

# PORT COSTA SANITARY COMMISSION

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## AGENDA FOR TUESDAY, JUNE 2, 2026

TIME: 6:00 PM - REGULAR MEETING

LOCATION: Port Costa School, 1 Plaza Del Hambre, Port Costa, CA

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P.O. Box 578, Crockett, CA 94525 | [www.town.crockett.ca.us](http://www.town.crockett.ca.us) | (510) 787-2992  
[districtsecretary@town.crockett.ca.us](mailto:districtsecretary@town.crockett.ca.us) | Meetings are recorded for accuracy of minutes.

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*The Port Costa Sanitary Commission (PCSAN) is an agent of the Crockett Community Services District.*

1. CALL TO ORDER - ROLL CALL
2. CALL FOR REQUESTS TO CONSIDER ITEMS OUT OF ORDER
3. PUBLIC COMMENTS ON NON-AGENDA ITEMS  
*(The Committee is prohibited from discussing items not on this agenda. Matters not on the agenda may be referred to staff for action or calendared on a future agenda.)*
4. CONSENT CALENDAR: Consideration of a motion to approve the following items.  
*(Items are subject to removal from the Consent Calendar by request of any Board Member on request for discussion or by a member of the public. Items removed from the Consent Calendar will be considered with the Administrative Items.)*
  - a. Approve PCSAN Minutes of May 5.
  - b. Receive Actions Taken by the Board (May 27).
  - c. Receive the Self-Monitoring Report cover letter.
  - d. Receive warrant transmittals (May).
  - e. Receive Cash Account Balance.
  - f. Receive LAIF Account Balance.
  - g. Receive Resolution 25/26-10: Method of Collection for Port Costa SUC for FY 2026/27.
5. CONSIDER ITEMS REMOVED FROM THE CONSENT CALENDAR.
6. ADMINISTRATIVE:
  - a. Report on new logic controller for Treatment Plant
7. GRANTS COMMITTEE
  - a. Update on Community Benefits Agreement Grant application.
8. BUDGET AND FINANCE:
  - a. Review the PCSAN quarterly budget report for Q3 (January – April).
  - b. Review and discuss PCSAN Budget for fiscal year 2026/27.
  - c. Update on District financial matters.
9. REPORT OF DEPARTMENT MANAGER:  
*(These items are for the exchange of information only. No action will be taken at this time.)*
  - a. Operations, maintenance, and capital improvements.
  - b. Governmental matters.
  - c. Announcements and discussion.
10. REPORTS/COMMENTS FROM COMMISSIONERS:  
*(These items are for the exchange of information only. No action will be taken at this time.)*
11. FUTURE AGENDA ITEMS
  - a. Replacement of a line segment on Prospect (P-01-06 and P-01-03).
  - b. Feasibility Study for Canyon Lake Drive sewer line replacement.
  - c. Income survey to determine if Port Costa qualifies as a disadvantaged community.
  - d. Discuss sludge removal from the septic tank.
12. ADJOURNMENT: until July 7, 2026.

You will find the Minutes of this meeting posted on our website at [www.town.crockett.ca.us/meetings](http://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.

In compliance with the Americans with Disabilities Act of 1990, if you need special assistance to participate in a District meeting, or if you need a copy of the agenda or the agenda packet in an appropriate alternative format, please contact the District Secretary at (510) 787-2992. Notification at least 48 hours before the meeting or time when services are needed will assist District staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

Per California Government Code Section 54957.5, any writing or document that is a public record related to an open session agenda item and is distributed less than 72 hours before a regular meeting will be made available for public inspection. The Board has designated the District's website, located at [www.town.crockett.ca.us/meetings](http://www.town.crockett.ca.us/meetings), as the place for making those public records available for inspection. The documents may also be obtained by calling the District Secretary 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 meeting location, as listed on this agenda. The office address is 850 Pomona Street, Crockett, California 94525.

