

CROCKETT SANITARY COMMISSION

AGENDA FOR WEDNESDAY, JUNE 17, 2026

TIME: 4:00 PM - REGULAR MEETING

LOCATION: Crockett Community Center, 850 Pomona St., Crockett

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

The Crockett Sanitary Commission 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 Commission is prohibited from discussing items not on this agenda. Matters that are not on the agenda may be referred to staff for action or calendared on a future agenda.)
4. PUBLIC HEARINGS
(The Commission will hear the violation(s) and make a recommendation to the CCSD Board for a final determination. CCSD Board meetings are held on the following Wednesday at 7 PM.)
5. CONSENT CALENDAR: Consideration of a motion to approve the following items:
 - a. Approve Minutes for May 20.
 - b. Receive Actions Taken by the Board (May 27).
 - c. Receive warrant transmittals (May).
 - d. Receive Cash and LAIF Account Balances.
 - e. Receive list of direct bill billings.
 - f. Receive the financial plan presented by Hildebrand Consulting to support a Sewer Use Charge increase for Crockett for fiscal year 2026-27.
6. CONSIDER ITEMS REMOVED FROM THE CONSENT CALENDAR:
7. ADMINISTRATIVE:
 - a. Update on Prop 218 mailings and calls/feedback from the public.
8. BUDGET AND FINANCE:
 - a. Review the CVSAN quarterly budget report for Q3 (January – April)
 - b. Discuss a final review of the proposed District budget for FY 2026/27.
 - c. Other financial matters of the District.
9. REPORT OF DEPARTMENT MANAGER:
(These items are typically 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 typically for the exchange of information only. No action will be taken at this time.)

- a. Wastewater Committee – Members Bartlebaugh and Manzione.
- b. Budget & Finance Ad Hoc – Members Bartlebaugh and Manzione.
- c. Commissioners
- d. Inter-agency and Trade meetings.

11. FUTURE AGENDA ITEMS

- a. CCTV repair study prepared by the Engineer of Record when available.
- b. Monthly C&H billing.
- c. Capacity/impact fees
- d. District's role and authority regarding the county's processes for new development.
- e. Cost-cutting measures.

12. ADJOURNMENT: until July 15, 2026.

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, don't hesitate to get in touch with the District Secretary at (510) 787-2992 or by email at districtsecretary@town.crockett.ca.us. Notification at least 48 hours before the meeting or 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, 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 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 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 the proposed sewer use rate increase up to \$1,582 for a single-family house, up to \$1,266 per apartment, and up to \$1,266 plus \$16.63 per 100 cubic feet of water consumption in excess of 4,886 cubic feet per year for non-residential and mixed-use accounts. 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. **Adding the office hours for the Community Center: 8 am – 4 pm, was suggested**

BUDGET AND FINANCE:

- 10a. Review the Financial Report for Q3 (January – March) for all departments. **Minor formatting edits were suggested.**

5.b

- 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.**

CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District

Auditor's Date: Fund: 342600 Account : 0830

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>	<u>Num</u>
1000 · County Operating Funds				
1025 · Fund 3426 - CVSan - O&M				
05/04/2026	Bay Law Group LLP	JTP Enforcement Matters - Invoices 938 & 904	1,470.00	7681
05/04/2026	Frisch Engineering, Inc.	March 2026 Engineering Services - Invoice 13565	3,092.78	7682
05/04/2026	Let's Dig, Inc.	February-April 2026 Monthly Landscape Maintenance @ 1 RPD	1,032.00	7683
05/04/2026	PG&E	Gas & Electric - #6193854060-8	4,416.72	7684
05/04/2026	TERMINIX	Pest Control @ 1 RPD - Invoice 470834285	144.00	7685
05/04/2026	Lincoln National Life Insurance Company	LTD & STD Insurance - #CCSVCD-BL-1564438	84.21	7686
05/04/2026	TELSTAR INSTRUMENTS, INC.	Final Payment MCC Project	35,601.25	7687
05/04/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #73 - Split	22,185.03	7688
05/01/2026	Natural System Utilities - CA Inc.	Inv# 7669, Field service lead mechanic for 6 hours	900.00	7689
Total 1025 · Fund 3426 - CVSan - O&M			<u>68,925.99</u>	
Total 1000 · County Operating Funds			<u>68,925.99</u>	
TOTAL			68,925.99	


