

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					
		216			
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
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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**

	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