# PORT COSTA SANITARY COMMISSION (PCSAN)

of the Crockett Community Services District

P.O. Box 578 - Crockett, CA 94525

telephone (510) 787-2992

E-mail: [DistrictSecretary@town.crockett.ca.us](mailto:DistrictSecretary@town.crockett.ca.us)

website: [www.town.crockett.ca.us](http://www.town.crockett.ca.us)

## MINUTES OF REGULAR MEETING, MAY 5, 2026.

1. CALL TO ORDER - ROLL CALL: Vice-Chair Tom List called the meeting to order at 6:11 PM. Commissioners Cusack, Scheer, and List were present. Commissioners Klaiber, Surges, and Alt. Vance were absent. Staff present included GM Goodman and Sanitary Department Manager (SDM) Barnhill.
2. CALL FOR REQUESTS TO CONSIDER ITEMS OUT OF ORDER: NONE
3. PUBLIC COMMENTS ON NON-AGENDA ITEMS: NONE
4. CONSENT CALENDAR: Approved as presented. (Scheer 1st, Cusack 2<sup>nd</sup>, 3/0)
  - a. Approve Minutes of April 7, 2026.
  - b. Receive Actions Taken by the Board (April 22).
  - c. Receive the Self-Monitoring Report cover letter.
  - d. Receive Sewer System Management Plan (SSMP) May 2026
  - e. Receive warrant transmittals (April).
  - f. Receive Cash Account
  - g. Receive LAIF Balance
5. CONSIDER ITEMS REMOVED FROM THE CONSENT CALENDAR: NONE
6. ADMINISTRATIVE:
  - a. Update on the SUC for fiscal year 2026/27. GM Goodman stated that there will be no increase in the SUC for Port Costa, although there may be one for the town of Crockett. There is a desire for a new Sewer Use Charge Study, as the old study is 20+ years old. Staff expects addressing a new Study in the next fiscal year.
  - b. Update on the quote from NSU to install the PLC at the treatment plant. Staff have been in contact with NSU, and GM Goodman requested that this item be moved to the June meeting
7. GRANTS COMMITTEE

Commissioner Scheer reported that two grants were submitted to Contra Costa County for the Phillips Community Benefits Agreement, one for the feasibility study for relocation of the Canyon Lake sewer line and one for the repair and relocation of the Prospect line. She will bring updates on the process as they are available.

**4.a**

8. BUDGET AND FINANCE:

- a. REVIEW OF PCSAN QUARTERLY BUDGET REPORT FOR Q3 (JANUARY - APRIL). GM Goodman asked that this item be moved to the June meeting.
- b. REVIEW AND DISCUSS THE PCSAN BUDGET FOR FISCAL YEAR 2026/27- GM Goodman reported that there has been a 28% increase in insurance costs proposed by our insurance carrier. She also reported that, regarding the ongoing audits, all documents from the 2022/23 budget will need to be scanned before the auditor can even start the process.
- c. UPDATE ON DISTRICT FINANCIAL MATTERS. GM Goodman reported that two grant applications were completed for inclusion in the Phillips 66/CBA process: one for the Marina sewer line and one for Memorial Hall, both submitted through the Crockett Community Services District.

9. REPORT OF DEPARTMENT MANAGER:

- a. OPERATIONS, MAINTENANCE, AND CAPITAL IMPROVEMENTS. SDM Barnhill reported that a new water pump was installed (\$1,960) and a new tote was installed (\$1,800). The scum layer in the holding tank will be vacuumed out sometime this summer by West County. NSU will provide a weed removal update at the next meeting. The SSMP was updated for the CCSD by the engineer and was submitted to the State. The SSMP will be updated for PCSAN in August.
- b. GOVERNMENTAL MATTERS. NONE
- c. ANNOUNCEMENTS AND DISCUSSION. NONE

10. REPORTS / COMMENTS FROM COMMISSIONERS: NONE

11. FUTURE AGENDA ITEMS:

- a. Replacement of a line segment on Prospect (P-01-06 and P-01-03).
- b. Feasibility Study for Canyon Lake Drive sewer line replacement.
- c. Income survey to determine if Port Costa qualifies as a disadvantaged community.
- d. Discuss sludge removal from the septic tank.
- e. Review PCSAN Quarterly budget report for Q3
- f. Report on new logic controller for Treatment Plant

