verde.
Date: June 10, 2025

Landscaping

- Doug and Bill and I will be meeting on Monday for our landscape walkthrough.
- As reported last month, it looks like approximately 80% of the bougainvillea west of the La Valle Club sign on Via De La Valle are not going to come back. The plants to the east are doing somewhat better. Joe will be receiving the new plants late next week, and will then be planting them.
- We're coming up on July 4th in a couple of months, so we will supplement the red and white flowers with blue in the beginning of June.
- Milt from APL Electric replaced the lights on the monument sign a couple of months ago with new LED light fixtures. Bill had reported that the lights lighting the other signs were dim, so Milt will be replacing those as well.

SDGE Power Cost Comparison Report

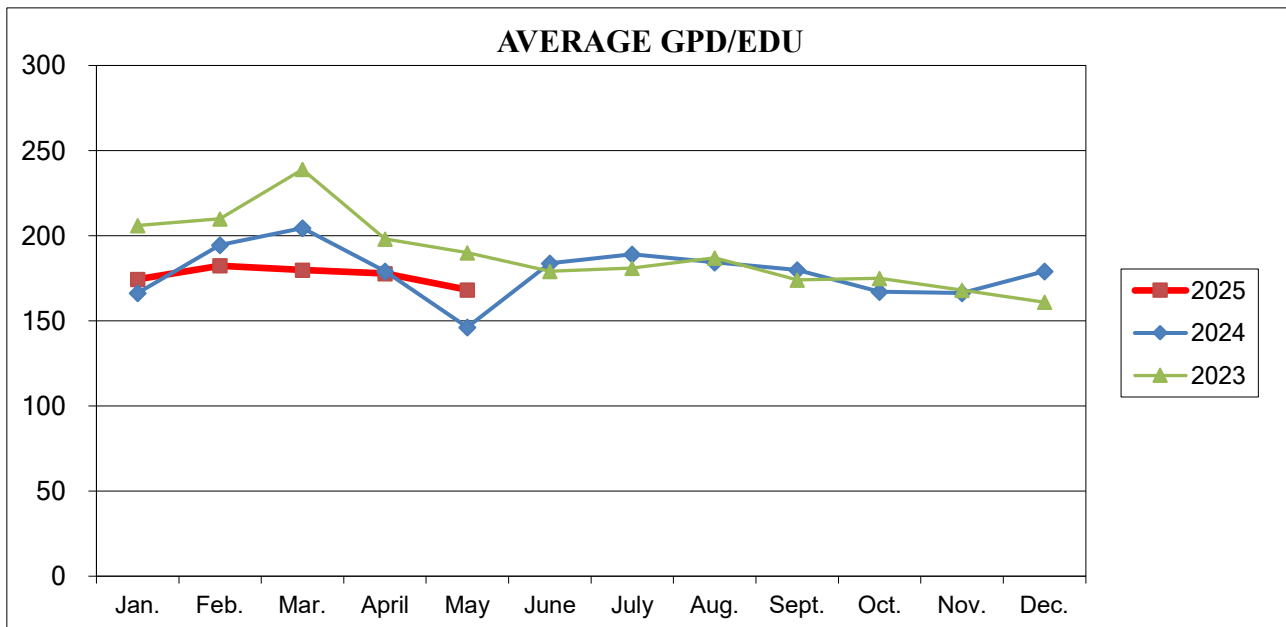
Month	2023 SDGE Treatment Plant Bill	2023 Solar Loan Payment	2023 Loan Payment plus SDGE Bill	2024 SDGE Treatment Plant Bill	2024 Solar Loan Payment	2024 Loan Payment plus SDGE Bill	Change from 2023 to 2024 Total \$	Change from 2023 to 2024 Total %
January	\$15,858	\$9,333	\$25,191	\$12,609	\$9,333	\$21,942	(\$3,249)	-13%
February	\$15,088	\$9,333	\$24,421	\$10,593	\$9,333	\$19,926	(\$4,495)	-18%
March	\$12,523	\$9,333	\$21,856	\$6,292	\$9,333	\$15,625	(\$6,231)	-29%
April	\$10,431	\$9,333	\$19,764	\$4,934	\$9,333	\$14,267	(\$5,497)	-28%
May	\$11,943	\$9,333	\$21,276	\$5,420	\$9,333	\$14,753	(\$6,523)	-31%
June	\$6,695	\$9,333	\$16,028	\$2,717	\$9,333	\$12,050	(\$3,978)	-25%
July	\$5,045	\$9,333	\$14,378	\$3,301	\$9,333	\$12,634	(\$1,744)	-12%
August	\$6,745	\$9,333	\$16,078	\$8,667	\$9,333	\$18,000	\$1,922	12%
September	\$11,812	\$9,333	\$21,145	\$12,424	\$9,333	\$21,757	\$612	3%
October	\$10,953	\$9,333	\$20,286	\$14,260	\$9,333	\$23,593	\$3,307	16%
November	\$14,886	\$9,333	\$24,219	\$11,750	\$9,333	\$21,083	(\$3,136)	-13%
December	\$17,293	\$9,333	\$26,626	\$13,016	\$9,333	\$22,349	(\$4,277)	-16%
YTD TOTAL	\$139,272	\$111,996	\$251,268	\$105,983	\$111,996	\$217,979	(\$33,289)	

