

SPECIAL JOINT MEETING OF THE CROCKETT RECREATION COMMISSION AND LIGHTING & LANDSCAPING COMMISSION

of the Crockett Community Services District

AGENDA FOR MONDAY, JUNE 1, 2026

TIME: 6:00 PM – Regular Business Meeting

LOCATION: Crockett Community Center, 850 Pomona Avenue, Crockett

850 Pomona Street | (510) 787-2414 | www.town.crockett.ca.us

districtsecretary@town.crockett.ca.us | Meetings are recorded for accuracy of minutes.

The Crockett Recreation Commission is an agent of the Crockett Community Services District.

1. CALL TO ORDER – ROLL CALL (L&L)
2. CALL TO ORDER – ROLL CALL (REC)
3. CALL FOR REQUESTS TO CONSIDER ITEMS OUT OF ORDER
4. PUBLIC COMMENTS ON NON-AGENDA ITEMS
(The Commission is prohibited from discussing items not on this agenda. Matters presented that are not on the agenda may be referred to staff for action or calendared on a future agenda.)
5. CONSENT CALENDAR (L&L): (Consideration of a motion to approve the following items.)
 - a. Approve minutes from the L&L meeting of May 19.
 - b. Receive report on Actions Taken by the Board (May 27).
 - c. Receive L&L Warrant Transmittals (May).
 - d. Receive L&L Cash Account Balances (May).
 - e. Receive L&L (Memorial Hall) LAIF savings account balance report.
6. CONSENT CALENDAR (REC): (Consideration of a motion to approve the following items.)
 - a. Approve minutes from the REC meeting of March 2 and May 1.
 - b. Receive REC Warrant Transmittals (May).
 - c. Receive Cash Account Balances (May).
 - d. Receive LAIF balance report.
7. ITEMS PULLED FROM CONSENT CALENDAR
8. ADMINISTRATIVE (L&L):
 - a. Recommend continuation of the L&L Tax rate of \$50 per household in Crockett for FY 2026-27.
 - b. Consider and discuss the use of Parcel Tax funds to clear growth on the hillside of public space behind Alexander Park and the Community Center
9. ADMINISTRATIVE (REC):
 - a. Update on Recreation grants submitted to the County's Community Benefit Agreement (CBA) program.
 - b. Recommend continuation of the REC Tax rate of \$110 per household for Crockett and Port Costa for FY 2026-27.
10. BUDGET AND FINANCE:
 - a. Update on District Budget – Updated Proposed Budget for FY26/27 and Public Hearing on July 22 at 7 pm.

- b. Consider Q3 Financial Report for L&L
 - c. Consider Q3 Financial Report for Recreation.
 - d. Update on District Financial matters.
11. MAINTENANCE PLAN AD HOC:
12. DEPARTMENT MANAGER REPORT:
(This item is typically for the exchange of information only. No action will be taken at this time.)
- a. Maintenance Monthly Report
 - b. Recreation Manager's Report
13. REPORTS/COMMENTS FROM COMMISSIONERS:
(This item is typically for the exchange of information only. No action will be taken at this time.)
14. FUTURE AGENDA ITEMS:
(A minimum of two Commissioners is required and approved by the Chair)
- a. L&L: Discuss the distribution of responsibilities between L&L and the Crockett Public Services as they pertain to maintenance needs.
 - b. L&L: Update on CIA's modified maintenance plan for the Plaza.
 - c. L&L: Weed abatement/maintenance plan.
15. ADJOURNMENT: to July 6 for REC and July 21 for L&L.

Minutes of this meeting are posted on our website at <https://www.town.crockett.ca.us/meetings>
Visit our website for more information on meetings and activities of the Crockett Community Services District and the towns of Crockett and Port Costa on the picturesque Carquinez Strait of the San Francisco Bay.

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Per California Government Code Section 54957.5, any writing or document that is a public record relates to an open session agenda item and is distributed less than 72 hours before a regular meeting will be made available for public inspection at the Crockett Community Services District Office in Crockett. If, however, the document or writing is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the location of the meeting, as listed on this agenda. The office address is 850 Pomona Street, Crockett, California 94525.

CROCKETT COMMUNITY SERVICES DISTRICT

P.O. Box 578 - Crockett, CA 94525 ♦ 850 Pomona Street

Telephone (510) 787-2992

E-mail: DistrictSecretary@town.crockett.ca.us

website: www.town.crockett.ca.us

TO: Board, Commissioners, Committees, Staff, and Members of the Public

FROM: District Secretary

SUBJECT: **Actions Taken by the Board on May 27, 2026**

The following items are abbreviated summaries of administrative actions taken by the Board at the meeting of May 27. The detailed meeting minutes will be presented to the Board for approval on June 24, 2026.

Visit the May 27 agenda page online for a copy of the agenda and supporting documents.

<https://www.town.crockett.ca.us/2026-05-27-board-meeting>

CLOSED SESSION:

- CONFERENCE WITH LEGAL COUNSEL – significant exposure to litigation pursuant to paragraph (4) of subdivision (d) of California Government Code Section 54956.9. **No reportable actions taken.**

CONSENT CALENDAR:

- 7.e Approve Resolution 25/26-09 Updated Sewer System Management Plan (SSMP). **Approved.**

ADMINISTRATION:

- 9a. Consider a Financial Plan presented by Mark Hildabrandt on the District's financial health, discuss, and approve the proposed Sewer Use Charge (SUC) increase recommended by the Financial Plan Study Report for FY 2026-27, consider the recommendation of the Crockett Sanitary Commission on increasing SUCs for the town of Crockett, and consider approval of Prop. 218 notice for Crockett on proposed rate increase for sewer service, set date for public hearing, and on the method of collection. **Approved. June 22 was approved for a public hearing, and the method of collection (through property tax)**
- 9b. Approve July 22, 2026, for a public hearing on the Crockett Sanitary Sewer Use Charge (SUC) Study Report for FY 2026/27. **Date approved.**
- 9d. Approve Resolution 2025/26-10 confirming overruling objections to the method of collection of sewer service charges for Port Costa. **Approved.**
- 9e. Consider the draft newsletter to be included with the Prop 218 mailing. **Suggested edit to the newsletter to include the office hours for the Community Center: 8 am – 4 pm.**

BUDGET AND FINANCE:

- 10a. Review the Financial Report for Q3 (January – March) for all departments. **Minor formatting edits were suggested.**
- 10b. Receive and approve the proposed budget report for FY 2026/27, approve July 22, as the date for a public hearing on the budget, and form recommendations. **Minor edits were**

suggested. A final budget will be presented and considered for approval at the July 22 Board meeting.

- 10d. Receive the list of Direct Bill billing for May 2026. **All direct billing vendors have been billed accordingly.**

Trial Balance

Organization Contra Costa County
Periods FY 2025-26 : 01 Jul - 12 Jun
Ledger Actuals
Ledger Account/Summary 0010:CASH
 0530:WARRANTS PAYABLE
Accounting Worktag 324200 CROCKETT CSD-MAINT DEPT
Book Operating Book
Company Currency USD
Translation Currency USD
Run 05/29/2026 03:56 PM

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	32,424.90	160,044.15	155,454.37	37,014.68
0530:WARRANTS PAYABLE	0.00	56,986.07	56,986.07	0.00
Total	32,424.90	217,030.22	212,440.44	37,014.68

Trial Balance

Organization Contra Costa County
Periods FY 2025-26 : 01 Jul - 12 Jun
Ledger Actuals
Ledger Account/Summary 0210:INVESTMENTS
Accounting Worktag 324200 CROCKETT CSD-MAINT DEPT
Book Operating Book
Company Currency USD
Translation Currency USD
Run 05/29/2026 04:04 PM

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0210:INVESTMENTS	288,242.76	300,461.33	288,242.76	300,461.33
Total	288,242.76	300,461.33	288,242.76	300,461.33

CROCKETT RECREATION COMMISSION

of the Crockett Community Services District

P.O. Box 578, Crockett, CA 94525

Telephone (510) 787-2992

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website: www.town.crockett.ca.us

For Review

MINUTES OF REGULAR RECREATION MEETING ON MAY 4, 2026.