5/11/26

5.c

CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District

Auditor's Date: _____ Fund: 342600 Account : 0830

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>	<u>Num</u>
1000 · County Operating Funds				
1025 · Fund 3426 - CVSan - O&M				
05/19/2026	Frisch Engineering, Inc.	April 2026 Engineering Services - Invoice 2402c	2,996.00	7690
05/19/2026	Natural System Utilities - CA Inc.	May 2026 WWPO - Invoice 1186117	2,686.55	7691
05/19/2026	NS Sewer Piping	May 2026 WWPO - Invoice 1186117	1,000.00	7692
05/19/2026	Let's Dig, Inc.	Set Grade & Installed Steel Poles for Battery Packs - Invoice #7	630.00	7693
05/19/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #72 - Split	3,329.38	7694
05/19/2026	CONTRA COSTA COUNTY TREASURER	Calpers - April 2026	5,284.29	7695
05/19/2026	U.S. BANK	Various - #4866914555538450	5,174.37	7696
Total 1025 · Fund 3426 - CVSan - O&M			<u>21,100.59</u>	
Total 1000 · County Operating Funds			<u>21,100.59</u>	
TOTAL			<u>21,100.59</u>	


5/18/26

**CASH ACCOUNT BALANCE
CROCKETT SANITARY**

Organization Contra Costa County
 Periods FY 2025-26 : 01 Jul - 12 Jun
 Ledger Actuals
 Ledger Account/Summary **0010:CASH**
 0530:WARRANTS PAYABLE
 Accounting Worktag SEE BELOW
 Book Operating Book
 Company Currency USD
 Translation Currency USD
Run 5/29/2026 15:58

Accounting Worktag 3426 CROCKETT SANITARY DEPT

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	1,288,028.60	11,660,959.49	10,304,704.60	2,644,283.49
0530:WARRANTS PAYABLE	(18,419.05)	4,300,137.87	4,292,991.02	(11,272.20)
Total	1,269,609.55	15,961,097.36	14,597,695.62	2,633,011.29

Accounting Worktag 3427 CROCK-VALONA SAN CONST

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	38,051.28	38,051.28	38,215.28	37,887.28
Total	38,051.28	38,051.28	38,215.28	37,887.28

Accounting Worktag 3429 CROCK-VALONA SAN CAP RES

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	226.00	226.00	238.00	214.00
Total	226.00	226.00	238.00	214.00

Run Date: 05/29/2026

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

Accounting Worktag 3426 CROCKETT SANITARY DEPT

Consolidation Data **NO CHANGE**

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0210:INVESTMENTS	3,092,147.05	3,193,587.39	5,828,147.05	483,213.76
Total	3,092,147.05	3,193,587.39	5,828,147.05	483,213.76

Accounting Worktag 3427 CROCK-VALONA SAN CONST

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0210:INVESTMENTS	1,131,581.23	1,168,703.65	1,131,581.23	1,180,156.46
Total	1,131,581.23	1,168,703.65	1,131,581.23	1,180,156.46

Accounting Worktag 3429 CROCK-VALONA SAN CAP RES

Consolidation Data **NO CHANGE**

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0210:INVESTMENTS	79,147.19	81,743.67	79,147.19	82,544.72
Total	79,147.19	81,743.67	79,147.19	82,544.72

