CROCKETT COMMUNITY SERVICES DISTRICT

AGENDA FOR WEDNESDAY, JULY 22, 2026

TIME: 7:00 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

CCSD services include Recreation, Maintenance, and Sanitary Services for Crockett & Post Costa.

1. CALL TO ORDER - ROLL CALL
2. CALL FOR REQUESTS TO CONSIDER ITEMS OUT OF ORDER
3. PUBLIC COMMENTS ON NON-AGENDA ITEMS
   (The Board 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. PUBLIC HEARING:
   (Public comments are limited to two minutes for each person, with full discussion limited to twenty minutes unless extended by the Board President.)
   a. Hearing on a proposed increase of annual sewer use charges, within the area served by the Crockett Sanitary Department, to be collected on the tax roll; Receive confirmation of Prop. 218 mailing to property owners and report on how many properties would constitute majority protest in Crockett; Waive reading of ordinance; Tabulate written responses from property owners; determine whether a majority protest exists; Consider adoption of Ordinance No. 26-01 determining charges; Consider adoption of Resolution No. 26/27-01 overruling objections to the method of collection, confirm acceptance of the Financial Study Report prepared by Hildebrand Consulting originally presented May 27, 2026 and levying charges on the tax roll.
   b. Hearing on a proposed operating and capital improvements budget for FY 2026/27; Consider Resolution No. 26/27-02 adopting an operating and capital improvements budget for FY 2026-27.
5. CLOSED SESSION
   a. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION Significant exposure to litigation pursuant to Government Code Section 54956.9(d)(2): (1 potential case) Factual circumstance: Receipt of written demand from C&H/ASR regarding outstanding balance for prior operations and maintenance (O&M) for the Joint Treatment Plant (JTP).
6. OPEN SESSION
   a. Report on Closed Session.
7. 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 the minutes of the CCSD Board meeting on June 24.
   b. Receive minutes of commissions and committees.
   c. Approve payment of District Bills.
   d. Receive Cash Account and LAIF Balances.

e. Receive Evidence of Coverage AICP Crime.

f. Receive Letter to County Elections Office informing officeholders are not required to file Form 460 or Form 470.

g. Approve Resolution 26/27-03 – Re-Appoint CVSAN Commissioner Wais.

h. Approve Resolution 26/27-04 – Re-Appoint PCSAN Commissioners Cusack, Klaiber, List, Scheer, and Surges.

i. Approve Resolution 26/27-05 Re-Appoint Recreation Commissioners Airoldi, Choquette, and Leuba and Lighting and Landscaping Commissioner Fisk.

8. CONSIDER ITEMS REMOVED FROM THE CONSENT CALENDAR.

9. ADMINISTRATIVE:

a. Receive and provide input to staff on Capital Improvements for FY26/27

10. BUDGET AND FINANCE:

a. Discuss financial matters related to the District.

11. MANAGERS' REPORTS/REPORTS FROM COMMISSIONERS: *(These items are typically forthe exchange of information only. No action will be taken at this time.)*

a. General Manager / Maintenance Department / Lighting & Landscape Commission

b. District Secretary

c. Recreation Manager / Recreation Commission

d. Crockett and Port Costa Sanitary Department Manager / Crockett Sanitary Commission / Port Costa Sanitary Commission / CVSAN Wastewater Committee

e. Governmental matters

f. Announcements and discussion

12. REPORTS FROM BOARD MEMBERS AND COMMITTEES: *(These items are typically for theexchange of information only. No action will be taken at this time.)*

a. Budget & Finance Committee: Mackenzie and Barassi

b. Legal Negotiations Ad Hoc: Barassi, Mackenzie

c. Police Liaison Committee: Wais (vice-chair), Ritchey, Pennisi (chair)

d. Inter-agency meetings.

13. FUTURE AGENDA ITEMS / BOARD COMMENTS

a. Consider merging the Recreation Commission and Lighting & Landscaping Commission based on recommendations from existing commissions.

b. Organizational Chart

c. Records Retention

d. Dog Park

14. ADJOURNMENT: until August 26, 2026.

You will find the Minutes of this meeting posted on our website at 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-

ORDINANCE NO. 26-1

AN ORDINANCE ESTABLISHING AND PROVIDING FOR THE COLLECTION OF SEWER SERVICE CHARGES TO BE BILLED BY THE CROCKETT COMMUNITY SERVICES DISTRICT TO ALL SERVED PROPERTIES IN CROCKETT FOR FISCAL YEAR 2026/27.

WHEREAS, the Board of Directors of the Crockett Community Services District has analyzed the present sewer service charge rate schedule and has determined that the residential annual sewer service charge rates for the user classification Single Family Residence should increase by an amount of $365 and the user classification Apartment should be increased by an amount of $292 for fiscal year 2026/27. Non-residential, industrial, and mixed-use rates will vary in proportion to water consumption, in accordance with the District's standard for residential use. The District has also analyzed the rates and the water use standard and has determined both should be modified; and

WHEREAS, the sewer service charges were last increased in fiscal year 2025-2026; and

WHEREAS, in adopting Ordinance No. 26-1, the Board relied on a financial study, which is available for inspection at the District offices; and

WHEREAS, the Board has determined that the sewer service charge rate increase is necessary to fund the current anticipated costs of the operations and maintenance functions, replenishment of reserves, and capital improvements of the District for the 2026/27 fiscal year and to provide for the repayment of loans.