12. ADJOURNMENT: The meeting was adjourned at 7:01 PM until June 2, 2026

Respectfully submitted,  
Anne Scheer  
PCSAN Commissioner

# CROCKETT COMMUNITY SERVICES DISTRICT

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

Telephone (510) 787-2992

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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 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 includes 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**

**4.b**

**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.**

May 29, 2026

William Burrell  
Water Resources Control Engineer  
San Francisco Bay Regional  
Water Quality Control Board  
1515 Clay Street, Suite 1400  
Oakland, CA 94612

**Subject: Self-Monitoring Report Submittal for April 2026 for Crockett Community Services District (CCSD) WWTP Port Costa, CA**

The Legally Responsible Official (LRO) for CCSD is James Barnhill, contact phone number (510)787-2992. The Chief Plant Operator is Ryan Robarge with Natural Systems Utilities-Ca, a licensed California Wastewater Treatment Plant Contract Operator (44484), contact phone number (213) 392-1037.

The CCSD Port Costa WWTP contracts laboratory testing with Caltest Analytical Laboratories, which is an ELAP certified laboratory. All sampling and testing analysis records are maintained and available for inspection during normal business hours at the contract lab located at 1885 North Kelly Road Napa, CA 94558, contact phone number (707) 258-4000. There were no exceedances to report in April 2026. An Enterococcus weekly geometric mean exceedance was mistakenly reported for April, but after further review, it was determined that the weekly geometric mean was within permit limits. A 5-day letter was submitted on May 21, 2026.

The monthly report for April 2026 has been uploaded to the CIWQS portal.

*I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designated to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry into the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.*

**Prepared by**



**Ryan Robarge**  
Chief Plant Operator

**Legally Responsible Official:**



**James Barnhill**  
Port Costa Manager

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** 342500 PORT COSTA SANITARY DEPT  
**Book** Operating Book  
**Company Currency** USD  
**Translation Currency** USD  
**Run** 05/29/2026 03:57 PM

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	228,074.38	878,427.41	820,131.69	286,370.10
0530:WARRANTS PAYABLE	(1,003.20)	281,905.33	280,902.13	0.00
<b>Total</b>	<b>227,071.18</b>	<b>1,160,332.74</b>	<b>1,101,033.82</b>	<b>286,370.10</b>

Trial Balance

**Organization** Contra Costa County  
**Periods** FY 2025-26 : 01 Jul - 12 Jun  
**Ledger** Actuals  
**Ledger Account/Summary** 0210:INVESTMENTS  
**Accounting Worktag** 342500 PORT COSTA SANITARY DEPT  
**Book** Operating Book  
**Company Currency** USD  
**Translation Currency** USD  
**Run** 05/29/2026 04:03 PM

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0210:INVESTMENTS	208,047.33	216,978.15	208,047.33	216,978.15
Total	208,047.33	216,978.15	208,047.33	216,978.15

**RESOLUTION NO. 25/26-10**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE CROCKETT COMMUNITY SERVICES DISTRICT OVERRULING OBJECTIONS TO THE METHOD OF COLLECTION OF SEWER SERVICE CHARGES FOR PORT COSTA FOR FISCAL YEAR 2026/27.**

The District Board of the Crockett Community Services District, County of Contra Costa, State of California, resolves as follows:

