

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2025-26 Est Year End	FY 2026-27 Proposed
<b>O&amp;M Expenses</b>					
<b>2060 - US Bank****</b>	\$ -	\$ 38,001	\$ -	\$ 46,328	\$ 35,000
<b>2120 - Due to C&amp;H (Liability)***</b>	\$ -	\$ -	\$ -	\$ 2,868,089	\$ 868,089
<b>2136 - Payroll Liabilities</b>	\$ -	\$ 2,349	\$ -	\$ -	\$ 2,350
<b>5150 - Bank &amp; Finance Charges</b>					
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
<b>Total 5150 - Bank &amp; Finance Charges</b>	\$ 114,041	\$ 85,431	\$ 85,920	\$ 86,749	\$ 86,749
<b>5200 - County &amp; State Charges</b>	6,650	739	7,071	75	1,000
<b>5300 - Dues &amp; Subscriptions</b>					
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
<b>Total 5300 - Dues &amp; Subscriptions</b>	\$ 21,140	\$ 10,678	\$ 33,424	\$ 16,929	\$ 19,300
<b>5350 - Elections</b>	3,000	3,054	-	-	5,000
<b>5400 - General &amp; Admin Expenses</b>					
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
<b>Total 5400 - General &amp; Admin Expenses</b>	\$ 10,267	\$ 886	\$ 7,714	\$ 6,780	\$ 6,950
<b>5500 - Insurance</b>					
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
<b>Total 5500 - Insurance</b>	\$ 95,000	\$ 65,250	\$ 90,523	\$ 57,008	\$ 91,024
<b>5600/5700 - Payroll &amp; Employee Expenses</b>					
<b>5600 - Employee Expenses</b>					
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
<b>Total - 5600 - Employee Expenses</b>	\$ 9,000	\$ 113,987	\$ 141,243	\$ 106,213	\$ 117,274
<b>5700 - Payroll Expenses</b>					
5705 - O&M Benefits	-	-	-	-	-
5715 - O&M Salary	375,000	264,566	403,429	299,728	365,000
<b>Total 5600/5700 - Payroll &amp; Employee Expenses</b>	\$ 384,000	\$ 378,553	\$ 544,672	\$ 405,940	\$ 482,274
<b>5800 - Printing/Publishing/Advertising</b>	\$ 3,500	\$ 287	\$ 3,500	\$ 2,843	\$ 3,500
<b>5850 - Professional Services</b>					
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
<b>Total 5850 - Professional Services</b>	\$ 98,750	\$ 64,455	\$ 120,716	\$ 40,509	\$ 151,000
<b>5900 - Reconciliation Discrepancies</b>	-	-	-	-	-
<b>5910 - Repairs &amp; Maintenance</b>					
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
<b>Total - 5910 - Repairs &amp; Maintenance</b>	\$ 15,000	\$ 35,214	\$ 35,020	\$ 32,572	\$ 39,000
<b>5950 - Security Alarm/CCTV</b>	\$ -	\$ 1,548	\$ 3,000	\$ 660	\$ 35,150
<b>5960 - Telephone &amp; Internet</b>	\$ 3,500	\$ 86	\$ 3,500	\$ 266	\$ 2,500
<b>5965 - Uncategorized Expenses</b>	\$ -	\$ 22	\$ -	\$ -	\$ -
<b>5970 - Uniforms</b>	\$ -	\$ 71	\$ 1,000	\$ 1,000	\$ 1,500
<b>5980 - Utilities</b>	\$ 55,000	\$ 78,369	\$ 79,073	\$ 60,404	\$ 80,000

FY25/26 Crockett Sanitary Dept. Budget- Fund  
3426 - 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
<b>5990 - Vehicle &amp; Travel Reimbursement</b>	\$ 500	\$ 124	\$ 1,000	\$ 822	\$ 1,000
<b>5995 - Other Non-Operating Expenses</b>	\$ 15,000	\$ -	\$ -	\$ -	\$ -
<b>5997 - Other Operating Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>6125 - Interfund Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>6000 - CVSAN Expenses</b>					
6005 - Collection System	366,640	346,812	350,000	351,577	355,000
6010 - Treatment Plant*	1,662,405	-	800,000	3,405,137	856,383
6015 - Admin/General - CVSAN	-	15	10,000	-	1,000
6020 - Other CVSAN Expenses	-	10,249	10,000	-	10,000
<b>Total 6000 - CVSAN Expenses</b>	\$ 2,029,045	\$ 357,076	\$ 1,170,000	\$ 3,756,714	\$ 1,222,383
<b>Total O&amp;M Expenditures</b>	\$ 2,854,393	\$ 1,122,193	\$ 2,186,133	\$ 7,383,688	\$ 3,133,769

<b>CIP &amp; Fixed Assets</b>					
<b>1430 - CVSAN Capital EQ Tank</b>	\$ 250,000	\$ -	\$ 55,081	\$ 126,132	\$ -
<b>1445 - CVSAN Pump Station</b>		148,110		62,485	30,000
		355,470			375,500
		137,667			
<b>Total 1445 - CVSAN Pump Station</b>	\$ 328,000	\$ 641,246	\$ 614,132	\$ 760,042	\$ 405,500
<b>1450 - CVSAN Sewers</b>		108,185		-	
		152,223		-	
		3,955		-	
<b>Total - 1450 - CVSAN Sewers</b>	\$ 400,000	\$ 264,363	\$ 400,000	\$ -	\$ 300,000
<b>1455 - CVSAN Treatment</b>					
<b>Capital Replacement (O&amp;M) JTP</b>	\$ 25,347	\$ -	\$ 54,520	\$ -	\$ -
<b>Capital Replacement Treatment Plant</b>	\$ 25,000	\$ -	\$ -	\$ -	\$ -
<b>1460 - Flow Monitoring</b>		4,415		-	5,500
<b>1470 - Manhole Inspection</b>		340		-	500
<b>1480 - TV Inspection*</b>		46,872		-	
		12,850		-	
<b>Total 1480 - TV Inspection</b>		\$ 59,722		\$ 43,988	\$ 52,000
<b>1530 - District Office</b>	\$ 210,000	\$ 19,799	\$ 10,000	\$ 9,920	\$ 10,000
<b>Total - CVSANCapital Op Fund</b>	\$ 1,238,347	\$ 989,886	\$ 1,133,733	\$ 940,082	\$ 773,500
<b>Reserve Fund - LAIF**</b>				2,736,000	-
<b>TOTAL CVSAN EXPENDITURES</b>	\$ 4,092,740	\$ 2,112,079	\$ 3,319,866	\$ 8,323,770	\$ 3,907,269

<b>Revenue and Income</b>					
<b>4000 - Property Tax Revenue</b>	\$ 698,610	\$ 239,918	\$ 239,918	\$ 645,406	\$ 420,017
<b>4015 - Interest Non-Op</b>					
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
<b>Total - 4015 - Interest Non-Op</b>	\$ 70,690	\$ 224,594	\$ 60,859	\$ 118,950	\$ 26,500
<b>4100 - Operating Revenue</b>					
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	-
<b>Total - 4100 - Operating Revenue</b>	\$ 3,410,099	\$ 1,766,985	\$ 2,165,872	\$ 5,899,190	\$ 2,541,515
<b>Total Revenue and Income</b>	\$ 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