WHEREAS, in adopting this Ordinance, the Board of Directors finds that:

a. Notice of Public Hearing containing information on the proposed fee increase was duly mailed by first-class postage to every property owner receiving sewer service from the District at least 45 days prior to the public hearing on the proposed increase conducted on July 22, 2026, at which time all who wished to comment on this matter were heard.

b. All written protests presented by the affected property owners were considered and tallied at the public hearing on July 22, 2026, and the District was not presented with protests by a majority of the owners of the identified parcels affected by this change.

c. The amount of the charges imposed does not exceed the proportional cost of the service attributable to the properties receiving service, and revenues from the charges and fees are not being used for any other purpose than that for which they are imposed.

d. The charge is imposed only on those properties actually receiving service or those for which service is immediately available.

e. This action is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15273(a) (1), (2), (3), and (4) of the State CEQA Guidelines, in that the sewer service fee is being charged to meet operating expenses, purchase materials, meet financial reserve needs and provide for capital projects necessary to maintain service within the existing service area.

The Board of Directors of the Crockett Community Services District DOES HEREBY ORDAIN as follows:

Section 1. GENERAL PROVISIONS

1A. Purpose and Scope

The purpose of this Ordinance is to establish a set of equitable service charges for the use of the sanitary sewer collection system of the Crockett Community Services District and to provide for the collection of such charges on the tax roll of Contra Costa County, pursuant to Government Code Section 61115. This Ordinance applies to all users of the District's system within and without the boundaries of the Crockett Sanitary Department of the Crockett Community Services District. This Ordinance does not apply within the boundaries of the Port Costa Sanitary Department.

1B. Authorization

The adoption of this Ordinance by the Board of Directors of the Crockett Community Services District is authorized by Government Code Section 61115.

1C. Title and Definition

This Ordinance shall be known as, and may be cited as, the Crockett Sanitary Department Sewer Service Charge Ordinance. As used in this Ordinance, the term "District" shall mean the Crockett Community Services District, and the Term "Owner" shall mean any person, firm, corporation, unincorporated association, trustee, or other legal holder of title to real property.

Section 2. SEWER SERVICE CHARGE

2A. Rate and Charges

Every owner of real property that is connected to the District's sanitary sewer system or for which service is immediately available shall pay a charge for sewer service. The following service charges are in addition to, and do not affect ad valorem property taxes, capacity charges, annexation charges, and/or construction-related charges.

Water consumption data is requested from the municipal water supplier in January each year in order to be received in time to make necessary calculations of sewer usage in March. Consequently, the water data used to calculate the use of the sewer system by individual properties or classes of properties shall be the latest fiscal year data available to the District in January and will not be for the current fiscal year. Water data over the last six years is averaged to generate the use factor and cost factors used to calculate the sewer use charge. Water consumption data from FY 2025/26, was used in support of this Ordinance for sewer service charges to be imposed in FY 2026/27.

Each separately metered (water) use of a property shall be charged independently as a residential account, a non-residential account, or mixed-use account. The property owner shall be charged the sum of the charges for all accounts on the property.

2A-1. Residential Accounts

2A-1a. Single Family Residence

The term "single-family residence" shall herein refer to any detached structure designed, improved, and/or used as one residential unit with no other separate use or additional residential units. The term shall include a single condominium residence unit. It shall not refer to a mobile home residence.

Each single-family residence shall pay a flat charge per year in the amount set forth in Exhibit "A" for a single-family residence.

2A-1b. Duplex

The term "duplex" shall herein refer to any structure containing two residential units and no other separate use or additional residential units. This shall include two flats, two apartments side-by-side, or a primary dwelling with an attached "second unit" known as a "granny flat" or "in-law unit" or "accessory dwelling unit" or "junior accessory dwelling unit".

Each duplex shall pay a flat charge per year in the amount set forth in Exhibit "A" for a duplex.

2A-1c. Multiple Unit Residential Building

Multiple-unit residential buildings shall pay an annual charge per apartment in the amount set forth in Exhibit "A" for a single apartment.

The term "apartment" shall herein refer to any residential unit (other than a condominium) in a structure designed, improved and/or used for two or more families living independently in units which are structurally joined and have separate entrances. This shall include any residential unit (such as a flat) in a mixed-use structure, except when a commercial unit has been added to a single-family home. For the purposes of this Ordinance, a mobile home residence shall be treated as a single apartment.

2A-1d. Accessory Dwelling Unit

The term "accessory dwelling unit" or ADU shall herein refer to any residential unit located on the same lot as an existing single-family home, where the total floor area does not exceed 1,200 square feet, where the increased floor area does not exceed 50 percent of the living area of the single-family home, and which includes all of the amenities found in a primary dwelling: a kitchen, bathroom, sleeping area, and storage. It shall not refer to a "junior accessory dwelling unit" or JADU.