1. CALL TO ORDER: Chair Cusack called the meeting to order at 6:05 pm. Commissioners Cusack and Leuba were present. Quorum was met when Commissioner Choquette arrived at 6:14. Commissioner Airoidi was absent (unexcused). General Manager Goodman and District Secretary (DS) Rivas were present. CVSAN Chair Wais was present.
2. SEATING OF OFFICERS: Carryover item disregarded.
3. CALL FOR REQUESTS TO CONSIDER ITEMS OUT OF ORDER: No request was made. Since a quorum was not met initially, the Consent Calendar and item 7a were skipped and discussed after the Manager's Report.
4. PUBLIC COMMENT ON NON-AGENDA ITEMS: A group of Pickleball players inquired about the status of the Pickleball court striping. The grant request through the Crockett Community Foundation (CCF) was requested to be resubmitted at the following grant cycle. The RDM will be attending the CCF meeting the next day to present the project and welcomed the public to attend and support the request. The resurfacing of the tennis and Pickleball courts would occur during dry weather. The group was asked to provide a flyer so others can know when Pickleball nets will be set up.
5. CONSENT CALENDAR: Motion to approve as presented passed. (Leuba 1st, Choquette 2nd, 3/0, 1 absent). This item was skipped and approved after the Manager's Report.
 - a. APPROVE MINUTES FOR SPECIAL JOINT MEETING WITH LIGHTING & LANDSCAPING (MARCH 30).
 - b. RECEIVE ACTIONS TAKEN BY THE BOARD (APRIL 22)
 - c. RECEIVE REPORT ON WARRANT TRANSMITTALS (MARCH AND APRIL)
 - d. RECEIVE RECREATION CASH ACCOUNT BALANCE:
 - e. RECEIVE RECREATION LAIF BALANCE REPORT.
6. ITEM PULLED FROM CONSENT CALENDAR: None.
7. ADMINISTRATIVE:
 - a. DISCUSS AND DISSOLVE THE RECREATION BALLOT MEASURE AD HOC COMMITTEE: A decision was made not to pursue a ballot measure until the next election year. Since there is no need for ad hoc meetings, Chair Cusack dissolved the committee.
 - b. DISCUSS JOINT MEETING WITH LIGHTING & LANDSCAPING COMMISSION ON MARCH 30 AND SUGGEST A FUTURE JOINT MEETING DATE: A discussion focused on the structure of the agenda of the March 30 joint meeting with Lighting & Landscaping (L&L), concerns about the length of future merged meetings, and how accounts would be handled. The DS will restructure the next agenda as part of the process of identifying a smoother format for discussion. A request was made to possibly move meetings to 7 pm to allow the working public to attend. Both Recreation and L&L commission meetings are open to the public and minutes are posted and available on the website. There was a consensus for June 1st for the next joint meeting with L&L to continue assessing the possibility of merging Recreation with L&L. Staff will coordinate the meeting.

8. BUDGET AND FINANCE:
 - a. REVIEW THE RECREATION QUARTERLY BUDGET REPORT FOR Q3 (JANUARY – APRIL): The report was not available and carried to the June meeting.
 - b. REVIEW AND DISCUSS RECREATION BUDGET FOR FISCAL YEAR 2026/27: The GM presented the proposed Recreation budget. Recreation's portion of the 2022/23 audit was added. The department's income is obtained through multiple sources, including the Rec tax, property taxes, pool fees, community center rentals, and grants. The year 2025/26 was hit with multiple unexpected repairs. The Board voted to approve that \$302,000 of surplus property taxes be allocated to the Recreation. After expenditure, the department is expected to have \$25,000 in surplus funds for FY 2026/27. Unfortunately, COVID caused a negative economic ripple effect on Recreation's revenue because all public services were closed, that continue to impact recreational services.
 - c. UPDATE ON FINANCIAL MATTERS: Discussed in the Manager's Report.
9. REPORT OF DEPARTMENT MANAGER:
 - a. MANAGER'S REPORT NOVEMBER: The RDM reported on the operations of the department, including continued rentals for the community center, and an overview of the projects included in the CBA (Community Benefits Agreement) grant application. The pool will officially open on Memorial Day for weekends. The pool is currently open Monday, Wednesday, and Friday from 10 am – 6 pm for the Swim Team and 6 – 10 am for lap swimmers. Private pool party rentals are also increasing. The RDM and the head lifeguard have been certified to train others on CPR and lifeguarding. All the bronze plaques were stolen. Luckily, the culprits were caught and arrested. The Recreation security cameras were instrumental in catching thieves who were part of a larger ring who were stolen plaques from other communities as well. Recreation worked closely with the resident Sheriff deputy. Two interviews are scheduled for a second event supervisor.
10. REPORTS / COMMENTS FROM COMMISSIONERS: None.
11. FUTURE AGENDA ITEMS:
12. ADJOURNMENT: The meeting was adjourned at 6:55 PM until June 1, 2026.

Respectfully submitted,
Sonia Rivas, MBA
District Secretary

Trial Balance

Organization Contra Costa County
Periods FY 2025-26 : 01 Jul - 12 Jun
Ledger Actuals
Ledger Account/Summary 0010:CASH
 0530:WARRANTS PAYABLE
Accounting Worktag 324100 CROCKETT RECREATION DEPT
Book Operating Book
Company Currency USD
Translation Currency USD
Run 05/29/2026 03:56 PM

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	221,560.78	1,980,865.13	1,745,301.72	457,124.19
0530:WARRANTS PAYABLE	(9,884.41)	767,568.72	757,724.61	(40.30)
Total	211,676.37	2,748,433.85	2,503,026.33	457,083.89

Trial Balance

Organization Contra Costa County
Periods FY 2025-26 : 01 Jul - 12 Jun
Ledger Actuals
Ledger Account/Summary 0210:INVESTMENTS
Accounting Worktag 324100 CROCKETT RECREATION DEPT
Book Operating Book
Company Currency USD
Translation Currency USD
Run 05/29/2026 04:04 PM

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0210:INVESTMENTS	20,978.20	21,878.74	20,978.20	21,878.74
Total	20,978.20	21,878.74	20,978.20	21,878.74

Budget Narrative: CCSD Veterans Memorial Hall Renovations (Phase 1)

This budget narrative outlines the costs associated with the foundation stabilization and restoration of the **War Monument** (Memorial Hall) project. The total project cost is **\$119,214.00**

1. Primary Structural Underpinning

Contractor: Groundworks California, LLC

Cost: \$73,204.00

This portion of the budget covers the critical structural stabilization of the monument.

- **Scope of Work:** The contractor will provide all labor, materials, and equipment to install a foundation Piering system.
- **Engineering and Permits:** The cost includes engineering designs, project management, and the procurement of necessary permits.
- **Specific Components:** Includes the installation of push piers and angle brackets to stabilize the existing footings.
- **Contingency Note:** Any additional labor required for deep footings or unexpected concrete conditions beyond the standard scope will be billed at \$165 per hour per man.

2. Foundation Preparation and Finish Work

Contractor: Let's Dig Inc.

Cost: \$27,690.00

This segment covers the logistical preparation of the site to allow for underpinning and the subsequent restoration of the area.