Month	2024 SDGE Treatment Plant Bill	2024 Solar Loan Payment	2024 Loan Payment plus SDGE Bill	2025 SDGE Treatment Plant Bill	2025 Solar Loan Payment	2025 Loan Payment plus SDGE Bill	Change from 2024 to 2025 Total \$	Change from 2024 to 2025 Total %
January	\$12,609	\$9,333	\$21,942	\$12,077	\$9,333	\$21,410	(\$532)	-2%
February	\$10,593	\$9,333	\$19,926	\$12,369	\$9,333	\$21,702	\$1,776	9%
March	\$6,292	\$9,333	\$15,625	\$7,254	\$9,333	\$16,587	\$962	6%
April	\$4,934	\$9,333	\$14,267	\$4,271	\$9,333	\$13,604	(\$663)	-5%
May	\$5,420	\$9,333	\$14,753			\$0		
June	\$2,717	\$9,333	\$12,050			\$0		
July	\$3,301	\$9,333	\$12,634			\$0		
August	\$8,667	\$9,333	\$18,000			\$0		
September	\$12,424	\$9,333	\$21,757			\$0		
October	\$14,260	\$9,333	\$23,593			\$0		
November	\$11,750	\$9,333	\$21,083			\$0		
December	\$13,016	\$9,333	\$22,349			\$0		
YTD TOTAL	\$105,983	\$111,996	\$217,979	\$35,971	\$37,332	\$73,303	\$1,543	

**WHISPERING PALMS CSD
SEWER IMPROVEMENT DISTRICT NO. 1**

**2025 MONTHLY TREATMENT PLANT FLOW REPORT
400,000 GPD CAPACITY**

Month	EDU's Connected	EDU's Available	Flow Rate (GPD/EDU) 2025	Avg. Daily Flow (GPD)
Jan.	1,491	194	174	260,000
Feb.	1,491	194	182	272,000
Mar.	1,491	194	180	268,000
April	1,491	194	178	265,000
May	1,492	194	168	251,000
June				
July				
Aug.				
Sept.				
Oct.				
Nov.				
Dec.				