1. Pursuant to Sections 5471 et seq. and 6520.5 of the Health and Safety Code of the State of California, this Board confirms that it elected to have the sewer service charges for Fiscal Year 2025/26 and subsequent years collected on the tax roll of the District as adopted on July 23, 2025, by Ordinance No. 25-2.
2. That on July 23, 2025, this Board did by Ordinance No. 25-2 adopt a schedule of sewer service charges to be billed to all properties served by the Port Costa Sanitary Department for FY 2025/26 and subsequent years.
3. That pursuant to Government Code Section 6066, a Notice of Public Hearing was published in a newspaper of general circulation on July 2, 2025, and July 12, 2025, announcing that the District Board will consider continuing the schedule of sewer service charges adopted by Ordinance No. 25-2.
4. That pursuant to Government Code Section 61115, a Public Hearing on the report of annual sewer use charges and the method of collection of sewer service charges was regularly and duly held on the 23<sup>rd</sup> day of July 2025 at 7:00 PM at the Crockett Community Center, 850 Pomona Street, Crockett, California.
5. That on July 23<sup>rd</sup>, 2025, objections were heard to the report dated April 28, 2025, of the Sanitary Department Manager, which contains a description of each parcel of real property in Port Costa receiving sewer services and using facilities of the District and the recommended amount of service charge for each parcel computed in conformity with a schedule for user service charges for the community of Port Costa.
6. That on April 22, 2026, the General Manager presented a preliminary budget for FY 2026/27 and recommended no sewer use increase for Port Costa properties. The Board, having considered all comments and objections made to the method of collection, they are hereby overruled.
7. The District Board of the Crockett Community Services District hereby accepts said report of the Sanitary Department Manager dated April 28, 2025.
8. The Administrative Services Manager is directed to deliver a copy of this Resolution, and a listing of properties with the sewer service charges to be collected, to the Auditor of Contra Costa County with the request that the sewer service charges described in said listing for the Fiscal Year 2026/27 be collected on the tax roll of the District in the same manner, by the

same persons, and at the same time as together with and not separately from the District General Taxes.

9. For those properties within the boundaries of the Crockett Community Services District that receive sewer services from the Port Costa Sanitary Department but do not appear on the tax roll of the District, the Administrative Services Manager is directed to invoice the property owners in full on October 31, 2026 with a notice that the bill becomes delinquent after December 1, 2026 and that interest at the rate of one percent (1%) per month shall accrue in the event of late payment in addition to a ten percent (10%) penalty for late payment, pursuant to Government Code Section 61115, District Code Section 1.08.080 and District Ordinance No. 25-2.

**THE FOREGOING RESOLUTION** was passed and adopted by the District Board of the Crockett Community Services District at a Regular Meeting held on May 27, 2026, by the following vote:

**AYES:** Barassi, Spinner, Mackenzie, McDonald, Murdock

**NOES:**

**ABSENT:**

**ABSTAINED:**

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Dale McDonald, President

**ATTEST:**

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Sonia Rivas, MBA  
District Secretary

## Port Costa Sanitary

Department 3425	A/N	Actual Spent - Q1	Actual Spent - Q2	Actual Spent - Q3	Budget for Year	Remaining Balance	Percent Remaining
Bank & Finance Charges	5150	\$ -	\$ -	\$ -	\$ 4,394.00	\$ 4,394.00	100%
County & State Charges	5200	\$ 140.25	\$ -	\$ -	\$ 351.00	\$ 210.75	60%
Dues & Subscriptions	5300	\$ 3,630.42	\$ 9,906.89	\$ 1,471.50	\$ 2,965.00	\$ (12,043.81)	-406%
General & Admin	5400	\$ 10.31	\$ 7.72	\$ -	\$ 362.00	\$ 343.97	95%
Insurance	5500	\$ 4,928.06	\$ -	\$ 9,030.97	\$ 10,033.00	\$ (3,926.03)	-39%
Payroll & Employee	5600/5700	\$ 12,141.71	\$ 9,233.71	\$ 8,718.66	\$ 48,281.00	\$ 18,186.92	38%
Professional Services	5850	\$ 526.45	\$ 781.95	\$ 11.50	\$ 19,474.00	\$ 18,154.10	93%
Repairs & Maintenance	5910	\$ 1,140.00	\$ 1,615.00	\$ -	\$ 3,100.00	\$ 345.00	11%
Utilities	5980	\$ 1,923.23	\$ 2,054.64	\$ 2,487.93	\$ 6,500.00	\$ 34.20	1%
PCSan Expenses	6100	\$ 47,836.00	\$ 64,238.40	\$ 54,649.80	\$ 175,400.00	\$ 8,675.80	5%
Unallocated Credit Card	8450 (USBank)	\$ 489.14	\$ 647.07	\$ 1,438.83	\$ -	\$ (2,575.04)	
Fixed Assets & CAP	1625	\$ -	\$ -	\$ 4,700.00	\$ 43,000.00	\$ 38,300.00	89%
Quarterly Totals	\$	\$ 72,765.57	\$ 88,485.38	\$ 82,509.19			
			Expenses YTD	\$ 243,760.14			

