PUENTE HILLS HABITAT PRESERVATION AUTHORITY
Measure PH
FISCAL OVERSIGHT ADVISORY COMMITTEE

November 17, 2026, Tuesday, 4 p.m.

The meeting will take place in-person.
Members of the public can observe and participate in the meeting in person.

LOCATION:
Whittier Senior Center: 13225 Walnut St., Whittier, CA 90602.

Vacant		Whittier
Andrew Moraga		Whittier
Rick Gonzalez, Chair		Whittier
Vacant		Rowland Heights
Shawn Murray		Rowland Heights
Bala Venkataraman		Hacienda Heights
Christopher Luna		Hacienda Heights
Brian Bergman, Vice Chair		La Habra Heights
Manuel Urteaga		District 4/ Workman Mill Area

Members of the public may provide electronic comments by Monday, November 16, 2026, by 4:00 p.m. to info@habitatauthority.org Please label the email in the subject heading as "Public Comments." Public comments may also be verbally heard during item 3 of the meeting.

72 hours prior to Fiscal Oversight Advisory Committee meetings, the entire Fiscal Oversight Advisory Committee agenda package is available for review, along with any meeting-related writings or documents provided to a majority of the Committee members after distribution of the agenda package, at the Authority's website, www.habitatauthority.org. In accordance with the Americans with Disabilities Act of 1990, if you require a disability related modification or accommodation to participate in this meeting, including auxiliary aids or services, please call Carlos Zelaya at 562.945.9003, at least 48 hours prior to meeting.

Pursuant to Section 54954 of the Government Code, the Puente Hills Habitat Preservation Authority (Authority) will hold a regular meeting of the Fiscal Oversight Advisory Committee (FOAC) at the above time and location for the purpose of:

Oath of Office for Committee Members

AGENDA

1) Call to order.

2) Roll call.

3) Public comments.

4) Discussion and possible action approving draft Committee minutes from August 18, 2026.

5) Discussion and possible action approving Authority's Measure PH final fourth quarter budget to actual report for fiscal year 2025-26.

6) Discussion and possible action approving Authority's Measure PH first quarter budget to actual report for fiscal year 2026-27.

7) Discussion, receive and file the Board of Directors' considerations regarding the Measure PH budget, and possible planned expenditures.

8) Closing remarks (Comments/questions from Committee Members and/or Executive Director).

9) Adjournment and announcement of the next meeting.

The Puente Hills Habitat Preservation Authority is a public entity established pursuant to the Joint Exercise of Powers Act by agreement between the City of Whittier, Los Angeles County, and Sanitation Districts of Los Angeles County. Regular meetings of the Fiscal Oversight Advisory Committee are scheduled quarterly for the Tuesday before the third Thursday of the month. Questions about any agenda item can be addressed to Andrea Gullo, Executive Director, 562.945.9003.

DRAFT
Minutes
PUENTE HILLS HABITAT PRESERVATION AUTHORITY
FISCAL OVERSIGHT ADVISORY COMMITTEE
August 18, 2026

The meeting of the Fiscal Oversight Advisory Committee was held on Tuesday, August 18, 2026, at the Whittier Senior Center, 13225 Walnut Ave, Whittier, CA 90602.

Authority Representatives Present:

Mary Ann Pacheco, Authority Board of Directors, Vice Chair
Cassandra Garcia, Authority Board of Directors
Andrea Gullo, Executive Director
Michelle Mariscal, Ecologist
Carlos Zelaya, Program Analyst
Veronica Roach, Recreation Outreach Supervisor
Kenn Hughes, Deputy Chief Ranger – Mountains Recreation and Conservation Authority
Krystal Cabrera, LSL, Authority Accountant

The Oath of Office was administered by Authority Board of Directors Vice Chair, Mary Ann Pacheco, for Shawn Murray.

1. CALL TO ORDER.

Executive Director Gullo called the meeting to order at 4:09 p.m.

2. ROLL CALL.

A roll call was taken, and there was a quorum at this time.

Members Present:

Christopher Luna	Hacienda Heights
Bala Venkataraman	Hacienda Heights
Brian Bergman	La Habra Heights
Andrew Moraga	Whittier
Shawn Murray	Rowland Heights
Rick Gonzalez*	Whittier

*Arrived after role call

Members Absent:

Manuel Urteaga	Workman Mill Area
Vacant	Whittier
Vacant	Rowland Heights

3. WELCOME BY MAYOR PRO TEM AND AUTHORITY VICE CHAIR, MARY ANN PACHECO, AND AUTHORITY DIRECTOR CASSANDRA GARCIA.

Vice Chair Pacheco and Director Garcia welcomed the Committee members and thanked them for their service.