Each accessory dwelling unit shall pay a flat charge per year in the amount set forth in Exhibit "A" for a single accessory dwelling unit.

2A-2. Non-Residential Accounts

Each non-residential use (or combination thereof) that is separately metered for water shall be considered one non-residential account.

Each non-residential account, including but not limited to commercial, industrial, and institutional users, shall pay an annual flat fee use charge in the amount set forth in Exhibit "A", plus the per unit amount set forth in Exhibit "**A**" for each 100 cubic feet of water consumption over 4,886 cubic feet per year.

Any property with multiple non-residential accounts shall be charged the sum of the charges for all accounts.

2A-3. Mixed-Use Accounts

Any combination of residential and non-residential uses together on one water meter shall be considered one mixed-use account.

Each mixed-use account shall pay an annual flat fee use charge in the amount set forth in Exhibit "**A**" plus the per unit amount set forth in Exhibit "**A**" for every 100 cubic feet of water consumption over 4,886 cubic feet per year. In no case shall the total annual charge for each account be less than the per-unit charge set forth in 2A-1c for apartments times the number of apartments served, plus the charge set forth for a single-family residence times the number of single-family residences served.

Any property with multiple accounts (of whatever kind) shall be charged the sum of the charges for all accounts.

2B. Single Family Residential Water Use Standard

2B-1. Basis of Charges

The District has developed a District-wide standard for typical use of the sewer system by a single-family residence. The single-family residential standard reflects a reasonable estimation of the average water consumption (for indoor use) of a single-family residence within the District. That figure is 4,886 cubic feet per year. The sewer use charge for single-family residences is based on that estimated average use.

2B-2. Volumetric Basis of Charges

Charges imposed on all residential users are established based on the relative volumetric water use of that user or class of user. The charges set forth in this Ordinance are intended to reflect proportionately equal payment of charges for a similar burden imposed on the District's sewerage system based on the relative water use of various classes of users or separately metered users.

2B-3. Industrial Properties

The District finds that for the industrial properties within the District, water consumption is not an accurate way to measure discharge to its system, because industrial processes use an enormous amount of water that is not, in fact discharged to the District's system. For purposes of this Ordinance, industrial properties include properties engaged in food processing, electrical production, and hydro processing but does not include the C&H sugar refinery plant properties.

Therefore, for industrial properties, not including the C&H sugar refinery plant properties, which is charged for and pays its sewer service charges under a separate agreement with the District, there shall be a flat charge plus an additional per unit charge for every 100 cubic feet of water actually discharged to the District. The flat and per-unit charges shall be the same as for other non-residential properties served by the Crockett Sanitary Department. The volume of water discharged from such properties shall be measured by flow meters installed at District-approved locations in all pipelines discharging water to the District's system. The required pump or flow meters shall be approved by the District Board. The required flow meters shall operate on a 24-hour basis to measure and record in electronic format on one- minute intervals the volume of water passing through each metered location. All required flow meters shall be placed in a location accessible to the District for inspection, and all raw data collected shall be routinely transmitted electronically to the District on a regular monthly basis. For those time periods during which the required flow meters fail to collect reliable flow data for whatever reason, the District will substitute its own calculations of flow during those periods using its best efforts.

Section 3. BILLINGS AND COLLECTION

3A. Sewer Service Charges Collected on the Tax Roll

All charges established and assessed in the section herein shall become due and payable on receipt of the tax bill; therefore, such charges shall be paid to the Tax Collector as directed on the tax bill. All charges shall be rounded to the nearest whole dollar.

3B. Directly Billed Sewer Service Charges

All sewer service charges that are not placed on the tax roll shall be billed directly to the Owner. Payments for such sewer service charges are due upon expiration of 15 days after the date of the billing. Sewer Service Charges that are directly billed shall become delinquent if any portion of the charge that is not in bona fide dispute remains unpaid after the expiration of the 30-day period.

3C. Imposition of a Lien

Pursuant to the terms of Government Code section 61115(c), the Board of Directors may recover any sewer service charges and penalties by recording with the County Recorder a certificate declaring the amount due, and the name and last known address of the person liable for those charges. From the time of recordation of the certificate, the amount of the charges and penalties shall constitute a lien against all real property of the delinquent property owner in the County.

3D. Penalties Interest and Remedies

A basic penalty of 10% shall be imposed for nonpayment of the sewer use charge, and an additional penalty of interest at a rate of 1% per month shall be imposed for nonpayment at such time as the payment becomes delinquent. (Gov't Code Section 61115(a)(3)(C).

In addition to other remedies provided by law, including the discontinuance of sewer service, action may be brought in the name of the Crockett Community Services District in any court of competent jurisdiction for the collection of delinquent charges and to enforce the lien thereon. The remedies herein established shall be cumulative and in addition to any or all other remedies available for the collection of said charges.

Section 4. IMPLEMENTATION OF SERVICE CHARGE

4A. Effect of this Ordinance

Charges for users of the District's sewer system set out in this Ordinance will be initiated for the fiscal year beginning July 1, 2026, and shall continue thereafter in effect until further action of the Board of Directors. To the extent Ordinance No. 26-1, or the sewer service charges adopted herein, is challenged and set aside for any reason, Ordinance No. 25-1 and the preexisting sewer service charges adopted therein shall be immediately restored and will be effective until further action of the Board of Directors.