## **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	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 5,978,830</b>	<b>\$ 3,401,839</b>	<b>\$ 3,697,644</b>	<b>\$ 8,007,845</b>	<b>\$ 4,134,158</b>

	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	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 4,083,595</b>	<b>\$ 3,294,764</b>	<b>\$ 4,504,913</b>	<b>\$ 9,528,382</b>	<b>\$ 7,063,909</b>

	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)
<b>District Total</b>	<b>\$ 1,895,235</b>	<b>\$ 107,075</b>	<b>\$ 694,550</b>	<b>\$ (1,520,537)</b>	<b>\$ (2,929,751)</b>

\* 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

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

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

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

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

\*\*\*\*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
<b>Total - 4000 - Property Tax Revenue \$</b>	<b>- \$</b>	<b>1,650 \$</b>	<b>250 \$</b>	<b>4,783 \$</b>	<b>250</b>

**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
<b>Total 4200 - Non-Operating Revenue \$</b>	<b>485,563 \$</b>	<b>450,737 \$</b>	<b>446,400 \$</b>	<b>608,489 \$</b>	<b>345,533</b>

**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
<b>Total Pool \$</b>	<b>76,000 \$</b>	<b>94,876 \$</b>	<b>85,000 \$</b>	<b>80,000 \$</b>	<b>94,300</b>

**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
<b>Total Community Center \$</b>	<b>263,000 \$</b>	<b>222,979 \$</b>	<b>245,050 \$</b>	<b>200,050 \$</b>	<b>255,300</b>

**Park**

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

**4400 - Program Revenue**

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

<b>Total Revenue \$</b>	<b>824,963 \$</b>	<b>771,411 \$</b>	<b>777,920 \$</b>	<b>894,542 \$</b>	<b>696,603</b>
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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
<b>Total - 5000 - Cost of Goods Sold \$</b>	<b>5,000 \$</b>	<b>7,367 \$</b>	<b>25,054 \$</b>	<b>- \$</b>	<b>25,054</b>