- **Site Access:** Includes the removal and reinstallation of a staircase and three non-bearing walls to provide access to the underpinning locations.
- **Concrete Preparation:** Covers the saw-cutting and removal of concrete at 23 specific locations to create underpinning anchor points.
- **Restoration:** Once the structural work is complete, the contractor will repour concrete in all 23 locations to return the site to its finished state.

3. Payment Schedule

The project will follow a structured disbursement plan to ensure fiscal accountability:

Phase	Milestone	Amount
Initial Deposit	Upon signing the Groundworks contract	\$18,301.00
Mobilization	Start-up of work for Groundworks	\$27,451.00
Preparation	Site prep/demolition by Let's Dig Inc.	\$27,690.00
Project Closeout	Full completion of Groundworks structural scope	\$27,452.00
Site Clean Up	Clean up and removal of interior debris and appliances	\$10,000
10% Contingency	Contingency	\$8,320

4. Exclusions and Owner Responsibilities

To maintain the budget, the following items are noted as **not included** in these quotes and may require separate funding if necessary:

- **Utilities:** Repair or relocation of irrigation lines, drainage, or private utility lines.
- **Landscaping:** Reseeding, resodding, or replacement of shrubs and plants damaged during excavation.
- **Cosmetic Finishing:** Final painting, finish carpentry, or floor tile replacement unless specifically noted in the scope.

Budget Narrative: CCSD Recreation Infrastructure Improvements

Total Requested Funding: **\$113,359.40**

I. Crockett Community Center Improvements

Flooring Resurfacing (Main Hall): \$11,652.5

- Justification: The existing flooring is beyond its service life and poses a safety risk.
- Calculation: Estimated 15,000 sq. ft. of commercial-grade resurfacing, including moisture barrier and labor.

Electrical Repair (MPR): \$33,000

- Justification: Current wiring is insufficient for modern power loads and event requirements.
 - Remove and replace lighting in the recreation room: 9-8-foot fixtures 3-4-foot fixtures New fixtures will be Westpack brand commercial grade linear lights with 0-10 dimming. New wire will be run for this project, and all lights will have up lighting to accent the open ceiling. A dimmer will be installed at one end of the 3-way circuit. The new lights will be attached to the side of the existing beams; this will create a flush look and will be aesthetically pleasing to the room Material cost :27,77.50 Labor cost :13,000.00
 - Remove and replace 9 lights in the bar area and add 4 additional lights over the bar: 13-2-foot fixtures New fixtures will be removed and replaced in the bar area of the recreation hall. The lights will be 2foot Westpack brand commercial grade linear lights with 0-10 dimming. 4 new lights will be added in the bar area for better bar lighting. New wire will be added as needed. A dimmer will be added for these lights. **Material cost:5,642.27 Labor cost:11,580.00**

Commercial Dishwasher (Replacement): \$9,800

- Justification: Required for Health Department compliance during community food service.
- Calculation: Cost for one (1) high-temperature, sanitizing commercial under-counter or door-type dishwasher (\$4,800) plus delivery, disposal of broken unit, and professional plumbing/electrical hookup (\$5,000).

Ice Machine & Water Refill Station (Center): \$14,718

- Justification: Essential for event logistics and reducing single-use plastic waste.
- Calculation: One (1) air-cooled commercial ice maker (\$5,000) and one (1) wall-mounted bottle filling station (\$4,859) and one (1) free standing water refill station (\$4,859), including professional installation and drainage configuration.

II. Community Pool Upgrades

ADA Pool Lift for Handicap Accessibility: \$8,990

- Justification: Critical for ADA compliance and providing equitable access to seniors and residents with disabilities.
- Calculation: Purchase of one (1) UL-certified, motorized ADA pool lift and shipping cost (\$8990).

Internal Restroom and Pump Room Doors: \$5,363.90

- Justification: Existing doors are corroded by chlorine and moisture, compromising security and privacy.
- Calculation: Replacement of five (5) doors using heavy-duty galvanized steel (corrosion-resistant) at \$888 per door, including commercial-grade hinges and locking hardware, and \$1,000 for installation.

Water Refill Station (Pool): \$7,718

- Justification: Public health safety to prevent dehydration in high-heat outdoor environments.
- Calculation: Two (2) wall-mounted bottle filling station (\$1,859 each) plus installation labor (\$4,000).

III. Public Park Enhancements

New See-Saw (Playground Equipment): \$6,500

- Justification: To replace aged/removed equipment and improve youth recreational opportunities.
- Calculation: One (1) heavy-duty commercial see-saw with spring dampeners including installation and removal of old broken see saw (\$6,500).

Water Refill Station (Park): \$15,617

- Justification: Climate resilience and public hydration for park visitors and hikers.
- Calculation: Three (3) freestanding, freeze-resistant outdoor bottle filling station (\$2,859 each) plus plumbing labor to tie into 2 existing water lines (\$4,000), and one new installation and plumbing (\$3,000).

Budget Narrative for Proposed FY26/27

The Crockett Community Services District has proposed a budget for Fiscal Year 2026/27 (FY26/27) that outlines financial plans for its primary departments. The following budget narrative details the projected revenue, expenditures, and capital projects for the upcoming fiscal year based on the District's financial overview

District-Wide Overview

For FY26/27, the District anticipates total revenue of approximately \$4,134,158, while total expenditures are projected at \$7,081,439. This results in a district-wide projected deficit of \$(2,947,281). The primary driver of this imbalance is the Crockett Sanitary Department (CVSAN), which accounts for \$5,907,269 in expenditures against \$2,988,032 in revenue.

Departmental Overview

1. Recreation Department (Fund 3241)

The Recreation Department's total revenue is projected at \$696,603 for FY26/27, with total expenditures estimated at \$783,743.

Revenue Drivers: Significant funding sources include the Recreation Tax (\$136,400), restricted grants (\$145,000), and Community Center rentals (\$255,000).

Key Expenditures: Major costs include payroll and employee expenses (\$356,750), insurance (\$53,864), and utilities (\$87,000). Repairs and maintenance for facilities such as the pool and community center are budgeted at \$128,000.

Fiscal Outlook: The department expects a net loss of \$(87,140) for the fiscal year, which can be offset by increased rentals and enterprise efforts.

2. Maintenance Department (Fund 3242)

The Maintenance Department, which oversees lighting and landscaping (L&L), projects a total revenue of \$96,000 (which includes the annual Walk of Honor Grants and Parcel Tax Revenue) and operating expenses of \$57,000.

Revenue: Operating revenue from Lighting & Landscaping is stable at \$63,000. Non-operating revenue, primarily from Memorial Hall and LAIF interest, is projected at \$33,000.

Expenditures: Projected costs include \$30,000 for landscaping services and supplies and \$6,000 for streetlight maintenance.

Capital Projects: Capital expenses for FY26/27 are budgeted at \$17,530, focusing on Plaza/Streetlights and Memorial Hall (MH).

3. Port Costa Sanitary Department (Fund 3425)

The Port Costa Sanitary Department (PCSAN) projects a revenue of \$353,523 and total O&M expenditures of \$315,879.

Operational Focus: Significant operational costs include \$135,000 for the treatment plant and \$55,000 for the collection system.

Debt & Capital: The department has budgeted \$24,515 for non-operational expenses, including CVSAN repayment. Planned capital equipment and project allocations are set at \$10,000.

4. Crockett Sanitary Department (CVSAN)

CVSAN represents the District's largest financial commitment for FY26/27.

Budget: With \$2,988,032 in revenue and \$5,907,269 in expenditures, the department faces a \$(2,919,237) shortfall.

Debt & Capital: The department carries significant debt service of \$2,954,838, which is mostly comprised of disputed debt to C&H. This debt service is representative of O&M at the Joint Treatment Plant (both contested and uncontested amounts), alleged fines and attorney cost share at a disputed rate of 33.05% for the 2022 odor event, and interest on all items mentioned. CVSAN has planned capital improvements totaling \$773,500.