4B. Effective Date

This Ordinance shall become effective for the fiscal year beginning July 1, 2026, and shall continue in effect until further order of the Board of Directors.

Section 5. PUBLICATION

This Ordinance shall be published once in the West County Times and posted in three places within the District, with the names of the members of the Board of Directors voting for and against the same. This Ordinance shall then take effect after thirty days following the adoption by the Board of Directors.

I HEREBY CERTIFY that the foregoing Ordinance was duly and regularly adopted by the Board of Directors of the Crockett Community Services District, Contra Costa County, California, at a regular meeting thereof, held on the 22nd day of July 2026 by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

____
Dale McDonald, President
Crockett Community Services District

ATTEST:

____
Sonia Rivas, MBA
District Secretary

EXHIBIT "A"

TO

CROCKETT COMMUNITY SERVICES DISTRICT

ORDINANCE NO. 26-1

ESTABLISHING SEWER SERVICE CHARGES

CROCKETT

RATES EFFECTIVE JULY 1, 2026

Residential	
Single-family residence (SFR)	$1,582.00 per year
Duplex	$2,532.00 per year
Apartments (per unit) (APT)	$1,266.00 per year
Accessory Dwelling Units (per unit) (ADU)	$1,266.00 per year

Non-residential account	
Flat fee	$1.266.00 per year
Plus per-unit charge	$16.63 per 100 cubic feet of water consumption over 4,886 cubic feet per year

Mixed-use account	
Flat fee	$1,266.00 per year
Plus per-unit charge	$16.63 per 100 cubic feet of water consumption over 4,886 cubic feet per year
Minimum charge	not less than $1266.20 per APT plus $1,582.10 per SFR.

Industrial account	
Flat fee	$1,266.00 per year
Plus per-unit charge	$16.63 per 100 cubic feet of water consumption over 4,886 cubic feet per year

RESOLUTION NO. 26/27-01

RESOLUTION OF THE BOARD OF DIRECTORS OF THE CROCKETT COMMUNITY SERVICES DISTRICT OVERRULING OBJECTIONS TO THE METHOD OF COLLECTION OF SEWER SERVICE CHARGES FOR CROCKETT 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 2026/27 and subsequent years collected on the tax roll of the District as adopted on July 22, 2026, by Ordinance No. 26-1.

2. That on July 22, 2026, this Board did by Ordinance No. 26-1 adopt a schedule of sewer service charges to be billed to all properties served by the Crockett Sanitary Department for FY 2026/27 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 1, 2026, and July 11, 2026, announcing that the District Board will consider continuing the schedule of sewer service charges adopted by Ordinance No. 26-1.

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 22nd day of July 2026 at 7:00 PM at the Crockett Community Center, 850 Pomona Street, Crockett, California.

5. That on July 22, 2026, objections were heard to the report dated May 27, 2026, prepared by Hildabrand Consulting, which calculated income, operating expenses, outstanding debt to C&H, and restoration of reserves.

6. That on July 22, 2026, Staff presented a list that contained a description of each parcel of real property in Crockett 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 Crockett.

7. The Board, having considered all comments and objections made to the method of collection they are hereby overruled.

8. The District Board of the Crockett Community Services District hereby accepts said report of the Hildebrand Consulting dated May 27, 2026.

9. The General 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.

10. For those properties within the boundaries of the Crockett Community Services District that receive sewer services from the Crockett Sanitary Department but do not appear on the tax roll of the District, the General 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. 26-1.

THE FOREGOING RESOLUTION was passed and adopted by the District Board of the Crockett Community Services District at a Regular Meeting held on July 22, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

____

Dale McDonald, President
Crockett Community Services District

ATTEST:

____

Sonia Rivas, MBA
District Secretary

West County Times
(510) 262-2740

2005020

CROCKETT COMMUNITY SEVICE DISTRICT
PO BOX 578
CROCKETT, CA 94525-0578

PROOF OF PUBLICATION

FILE NO. 7/22 Budget Hearing

West County Times

I am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above-entitled matter.

I am the Principal Legal Clerk of the West County Times, a newspaper of general circulation, printed and published in the City of Walnut Creek, County of Contra Costa, 94598

And which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Contra Costa, State of California, under the date of August 29, 1978. Case Number 188884.

The notice, of which the annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

07/01/2026, 07/11/2026

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Executed at Walnut Creek, California.
On this 13th day of July, 2026.

Signature

Legal No. **0006973864**

NOTICE OF PUBLIC HEARING

CROCKETT COMMUNITY SERVICES DISTRICT
COUNTY OF CONTRA COSTA

NOTICE IS HEREBY GIVEN that the Board of Directors of the Crockett Community Services District will hold a public hearing to consider adoption of the District budget for fiscal year 2026/27.