**WHISPERING PALMS
COMMUNITY SERVICES DISTRICT**

**Sewer Improvement District #1
and Landscape Improvement District #1**

FINANCIAL STATEMENTS

April 30, 2025

Whispering Palms CSD
SID Balance Sheet
Prev Year Comparison
As of April 30, 2025

Accrual Basis

	Apr 30, 25	Apr 30, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · PWB SID Checking	590,295.69	358,027.12	232,268.57	64.9%
1017 · Gemini Fund-CALTRUST	754,340.91	961,430.09	-207,089.18	-21.5%
Total Checking/Savings	1,344,636.60	1,319,457.21	25,179.39	1.9%
Accounts Receivable				
1052 · Accounts Receivable	64,348.04	32,619.16	31,728.88	97.3%
Total Accounts Receivable	64,348.04	32,619.16	31,728.88	97.3%
Other Current Assets				
1290 · Prepaid Expenses	16,678.01	14,430.72	2,247.29	15.6%
Total Other Current Assets	16,678.01	14,430.72	2,247.29	15.6%
Total Current Assets	1,425,662.65	1,366,507.09	59,155.56	4.3%
Fixed Assets				
1310 · Land	184,510.00	184,510.00	0.00	0.0%
1320 · Structures & Improvements	10,175,526.26	10,175,526.26	0.00	0.0%
1330 · Service Vehicle	0.00	7,672.00	-7,672.00	-100.0%
1340 · Equipment	2,622,492.84	2,557,254.54	65,238.30	2.6%
1360 · Construction in Progress	21,228.66	0.00	21,228.66	100.0%
1370 · Accumulated Depreciation	-8,146,158.64	-7,823,037.09	-323,121.55	-4.1%
Total Fixed Assets	4,857,599.12	5,101,925.71	-244,326.59	-4.8%
TOTAL ASSETS	6,283,261.77	6,468,432.80	-185,171.03	-2.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2110 · Accounts Payable	141,568.05	109,978.63	31,589.42	28.7%
Total Accounts Payable	141,568.05	109,978.63	31,589.42	28.7%
Other Current Liabilities				
2230 · Accrued Interest	2,718.73	2,718.73	0.00	0.0%
2260 · Deferred Revenue	11,115.28	19,478.00	-8,362.72	-42.9%
Total Other Current Liabilities	13,834.01	22,196.73	-8,362.72	-37.7%
Total Current Liabilities	155,402.06	132,175.36	23,226.70	17.6%
Long Term Liabilities				
2500 · Installment Sale-Citizens Bank	938,938.26	1,020,963.56	-82,025.30	-8.0%
2510 · InstallmentSale-current portion	80,358.00	80,358.00	0.00	0.0%
Total Long Term Liabilities	1,019,296.26	1,101,321.56	-82,025.30	-7.5%
Total Liabilities	1,174,698.32	1,233,496.92	-58,798.60	-4.8%
Equity				
30000 · Opening Balance Equity	9,879.42	9,879.42	0.00	0.0%
3200 · Fund Balance	4,890,035.82	5,026,871.06	-136,835.24	-2.7%
Net Income	208,648.21	198,185.40	10,462.81	5.3%
Total Equity	5,108,563.45	5,234,935.88	-126,372.43	-2.4%
TOTAL LIABILITIES & EQUITY	6,283,261.77	6,468,432.80	-185,171.03	-2.9%

Whispering Palms CSD
LID Balance Sheet
Prev Year Comparison
As of April 30, 2025

Accrual Basis

	Apr 30, 25	Apr 30, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1017 · Gemini Fund-CALTRUST	1,249,404.70	1,239,388.38	10,016.32	0.8%
1010 · PWB- Checking	160,931.71	140,730.59	20,201.12	14.4%
Total Checking/Savings	1,410,336.41	1,380,118.97	30,217.44	2.2%
Accounts Receivable				
1052 · Accounts Receivable	20,424.60	11,620.40	8,804.20	75.8%
Total Accounts Receivable	20,424.60	11,620.40	8,804.20	75.8%
Other Current Assets				
1290 · Prepaid Expenses	16,678.01	14,430.72	2,247.29	15.6%
Total Other Current Assets	16,678.01	14,430.72	2,247.29	15.6%
Total Current Assets	1,447,439.02	1,406,170.09	41,268.93	2.9%
Fixed Assets				
1370 · Accumulated Depreciation	-55,383.50	-38,952.60	-16,430.90	-42.2%
1320 · Structures and Improvements	258,068.82	258,068.82	0.00	0.0%
Total Fixed Assets	202,685.32	219,116.22	-16,430.90	-7.5%
TOTAL ASSETS	1,650,124.34	1,625,286.31	24,838.03	1.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2110 · Accounts Payable	38,270.72	97,363.10	-59,092.38	-60.7%
Total Accounts Payable	38,270.72	97,363.10	-59,092.38	-60.7%
Total Current Liabilities	38,270.72	97,363.10	-59,092.38	-60.7%
Total Liabilities	38,270.72	97,363.10	-59,092.38	-60.7%
Equity				
32000 · Retained Earnings	787,883.13	726,595.79	61,287.34	8.4%
3000 · Fund Balance	681,218.30	681,218.30	0.00	0.0%
Net Income	142,752.19	120,109.12	22,643.07	18.9%
Total Equity	1,611,853.62	1,527,923.21	83,930.41	5.5%
TOTAL LIABILITIES & EQUITY	1,650,124.34	1,625,286.31	24,838.03	1.5%