Capital Improvements & Debt

The District's total planned capital improvements for FY26/27 amount to \$804,030, with the vast majority allocated to the Crockett Sanitary Department (\$773,500) and a smaller portion for Port Costa Sanitary (\$13,000). Total district debt service for the year is projected at \$2,966,262.

Investment and Cash Reserves

As of the proposed budget, the District maintains a total savings (LAIF Investment) of \$1,250,447, with significant portions held for the Crockett Sanitary Department Construction fund (\$1,168,704 in fund 3427) and Memorial Hall (\$297,545). Starting cash across all funds is TBD and will be accurate numbers will be available at the close of the FY25/26 (June 30, 2026).

CROCKETT COMMUNITY SERVICES DISTRICT
FY 2026/27 BUDGET
PROPOSED (05-26-2026)

	ADOPTED BUDGET FY24/25	ACTUAL YEAR- END FY24/25	ADOPTED BUDGET FY25/26	EST YEAR END FY25/26	PROPOSED BUDGET FY26/27
Revenue					
CCSD Administration	\$ 267,666	\$ -	\$ -	\$ -	\$ -
Recreation Dept.	\$ 824,963	\$ 771,411	\$ 777,920	\$ 894,542	\$ 696,603
Maintenance Dept.	\$ 307,093	\$ 99,530	\$ 99,530	\$ 96,212	\$ 96,000
Port Costa Sanitary Dept.	\$ 299,709	\$ 308,371	\$ 353,545	\$ 353,545	\$ 353,523
Crockett Sanitary Dept.	\$ 4,279,399	\$ 2,222,187	\$ 2,466,649	\$ 6,663,546	\$ 2,988,032
Rate Stabilization Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 5,978,830	\$ 3,401,839	\$ 3,697,644	\$ 8,007,845	\$ 4,134,158

	ADOPTED BUDGET FY24/25	ACTUAL YEAR- END FY24/25	ADOPTED BUDGET FY25/26	EST YEAR END FY25/26	PROPOSED BUDGET FY26/27
Expenditures					
CCSD Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Dept.	\$ 775,700	\$ 836,171	\$ 781,780	\$ 852,615	\$ 783,743
Maintenance Dept.	\$ 51,500	\$ 52,441	\$ 99,122	\$ 50,751	\$ 57,000
Port Costa Sanitary Dept.	\$ 263,655	\$ 294,073	\$ 304,145	\$ 301,246	\$ 315,897
Crockett Sanitary Dept.	\$ 4,083,595	\$ 2,112,079	\$ 3,319,886	\$ 8,323,770	\$ 5,907,269
Rate Stabilization Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,083,595	\$ 3,294,764	\$ 4,504,913	\$ 9,528,382	\$ 7,063,909

	ADOPTED BUDGET FY24/25	ACTUAL YEAR- END FY24/25	ADOPTED BUDGET FY25/26***	EST YEAR END FY25/26	PROPOSED BUDGET FY26/27
Revenue Minus Expenditures***					
CCSD Admin	\$ 267,666	\$ -	\$ -	\$ -	\$ -
Recreation	\$ 49,263	\$ (64,760)	\$ (3,860)	\$ 41,927	\$ (87,140)
Maintenance (L&L)	\$ 255,593	\$ 47,089	\$ 408	\$ 45,461	\$ 39,000
PCSAN	\$ 36,054	\$ 14,638	\$ 49,400	\$ 52,299	\$ 37,626
CVSAN	\$ 186,659	\$ 110,108	\$ (853,237)	\$ (1,660,224)	\$ (2,919,237)
District Total	\$ 1,895,235	\$ 107,075	\$ 694,550	\$ (1,520,537)	\$ (2,929,751)

* New Chart of Accounts implemented in FY 24/25, many totals for expenses for all departments are aggregate totals

**Prior Year Revenues and Expenditures not entirely reflected in CVSAN Department Budget

*** Revenue ONLY includes associated FY Revenue; not included is cash roll over balance

LAIF Investment Starting Balance FY26/27	
Recreation	TBD
Maintenance (MH)	\$ 297,545****
PCSAN	TBD
CVSAN	TBD
3427	\$1,168,704
3429	\$81,744
Total Savings	\$ 1,250,447

Debt Service FY26/27	
Recreation	\$4,394
Maintenance	\$2,636
PCSAN	\$4,394
CVSAN	\$2,954,838
Total Debt	\$ 2,966,262

Starting Fund Balance FY26/27	
Recreation	TBD
Maintenance (L&L)	TBD
PCSAN	TBD
CVSAN	TBD
3427	\$37,926.28
3429	\$217.00
3240 Admin	\$0.00
Total Cash	\$ 38,143

Capital Improvement FY26/27	
Recreation	\$0
Maintenance(MH)	\$17,530
PCSAN	\$13,000
CVSAN	\$773,500
Total Capital	\$804,030

****LAIF Maintenance is for Memorial Hall ONLY.

FY 2024-25 Adopted FY 2024-25 Actual Year End FY 2025-26 Adopted FY 2025-26 Est. Year End FY 2026-27 Proposed

Revenue and Income

4000 - Property Tax Revenue

4020 - Cost Recovery Revenue	0	1650	250	4783	250
Total - 4000 - Property Tax Revenue	\$ -	\$ 1,650	\$ 250	\$ 4,783	\$ 250

4200 - Non-Operating Revenue

Property Tax Transfer from 3240	120,163	124,743	120,000	302,253	42,293
Recreation Tax	136,400	136,400	136,400	136,400	136,400
4015 - Investment Interest (non-op)	3,000	3,217	3,000	900	900
Return-to-Source Co-Gen	40,000	45,192	40,000	18,936	18,940
4520 - Grants - Restricted	180,000	124,267	145,000	150,000	145,000
4510 - Donations - Restricted	500	15,027	500	0	500
4215 - Other Non-Operating Revenue	5,500	1,891	1,500	0	1,500
Total 4200 - Non-Operating Revenue	\$ 485,563	\$ 450,737	\$ 446,400	\$ 608,489	\$ 345,533

4300 - Recreation Revenue

Pool

4305 - Aquatics Rental		30,711			30,000
4310 - Aquatics Season Passes		14,613			14,000
4315 - Cash Over		15,901			16,000
4330 - Concessions		31,822			30,000
4335 - Other Sales - Sunglasses		194			150
4335 - Other Sales - Crockett Mile & Swimathon		1,486			1,000
4355 - Swim Admission Fees		150			150
Pumpkin Patch		852	750		500
Christmas Tree Lot		4258	2500		2,500
Total Pool	\$ 76,000	\$ 94,876	\$ 85,000	\$ 80,000	\$ 94,300

Community Center

4325 - Community Center Rentals	263,000	222,628	245,000	200,000	255,000
4335 - Other Sales					
4340 - Parking Fines	-	351	50	50	300
Total Community Center	\$ 263,000	\$ 222,979	\$ 245,050	\$ 200,050	\$ 255,300

Park

4365 - Tennis/Restroom Keys	400	220	220	100	220
Total Park	\$ 400	\$ 220	\$ 220	\$ 220	\$ 220

4400 - Program Revenue

4410 - Center Programs	0	949	1000	1000	1000
Total 4400 - Program Revenue	\$ -	\$ 949	\$ 1,000	\$ 1,000	\$ 1,000
Total 4300/4400 - Recreation Revenue	\$ 339,400	\$ 319,024	\$ 331,270	\$ 281,270	\$ 350,820

Total Revenue	\$ 824,963	\$ 771,411	\$ 777,920	\$ 894,542	\$ 696,603
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O&M and Capital Expenses