NOTICE IS HEREBY GIVEN that the Board of Directors of the Crockett Community Services District will hold a public hearing to consider sewer service charges adopted by Ordinance No. 26-1 for the Town of CROCKETT and approve the report of charges that will be submitted to the County for the tax roll. The annual charge for service to a single-family residence is currently $1,217; the charge for service to an apartment is $974, and the charge for service to non-residential or mixed-use accounts is $974 plus $12.79 per 100 cubic feet of water consumption in excess of 4,886 cubic feet per year.

It is proposed that these charges be increased to $1,582.10 for single-family residences. The charge for service to an apartment will be $1,266.20, and the charge for service to non-residential or mixed-use accounts will be $1,266.20 plus $16.63 per 100 cubic feet of water consumption in excess of 4,886 cubic feet per year for the fiscal year 2026/27.

Pursuant to the provisions of Government Code Section 61115 of the State of California, the District Board of the Crockett Community Services District elects to have the sewer service charges for the forthcoming year collected on the tax roll in the same manner, by the same persons, and at the same time as, together with and not separately from its general taxes.

Pursuant to Government Code Section 611151, the General Manager has prepared and filed with the Board of Directors a written report that describes each affected parcel of real property receiving sewer services and using the treatment facilities of the District and the amount of charges and delinquencies for each affected parcel for said fiscal year. Data indicating the costs involved in providing services for which sewer service charges are levied is available for inspection at the District office during open hours.

ALL PERSONS ARE HEREBY NOTIFIED OF PUBLIC HEARING AS FOLLOWS:

That 7:00 PM on July 22, 2026, at the Crockett Community Center, 850 Pomona Street, Crockett, California, is the time, date, and place for a public hearing on these matters. At this time and place, the Board of Directors will hear and receive testimony, objections, or evidence that is made, presented, or filed.

Dated:June 9, 2026

by:/s/Sonia Rivas
Sonia Rivas
District Secretary

WCT 6973864 July 1, 11, 2026

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 $4,431,770, while total expenditures are projected at $6,828,909. This results in a district-wide projected deficit of $(2,397,139). The primary driver of this imbalance is the Crockett Sanitary Department (CVSAN), which accounts for $5,672,269 in expenditures against $3,285,644 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 $3,285,644 in revenue and $5,672,269 in expenditures, the department faces a $(2,397,139) shortfall.

Debt & Capital: The department carries significant debt service of $2,386,625, 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 uncontesed 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 $538,500.

Capital Improvements & Debt

The District's total planned capital improvements for FY26/27 amount to $569,030, with the vast majority allocated to the Crockett Sanitary Department ($538,500) and a smaller portion for Port Costa Sanitary ($13,000). Total district debt service for the year is projected at $2,397,139.

Investment and Cash Reserves

As of the proposed budget, the District maintains a total savings (LAIF Investment) of $2,285,233, with significant portions held for the Crockett Sanitary Department Construction fund ($1,180,156 in fund 3427) and Memorial Hall ($300,461). All investment (LAIF)and starting fund balances have been accounted for on the coversheet, and were queired from Contra Costa County Workday database on July 14, 2026.

4.b

CROCKETT COMMUNITY SERVICES DISTRICT
FY 2026/27 BUDGET
PROPOSED (07-14-2026)

Revenue	ADOPTED BUDGET FY24/25	ACTUAL YEAR-END FY24/25	ADOPTED BUDGET FY25/26	EST YEAR END FY25/26	PROPOSED BUDGET FY26/27
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	$ 3,285,644
Rate Stabilization Reserve	$ -	$ -	$ -	$ -	$ -
Total Revenue	$ 5,978,830	$ 3,401,839	$ 3,697,644	$ 8,007,845	$ 4,431,770

Expenditures	ADOPTED BUDGET FY24/25	ACTUAL YEAR-END FY24/25	ADOPTED BUDGET FY25/26	EST YEAR END FY25/26	PROPOSED BUDGET FY26/27
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	$ 5,672,269
Rate Stabilization Reserve	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 4,083,595	$ 3,294,764	$ 4,504,913	$ 9,528,382	$ 6,828,909

Revenue Minus Expenditures***	ADOPTED BUDGET FY24/25	ACTUAL YEAR-END FY24/25	ADOPTED BUDGET FY25/26***	EST YEAR END FY25/26	PROPOSED BUDGET FY26/27
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)	$ (2,386,625)
District Total	$ 1,895,235	$ 107,075	$ 694,550	$ (1,520,537)	$ (2,397,139)

* 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		$21,879
Maintenance (MH)		$300,461
PCSAN		$216,978
CVSAN		$483,214
	3427	$1,180,156
	3429	$82,545
	Total Investments	$2,285,233

Debt Service FY26/27	
Recreation	$4,394
Maintenance	$2,636
PCSAN	$4,394
CVSAN	$86,749
Total Debt	$981,173

Starting Fund Balance FY26/27		
Recreation		$455,099
Maintenance (L&L)		$34,667
PCSAN		$283,085
CVSAN		$2,656,400
	3427	$37,887
	3429	$214
3240 Admin (pending dispersment)		$31,407
	Total Cash	$3,498,759

Capital Improvement FY26/27	
Recreation	$0
Maintenance(MH)	$17,530
PCSAN	$13,000
CVSAN	$538,500
Total Capital	$569,030

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

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
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**