CCSD - Direct Bill List
 For May 27, 2026 Board Meeting

Date	Vendor	Period	Amount	Notes
15-May	AT&T	FY 25/26	\$974.00	
		FY 24/25	\$822.00	
		FY 23/24	\$759.00	
		Total Outstanding	\$2,555.00	
10/22/2025	C&H Sugar Company, Inc.			
		FY 25/26	\$53,733.75	Q1-Sewage Fees for Fiscal Year 2025-2026 is \$214,935.00
		FY 24/25	\$208,674.76	
		FY 23/24	\$202,596.84	
		FY 22/23	\$202,596.84	
		FY 21/22	\$147,521.97	
		FY 20/21	\$98,347.98	
		Total Outstanding	\$913,472.14	
15-May	Crockett Cogeneration	FY 25/26	\$2,740.13	
19-May	County Auditors Office	interfund transfer from 3425 to 3426	\$25,286	
14-May	John Swett Unified School District	FY 25/26	\$44,856.32	
15-May	Pacific Gas & Electric Co.	FY 25/26	\$974.00	
		FY 24/25	\$822.00	
		FY 23/24	\$759.00	
		Total Outstanding	\$2,555.00	
15-May	Postmaster	FY 25/26	\$1,805.29	
		FY 24/25	\$1,747.02	
		FY 23/24	\$759.00	
		FY 22/23	\$759.00	
		FY 21/22	\$659.00	
		FY 20/21	\$659.00	
		Total Outstanding	\$6,388.31	
Grand Total			\$997,852.90	

Crockett Community Services District



2026 Sewer Financial Plan Recommendations

May 27, 2026



1

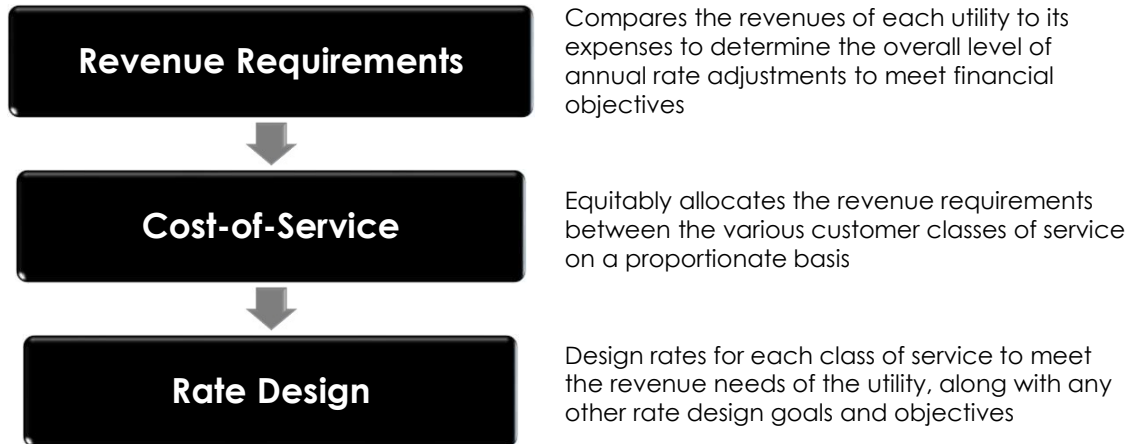
Agenda

1. The rate setting process & legal requirements
2. Wastewater Utility Financial Plan
3. Proposed Rates
4. Project Schedule

2

2

The Rate Setting Process



3

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Legal Requirements for Setting Water Rates In California

Proposition 218 (Article XIII D, Section 6 of California Constitution)

- Revenues shall not exceed funds required to provide service; nor used for another purpose
- Amount shall not exceed the proportional cost of the service attributable to the parcel
- Service must be actually used or immediately available
- Approval process includes 45-day notice, public hearing, and written majority protest. Does not require a voting process (unlike taxes).

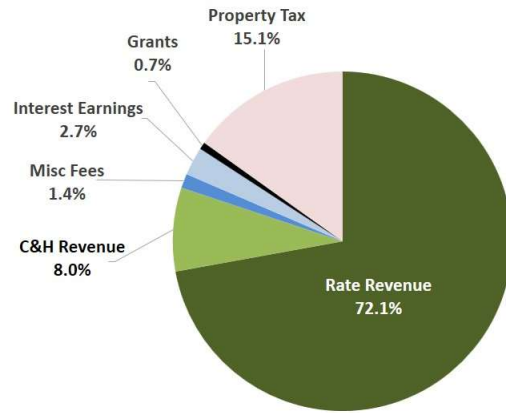
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Revenue