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
SEWER IMPROVEMENT DISTRICT No. 1
STATEMENT OF INCOME AND EXPENSES
For the Ten Months Ended April 30, 2025**

	4/30/2025	Expected To-Date	VARIANCE Favorable/ (Unfavorable)	2024-25 Budget
<u>REVENUES</u>				
4100 Sewer & Standby Charges	\$1,051,354	\$1,050,000	\$1,354	\$1,068,600
4200 Capacity Fees	\$0	\$0	\$0	\$5,362
4300 Property Tax Allocation	\$66,847	\$66,000	\$847	\$69,000
4400 Misc Income: R. Paseana	\$0	\$0	\$0	\$25,000
4500 Interest on Reserves	\$34,266	\$43,667	(\$9,401)	\$52,400
4600 Misc Income	\$654	\$0	\$654	\$0
TOTAL INCOME	\$1,153,121	\$1,159,667	(\$6,545)	\$1,220,362
<u>EXPENDITURES</u>				
<u>OPERATIONS</u>				
5100 Plant & Pump Station Labor	\$228,870	\$228,870	\$0	\$274,644
5120 Power	\$105,808	\$104,167	(\$1,641)	\$125,000
5130 Solar Panels Loan Payment	\$41,013	\$41,013	\$0	\$82,670
5131 Solar Panels Interest Payment	\$15,198	\$15,198	\$0	\$29,830
5140 Water	\$3,260	\$2,583	(\$677)	\$3,100
5160 Telephone & Alarm Monitoring	\$2,289	\$2,083	(\$205)	\$2,500
5180 Consumables & Lubricants	\$20,332	\$20,833	\$501	\$25,000
5200 Minor Equipment & Tools	\$574	\$833	\$260	\$1,000
5220 Laboratory	\$23,626	\$16,725	(\$6,901)	\$23,000
5240 Permit Fees	\$34,715	\$33,000	(\$1,715)	\$33,000
5260 Sewer Cleaning	\$32,932	\$52,500	\$19,568	\$63,000
5280 Sludge Disposal	\$84,315	\$80,000	(\$4,315)	\$96,000
5300 Landscape Maint. @ STP	\$28,774	\$11,667	(\$17,107)	\$14,000
5320 Trash & Screenings Disposal	\$3,656	\$3,750	\$94	\$4,500
5340 Equipment Repair	\$149,375	\$79,167	(\$70,209)	\$95,000
5360 Vehicle Expense	\$2,970	\$4,167	\$1,196	\$5,000
Sub-total Operations	\$777,706	\$696,556	(\$81,150)	\$877,244

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
SEWER IMPROVEMENT DISTRICT No. 1
STATEMENT OF INCOME AND EXPENSES
For the Ten Months Ended April 30, 2025**

	4/30/2025	Expected To-Date	VARIANCE Favorable/ (Unfavorable)	2024-25 Budget
<u>ADMINISTRATION</u>				
6100 Management	\$88,090	\$88,090	\$0	\$105,708
6110 Professional Services	\$1,167	\$5,833	\$4,667	\$7,000
6120 Mileage & Reimburseables	\$0	\$417	\$417	\$500
6130 Printing & Publications	\$4,015	\$2,000	(\$2,015)	\$2,000
6140 Dues (50% LID)*	\$3,249	\$3,100	(\$149)	\$3,100
6145 Conferences (50% LID)*	\$1,038	\$1,200	\$162	\$1,500
6150 Insurance (50% LID)	\$19,990	\$19,990	\$0	\$20,000
6160 Audit (50% LID)*	\$9,818	\$3,500	(\$6,318)	\$10,000
6170 Directors Compensation (50% LID)	\$2,900	\$2,500	(\$400)	\$3,000
6190 Miscellaneous	\$1,065	\$1,200	\$135	\$2,000
6200 HOA Dues for Plant Access Road	\$2,000	\$2,000	\$0	\$2,000
Sub-total Administration	\$133,332	\$129,830	(\$3,502)	\$156,808
TOTAL EXPENDITURES	\$911,038	\$826,386	(\$84,652)	\$1,034,052
NET GAIN/(LOSS) ON OPERATIONS	\$242,083	\$333,281		\$186,310
*50/50 split with LID				
<u>7100 CAPITAL PROJECTS</u>				
2425.1 · Design for Offsite PS Upgrade (continued from FY23-24)	\$22,926	\$22,000	(\$926)	\$65,000
TOTAL CAPITAL PROJECTS	\$22,926	\$22,000	(\$926)	\$65,000
<u>7300 UNBUDGETED PROJECTS</u>				
2425.01 · Generator Replacement	\$36,323	\$0	(\$36,323)	\$0
TOTAL UNBUDGETED PROJECTS	\$36,323	\$0	(\$36,323)	\$0