FY25/26 Rec Dept. Budget- Fund 3241 - Overview	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2025-26 Est. Year End	FY 2026-27 Proposed
5150 - Bank & Finance Charges					
5155 - Merchant Fees	0	0	2733		2733
5160 - Interest Expense	0	0	1812		1812
Loan - 1 RPD	0	4394	2582	4394	4400
Total 5150 - Bank & Finance Charges	**$ -**	**$ 4,394**	**$ 7,127**	**$ 4,394**	**$ 8,945**
5200 - County & State Charges	**$ 5,500**	**$ 4,302**	**$ 5,607**	**$ 3,149**	**$ 5,607**
5300 - Dues & Subscriptions					
5305 - Memberships		816	816	230	816
5310 - Software Subscriptions		60	500	0	500
Total 5300 - Dues & Subscriptions	**$ 2,000**	**$ 876**	**$ 1,316**	**$ 230**	**$ 1,316**
5350 - Elections	**$ 1,000**	**$ 1,833**	**$ 7,500**	**$ -**	**$ 2,000**
5400 - General & Admin Expenses					
5405 - Postage & Shipping	0	54	100	0	100
5410 - Office Supplies and Expenses	15000	2041	7000	1528	2000
5415 - Staff Meals	0	0	0	0	0
Total 5400 - General & Admin Expenses	**$ 15,000**	**$ 2,095**	**$ 7,100**	**$ 1,528**	**$ 2,100**
5500 - Insurance		216			
5505 - Employee Bonds	0	0	0	0	0
5510 - Liability & Property	0	31921	34083	52121	35000
5515 - Worker's Comp	0	1572	1572	0	18864
Total 5500 - Insurance	**$ 37,000**	**$ 33,709**	**$ 35,655**	**$ 52,121**	**$ 53,864**
5600/5700 - Payroll & Employee Expenses					
5600 - Employee Expenses					
5605 - CalPERS Retirement Expense	0	48067	36499	27878	40000
5610 - Fingerprinting	0	0	0	0	250
5615 - LTD & STD Insurance	0	918	1500	543	1500
5620 - SDRMA Health Benefits	0	31837	29475	22825	30000
5625 - Training & Certification	9000	1061	5000	5000	5000
5630 - Payroll Processing Fees	0	0	0	0	0
5700 - Payroll Expenses					
5705 - O&M Benefits	0	0	0	0	0
5715 - O&M Salary	0	359067	326015	328350	280000
Total 5600/5700 - Payroll & Employee Expenses	**$ 309,000**	**$ 440,950**	**$ 398,489**	**$ 384,596**	**$ 356,750**
5800 - Printing/Publishing/Advertising	**$ 1,200**	**$ 746**	**$ 1,000**	**$ 506**	**$ 2,500**
5850 - Professional Services					
5850 - Professional Services, other	0	0	760	0	750
5855 - Accounting & Consulting	0	29320	24320	6692	29400
5860 - Auditor	0	0	0	5475	7688
5865 - Engineering	0	0	0	0	0
5870 - Legal	0	2138	1604	17318	2150
5875 - Security Guards	0	12987	12987	16672	13000
Total 5850 - Professional Services	**$ 40,000**	**$ 44,445**	**$ 39,671**	**$ 46,156**	**$ 52,988**

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
5900 - Reconciliation Discrepancies	$ -	$ -	$ -	$ -	$ -
5910 - Repairs & Maintenance		14			
5915 - Tennis Maintenance & Supplies	0	3388	4000	4000	4000
5920 - Building Maintenance & Supplies	0	14234	15000	29021	15000
5925 - Janitorial Services & Supplies	0	17038	17000	13800	18000
5930 - Landscape Services & Supplies	0	58523	50000	79210	60000
5935 - Pool Maintenance & Supplies	0	30756	50000	13755	31000
Total - 5910 - Repairs & Maintenance	$ 80,000	$ 123,953	$ 136,000	$ 139,785	$ 128,000
5950 - Security Alarm/CCTV	$ -	$ 504	$ 504	$ 504	$ 504
5960 - Telephone & Internet	$ 3,000	$ 463	$ 2,000	$ 3,012	$ 2,500
5965 - Uncategorized Expenses	$ -	$ -	$ -	$ -	$ -
5970 - Uniforms	$ 2,500	$ 1,380	$ 2,500	$ 2,500	$ 2,500
5980 - Utilities	$ 85,000	$ 86,090	$ 86,259	$ 134,057	$ 87,000
5990 - Vehicle & Travel Reimbursement	$ 2,000	$ 872	$ 1,000	$ 2,495	$ 1,500
1745 - REC Capital Equipment	$ -	$ 30,322	$ -	$ 21,155	$ -
2060 - US Bank - 8450*	$ -	$ 51,259	$ -	$ 56,426	$ 50,000
2136 - Payroll Liabilities	$ -	$ 613	$ -	$ -	$ 615
TOTAL REC EXPENDITURES:	$ 588,200	$ 836,171	$ 756,782	$ 852,615	$ 783,743