FY 2026/27 Budget

Rate Revenue	\$2,002,000
C&H Revenue	\$221,000
Non-Rate Revenue	
Misc Fees	\$38,000
Interest Earnings	\$75,000
Grants	\$19,000
Property Tax	\$420,000
Total:	\$2,775,000



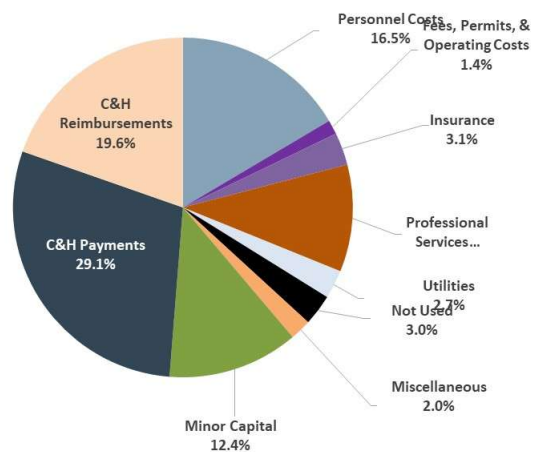
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Operating Expenses & Debt Service

FY 2026/27 Budget*

Personnel Costs	\$485,000
Fees, Permits, & Operating Costs	\$40,000
Insurance	\$91,000
Professional Services	\$300,000
Utilities	\$80,000
Not Used	\$87,000
Miscellaneous	\$59,000
Minor Capital	\$366,000
C&H Payments	\$856,000
C&H Reimbursements*	\$578,000
Total Budget:	\$2,942,000



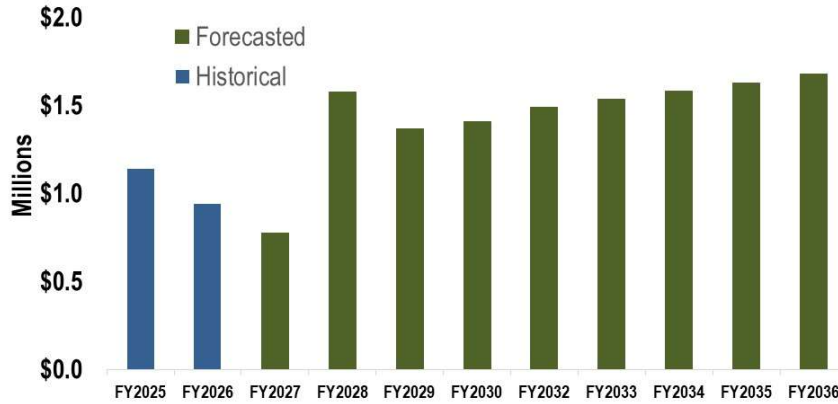
* C&H Reimbursements subject to change

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Forecasted Capital Spending

Collection System Rehabilitation: \$10 million over 10 years
 Joint Treatment Plant Rehabilitation: \$625 thousand per year
 Pump Station Rehabilitation: \$300 thousand per year
 1 RDB Building Improvements: \$325 thousand



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Proposed Reserve Targets

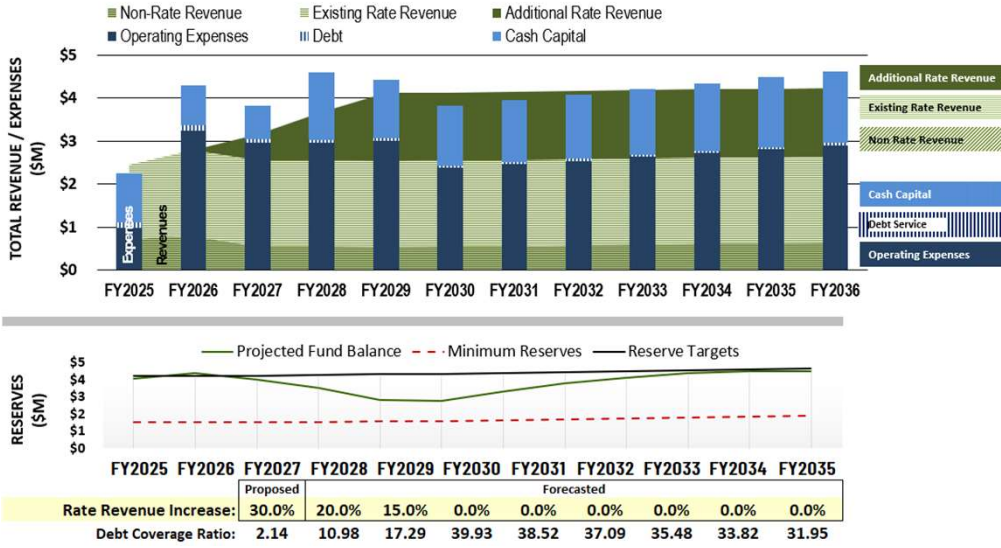
The following reserves are designed to protect the District against unforeseen circumstances and strengthen District's credit rating.