4. DISCUSSION AND POSSIBLE ACTION REGARDING ELECTION OF COMMITTEE CHAIR AND VICE CHAIR TO FILL VACANCIES.

Break: 4:14pm for the administration of the Oath of Office by Board Vice Chair Pacheco for Rick Gonzalez.

Meeting resumed at 4:17p.m.

Member Moraga nominated Member Gonzalez as Chair. Member Murray seconded the motion. In a vote, the motioned passed unanimously.

Member Luna nominated member Bergman as Vice Chair. Member Venkataraman seconded the motion. In a vote, the motioned passed unanimously.

5. PUBLIC COMMENTS.

None.

6. DISCUSSION AND POSSIBLE ACTION APPROVING DRAFT COMMITTEE MINUTES FROM MAY 19, 2026.

Vice Chair Bergman motioned to accept the May 19, 2026 minutes. Member Luna seconded the motion. In a vote, the motioned passed unanimously.

7. PRESENTATION, DISCUSSION, RECEIVE AND FILE OF THE AUTHORITY END OF THE FISCAL YEAR 2025-26 MEASURE PH ACTIVITIES AS WELL AS THE BROADER AUTHORITY WORKPLAN AND ACTIVITIES.

A presentation was provided by Executive Director Gullo and Ecologist Mariscal.

8. DISCUSSION AND POSSIBLE ACTION APPROVING AUTHORITY'S MEASURE PH FOURTH QUARTER BUDGET TO ACTUAL REPORT DATED AUGUST 10, 2026 FOR FISCAL YEAR 2025-26.

Review was provided by Executive Director Gullo and Krystal Cabrera, LSL, Authority Accountant. Discussion occurred.

Member Venkataraman motioned to approve the Authority's Measure PH fourth quarter budget to actuals report dated August 10, 2026 for fiscal year 2025-26. Member Luna seconded the motion. In a vote, the motioned passed unanimously.

9. REVIEW, RECEIVE AND FILE OF AUTHORITY APPROVED MEASURE PH BUDGET FOR FISCAL YEAR 2026-27.

Review was provided by Executive Director Gullo and Krystal Cabrera, LSL, Authority Accountant. Received and filed.

10. CLOSING REMARKS (COMMENTS/QUESTIONS FROM COMMITTEE MEMBERS AND/OR EXECUTIVE DIRECTOR).

Vice Chair Bergman discussed investments.

11. ADJOURNMENT AND ANNOUNCEMENT OF THE NEXT MEETING.

There being no further comments or business to be discussed, Chair Gonzalez adjourned the meeting at 5:29 p.m. The next meeting is planned for November 17, 2026.

Puente Hills
Habitat Preservation Authority

MEMORANDUM

Meeting Date: November 17, 2026

To: Fiscal Oversight Advisory Committee

Prepared by: Andrea Gullo, Executive Director

Agenda Item 5) Discussion and possible action approving Authority's Measure PH final fourth quarter budget to actual report for fiscal year 2025-26.

Background:

Measure PH funds are sourced from the associated community facility district (CFD). The CFD Fiscal Oversight Advisory Committee's role is to provide advice and report annually to the Board and the public regarding the expenditure of the CFD funds, to show that the Special Tax proceeds are spent for authorized purposes established in Exhibit B of Resolution 2024-07.

At the previous FOAC meeting in August the Committee approved the attached fourth quarter reports prepared by the Authority's accounting consultant from Lance, Soll & Lunghard, LLP, Krystal Cabrera for fiscal year 2025-26 dated August 10, 2026. Attached are the final fourth quarter reports . Expenditures are reflected. The process of scaling operations and aligning resources to accommodate a mid-year budget increase from Measure PH revenue collections required more time than anticipated. All expenditures are in accordance with qualifying costs per the attached Exhibit B of Authority Resolution 2024-07. Revenues from Measure PH were collected on 12/19/25, 1/20/26, 2/20/26, 4/20/26 and 5/13/26.

Attachments:

Fourth quarter Budget to Actuals report
Fourth quarter Financial Position
Fourth quarter Budget to Actuals report dated 8.10.26 for reference only
Details of the expenditures as requested by the Committee.
Exhibit B of Resolution 2024-07

Recommendation:

That the Committee approve the Measure PH final fourth quarter budget to actual report.