5000 - Cost of Goods Sold

5005 - Food Concession Purchases	0	2514	20000		20000
5007 - Merchandise Purchases	0	0	200		200
5015 - Program Expenses	5000	0	4854		4854
5035 - Pumpkin Patch	0	0	0		0
5025 - Christmas Program Expenses	0	4854	0		0
Total - 5000 - Cost of Goods Sold	\$ 5,000	\$ 7,367	\$ 25,054	\$ -	\$ 25,054

FY25/26 Rec Dept. Budget- Fund 3241 - Overview

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2025-26 Est. Year End	FY 2026-27 Proposed
5150 - Bank & Finance Charges					
5155 - Merchant Fees	0	0	2733		2733
5160 - Interest Expense	0	0	1812		1812
Loan - 1 RPD	0	4394	2582	4394	4400
Total 5150 - Bank & Finance Charges	\$ -	\$ 4,394	\$ 7,127	\$ 4,394	\$ 8,945
5200 - County & State Charges	\$ 5,500	\$ 4,302	\$ 5,607	\$ 3,149	\$ 5,607
5300 - Dues & Subscriptions					
5305 - Memberships		816	816	230	816
5310 - Software Subscriptions		60	500	0	500
Total 5300 - Dues & Subscriptions	\$ 2,000	\$ 876	\$ 1,316	\$ 230	\$ 1,316
5350 - Elections	\$ 1,000	\$ 1,833	\$ 7,500	\$ -	\$ 2,000
5400 - General & Admin Expenses					
5405 - Postage & Shipping	0	54	100	0	100
5410 - Office Supplies and Expenses	15000	2041	7000	1528	2000
5415 - Staff Meals	0	0	0	0	0
Total 5400 - General & Admin Expenses	\$ 15,000	\$ 2,095	\$ 7,100	\$ 1,528	\$ 2,100
5500 - Insurance					
5505 - Employee Bonds	0	0	0	0	0
5510 - Liability & Property	0	31921	34083	52121	35000
5515 - Worker's Comp	0	1572	1572	0	18864
Total 5500 - Insurance	\$ 37,000	\$ 33,709	\$ 35,655	\$ 52,121	\$ 53,864
5600/5700 - Payroll & Employee Expenses					
5600 - Employee Expenses					
5605 - CalPERS Retirement Expense	0	48067	36499	27878	40000
5610 - Fingerprinting	0	0	0	0	250
5615 - LTD & STD Insurance	0	918	1500	543	1500
5620 - SDRMA Health Benefits	0	31837	29475	22825	30000
5625 - Training & Certification	9000	1061	5000	5000	5000
5630 - Payroll Processing Fees	0	0	0	0	0
5700 - Payroll Expenses					
5705 - O&M Benefits	0	0	0	0	0
5715 - O&M Salary	0	359067	326015	328350	280000
Total 5600/5700 - Payroll & Employee Expenses	\$ 309,000	\$ 440,950	\$ 398,489	\$ 384,596	\$ 356,750
5800 - Printing/Publishing/Advertising	\$ 1,200	\$ 746	\$ 1,000	\$ 506	\$ 2,500
5850 - Professional Services					
5850 - Professional Services, other	0	0	760	0	750
5855 - Accounting & Consulting	0	29320	24320	6692	29400
5860 - Auditor	0	0	0	5475	7688
5865 - Engineering	0	0	0	0	0
5870 - Legal	0	2138	1604	17318	2150
5875 - Security Guards	0	12987	12987	16672	13000
Total 5850 - Professional Services	\$ 40,000	\$ 44,445	\$ 39,671	\$ 46,156	\$ 52,988

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2025-26 Est. Year End	FY 2026-27 Proposed
FY25/26 Rec Dept. Budget- Fund 3241 - Overview					
5900 - Reconciliation Discrepancies	\$ -	\$ -	\$ -	\$ -	\$ -
5910 - Repairs & Maintenance		14			
5915 - Tennis Maintenance & Supplies	0	3388	4000	4000	4000
5920 - Building Maintenance & Supplies	0	14234	15000	29021	15000
5925 - Janitorial Services & Supplies	0	17038	17000	13800	18000
5930 - Landscape Services & Supplies	0	58523	50000	79210	60000
5935 - Pool Maintenance & Supplies	0	30756	50000	13755	31000
Total - 5910 - Repairs & Maintenance	\$ 80,000	\$ 123,953	\$ 136,000	\$ 139,785	\$ 128,000
5950 - Security Alarm/CCTV	\$ -	\$ 504	\$ 504	\$ 504	\$ 504
5960 - Telephone & Internet	\$ 3,000	\$ 463	\$ 2,000	\$ 3,012	\$ 2,500
5965 - Uncategorized Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
5970 - Uniforms	\$ 2,500	\$ 1,380	\$ 2,500	\$ 2,500	\$ 2,500
5980 - Utilities	\$ 85,000	\$ 86,090	\$ 86,259	\$ 134,057	\$ 87,000
5990 - Vehicle & Travel Reimbursement	\$ 2,000	\$ 872	\$ 1,000	\$ 2,495	\$ 1,500
1745 - REC Capital Equipment	\$ -	\$ 30,322	\$ -	\$ 21,155	\$ -
2060 - US Bank - 8450*	\$ -	\$ 51,259	\$ -	\$ 56,426	\$ 50,000
2136 - Payroll Liabilities	\$ -	\$ 613	\$ -	\$ -	\$ 615
TOTAL REC EXPENDITURES:	\$ 588,200	\$ 836,171	\$ 756,782	\$ 852,615	\$ 783,743
ADA Project / Capital Replacement	\$ 180,000	\$ 180,385	\$ 25,000	\$ -	\$ -
Completed Project Stats					
Grant from State	\$ 177,952				
Grant from CCF	\$ 160,000				
Community Development funds	\$ 80,000				
Total Grants Received	\$ 417,952				
Total Project Cost	\$ 438,662				
Total Cost to CCSD	\$ 20,710				

*2060 - USBank contains charges some for materials & supplies, autopay subscriptions, memberships, postage, and payroll processing fees. Staff will give each of these transactions individual line item coding in QuickBooks starting July 1, 2026

FY 25/26 Maintenance Dept. Budget - Fund 3242 - Overview

FY24/25 Adopted FY 2024-25 Actual Year End FY25/26 Adopted FY25/26 Est Year End FY2026/27 Proposed

Expenses										
Bridgehead/Plaza/Landscaping										
5930 - Landscaping Services & Supplies	\$	40,000	\$	31,221	\$	53,000	\$	34,705	\$	30,000
Streetlights O&M	\$	1,000	\$	-	\$	5,000	\$	-	\$	6,000
Elections	\$	500	\$	611	\$	-	\$	-	\$	-
CSD Administration/other										
2060 - US Bank								210		
2103b - Loan Repayment 1 RPD								1,318		
5305 - Memberships								85		
5310 - Software Subscriptions								24		
5410 - Office Supplies and Expenses								18		
5510 - Liability & Property Insurance								4,421		
5625 - Training & Certification								58		
5715 - O&M Salary								5,164		
5855 - Accounting & Consulting								1,175		
5870 - Legal								295		
5980 - Utilities								69		
CSD Administration/other	\$	10,000	\$	20,609	\$	6,300	\$	16,046	\$	21,000
Total Expenses	\$	51,500	\$	52,441	\$	64,300	\$	50,751	\$	57,000

Capital Expense										
Bridgehead		-		-		-		-		-
Plaza / Streetlights		-		-		23,311		-		6,000
Memorial Hall		200,000		-		11,530		-		11,530
Total Capital Expense	\$	200,000	\$	-	\$	34,811	\$	-	\$	17,530
Total Appropriations	\$	251,500	\$	52,441	\$	99,122	\$	50,751	\$	74,530