Reserve	Purpose and Target Level	Target
Operating Reserve	Designed to protect the Utility from unexpected changes in operating costs or interruptions in revenue. Proposed Target: 8 months of annual operating and maintenance.	\$1.6 million
Capital Reserve	Designed to provide a financial cushion against the inherently volatile nature of capital spending and also protect the utility in the event of a catastrophic asset failure. Proposed Target: Average annual capital spending	\$1.4 million

8

8

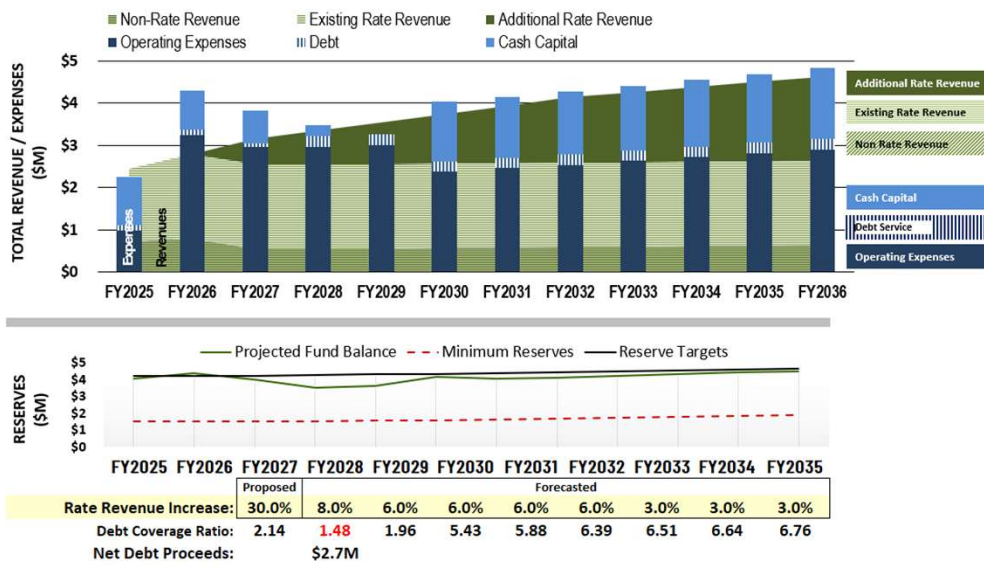
Crockett Sanitary Department Financial Forecast No Debt