**WHISPERING PALMS COMMUNITY SERVICES DISTRICT
LANDSCAPE IMPROVEMENT DISTRICT No. 1
STATEMENT OF INCOME AND EXPENSES
ACTUAL AND BUDGET
For the Ten Months Ended April 30, 2025**

	<u>4/30/2025</u>	<u>Expected To-Date</u>	<u>VARIANCE Favorable/ (Unfavorable)</u>	<u>2024-2025 Budget</u>
<u>REVENUES</u>				
4100 Property Tax Allocation	\$383,152	\$380,000	\$3,152	\$379,000
4200 Interest on Reserves	\$48,824	\$43,333	\$5,490	\$52,000
TOTAL INCOME	\$431,975	\$423,333	\$8,642	\$431,000
<u>EXPENDITURES</u>				
<u>LANDSCAPE MAINTENANCE:</u>				
5100-1 LID Landscaping Contract	\$59,400	\$59,583	\$183	\$71,500
5100-2 LID Landscaping Extra Work	\$14,696	\$8,333	(\$6,363)	\$10,000
5100-3 LID Color Change Plantings	\$15,095	\$11,667	(\$3,428)	\$14,000
5120 LID Power	\$11,292	\$13,333	\$2,042	\$16,000
5140 LID Water	\$43,640	\$46,667	\$3,027	\$56,000
5160 LID Fountain Maintenance	\$1,910	\$2,500	\$590	\$3,000
5200 LID Electrical System Repair	\$10,763	\$5,000	(\$5,763)	\$6,000
5220 LID Tree Trimming/Spraying	\$9,864	\$16,667	\$6,803	\$20,000
5230 Miscellaneous/Holiday Lights	\$13,250	\$3,000	(\$10,250)	\$3,000
Sub-total Landscape Maintenance	\$179,909	\$166,750	(\$13,159)	\$199,500
<u>ADMINISTRATION:</u>				
6100 LID Management	\$30,770	\$30,770	\$0	\$36,924
6120 LID Professional Services	\$0	\$0	\$0	\$2,000
6130 LID Conferences (50% SID)*	\$1,038	\$1,200	\$162	\$1,500
6140 LID Dues (50% SID)*	\$3,249	\$3,100	(\$149)	\$3,100
6160 LID Insurance (50% SID)	\$19,990	\$14,500	(\$5,490)	\$20,000
6180 LID Audit (50% SID)*	\$8,508	\$9,000	\$492	\$10,000
6200 LID Directors Comp. (50% SID)*	\$2,900	\$2,500	(\$400)	\$3,000
6240 LID Misc./Contingency	\$32	\$32	\$0	\$1,000
Sub-total Administration	\$66,487	\$61,102	(\$5,385)	\$77,524
Total Expenditures	\$246,397	\$227,852	(\$18,545)	\$277,024
NET GAIN/(LOSS) ON OPERATIONS	\$185,579	\$195,481		\$153,976
*Split 50/50 with SID				
<u>PROJECTS:</u>				
2425-01 Plantings at Las Palomas/Via De La Valle	\$30,268	\$40,000	\$9,732	\$40,000
2425-02 · Plantings at Front of Median - Cancha De Golf	\$12,559	\$12,559	\$0	\$25,000
	\$12,559	\$12,559	\$0	\$65,000