ADA Project / Capital Replacement	$ 180,000	$ 180,385	$ 25,000		$ -
Completed Project Stats					
Grant from State	$ 177,952				
Grant from CCF	$ 160,000				
Community Development funds	$ 80,000				
Total Grants Received	**$ 417,952**				
Total Project Cost	**$ 438,662**				
Total Cost to CCSD	**$ 20,710**				

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

FY 25/26 Maintenance Dept. Budget - Fund 3242 - Overview	FY24/25 Adopted	FY 2024-25 Actual Year End	FY25/26 Adopted	FY25/26 Est Year End	FY2026/27 Proposed
Expenses					
Bridgehead/Plaza/Landscaping					
5930 - Landscaping Services & Supplies	$ 40,000	$ 31,221	$ 53,000	$ 34,705	$ 30,000
Streetlights O&M	$ 1,000	$ -	$ 5,000	$ -	$ 6,000
Elections	$ 500	$ 611	$ -	$ -	$ -
CSD Administration/other					
2060 - US Bank				210	
2103b - Loan Repayment 1 RPD				1,318	
5305 - Memberships				85	
5310 - Software Subscriptions				24	
5410 - Office Supplies and Expenses				18	
5510 - Liability & Property Insurance				4,421	
5625 - Training & Certification				58	
5715 - O&M Salary				5,164	
5855 - Accounting & Consultating				1,175	
5870 - Legal				295	
5980 - Utilities				69	
CSD Administration/other	$ 10,000	$ 20,609	$ 6,300	$ 16,046	$ 21,000
Total Expenses	$ 51,500	$ 52,441	$ 64,300	$ 50,751	$ 57,000
Capital Expense					
Bridgehead	-	-	-	-	-
Plaza / Streetlights	-	-	23,311	-	6,000
Memorial Hall	200,000	-	11,530	-	11,530
Total Capital Expense	$ 200,000	$ -	$ 34,811	$ -	$ 17,530
Total Appropriations	$ 251,500	$ 52,441	$ 99,122	$ 50,751	$ 74,530

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

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

FY25/26 Port Costa Sanitary Dept. Budget- Fund 3425 - Overview	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2025-26 Est Year End	FY 2026-27 Proposed
O&M Expenses					
2060 - US Bank - 8450*	**$ -**	**$ 9,836**	**$ -**	**$ 3,469**	**$ 10,016**
2136 - Payroll Liabilities	**$ -**	**$ 613**	**$ -**	**$ -**	**$ 650**
5150 - Bank & Finance Charges					
2130b - 1 RPD Loan Principal and Interest	-	4,394	4,394	4,394	4,400
Total 5150 - Bank & Finance Charges	**$ 1,000**	**$ 4,394**	**$ 4,394**	**$ 4,394**	**$ 4,400**
5200 - County & State Charges	**$ 680**	**$ 129**	**$ 351**	**$ -**	**$ 200**
5300 - Dues & Subscriptions					
5305 - Memberships	-	5,604	2,965	2,996	2,996
5310 - Software Subscriptions	-	60	-	598	628
5315 - Licenses & Permits	-	10,125	-	12,588	13,109
Total 5300 - Dues & Subscriptions	**$ 4,586**	**$ 18,773**	**$ 2,965**	**$ 16,182**	**$ 16,733**
5350 - Elections	**$ -**	**$ 611**	**$ -**	**$ -**	**$ 930**
5400 - General & Admin Expenses					
5405 - Postage & Shipping	-	3	280	-	5
5410 - Office Supplies and Expenses	-	82	82	59	82
Gas, Fuel, Vehicle (Dist. Owned)	-	-	-	-	-
Recoverable, other Misc.	-	-	-	-	-
5415 - Staff Meals	-	-	-	-	-
Total 5400 - General & Admin Expenses	**$ 250**	**$ 85**	**$ 362**	**$ 59**	**$ 87**
5500 - Insurance		48			
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

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
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 Assests					
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 Assests	**$ 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

FY25/26 Crockett Sanitary Dept. Budget- Fund 3426 - Overview	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2025-26 Est Year End	FY 2026-27 Proposed
O&M Expenses					
2060 - US Bank*****	$ -	$ 38,001	$ -	$ 46,328	$ 35,000
2120 - Due to C&H (Prior O&M for JTP)***	$ -	$ -	$ -	$ -	$ 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
tal 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

FY25/26 Crockett Sanitary Dept. Budget- Fund 3426 - Overview		FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2025-26 Est Year End	FY 2026-27 Proposed
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	3,405,137	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**	**$ 3,756,714**	**$ 1,222,383**
Total O&M Expenditures		**$ 2,854,393**	**$ 1,122,193**	**$ 2,186,133**	**$ 7,383,688**	**$ 5,133,769**
<u>CIP & Fixed Assests</u>						
1430 - CVSAN Capital EQ Tank		**$ 250,000**	**$ -**	**$ 55,081**	**$ 126,132**	**$ -**
1445 - CVSAN Pump Station	General 1445		148,110		62,485	170,500
	Telstar MCCP		355,470			
	Frisch MCCP		137,667			
Total 1445 - CVSAN Pump Station		**$ 328,000**	**$ 641,246**	**$ 614,132**	**$ 760,042**	**$ 170,500**
1450 - CVSAN Collection System	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**	**$ 538,500**
TOTAL CVSAN EXPENDITURES		**$ 4,092,740**	**$ 2,112,079**	**$ 3,319,866**	**$ 8,323,770**	**$ 5,672,269**
<u>Revenue and Income</u>						
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	2,579,304
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**	**$ 2,839,127**
Total Revenue and Income		**$ 4,179,399**	**$ 2,231,497**	**$ 2,466,649**	**$ 6,663,546**	**$ 3,285,644**