9

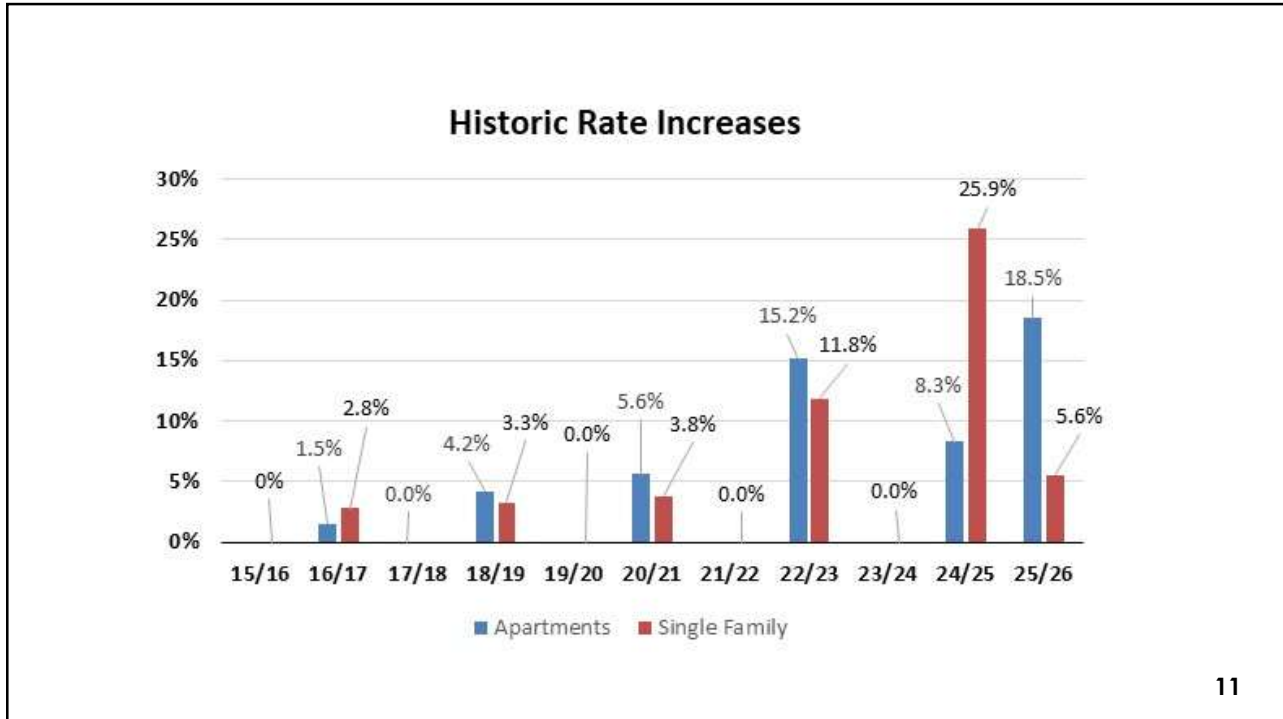
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Crockett Sanitary Department Financial Forecast \$2.7 Million in Debt



10

10



11

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Proposed Sewer Rates (with 30% increase on August 1)

	Current	Proposed	
Single Family Residence	\$1,217	\$1,582	per account
Apartment	\$974	\$1,266	per dwelling unit
Non-residential / Mixed Use	\$974 plus \$12.79	\$1,266 \$16.63	per year plus per 100 cf of water consumption in excess of 3,871 cf per year*

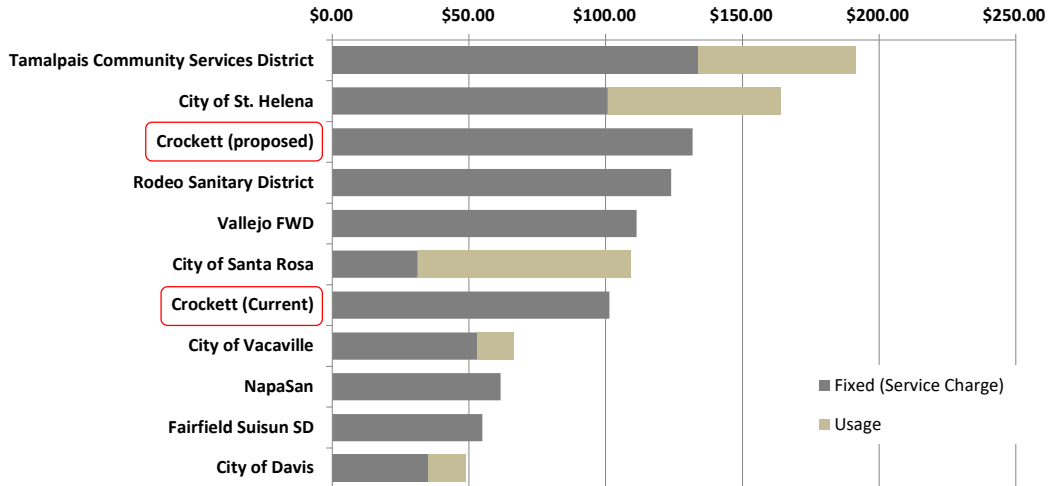
* Based on average discharge of sewage per unit of the user classification.