Whispering Palms CSD
SID Check Register
From 04/01/2025 through 04/30/2025

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/05/2025	EFT	EDCO	2110 · Accounts Payable		369.32	X		359,658.74
04/07/2025	EFT	Sparkletts	2110 · Accounts Payable		77.54	X		359,581.20
04/15/2025	EFT	Southern Counties L...	2110 · Accounts Payable		138.35	X		359,442.85
04/15/2025	4951	Al Panton	2110 · Accounts Payable		200.00			359,242.85
04/15/2025	4952	APS, Inc.	2110 · Accounts Payable		984.00	X		358,258.85
04/15/2025	4953	Bill Haynor	2110 · Accounts Payable		200.00			358,058.85
04/15/2025	4954	Byron Hanchett	2110 · Accounts Payable		200.00			357,858.85
04/15/2025	4955	Dexter Wilson Engin...	2110 · Accounts Payable		5,057.50	X		352,801.35
04/15/2025	4956	Doug Manatt	2110 · Accounts Payable		200.00	X		352,601.35
04/15/2025	4957	Dudek	2110 · Accounts Payable		31,696.00	X		320,905.35
04/15/2025	4958	Ed Munsch	2110 · Accounts Payable		200.00	X		320,705.35
04/15/2025	4959	Edgewood Partners I...	2110 · Accounts Payable		22,237.35	X		298,468.00
04/15/2025	4960	Golden Bell Products...	2110 · Accounts Payable		808.13	X		297,659.87
04/15/2025	4961	Grainger	2110 · Accounts Payable		2,017.87	X		295,642.00
04/15/2025	4962	McMaster-Carr Supp...	2110 · Accounts Payable		2,489.02	X		293,152.98
04/15/2025	4963	National Electric Wo...	2110 · Accounts Payable		1,453.60	X		291,699.38
04/15/2025	4964	Rancho Santa Fe CSD	2110 · Accounts Payable		3,777.50	X		287,921.88
04/15/2025	4965	Rust Logistics	2110 · Accounts Payable		7,259.16	X		280,662.72
04/15/2025	4966	Underground Service...	2110 · Accounts Payable		71.80	X		280,590.92
04/15/2025	4967	USA Bluebook	2110 · Accounts Payable		1,143.29	X		279,447.63
04/19/2025	EFT	SDG&E	2110 · Accounts Payable		405.70	X		279,041.93
04/19/2025	EFT	SDG&E	2110 · Accounts Payable		7,253.66	X		271,788.27
04/21/2025			1200 · Undeposited Fu...	Deposit		X	328,852.87	600,641.14
04/22/2025	EFT	OMWD	2110 · Accounts Payable		373.34	X		600,267.80
04/23/2025	EFT	US Bank	2110 · Accounts Payable		2,135.40	X		598,132.40
04/23/2025	4968	Rancho Santa Fe CSD	2110 · Accounts Payable		8,000.00	X		590,132.40
04/25/2025	EFT	AT & T (SBC)	2110 · Accounts Payable		64.20	X		590,068.20
04/25/2025	EFT	Home Depot	2110 · Accounts Payable		280.10	X		589,788.10
04/29/2025			1200 · Undeposited Fu...	Deposit		X	500.00	590,288.10
04/30/2025			4000 · REVENUES:45...	Interest		X	7.59	590,295.69

Whispering Palms CSD
LID Check Register
From 04/01/2025 through 04/30/2025

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/15/2025	1775	Baker Pool Service Inc	2110 · Accounts Payable		180.00			75,395.80
04/15/2025	1776	Dudek	2110 · Accounts Payable		3,077.00	X		72,318.80
04/15/2025	1777	Edgewood Partners I...	2110 · Accounts Payable		22,237.34	X		50,081.46
04/17/2025	EFT	SDG&E	2110 · Accounts Payable		793.96	X		49,287.50
04/21/2025			1200 · Undeposited Fu...	Deposit		X	123,930.69	173,218.19
04/22/2025	EFT	OMWD	2110 · Accounts Payable		1,036.56	X		172,181.63
04/22/2025	EFT	OMWD	2110 · Accounts Payable		1,407.98	X		170,773.65
04/22/2025	EFT	OMWD	2110 · Accounts Payable		195.55	X		170,578.10
04/22/2025	EFT	OMWD	2110 · Accounts Payable		182.17	X		170,395.93
04/22/2025	EFT	OMWD	2110 · Accounts Payable		111.17	X		170,284.76
04/23/2025	1774	JMD Landscape, Inc	2110 · Accounts Payable		8,660.36			161,624.40
04/23/2025	1778	MTR Horticulture, Inc	2110 · Accounts Payable		695.00			160,929.40
04/30/2025			4000 · REVENUES:42...	Interest		X	2.31	160,931.71