Puente Hills Habitat Preservation Authority
Budget vs. Actuals: FY 2026 Measure PH
Q4 Financials -FINAL
July 1, 2025 - June 30, 2026

	Measure PH		
	Budget	Actual	Remaining
8605 Interest from Treasury Pool	23,514	12,119	11,395
Special Assessments*	1,175,714	1,177,340	-1,626
Total Revenue	**$ 1,199,228**	**$ 1,189,459**	**$ 9,769**
3548 - Auditor Controller Services	0	12,900	-12,900
3580 - PH - Bio Surveys	40,000	0	40,000
3580 - PH - Cost to Administer CFD	36,500	35,340	1,160
3580-4 Ranger Services and property management	684,000	490,025	193,975
3587 Personnel - General Services	142,132	5,560	136,572
5222 Utilities	0	205	-205
Total Expenditures	**$ 902,632**	**$ 544,030**	**$ 358,602**
Reserves (set aside for future needs)	296,596	0	296,596
Total Other Expenditures	**$ 296,596**	**$ 0**	**$ 296,596**
Total Unspent funds (including Reserves of $296,596)	**$ 0**	**$ 645,429**	**-$ 645,429**

* Revenue of $1,143,729 was received as of June 30, 2026. The remaining $33,611 is recorded as a receivable.

Puente Hills Habitat Preservation Authority
Statement of Financial Position - Measure PH
As of June 30, 2026

	53936 - V8B - Measure PH
Assets	
Current Assets	
Cash	
1000 Cash - Measure PH	867,448.86
Total for Cash	**867,448.86**
Accounts Receivable	
1450 AC-Interest Receivable	6,941.44
Accounts Receivable (A/R)	33,611.38
Total Accounts Receivable	**40,552.82**
Total Assets	**908,001.68**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2003 Accounts Payable- Year End	262,573.03
Total Liabilities	**262,573.03**
Balance	
Retained Earnings	
Net Income	645,428.65
Total for Balance	**645,428.65**
Total Liabilities and Equity	**908,001.68**

PROVIDED FOR REFERENCE ONLY
APPROVED AT AUGUST 2026 FOAC MEETING
DATED 8.10.26

Puente Hills Habitat Preservation Authority

Budget vs. Actuals: Budget_FY26_P&L-Amended - FY26 P&L Measure PH

July 2025 - June 2026

	53936 - V8B - Measure PH		
	Budget	Actual	Remaining
Revenue			
8605 Interest from Treasury Pool	23,514.00	5,177.56	18,336.44
Special Assessments*	1,175,714.00	1,177,340.10	-1,626.10
Total Revenue	**$ 1,199,228.00**	**$ 1,182,517.66**	**$ 16,710.34**
Gross Profit	**$ 1,199,228.00**	**$ 1,182,517.66**	**$ 16,710.34**
Expenditures**			
3548 - Auditor Controller Services		12,900.00	-12,900.00
3580 - PH - Bio Surveys	40,000.00	0.00	40,000.00
3580 - PH - Cost to Administer CFD	36,500.00	35,340.46	1,159.54
3580- Ranger Services and property management	684,000.00	452,837.66	231,162.34
3587 Personnel - General Services	142,132.00	5,559.51	136,572.49
5222-4 Utilities	0.00	242.85	-242.85
Total Expenditures	**$ 902,632.00**	**$ 506,880.48**	**$ 395,751.52**
Net Operating Revenue	**$ 296,596.00**	**$ 675,637.18**	**-$ 379,041.18**
Other Expenditures			
Other Miscellaneous Expenditure - Reserve funds	296,596.00	0.00	296,596.00
Total Other Expenditures	**$ 296,596.00**	**$ 0.00**	**$ 296,596.00**
Net Other Revenue	**-$ 296,596.00**	**$ 0.00**	**-$ 296,596.00**
Net Revenue	**$ 0.00**	**$ 675,637.18**	**-$ 675,637.18**

*** Of the total $1,177,340 recorded as special assessments revenue, $1,143,729 has been received. The remaining $33,611 is presented on the balance sheet as accounts receivable.**

**** Reflects all invoices received through August 10, 2026. Some invoices have not yet been recieved as of the date of preparation of the report and balances do not yet include the amounts for these costs.**

Puente Hills Habitat Preservation Authority
Transaction Report
July, 2025-June, 2026