12

12

Sewer Rate Survey

Monthly bill for 3/4" meter single family residential with 9.3 CCF of water usage*



* Estimated average usage for single family homes

13

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Project Schedule

Early June - Mail 218 Notices

July 24 - Public Hearing

Rates will be effective August 1

14

14

Crockett Community Services District

NOTICE OF PUBLIC HEARING

To: **Crockett** Customers of the Crockett Community Services District:
(Please forward this notice to the ratepayer and property owner)

APN:

LAND USE: SFR / APT

PROPOSED ADJUSTMENTS TO RATES FOR SEWER SERVICE

The Crockett Community Services District provides sewage collection, treatment, and disposal services to properties in **Crockett**. Property owners are charged annually for these services on their property tax bills.

NOTICE IS HEREBY GIVEN: that the Crockett Community Services District (“District”) will hold a Public Hearing on July 22, 2026, at 7:00 p.m., Crockett Community Center located at 850 Pomona Street, Crockett, CA, to consider the adoption of adjustments to Sewer Use Charges (SUC) applicable to the parcel for which you are shown as the record owner or customer of record.

As the record owner or customer of record of a parcel identified to be subject to the imposition of the proposed rate adjustments, you may submit a written protest against the proposed sewer rate adjustments. Only one written protest will be counted per parcel. Each protest must:

- (1) Be in writing;
- (2) State that you are opposed to the rate adjustments;
- (3) Provide the property’s assessor parcel number or street address; and
- (4) Include the original signature of the record owner or customer of record submitting the protest.

Protests submitted by e-mail, facsimile, or other electronic means will not be accepted. Oral comments at the public hearing will not qualify as formal protests unless accompanied by a written protest. Written protests may be hand-delivered to 850 Pomona Street or mailed to Crockett Community Services District, PO Box 578, Crockett, CA 94525. Protests must be **received** (regardless of mailing date) by the District prior to the close of the public hearing.

If, at the close of the public hearing, written protests against the proposed rate adjustments are not presented by a majority of the identified parcels upon which they are proposed to be imposed, the District Board may adopt the proposed adjustments to the sewer service rates.

Please note that under California Government Code section 53759, legal challenges must be filed within 120 days of the date on which the resolution adopting the proposed rates is adopted.

If you have any questions about this Notice, please contact the District at 510.787.2992 or manager@town.crockett.ca.us.

PROPOSED RATE ADJUSTMENTS

The District works to ensure that residents and businesses receive safe and reliable sewer service, and that the District’s sewer system is maintained to all required standards in order to protect our community’s health and safety, as well as the environment. The District last increased rates on July 1, 2025. The proposed rate adjustments herein account for continued rising costs of operating and maintaining the sewer infrastructure and include the cost of critical capital projects.

The structure for the sewer rates is based on a previous comprehensive sewer rate study and follows a common industry practice with a fixed charge for single-family and multifamily dwelling units and a two-part structure for non-residential and mixed-use accounts. The two-part structure is comprised of a fixed component and a consumption-based usage rate. The most recent financial plan study recommends the adoption of a one-time rate increase to meet the financial needs and obligations of the sewer utility. It is anticipated that the District will conduct a comprehensive rate study in 2027 in order to update the rate structure. The table below presents the proposed increases in rates to be effective for fiscal year 2026/27.