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
<b>5150 - Bank &amp; Finance Charges</b>					
5155 - Merchant Fees	0	0	2733		2733
5160 - Interest Expense	0	0	1812		1812
Loan - 1 RPD	0	4394	2582	4394	4400
<b>Total 5150 - Bank &amp; Finance Charges</b>	<b>\$ -</b>	<b>\$ 4,394</b>	<b>\$ 7,127</b>	<b>\$ 4,394</b>	<b>\$ 8,945</b>
<b>5200 - County &amp; State Charges</b>	<b>\$ 5,500</b>	<b>\$ 4,302</b>	<b>\$ 5,607</b>	<b>\$ 3,149</b>	<b>\$ 5,607</b>
<b>5300 - Dues &amp; Subscriptions</b>					
5305 - Memberships		816	816	230	816
5310 - Software Subscriptions		60	500	0	500
<b>Total 5300 - Dues &amp; Subscriptions</b>	<b>\$ 2,000</b>	<b>\$ 876</b>	<b>\$ 1,316</b>	<b>\$ 230</b>	<b>\$ 1,316</b>
<b>5350 - Elections</b>	<b>\$ 1,000</b>	<b>\$ 1,833</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>5400 - General &amp; Admin Expenses</b>					
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
<b>Total 5400 - General &amp; Admin Expenses</b>	<b>\$ 15,000</b>	<b>\$ 2,095</b>	<b>\$ 7,100</b>	<b>\$ 1,528</b>	<b>\$ 2,100</b>
<b>5500 - Insurance</b>		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
<b>Total 5500 - Insurance</b>	<b>\$ 37,000</b>	<b>\$ 33,709</b>	<b>\$ 35,655</b>	<b>\$ 52,121</b>	<b>\$ 53,864</b>
<b>5600/5700 - Payroll &amp; Employee Expenses</b>					
<b>5600 - Employee Expenses</b>					
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
<b>5700 - Payroll Expenses</b>					
5705 - O&M Benefits	0	0	0	0	0
5715 - O&M Salary	0	359067	326015	328350	280000
<b>Total 5600/5700 - Payroll &amp; Employee Expenses</b>	<b>\$ 309,000</b>	<b>\$ 440,950</b>	<b>\$ 398,489</b>	<b>\$ 384,596</b>	<b>\$ 356,750</b>
<b>5800 - Printing/Publishing/Advertising</b>	<b>\$ 1,200</b>	<b>\$ 746</b>	<b>\$ 1,000</b>	<b>\$ 506</b>	<b>\$ 2,500</b>
<b>5850 - Professional Services</b>					
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
<b>Total 5850 - Professional Services</b>	<b>\$ 40,000</b>	<b>\$ 44,445</b>	<b>\$ 39,671</b>	<b>\$ 46,156</b>	<b>\$ 52,988</b>

	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					
<b>5900 - Reconciliation Discrepancies</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5910 - Repairs &amp; Maintenance</b>		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
<b>Total - 5910 - Repairs &amp; Maintenance</b>	<b>\$ 80,000</b>	<b>\$ 123,953</b>	<b>\$ 136,000</b>	<b>\$ 139,785</b>	<b>\$ 128,000</b>
<b>5950 - Security Alarm/CCTV</b>	\$ -	\$ 504	\$ 504	\$ 504	\$ 504
<b>5960 - Telephone &amp; Internet</b>	\$ 3,000	\$ 463	\$ 2,000	\$ 3,012	\$ 2,500
<b>5965 - Uncategorized Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5970 - Uniforms</b>	\$ 2,500	\$ 1,380	\$ 2,500	\$ 2,500	\$ 2,500
<b>5980 - Utilities</b>	\$ 85,000	\$ 86,090	\$ 86,259	\$ 134,057	\$ 87,000
<b>5990 - Vehicle &amp; Travel Reimbursement</b>	\$ 2,000	\$ 872	\$ 1,000	\$ 2,495	\$ 1,500
<b>1745 - REC Capital Equipment</b>	\$ -	\$ 30,322	\$ -	\$ 21,155	\$ -
<b>2060 - US Bank - 8450*</b>	\$ -	\$ 51,259	\$ -	\$ 56,426	\$ 50,000
<b>2136 - Payroll Liabilities</b>	\$ -	\$ 613	\$ -	\$ -	\$ 615
<b>TOTAL REC EXPENDITURES:</b>	<b>\$ 588,200</b>	<b>\$ 836,171</b>	<b>\$ 756,782</b>	<b>\$ 852,615</b>	<b>\$ 783,743</b>
<b>ADA Project / Capital Replacement</b>	\$ 180,000	\$ 180,385	\$ 25,000	\$ -	\$ -
<b>Completed Project Stats</b>					
Grant from State	\$ 177,952				
Grant from CCF	\$ 160,000				
Community Development funds	\$ 80,000				
<b>Total Grants Received</b>	<b>\$ 417,952</b>				
<b>Total Project Cost</b>	<b>\$ 438,662</b>				
<b>Total Cost to CCSD</b>	<b>\$ 20,710</b>				