	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
3548 - Auditor Controller Services									
	12/19/2025	Bill		LA County, Department of Auditor-Controller	2025-26 Tax Assessment - December 2025	3548 - Auditor Controller Services	2003 Accounts Payable- Year End	12,900.00	12,900.00
Total for 3548 - Auditor Controller Services								**$12,900.00**	
3580 Consultant Services									
3580 - PH - Cost to Administer CFD									
	02/10/2026	Journal Entry	PUENTE HILLS- #2026-2		JE to move SCI invoice from main to measure PH	3580 Consultant Services:3580 - PH - Cost to Administer CFD		17,511.22	17,511.22
	02/13/2026	Bill	2026-305	SCI Consulting Group	Ta Levy Administration and CD Data	3580 Consultant Services:3580 - PH - Cost to Administer CFD	2003 Accounts Payable- Year End	17,829.24	35,340.46
Total for 3580 - PH - Cost to Administer CFD								**$35,340.46**	
3580 - PH - MRCA, Fuel Clearance and Trail Maintenance									
	06/30/2026	Journal Entry	PUENTE HILLS- #2026-3		Transfer expense to measure PH	3580 Consultant Services:3580 - PH - MRCA, Fuel Clearance and Trail Maintenance		-12,560.00	-12,560.00
	06/30/2026	Journal Entry	PUENTE HILLS- #2026-3		Transfer expense to measure PH	3580 Consultant Services:3580 - PH - MRCA, Fuel Clearance and Trail Maintenance		12,560.00	$0.00
Total for 3580 - PH - MRCA, Fuel Clearance and Trail Maintenance								**$0.00**	
3580-4 MRCA									
	02/27/2026	Bill	2026-454	MRCA - Mountains Recreation & Conservation Authourity	ranger management services July, Aug, Sept 2025	3580 Consultant Services:3580-4 MRCA	2003 Accounts Payable- Year End	60,035.28	60,035.28
	02/27/2026	Bill	2026-455	MRCA - Mountains Recreation & Conservation Authourity	ranger management services(Oct, Nov, Dec 2025)	3580 Consultant Services:3580-4 MRCA	2003 Accounts Payable- Year End	54,522.92	114,558.20
	05/06/2026	Bill	2026-456	MRCA - Mountains Recreation & Conservation Authourity	ranger management services (Jan, Feb, Mar 2026)	3580 Consultant Services:3580-4 MRCA	2003 Accounts Payable- Year End	83,457.90	198,016.10
	06/30/2026	Bill	2026-543	MRCA - Mountains Recreation & Conservation Authourity	ranger management services (April and May 2026)	3580 Consultant Services:3580-4 MRCA	2003 Accounts Payable- Year End	56,014.13	254,030.23
	06/30/2026	Bill	2026-557	MRCA - Mountains Recreation & Conservation Authourity	ranger management services	3580 Consultant Services:3580-4 MRCA	2003 Accounts Payable- Year End	37,187.72	291,217.95
Total for 3580-4 MRCA								**$291,217.95**	
3580-5 Property Management									
	02/28/2026	Bill	2026-390	North Star	Vegetation maintenance (fuel abatement)	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	2,560.00	2,560.00
	03/17/2026	Bill	2026-350	Bellfree	Trail Maintenance - Work completed in Powder Canyon parking area	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	10,000.00	12,560.00
	04/30/2026	Bill	2026-418	Nakae & Associates	Landscaping and maintenance services	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	11,216.86	23,776.86
	05/15/2026	Bill	2026-483	North Star	Vegetation maintenance (fuel abatement)	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	1,344.00	25,120.86
	05/29/2026	Bill	2026-495	California Arborists Complete Tree Care Inc.	Vegetation maintenance (fuel abatement)	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	82,625.00	107,745.86
	05/31/2026	Bill	2026-493	North Star	Vegetation maintenance (fuel abatement)	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	9,408.00	117,153.86
	06/08/2026	Bill	2026-494	North Star	Vegetation maintenance (fuel abatement)	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	4,704.00	121,857.86
	06/09/2026	Bill		North Star	Vegetation maintenance (fuel abatement)	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	10,080.00	131,937.86
	06/30/2026	Bill	2026-524	North Star	Vegetation maintenance (fuel abatement)	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	44,520.00	176,457.86
	06/30/2026	Bill	2026-538	805 Discing and Grading Inc.	Vegetation maintenance (fuel abatement)	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	22,349.57	198,807.43
Total for 3580-5 Property Management								**$198,807.43**	
Total for 3580 Consultant Services with sub-accounts								**$525,365.84**	
3587 Personnel - General Services									
	06/30/2026	Bill	2026-539	City of Whittier	Personnel general services	3587 Personnel - General Services	2003 Accounts Payable- Year End	5,559.51	5,559.51
Total for 3587 Personnel - General Services								**$5,559.51**	
5222 Utilities									
5222-4 General									
	06/30/2026	Journal Entry	2026-1 - AP Adjust		to adjust for portion of city of LHHCWD PR2026 - 547 related to Fy 2026	5222 Utilities:5222-4 General		106.75	106.75
	06/30/2026	Journal Entry	2026-1 - AP Adjust		to adjust for portion of city of LHHCWD PR2026 - 548 related to Fy 2026	5222 Utilities:5222-4 General		61.55	168.30
	06/30/2026	Journal Entry	2026-1 - AP Adjust		to adjust for portion of city of SGVWC PR2026 - 553 related to Fy 2026	5222 Utilities:5222-4 General		36.80	205.10
Total for 5222-4 General								**$205.10**	
Total for 5222 Utilities with sub-accounts								**$205.10**	
TOTAL								**$544,030.45**	