Revenues										
Operating Revenue										
Lighting & Landscaping		57,092		63,000		63,000		63,000		63,000
Total L&L Operating Revenue	\$	57,092	\$	63,000	\$	63,000	\$	63,000	\$	63,000
Non-Operating Revenue										
Lighting & Landscaping		-		-		-		-		-
Memorial Hall		-		25,000		26,600		21,000		21,000
LAIF Interest - Mem Hall		-		11,530		11,530		12,212		12,000
Total Non-Operating Revenue (Memorial Hall)	\$	-	\$	36,530	\$	38,130	\$	33,212	\$	33,000

Balance Overview										
Fund Balance (Beginning)	\$	32,425	\$	32,425	\$	35,114	\$	35,114	\$	16,511
Fund Balance (End)								16,511		
Revenue Measure L	\$	57,092	\$	63,000	\$	63,000	\$	63,000	\$	63,000
Expenses Measure L	\$	(8,513)	\$	(52,441)	\$	(64,311)	\$	(50,751)	\$	(57,000)
Memorial Hall Funds (LAIF)	\$	250,000	\$	291,250	\$	276,713	\$	300,461	\$	300,461

FY25/26 Port Costa Sanitary Dept. Budget- Fund 3425 - Overview

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2025-26 Est Year End	FY 2026-27 Proposed
O&M Expenses					
2060 - US Bank - 8450*	\$ -	\$ 9,836	\$ -	\$ 3,469	\$ 10,016
2136 - Payroll Liabilities	\$ -	\$ 613	\$ -	\$ -	\$ 650
5150 - Bank & Finance Charges					
2130b - 1 RPD Loan Principal and Interest	-	4,394	4,394	4,394	4,400
Total 5150 - Bank & Finance Charges	\$ 1,000	\$ 4,394	\$ 4,394	\$ 4,394	\$ 4,400
5200 - County & State Charges	\$ 680	\$ 129	\$ 351	\$ -	\$ 200
5300 - Dues & Subscriptions					
5305 - Memberships	-	5,604	2,965	2,996	2,996
5310 - Software Subscriptions	-	60	-	598	628
5315 - Licenses & Permits	-	10,125	-	12,588	13,109
Total 5300 - Dues & Subscriptions	\$ 4,586	\$ 18,773	\$ 2,965	\$ 16,182	\$ 16,733
5350 - Elections	\$ -	\$ 611	\$ -	\$ -	\$ 930
5400 - General & Admin Expenses					
5405 - Postage & Shipping	-	3	280	-	5
5410 - Office Supplies and Expenses	-	82	82	59	82
Gas, Fuel, Vehicle (Dist. Owned)	-	-	-	-	-
Recoverable, other Misc.	-	-	-	-	-
5415 - Staff Meals	-	-	-	-	-
Total 5400 - General & Admin Expenses	\$ 250	\$ 85	\$ 362	\$ 59	\$ 87
5500 - Insurance					
5505 - Employee Bonds	-	-	-	-	-
5510 - Liability & Property	-	8,727	9,683	13,910	18,083
5515 - Worker's Comp	-	349	350	350	350
Total 5500 - Insurance	\$ 12,292	\$ 9,124	\$ 10,033	\$ 14,260	\$ 18,433
5600/5700 - Payroll & Employee Expenses					
5600 - Employee Expenses					
5605 - CalPERS Retirement Expense	-	2,269	3,000	6,306	6,400
5615 - LTD & STD Insurance	-	80	3,080	80	80
5620 - SDRMA Health Benefits	-	4,668	4,189	4,500	4,700
5625 - Training & Certification	-	66	1,000	838	1,000
5630 - Payroll Processing Fees	-	-	1,600	-	1,500
5700 - Payroll Expenses					
5705 - O&M Benefits	-	-	-	-	-
5715 - O&M Salary	-	27,240	35,412	29,290	31,000
Total 5600/5700 - Payroll & Employee Expenses	\$ 46,659	\$ 34,324	\$ 48,281	\$ 41,014	\$ 44,680
5800 - Printing/Publishing/Advertising	\$ -	\$ -	\$ -	\$ 429	\$ 500
5850 - Professional Services					
5855 - Accounting & Consulting	-	6,888	8,000	1,650	2,500
5860 - Auditor	-	-	-	1,609	1,650
5865 - Engineering	-	6,054	9,474	-	6,500
5870 - Legal	-	116	2,000	610	2,000
Total 5850 - Professional Services	\$ 35,500	\$ 13,058	\$ 19,474	\$ 3,869	\$ 12,650
5900 - Reconciliation Discrepancies	-	-	-	-	-
5910 - Repairs & Maintenance					
5920 - Building Maintenance & Supplies	-	58	100	-	100
5925 - Janitorial Services & Supplies	-	-	-	-	1,000
5930 - Landscape Services & Supplies	-	3,977	3,000	3,444	3,500
Vegetation Control	-	-	-	-	-
Total - 5910 - Repairs & Maintenance	\$ 1,000	\$ 4,035	\$ 3,100	\$ 3,444	\$ 4,600
5950 - Security Alarm/CCTV	\$ -	\$ -	\$ -	\$ -	\$ -
5960 - Telephone & Internet	\$ -	\$ -	\$ -	\$ -	\$ -
5965 - Uncategorized Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
5970 - Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -
5980 - Utilities	\$ 5,000	\$ 6,401	\$ 6,500	\$ 9,070	\$ 10,000
5990 - Vehicle & Travel Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
5995 - Other Non-Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
5997 - Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
6125 - Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
6100 - PCSAN Expenses					
6105 - Collection System	47,500	34,505	44,827	63,347	55,000
6110 - Treatment Plant	174,715	111,202	118,438	141,709	135,000

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2025-26 Est Year End	FY 2026-27 Proposed
FY25/26 Port Costa Sanitary Dept. Budget- Fund 3425 - Overview					
6115 - Admin/General - PCSAN	-	-	11,134	-	1,000
6120 - Other PCSAN Expenses	-	-	1,000	-	1,000
Total 6100 - PCSAN Expenses	\$ 222,215	\$ 145,707	\$ 175,399	\$ 205,056	\$ 192,000
Total O&M Expenditures	\$ 329,182	\$ 247,091	\$ 270,859	\$ 301,246	\$ 315,879
Non-Operational Expenses					
CVSAN Repayment - Principal	21,429	21,429	21,429	21,429	21,429
CVSAN Repayment - Interest	4,629	4,629	3,857	3,857	3,086
Non-Operational/Other	-	-	-	-	-
Total Non-Operational Expenses	\$ 26,058	\$ 26,058	\$ 25,286	\$ 25,286	\$ 24,515
Grant Pass Through	\$ -	\$ 4,000	\$ 13,325	\$ -	\$ -
CIP & Fixed Assets					
1625 - PCSAN Capital Equipment & Projects Allocation	-	20,925	8,000	16,700	10,000
Allocations to Operating Reserves	-	-	30,000	-	-
Contingency Reserve	8,996	-	5,000	-	3,000
Interfund G/L Non-Op Adjustment	-	-	-	-	-
Total CIP & Fixed Assets	\$ 8,996	\$ 20,925	\$ 43,000	\$ 16,700	\$ 13,000
TOTAL PCSAN EXPENDITURES	\$ 355,240	\$ 294,073	\$ 304,145	\$ 343,232	\$ 353,394
Revenue and Income					
4015 - Interest Non-Op	\$ 360	\$ 9,453	\$ 9,022	\$ 9,022	\$ 9,000
4100 - Operating Revenue					
4115 - Capacity Charge	-	-	-	-	-
4120 - Cost Recovery Revenue	-	-	-	-	-
4125 - Penalties & Fines Collected	-	-	-	-	-
4130 - Permit & Inspection Fees	180	90	180	180	180
4135 - Sewer Use Charge	299,169	299,169	344,343	344,343	344,343
4200 - Non-Operating Revenue	-	-	-	-	-
4210 - Contractor Bonds	-	-	-	-	-
Total - 4100 - Operating Revenue	\$ 299,349	\$ 299,259	\$ 344,523	\$ 344,523	\$ 344,523
Total Revenue and Income	\$ 299,709	\$ 308,712	\$ 353,545	\$ 353,545	\$ 353,523
4500 - Donations, Fundraisers & Grants					
4515 - Grants Operations	-	-	-	30,000	156,550
4520 - Grants Restricted	-	4,000	17,325	-	-
Total - 4500 - Donations, Fundraisers & Grants	\$ -	\$ 4,000	\$ 17,325	\$ 30,000	\$ 156,550