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Fax: 402-963-9094
Phone: 833-CALTRUST (225-8787)

Investment Account Summary

05/01/2025 through 05/31/2025

SUMMARY OF INVESTMENTS

Fund	Account Number	Total Shares Owned	Net Asset Value per Share on May 31 (\$)	Value on May 31 (\$)	Average Cost Amount (\$)	Cumulative Change in Value (\$)
WHISPERING PALMS COMMUNITY SERVICES DIST IRCT	20100029590					
CalTRUST Liquidity Fund	20100029590	2,411,655.530	1.00	2,411,655.53	2,411,655.53	0.00
Portfolios Total value as of 05/31/2025				2,411,655.53		

DETAIL OF TRANSACTION ACTIVITY

Activity Description	Activity Date	Amount (\$)	Amount in Shares	Balance in Shares	Price per Share (\$)	Balance (\$)	Average Cost Amt (\$)	Realized Gain/(Loss) (\$)
CalTRUST Liquidity Fund								
Beginning Balance	05/01/2025			2,003,745.600	1.00	2,003,745.60		
Purchase	05/23/2025	400,000.00	400,000.000	2,403,745.600	1.00	2,403,745.60	0.00	0.00
Accrual Income Div Reinvestment	05/30/2025	7,909.93	7,909.930	2,411,655.530	1.00	2,411,655.53	0.00	0.00
Change in Value						0.00		
Closing Balance as of	May 31			2,411,655.530	1.00	2,411,655.53		

Please note that this information should not be construed as tax advice and it is recommended that you consult with a tax professional regarding your account.



CalTRUST Liquidity		BofAML 3-Month US Treasury Bill Index	CalTRUST Liquidity Return		BofAML 3-Month US Treasury Bill Index
Net Assets	\$2,493,070,152.97	N/A	One Month	0.36%	0.35%
NAV per Share	\$1.00	N/A	Three Month	1.08%	1.01%
30 Day SEC Yield	4.40%	N/A	Six Month	2.31%	2.18%
Distribution Yield	4.41%	N/A	One Year*	5.07%	4.91%
Period Net Total Return	0.36%	0.35%	Two Year*	5.29%	5.15%
Effective Duration	N/A	N/A	Three Year*	4.57%	4.38%
Weighted Average Maturity	34.53 days	N/A	Five Year*	2.75%	2.64%
Weighted Average Life	67.16 days	N/A	Ten Year*	NA	NA
			Since Inception*	2.56%	2.51%
*Annualized					

Portfolio Sector Breakdown

- Commercial Paper - 31.28%
- Corporate Floating Rate - 1.26%
- Fixed Rate Certificate of Deposit - 15.04%
- Floating Rate Certificate of Deposit - 14.67%
- Money Market Fund - 3.51%
- Repurchase Agreement - 29.01%
- US Treasury Bill - 5.23%

CalTRUST Historical Liquidity 30 day SEC Yield

4/25	4.40%
3/25	4.39%
2/25	4.41%
1/25	4.46%
12/24	4.69%
11/24	4.82%
10/24	4.96%
9/24	5.23%
8/24	5.38%
7/24	5.37%
6/24	5.39%
5/24	5.39%
4/24	5.41%

Rated AAAM by S&P Global Ratings

W·H·I·S·P·E·R·I·N·G P·A·L·M·S
C O M M U N I T Y S E R V I C E S D I S T R I C T
Rancho Santa Fe

General Manager
Chuck Duffy

Board of Directors
Byron Hanchett
Bill Haynor
Doug Manatt
Ed Munsch
Al Pantan

MEMORANDUM

To: Board of Directors
From: Chuck Duffy, General Manager
Subject: Sewer Systems Operations Report
Date: June 10, 2025

During the month of May, the treatment plant and pump station operated normally. There were no reportable sewer spills or odor complaints during this period.

As reported at our last meeting, staff recently received a Notice of Violation (attached as correspondence) for the 2023-2024 reports the district submits to the Regional Water Quality Control Board concerning the high TDS and associated constituent reads which have plagued the plant for the past 20 years. Staff is working with the Regional Board to discuss these issues.