EXHIBIT B

DESCRIPTION OF SERVICES TO BE FUNDED BY THE CFD

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
Community Facilities District No. 2024-01
(Puente Hills Preserve Protection)

The types of Services to be funded by the CFD ("Services") shall include the maintenance, servicing, protection, preservation of open space, natural or other lands and improvements owned or managed by the Authority; reduce the risk of wildfire and improve local wildfire prevention, ranger safety patrols; and recreation program services. Additionally, the CFD will fund the collection and accumulation of reserves for these activities and cover administrative or incidental expenses related to them.

"Improvements," as used herein, means improvements such as facilities, buildings, museums, cultural facilities, housing, visitor centers, fixed equipment, fences, gates, monument signage, other signage, posts, walkways, railings, curbs, benches, kiosks, drinking fountains, drainages, trails, roads, recreational facilities, public facilities, public restrooms, parking lots and other man-made structures on or alterations to lands owned or managed by the Authority, and other real property or other tangible property as permitted by the law.

"Maintenance," as used herein, means the furnishing of services, equipment and materials or other items for the routine, recurring, and usual work or emergency work for the preservation or protection of Improvements, open space, natural or other lands for their intended purposes. Maintenance includes, but is not limited to, the upkeep, repair, removal or replacement of all or any part of any Improvements; providing for the life, growth, health, and beauty of landscaping, open space, natural or other lands, including cultivation, seeding, planting, weeding, irrigation, trimming, spraying, fertilizing, treating for disease or injury, goat grazing, or wildlife, vegetation and habitat surveys, monitoring and mapping services; vegetation clearance, including the removal of dead, dying or hazardous trees; the removal or disposal of trimmings, rubbish, debris, illegal dumping and other waste; the cleaning and servicing of public restrooms; the cleaning, sandblasting, and painting of walls and other Improvements for sanitation or to remove graffiti; fire prevention and suppression services; safety and security services; gate opening and closing services; law enforcement services; and services to prevent homeless encampments. Maintenance includes operations and/or replacement costs, and the creation and funding of reserve funds, as permitted by law.

"Servicing," as used herein, means the furnishing of electric current, gas, or other form of energy for any public lighting facilities or for the lighting or operation of any other Improvements; and water or other utilities for uses including, but not limited to, the irrigation of any landscaping, the operation of any fountains, or the Maintenance of any other Improvements.

"Services," also includes the performance by employees of functions, operations, maintenance, and repair activities, as provided by law. It is expected that the Services will be provided by the Authority, either with its own employees or by contract with third parties, or any combination thereof.

EXHIBIT B

Puente Hills
Habitat Preservation Authority

MEMORANDUM

Meeting Date: November 17, 2026

To: Fiscal Oversight Advisory Committee

Prepared by: Andrea Gullo, Executive Director

Agenda Item 6) Discussion and possible action approving Authority's Measure PH final first quarter budget to actual report for fiscal year 2026-27.

Background:

Measure PH funds are sourced from the associated community facility district (CFD). The CFD Fiscal Oversight Advisory Committee's role is to provide advice and report annually to the Board of Directors and the public regarding the expenditure of the CFD funds, to show that the Special Tax proceeds are spent for authorized purposes.