*2060 - USBank contains charges some for materials & supplies, autopay subscriptions, memberships, postage, and payroll processing fees. Staff will give each of these transactions individual line item coding in QuickBooks starting July 1, 2026

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2025-26 Est Year End	FY 2026-27 Proposed
O&M Expenses					
2060 - US Bank****	\$ -	\$ 38,001	\$ -	\$ 46,328	\$ 35,000
2120 - Due to C&H (Liability)***	\$ -	\$ -	\$ -	\$ -	\$ 2,868,089
2136 - Payroll Liabilities	\$ -	\$ 2,349	\$ -	\$ -	\$ 2,350
5150 - Bank & Finance Charges					
5160 - Interest Expense			17,053		-
2130b - 1 RPD Loan (Interest)		13,205		17,940	17,940
2130a - CVSAN Loan (Interest)		3,153		1,775	1,775
Building Loan Principal			19,105		-
2130b - 1 RPD Loan (Principal)		19,311		15,894	15,894
2130a - CVSAN Loan (Principal)		49,762	49,762	51,140	51,140
Total 5150 - Bank & Finance Charges	\$ 114,041	\$ 85,431	\$ 85,920	\$ 86,749	\$ 86,749
5200 - County & State Charges	6,650	739	7,071	75	1,000
5300 - Dues & Subscriptions					
5305 - Memberships	4,800	4,286	4,000	12,648	12,500
5310 - Software Subscriptions	16,340	60	29,424	336	300
5315 - Licenses & Permits	-	6,332	-	3,945	6,500
Total 5300 - Dues & Subscriptions	\$ 21,140	\$ 10,678	\$ 33,424	\$ 16,929	\$ 19,300
5350 - Elections	3,000	3,054	-	-	5,000
5400 - General & Admin Expenses					
5405 - Postage & Shipping	-	194	1,014	5,318	5,000
5410 - Office Supplies and Expenses	4,391	691	4,200	212	700
Gas, Fuel, Vehicle (Dist. Owned)	1,376	-	1,000	1,000	1,000
Recoverable, other Misc.	4,500	-	1,500	-	-
5415 - Staff Meals	-	-	-	250	250
Total 5400 - General & Admin Expenses	\$ 10,267	\$ 886	\$ 7,714	\$ 6,780	\$ 6,950
5500 - Insurance					
5505 - Employee Bonds	-	-	-	-	-
5510 - Liability & Property	55,000	63,679	73,231	55,508	72,160
5515 - Worker's Comp	40,000	1,572	17,292	1,500	18,864
Total 5500 - Insurance	\$ 95,000	\$ 65,250	\$ 90,523	\$ 57,008	\$ 91,024
5600/5700 - Payroll & Employee Expenses					
5600 - Employee Expenses					
5605 - CalPERS Retirement Expense	-	68,176	72,975	72,087	72,000
5610 - Fingerprinting	-	-	-	-	-
5615 - LTD & STD Insurance	-	644	838	696	838
5620 - SDRMA Health Benefits	-	45,101	58,430	27,196	32,196
5625 - Training & Certification	9,000	66	9,000	6,235	9,000
5630 - Payroll Processing Fees	-	-	-	-	3,240
Total - 5600 - Employee Expenses	\$ 9,000	\$ 113,987	\$ 141,243	\$ 106,213	\$ 117,274
5700 - Payroll Expenses					
5705 - O&M Benefits	-	-	-	-	-
5715 - O&M Salary	375,000	264,566	403,429	299,728	365,000
Total 5600/5700 - Payroll & Employee Expenses	\$ 384,000	\$ 378,553	\$ 544,672	\$ 405,940	\$ 482,274
5800 - Printing/Publishing/Advertising	\$ 3,500	\$ 287	\$ 3,500	\$ 2,843	\$ 3,500
5850 - Professional Services					
5855 - Accounting & Consulting		36,969	45,716	10,280	56,000
5860 - Auditor		-	-	7,100	10,000
5865 - Engineering		4,136	45,000	-	10,000
5870 - Legal		23,351	30,000	23,129	75,000
Total 5850 - Professional Services	\$ 98,750	\$ 64,455	\$ 120,716	\$ 40,509	\$ 151,000
5900 - Reconciliation Discrepancies	-	-	-	-	-
5910 - Repairs & Maintenance					
5920 - Building Maintenance & Supplies	15,000	3,486	10,000	15,004	15,000
5925 - Janitorial Services & Supplies	-	-	-	-	6,500
5930 - Landscape Services & Supplies	-	31,729	25,020	17,568	17,500
Total - 5910 - Repairs & Maintenance	\$ 15,000	\$ 35,214	\$ 35,020	\$ 32,572	\$ 39,000
5950 - Security Alarm/CCTV	\$ -	\$ 1,548	\$ 3,000	\$ 660	\$ 35,150
5960 - Telephone & Internet	\$ 3,500	\$ 86	\$ 3,500	\$ 266	\$ 2,500
5965 - Uncategorized Expenses	\$ -	\$ 22	\$ -	\$ -	\$ -
5970 - Uniforms	\$ -	\$ 71	\$ 1,000	\$ 1,000	\$ 1,500
5980 - Utilities	\$ 55,000	\$ 78,369	\$ 79,073	\$ 60,404	\$ 80,000

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2025-26 Est Year End	FY 2026-27 Proposed
5990 - Vehicle & Travel Reimbursement	\$ 500	\$ 124	\$ 1,000	\$ 822	\$ 1,000
5995 - Other Non-Operating Expenses	\$ 15,000	\$ -	\$ -	\$ -	\$ -
5997 - Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
6125 - Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
6000 - CVSAN Expenses					
6005 - Collection System	366,640	346,812	350,000	351,577	355,000
6010 - Treatment Plant*	1,662,405	-	800,000	2,276,730	856,383
6015 - Admin/General - CVSAN	-	15	10,000	-	1,000
6020 - Other CVSAN Expenses	-	10,249	10,000	-	10,000
Total 6000 - CVSAN Expenses	\$ 2,029,045	\$ 357,076	\$ 1,170,000	\$ 2,628,307	\$ 1,222,383
Total O&M Expenditures	\$ 2,854,393	\$ 1,122,193	\$ 2,186,133	\$ 3,387,193	\$ 5,133,769