\*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

<b>Expenses</b>										
<b>Bridgehead/Plaza/Landscaping</b>										
<b>5930 - Landscaping Services &amp; Supplies</b>	\$	40,000	\$	31,221	\$	53,000	\$	34,705	\$	30,000
<b>Streetlights O&amp;M</b>	\$	1,000	\$	-	\$	5,000	\$	-	\$	6,000
<b>Elections</b>	\$	500	\$	611	\$	-	\$	-	\$	-
<b>CSD Administration/other</b>										
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		
<b>CSD Administration/other</b>	\$	10,000	\$	20,609	\$	6,300	\$	16,046	\$	21,000
<b>Total Expenses</b>	\$	51,500	\$	52,441	\$	64,300	\$	50,751	\$	57,000

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

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

<b>Balance Overview</b>										
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
<b>O&amp;M Expenses</b>					
<b>2060 - US Bank - 8450*</b>	\$ -	\$ 9,836	\$ -	\$ 3,469	\$ 10,016
<b>2136 - Payroll Liabilities</b>	\$ -	\$ 613	\$ -	\$ -	\$ 650
<b>5150 - Bank &amp; Finance Charges</b>					
2130b - 1 RPD Loan Principal and Interest	-	4,394	4,394	4,394	4,400
<b>Total 5150 - Bank &amp; Finance Charges</b>	\$ 1,000	\$ 4,394	\$ 4,394	\$ 4,394	\$ 4,400
<b>5200 - County &amp; State Charges</b>	\$ 680	\$ 129	\$ 351	\$ -	\$ 200
<b>5300 - Dues &amp; Subscriptions</b>					
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
<b>Total 5300 - Dues &amp; Subscriptions</b>	\$ 4,586	\$ 18,773	\$ 2,965	\$ 16,182	\$ 16,733
<b>5350 - Elections</b>	\$ -	\$ 611	\$ -	\$ -	\$ 930
<b>5400 - General &amp; Admin Expenses</b>					
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	-	-	-	-	-
<b>Total 5400 - General &amp; Admin Expenses</b>	\$ 250	\$ 85	\$ 362	\$ 59	\$ 87
<b>5500 - Insurance</b>					
5505 - Employee Bonds	-	-	-	-	-
5510 - Liability & Property	-	8,727	9,683	13,910	18,083
5515 - Worker's Comp	-	349	350	350	350
<b>Total 5500 - Insurance</b>	\$ 12,292	\$ 9,124	\$ 10,033	\$ 14,260	\$ 18,433
<b>5600/5700 - Payroll &amp; Employee Expenses</b>					
<b>5600 - Employee Expenses</b>					
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
<b>5700 - Payroll Expenses</b>					
5705 - O&M Benefits	-	-	-	-	-
5715 - O&M Salary	-	27,240	35,412	29,290	31,000
<b>Total 5600/5700 - Payroll &amp; Employee Expenses</b>	\$ 46,659	\$ 34,324	\$ 48,281	\$ 41,014	\$ 44,680
<b>5800 - Printing/Publishing/Advertising</b>	\$ -	\$ -	\$ -	\$ 429	\$ 500
<b>5850 - Professional Services</b>					
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
<b>Total 5850 - Professional Services</b>	\$ 35,500	\$ 13,058	\$ 19,474	\$ 3,869	\$ 12,650
<b>5900 - Reconciliation Discrepancies</b>	-	-	-	-	-
<b>5910 - Repairs &amp; Maintenance</b>					
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	-	-	-	-	-
<b>Total - 5910 - Repairs &amp; Maintenance</b>	\$ 1,000	\$ 4,035	\$ 3,100	\$ 3,444	\$ 4,600
<b>5950 - Security Alarm/CCTV</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5960 - Telephone &amp; Internet</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5965 - Uncategorized Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5970 - Uniforms</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5980 - Utilities</b>	\$ 5,000	\$ 6,401	\$ 6,500	\$ 9,070	\$ 10,000
<b>5990 - Vehicle &amp; Travel Reimbursement</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5995 - Other Non-Operating Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5997 - Other Operating Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>6125 - Interfund Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>6100 - PCSAN Expenses</b>					
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
<b>Total 6100 - PCSAN Expenses</b>	<b>\$ 222,215</b>	<b>\$ 145,707</b>	<b>\$ 175,399</b>	<b>\$ 205,056</b>	<b>\$ 192,000</b>
<b>Total O&amp;M Expenditures</b>	<b>\$ 329,182</b>	<b>\$ 247,091</b>	<b>\$ 270,859</b>	<b>\$ 301,246</b>	<b>\$ 315,879</b>
<b>Non-Operational Expenses</b>					
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	-	-	-	-	-
<b>Total Non-Operational Expenses</b>	<b>\$ 26,058</b>	<b>\$ 26,058</b>	<b>\$ 25,286</b>	<b>\$ 25,286</b>	<b>\$ 24,515</b>
Grant Pass Through	\$ -	\$ 4,000	\$ 13,325	\$ -	\$ -
<b>CIP &amp; Fixed Assets</b>					
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	-	-	-	-	-
<b>Total CIP &amp; Fixed Assets</b>	<b>\$ 8,996</b>	<b>\$ 20,925</b>	<b>\$ 43,000</b>	<b>\$ 16,700</b>	<b>\$ 13,000</b>
<b>TOTAL PCSAN EXPENDITURES</b>	<b>\$ 355,240</b>	<b>\$ 294,073</b>	<b>\$ 304,145</b>	<b>\$ 343,232</b>	<b>\$ 353,394</b>
<b>Revenue and Income</b>					
<b>4015 - Interest Non-Op</b>	<b>\$ 360</b>	<b>\$ 9,453</b>	<b>\$ 9,022</b>	<b>\$ 9,022</b>	<b>\$ 9,000</b>
<b>4100 - Operating Revenue</b>					
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	-	-	-	-	-
<b>Total - 4100 - Operating Revenue</b>	<b>\$ 299,349</b>	<b>\$ 299,259</b>	<b>\$ 344,523</b>	<b>\$ 344,523</b>	<b>\$ 344,523</b>
<b>Total Revenue and Income</b>	<b>\$ 299,709</b>	<b>\$ 308,712</b>	<b>\$ 353,545</b>	<b>\$ 353,545</b>	<b>\$ 353,523</b>
<b>4500 - Donations, Fundraisers &amp; Grants</b>					
4515 - Grants Operations	-	-	-	30,000	156,550
4520 - Grants Restricted	-	4,000	17,325	-	-
<b>Total - 4500 - Donations, Fundraisers &amp; Grants</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 17,325</b>	<b>\$ 30,000</b>	<b>\$ 156,550</b>