The first quarter report for fiscal year 2026-27 prepared by the Authority's accounting consultant from Lance, Soll & Lunghard, LLP, Krystal Cabrera is attached. The budget for Measure PH for fiscal year 26-27 is $1,230,985 and $26,925.97 has been expended.

All expenditures are in accordance with qualifying costs per the Exhibit B of Authority Resolution 2024-07. No revenues from Measure PH were collected in the current fiscal year.

Attachments:

First quarter Budget to Actuals report
Details of the expenditures as requested by the Committee.

Recommendation:

That the Committee approve the Measure PH final first quarter budget to actual report.

Puente Hills Habitat Preservation Authority
Budget vs. Actuals: FY 2027 Measure PH
Q1 Financials
July 1, 2026 - September 30, 2026

	Measure PH		
	Budget	Actual	Remaining
8605 Interest from Treasury Pool	20,000	29	19,971
Special Assessments	1,210,985	0	1,210,985
Total Revenue	**$ 1,230,985**	**$ 29**	**$ 1,230,956**
Expenditures			
3548 - Auditor Controller Services	12,850	0	12,850
3580 - PH - Bio Surveys	60,000	0	60,000
3580 - PH - Cost to Administer CFD	33,500	0	33,500
3580 - PH - MRCA, Fuel Clearance and Trail Maintenance	709,502	143	709,359
3580-5 Property Management	30,000	10,576	19,424
3587 Personnel - General Services	258,000	11,425	246,575
5222 Utilities	42,131	4,782	37,349
Total Expenditures	**$ 1,145,983**	**$ 26,926**	**$ 1,119,057**
Net Operating Revenue	**$ 85,002**	**$ (26,897)**	**$ 111,899**
Other Expenditures			
2027 Reserves for property improvements/deferred maintenance	$ 85,002	$ -	$ 85,002
Total Other Expenditures	**$ 85,002**	**$ -**	**$ 85,002**
Total Unspent funds (including Reserves)	**$ -**	**-$ 26,897**	**$ 26,897**

Puente Hills Habitat Preservation Authority
Transaction Report
July-September, 2026