CIP & Fixed Assets					
1430 - CVSAN Capital EQ Tank	\$ 250,000	\$ -	\$ 55,081	\$ 126,132	\$ -
1445 - CVSAN Pump Station					30,000
General 1445		148,110			375,500
Telstar M CCP		355,470			
Frisch M CCP		137,667			
Total 1445 - CVSAN Pump Station	\$ 328,000	\$ 641,246	\$ 614,132	\$ 760,042	\$ 405,500
1450 - CVSAN Sewers					
CEAU		108,185		-	
LRP		152,223		-	
Repairs Alex.Pipe Proj		3,955		-	
Total - 1450 - CVSAN Sewers	\$ 400,000	\$ 264,363	\$ 400,000	\$ -	\$ 300,000
1455 - CVSAN Treatment					
Capital Replacement (O&M) JTP	\$ 25,347	\$ -	\$ 54,520	\$ -	\$ -
Capital Replacement Treatment Plant	\$ 25,000	\$ -	\$ -	\$ -	\$ -
1460 - Flow Monitoring		4,415			5,500
1470 - Manhole Inspection		340			500
1480 - TV Inspection					
LRP CCTV Contract		46,872			
LRP Force Main TV		12,850			
Total 1480 - TV Inspection		\$ 59,722		\$ 43,988	\$ 52,000
1530 - District Office	\$ 210,000	\$ 19,799	\$ 10,000	\$ 9,920	\$ 10,000
Total - CVSANCapital Op Fund	\$ 1,238,347	\$ 989,886	\$ 1,133,733	\$ 940,082	\$ 773,500
Reserve Fund - LAIF**				2,736,000	-
TOTAL CVSAN EXPENDITURES	\$ 4,092,740	\$ 2,112,079	\$ 3,319,866	\$ 4,327,274	\$ 5,907,269

Revenue and Income					
4000 - Property Tax Revenue	\$ 698,610	\$ 239,918	\$ 239,918	\$ 645,406	\$ 420,017
4015 - Interest Non-Op					
Investment	63,112	192,392	28,859	100,000	7,500
4215 - Return-To-Source/Grants	7,578	32,202	32,000	18,950	19,000
Total - 4015 - Interest Non-Op	\$ 70,690	\$ 224,594	\$ 60,859	\$ 118,950	\$ 26,500
4100 - Operating Revenue					
4110 - Building Rental	10,800	6,000	6,000	6,000	6,000
4115 - Capacity Charge	7,275	-	-	-	-
4120 - Cost Recovery Revenue	36,058	36,058	25,286	25,286	30,000
4125 - Penalties & Fines Collected	-	-	-	-	-
4130 - Permit & Inspection Fees	1,312	1,440	1,440	-	1,440
4135 - Sewer Use Charge****	1,611,428	1,717,487	1,912,211	2,002,497	2,281,692
4136 - Sewer Use Charges - C&H*	590,088	-	214,935	1,128,407	221,383
4210 - Contractor Bonds	14,000	6,000	6,000	1,000	1,000
NC - Allocations From Reserves	1,139,138	-	-	2,736,000	-
Total - 4100 - Operating Revenue	\$ 3,410,099	\$ 1,766,985	\$ 2,165,872	\$ 5,899,190	\$ 2,541,515
Total Revenue and Income	\$ 4,179,399	\$ 2,231,497	\$ 2,466,649	\$ 6,663,546	\$ 2,988,032

*Payment to C&H in amount of \$2,276,729.50, which is A/N 4136 less 6010

** \$2,736,000 was pulled from LAIF Reserve Account, is not figured into Total Expenses

***2120 Outstanding Liability C&H - Total amount requested from C&H is \$2,868,089 and is CONTESTED. Figure in Proposed FY26/27 column represents a potential payment, not verified. Final amount still TBD.

****Proposed FY26/27 4135 - SUC, assumes an increase of 15%, CSD Board has not set upper threshold as of 5.27.26

****2060 - USBank contains charges some for materials & supplies, autopay subscriptions, memberships, postage, and payroll processing fees. Staff will give each of these transactions individual line item coding in QuickBooks starting July 1, 2026

Lighting & Landscape

Department 3242	A/N		<u>Actual Spent - Q1</u>	<u>Actual Spent - Q2</u>	<u>Actual Spent - Q3</u>	<u>Budget for Year</u>	<u>Remaining Balance</u>	<u>Percent Remaining</u>
Bank & Finance Charges	5150	\$	1,318.21	\$ -	\$ -			
County & State Charges	5200	\$	-	\$ -	\$ -			
Dues & Subscriptions	5300	\$	85.19	\$ -	\$ -			
Elections	5350	\$	-	\$ -	\$ -			
General & Admin	5400	\$	10.29	\$ 7.72	\$ -			
Insurance	5500	\$	2,162.91	\$ -	\$ 2,257.74			
Payroll & Employee	5600	\$	57.50	\$ -	\$ -			
Payroll Expenses	5700	\$	1,795.18	\$ 1,599.61	\$ 1,350.24			
Professional Services	5850	\$	381.80	\$ 1,348.50	\$ 11.50			
Utilities	5980	\$	68.73	\$ -	\$ -			
US Bank 8450	2060	\$	193.70	\$ -	\$ 16.29			
Quarterly Totals:		\$	6,073.51	\$ 2,955.83	\$ 3,635.77			
			Total for CSD Administration/other		\$ 12,665.11	\$ 6,300.00	\$ (6,365.11)	-101%
Landscape Services	5930	\$	12,697.00	\$ 2,940.00	\$ 127.06	\$ 58,000.00	\$ 42,235.94	73%
Quarterly Totals		\$	6,073.51	\$ 2,955.83	\$ 3,635.77			
			Expenses YTD		\$ 12,665.11			

Recreation

Department 3241	A/N	Actual Spent - Q1	Actual Spent - Q2	Actual Spent - Q3	Budget for Year	Remaining Balance	Percent Remaining
Bank & Finance Charges	5150	\$ 2,197.01	\$ -	\$ 2,197.01	\$ 7,127.00	\$ 2,732.98	38%
County & State Charges	5200	\$ 140.25	\$ -	\$ 3,149.00	\$ 5,607.00	\$ 2,317.75	41%
Dues & Subscriptions	5300	\$ 176.63	\$ -	\$ -	\$ 1,316.00	\$ 1,139.37	87%
Elections	5350	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00	100%
General & Admin	5400	\$ 30.92	\$ 567.70	\$ 266.03	\$ 7,100.00	\$ 6,235.35	88%
Insurance	5500	\$ 8,804.93	\$ -	\$ 31,608.38	\$ 35,654.00	\$ (4,759.31)	-13%
Payroll & Employee	5600	\$ 128,998.72	\$ 67,615.67	\$ 65,307.34	\$ 398,489.00	\$ 136,567.27	34%
Printing/Publishing/Advertising	5800	\$ 230.90	\$ 79.05	\$ 52.70	\$ 1,000.00	\$ 637.35	64%
Professional Services	5850	\$ 19,942.05	\$ 11,677.25	\$ 1,545.50	\$ 39,671.00	\$ 6,506.20	16%
Repairs & Maintenance	5910	\$ 41,363.61	\$ 21,161.98	\$ 48,645.50	\$ 136,000.00	\$ 24,828.91	18%
Security Alarm/CCTV	5950	\$ 504.00	\$ -	\$ -	\$ 504.00	\$ -	0%
Telephone & Internet	5960	\$ 692.24	\$ 694.56	\$ 930.41	\$ 2,000.00	\$ (317.21)	-16%
Uniforms	5970	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	100%
Utilities	5980	\$ 26,825.82	\$ 31,542.78	\$ 23,278.46	\$ 86,259.00	\$ 4,611.94	5%
Vehicle & Travel Reimbursement	5990	\$ 323.70	\$ 182.00	\$ 123.70	\$ 1,000.00	\$ 370.60	37%
Capital Improvements	1745 (CAP)	\$ 5,540.00	\$ 6,404.16	\$ 9,211.00	\$ 25,000.00	\$ 3,844.84	15%
Unallocated Credit Card	8450 (USBank)	\$ 14,125.68	\$ 18,159.56	\$ 11,119.39	\$ -	\$ (43,404.63)	
Quarterly Totals		\$ 249,896.46	\$ 158,084.71	\$ 197,434.42	\$ 756,727.00		
			Expenses YTD	\$ 605,415.59			