\*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**

	<b>FY 2024-25 Adopted</b>	<b>FY 2024-25 Actual Year End</b>	<b>FY 2025-26 Adopted</b>	<b>FY 2025-26 Est Year End</b>	<b>FY 2026-27 Proposed</b>
<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
<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

	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	2,276,730	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>	<b>\$ 2,029,045</b>	<b>\$ 357,076</b>	<b>\$ 1,170,000</b>	<b>\$ 2,628,307</b>	<b>\$ 1,222,383</b>
<b>Total O&amp;M Expenditures</b>	<b>\$ 2,854,393</b>	<b>\$ 1,122,193</b>	<b>\$ 2,186,133</b>	<b>\$ 3,387,193</b>	<b>\$ 5,133,769</b>

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

<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>	<b>\$ 70,690</b>	<b>\$ 224,594</b>	<b>\$ 60,859</b>	<b>\$ 118,950</b>	<b>\$ 26,500</b>
<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>	<b>\$ 3,410,099</b>	<b>\$ 1,766,985</b>	<b>\$ 2,165,872</b>	<b>\$ 5,899,190</b>	<b>\$ 2,541,515</b>
<b>Total Revenue and Income</b>	<b>\$ 4,179,399</b>	<b>\$ 2,231,497</b>	<b>\$ 2,466,649</b>	<b>\$ 6,663,546</b>	<b>\$ 2,988,032</b>

\*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