	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
3580 Consultant Services									
3580 - PH - MRCA, Fuel Clearance and Trail Maintenance									
	07/23/2026	Journal Entry	PUENTE HILLS-#2027-11		Transfer expense to measure PH	3580 Consultant Services:3580 - PH - MRCA, Fuel Clearance and Trail Maintenance		143.04	143.04
Total for 3580 - PH - MRCA, Fuel Clearance and Trail Maintenance								**$143.04**	
3580-5 Property Management									
	07/01/2026	Bill	2027-011	Ware Disposal	Waste - Skyline Service Dates: July - Sept. 2026	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	143.04	143.04
	07/06/2026	Bill	2027-008	Diamond	Waste - Powder 2485 Fullerton - 7.6.26 to 8.2.06	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	401.96	545.00
	07/23/2026	Journal Entry	PUENTE HILLS-#2027-11		Transfer expense to measure PH	3580 Consultant Services:3580-5 Property Management		-143.04	401.96
	07/23/2026	Bill	2027-014	Irri-Care	Backflow testing and repair at Hacienda Hills Trailhead off 7th and Orange Gro	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	362.60	764.56
	08/03/2026	Bill	2027-018	Diamond	Waste - Powder 2485 Fullerton -8.3.26 to 8.30.26	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	406.46	1,171.02
	08/10/2026	Bill	2027-023	Diamond	Waste - Orange Grove, Hacienda Heights -8.10.26 to 9.6.26	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	1,005.38	2,176.40
	08/18/2026	Bill	2027-034	Diamond	Waste - Orange Grove, Hacienda Heights -7.13.26 to 8.9.26	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	994.38	3,170.78
	08/18/2026	Bill	2027-035	California Arborists Complete Tree Care Inc.	vegetation clearance performed at LHH Water District and Skyline	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	2,250.00	5,420.78
	09/01/2026	Bill	2027-047	Diamond	Waste - Powder - 8.31.26 to 9.27.26	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	406.46	5,827.24
	09/11/2026	Bill	2027-059	Diamond	Waste - Orange Grove, HH - 9.7.26 to 10.4.26	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	1,005.38	6,832.62
	09/11/2026	Bill	2027-063	California Arborists Complete Tree Care Inc.	vegetation clearance	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	3,600.00	10,432.62
	09/24/2026	Bill	2027-074	Ware Disposal	Waste - Skyline Service Dates: Oct. to Dec. 2026	3580 Consultant Services:3580-5 Property Management	2003 Accounts Payable- Year End	143.04	10,575.66
Total for 3580-5 Property Management								**$10,575.66**	
Total for 3580 Consultant Services with sub-accounts								**$10,718.70**	
3587 Personnel - General Services									
	09/15/2026	Bill	2027-065	City of Whittier	Personnel general services July 2026 - Recreation Outreach Supervisor	3587 Personnel - General Services	2003 Accounts Payable- Year End	3,386.70	3,386.70
	09/30/2026	Bill	2027-075	City of Whittier	Personnel general services August 2026 - Recreation Outreach Supervisor	3587 Personnel - General Services	2003 Accounts Payable- Year End	8,038.73	11,425.43
Total for 3587 Personnel - General Services								**$11,425.43**	
5222 Utilities									
5222-4 General									
	07/01/2026	Journal Entry	PUENTE HILLS-#2026-1R		to adjust for portion of city of LHHCWD PR2026 - 547 related to Fy 2026	5222 Utilities:5222-4 General		-106.75	-106.75
	07/01/2026	Journal Entry	PUENTE HILLS-#2026-1R		to adjust for portion of city of LHHCWD PR2026 - 548 related to Fy 2026	5222 Utilities:5222-4 General		-61.55	-168.30
	07/01/2026	Journal Entry	PUENTE HILLS-#2026-1R		to adjust for portion of city of SGVWC PR2026 - 553 related to Fy 2026	5222 Utilities:5222-4 General		-36.80	-205.10
	07/31/2026	Bill	2026-547	LHHCWD (La Habra Heights)	Water - Powder - 6.16.26 to 7.14.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	206.39	1.29
	07/31/2026	Bill	2026-548	LHHCWD (La Habra Heights)	water - skyline - 6.16.26 to 7.14.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	118.99	120.28
	08/04/2026	Bill	2026-553	San Gabriel Valley Water	water - seventh and orange - 6.25.26 to 7.28.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	242.85	363.13
	08/11/2026	Bill	2027-030	Edison	Electricity - 2572 Skyline - 7.13.26 to 8.10.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	856.03	1,219.16
	08/13/2026	Bill	2027-031	Edison	Electricity - 5040 workman - 7.13.26 to 8.10.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	142.45	1,361.61
	08/13/2026	Bill	2027-032	Edison	Electricity -Catalina - 7.13.26 to 8.10.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	578.15	1,939.76
	09/01/2026	Bill	2027-042	LHHCWD (La Habra Heights)	water - Powder - 7.14.26 to 8.17.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	206.39	2,146.15
	09/01/2026	Bill	2027-043	LHHCWD (La Habra Heights)	water - Skyline - 7.14.26 to 8.17.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	118.99	2,265.14
	09/01/2026	Bill	2027-048	SoCalGas	gas - workman 7.28.26 to 8.28.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	9.19	2,274.33
	09/02/2026	Bill	2027-052	San Gabriel Valley Water	water - seventh and orange - 7.28.26 to 8.26.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	259.61	2,533.94
	09/15/2026	Bill	2027-068	Edison	Electricity - Skyline - 8.11.26 to 9.9.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	922.66	3,456.60
	09/15/2026	Bill	2027-070	Edison	Electricity - 5030 workman - 8.11.26 to 9.9.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	15.88	3,472.48
	09/16/2026	Bill	2027-071	Edison	Electricity - 5040 workman - 8.11.26 to 9.9.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	817.59	4,290.07
	09/16/2026	Bill	2027-072	Edison	Electricity - Catalina - 8.11.26 to 9.9.26	5222 Utilities:5222-4 General	2003 Accounts Payable- Year End	491.77	4,781.84
Total for 5222-4 General								**$4,781.84**	
Total for 5222 Utilities with sub-accounts								**$4,781.84**	
TOTAL								**$26,925.97**	

MEMORANDUM

Meeting Date: November 17, 2026

To: Fiscal Oversight Advisory Committee

Prepared by: Andrea Gullo, Executive Director

Agenda Item 7) Discussion, receive and file the Board of Directors' considerations regarding the Measure PH budget, and possible planned expenditures.

Background:
The Measure PH budget for fiscal year 2025-26 was $1,199,228, leaving an unspent balance of $348,833. The process of scaling operations and aligning resources to accommodate this new revenue stream took longer than anticipated.