PRESENT ANNUAL SEWER USE CHARGE	USER CLASSIFICATION	PROPOSED ANNUAL SEWER USE CHARGE FOR FY 2026/27
\$1,217 per year per SFR*	Single Family Residence (SFR)	\$1,582 per year per SFR*
\$974 per year per APT*	Apartment (APT)	\$1,266 per year per APT*
\$974 plus \$12.79 per 100 cubic feet of water consumption in excess of 4,886 cubic feet per year	Non-residential Accounts	\$1,266 plus \$16.63 per 100 cubic feet of water consumption in excess of 4,886 cubic feet per year
\$974 plus \$12.79 per 100 cubic feet of water consumption in excess of 4,886 cubic feet per year	Mixed-use Accounts	\$1,266 plus \$16.63 per 100 cubic feet of water consumption in excess of 4,886 cubic feet per year (min. \$1,266.20 per APT) (min. \$1,582.10 per SFR)

* Based on the average discharge of sewage per unit of the user classification.

Crockett Sanitary

Department 3426	A/N	Actual Spent - Q1	Actual Spent - Q2	Actual Spent - Q3	Budget for Year	Remaining Balance	Percent Remaining
Bank & Finance Charges	5150	\$ -	\$ -	\$ -	\$ -	\$ -	
County & State Charges	5200	\$ 1,126.58	\$ 74.70	\$ -	\$ 7,071.00	\$ 5,869.20	83%
Dues & Subscriptions	5300	\$ 1,051.88	\$ 10,462.78	\$ 1,447.50	\$ 33,424.00	\$ 20,461.84	61%
Elections	5350	\$ -	\$ -	\$ -	\$ -	\$ -	
General & Admin	5400	\$ 181.68	\$ 226.58	\$ 336.00	\$ 7,714.00	\$ 6,969.74	90%
Insurance	5500	\$ 8,095.31	\$ -	\$ 47,412.75	\$ 90,523.00	\$ 35,014.94	39%
Payroll & Employee	5600	\$ 96,281.84	\$ 95,652.77	\$ 101,691.20	\$ 544,672.00	\$ 250,136.19	46%
Printing/Publishing/Advertising	5800	\$ 342.72	\$ -	\$ -	\$ 3,500.00	\$ 3,157.28	90%
Professional Services	5850	\$ 7,688.38	\$ 13,999.35	\$ 5,639.57	\$ 120,718.00	\$ 93,390.70	77%
Repairs & Maintenance	5910	\$ 34,206.00	\$ 16,379.00	\$ 24,937.14	\$ 35,020.00	\$ (40,502.14)	-116%
Security Alarm/CCTV	5950	\$ -	\$ 528.00	\$ -	\$ 3,000.00	\$ 2,472.00	82%
Telephone & Internet	5960	\$ 85.65	\$ 528.00	\$ 127.18	\$ 3,500.00	\$ 3,287.17	94%
Uniforms	5970	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	100%
Utilities	5980	\$ 18,461.53	\$ 11,939.55	\$ 17,922.19	\$ 79,073.00	\$ 30,749.73	39%
Vehicle & Travel Reimbursement	5990	\$ 190.40	\$ 100.10	\$ 31.90	\$ 1,000.00	\$ 677.60	68%
CVSan Expenses	6000	\$ 84,442.79	\$ 170,771.67	\$ 2,391,888.34	\$ 1,170,000.00	\$ (1,477,102.80)	-126%
Unallocated Credit Card	8450 (US Bank)	\$ 7,350.33	\$ 22,116.27	\$ 1,285.29	\$ -	\$ -	
Fixed Assets & CAP	1400/1500	\$ 330,543.00	\$ 248,532.00	\$ 233,591.00	\$ 1,133,733.08	\$ 321,067.08	28%
Quarterly Totals		\$ 590,048.09	\$ 591,310.77	\$ 2,826,310.06			
			Expenses YTD	\$ 4,007,668.92			

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).

PROPOSED

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.

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
FY26/27 Rec Dept. Budget- Fund 3241 - Overview					
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

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

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
FY26/27 Rec Dept. Budget- Fund 3241 - Overview					
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

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
FY26/27 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

PROPOSED

FY 26/27 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

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
FY26/27 Port Costa Sanitary Dept. Budget- Fund 3425 - Overview					
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

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
FY26/27 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

PROPOSED

FY26/27 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
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

PROPOSED

FY26/27 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
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