Revenue & Staffing Timeline

- Revenue Collections: Funds were collected across five dates: 12/19/25, 1/20/26, 2/20/26, 4/20/26, and 5/13/26.
- Staffing Status: An Authority staff vacancy remains open. Staff is actively recruiting to fill this position, which will greatly assist with the Measure PH project workload.

The Authority Board of Directors discussed this matter at its October 15, 2026 meeting and is in the process of prioritizing budget plans for the unspent balance. They are reviewing the attached list of qualifying Measure PH projects where unspent and future funds could be allocated.
The Committee will be updated about the Board's decisions once made.

Attachments:
Potential Measure PH projects
Measure PH budget FY 2026-27 for reference

Recommendation:
That the Committee receive and file.

PHHPA Board meeting 10.15.26

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Unspent PH funds and FY 25-26 carryover:

$ 348,833

	Potential long term deferred maintenance or project costs **Measure PH**	**Guestimates**	
1	Firefighting apparatus for MRCA operations	$ 23,000	
2	Ranger motorcycles (2)	$ 20,000	
3	Drones for ranger operations	$ 45,000	
4	Design and replace rules signage at trailheads	$ 30,000	
5	Replace Sycamore roof/fix garage wall	$ 250,000	
			$ 368,000 sum items 1-5
6	HHT railing repair	$ 10,000	
7	Road repairs in LHH (2 locations)	$ 70,000	
8	Fencing repair/replacement/guard rails (top TRNBL)	$ 50,000	
9	Install and/or replace trailhead monuments (5)	$ 125,000	
10	Design and install trails way finder signage on trails	$ 11,000	
11	Mobile Nature Center	$ 280,000	
12	Trails User survey	$ 100,000	
13	Turnbull Canyon fence/gate (bottom TRNBL)	$ 120,000	
14	Trailhead beautifications		TBD
15	Trailhead security/improvements		TBD
16	Reserve for personnel costs		TBD
	total	**$ 1,134,000**	

Other		
Update Resource Management Plan	$ 1,000,000	TBD
Hellman fence/trail repairs		TBD
Sycamore Nature Center Complex, includes, new office, c	$ 7,000,000	TBD

Notes:			
1	Potential heli-hydrant hardscaping expansion	$ 100,000	in FY 26-27 budget
2	$296,000 established from FY 25-26 to fund first half of FY 26-27		
3	There are expected cost savings in Measure PH FY 26-27 budget due to staff vacancy.		

Puente Hills Habitat Preservation Authority
Proposed FY 2026-2027 Budget
Measure PH

	Proposed FY 2026-27 Budget 53936 - V8B - Measure PH		
	Proposed FY 2026-27 Budget	$ Change compared to Final Amended FY 25/26 Budget	% Change compared to Final Amended FY 25/26 Budget
Revenue			
8605 Interest from Treasury Pool	20,000.00	-3,514.00	-15%
Special Assessments	1,210,985.00	35,271.00	3%
Total Revenue	**$ 1,230,985.00**	**$ 31,757.00**	**3%**
Expenditures			
3548 - Auditor Controller Services	12,850.00	12,850.00	100%
3580 Consultant Services			
3580 - PH - MRCA, Fuel Clearance and Trail Maintenance	709,502.00	25,502.00	4%
3580-5 Property Management	30,000.00	30,000.00	
3580 - PH - Bio Surveys	60,000.00		
3580- PH - Cost to Administer CFD	33,500.00		
Total 3580 Consultant Services	**$ 833,002.00**	**$ 55,502.00**	**7%**
3587 Personnel - General Services	258,000.00	115,868.00	82%
5222 -Utilities (Servicing)	42,131.00	42,131.00	0%
Total Expenditures	**$ 1,103,852.00**	**$ 201,220.00**	**22%**
Net Income	**$ 127,133.00**	**-$ 169,463.00**	**-57%**
Reserves:			
Carry Over *	0.00	-296,596.00	-100%
Reserves for Property Improvements/deferred maintenance	127,133.00	127,133.00	100%
Total Reserves Savings	**$ 127,133.00**	**-$ 169,463.00**	**-57%**
Ending Net Income	**$ 0.00**	**$ 0.00**	

*** Reserve balance at July 1, 2026 Is $296,596, which carried forward from 2025-26.**

Funds needed for the first half of FY 25/26 and FY 26/27 until tax revenue is collected. The Annual Secured Property Tax Bill has two payment stubs. The 1st installment payment is due on November 1 and the 2nd installment payment is due on February 1. The Authority expects to receive the funds in December/January and secondly in April/May.