*Payment to C&H in amount of $2,276,729.50, reflected in 6010 Treatment Plant ($3,405,137) less the credited SUC from prior years in 4136 Sewer Use Charges C&H

** $2,736,000 was pulled from LAIF Reserve Account, reflected under 4100, NC Allocations From Reserves

***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 30%

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

CROCKETT SANITARY COMMISSION (CVSAN)

An agent of the Crockett Community Services District. P. O. Box 578 - Crockett, CA 94525
Telephone (510) 787-2992
E-mail: districtsecretary@town.crockett.ca.us
Website: www.town.crockett.ca.us

MINUTES OF REGULAR MEETING OF JUNE 17, 2026.

1. CALL TO ORDER - ROLL CALL: Chair Wais called the meeting at 4:02 PM. Present were Commissioners Bartlebaugh, Wais, and Alternate Millward. Absent: Commissioner Manzione (excused). Staff present included General Manager (GM) Goodman, Sanitary Department Manager (SDM) Barnhill, and District Secretary (DS) Rivas. Board Director Barassi and former Board Director Peterson were present.

2. CALL FOR REQUESTS TO CONSIDER ITEMS OUT OF ORDER: None.

3. PUBLIC COMMENTS ON NON-AGENDA ITEMS: Alternate Millward announced his intention to submit an application to serve as a regular commissioner.

4. PUBLIC HEARINGS: None.

5. CONSENT CALENDAR: Items 5e and f were pulled for discussion. Motion to approve 5a - d passed. (Millward 1st, Wais 2nd 3/0, 1 absent; Bartlebaugh abstained from 5a as he was not present at the May 20 meeting) Commissioner Bartlebaugh requested that the Consent Calendar be moved to after staff reports.
   a. Approve Minutes for May 20.
   b. Receive Actions Taken by the Board (May).
   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: Motion to receive 5e and f passed. (Millward 1st, Bartlebaugh 2nd 3/0, 1 absent)

   5e. RECEIVE LIST OF DIRECT BILL BILLINGS: Staff explained that one C&H amount represented a quarterly billing while another reflected the annual total billed amount. Staff clarified that a County Auditor payment represented repayment of a loan and had been inadvertently included with direct billings.

   Discussion also included the collection of outstanding C&H billings, application of interest charges, and historical inconsistencies in billing records. Staff reported that several direct billings had not been regularly tracked before the current administrative efforts and that procedures have been established to improve documentation and collection practices.

   5f. RECEIVE FINANCIAL PLAN PRESENTED BY HILDEBRAND CONSULTING SUPPORTING A SEWER USE CHARGE INCREASE FOR FY 2026/27: Commissioners reviewed the financial plan prepared by Hildabrand Consulting and presented at the May 27 Board meeting, and asked questions regarding capital improvement assumptions, reserve targets, debt financing alternatives, debt coverage ratios, inflation assumptions, sewer use charge methodology, and treatment plant cost allocations. Staff explained that the financial plan was developed primarily to support the proposed FY 2026/27 sewer use charge and that a more comprehensive rate and

7.b

financial study is planned for the upcoming fiscal year. Discussion included the estimated need for collection system rehabilitation, reserve restoration, funding alternatives, and the District's financial obligations related to CNH operations. The Commission also discussed the upcoming Proposition 218 public hearing process and methods available to ratepayers to submit protests.

The sewer plant is referred to as the joint treatment plant: C&H operates the treatment plant, and the District is a minority shareholder. The District pays its pro rata share of the actual costs based on the water flow data. The District charges C&H for their domestic sewage.

7. ADMINISTRATIVE:

a. UPDATE ON PROP 218 MAILINGS AND CALLS/FEEDBACK FROM THE PUBLIC: Proposition 218 notices were mailed on schedule; several property owners have contacted the District to update mailing information. A log was created to track calls and in-person visits regarding the proposed sewer use charge increase. As of the meeting date, two formal written protests had been received. Most inquiries concerned the size of the proposed increase and whether it was related to infrastructure projects. Staff explained that the increase is primarily associated with disputed C&H liabilities and outstanding obligations. A California Public Records Act request related to the rate increase was also received and referred to legal counsel for review. No action was taken.

Due to time constraints associated with the Proposition 218 process, the newsletter was condensed and distributed without Commission review and focused on regulatory requirements.

8. BUDGET AND FINANCE:

a. REVIEW THE CVSAN QUARTERLY BUDGET REPORT FOR Q3 (JANUARY – APRIL): GM Goodman presented the third-quarter budget report and explained that expenditures reflected a significant payment made to C&H during the fiscal year. Commissioners requested additional information in future reports, including annual budget totals, fund balances, projected year-end forecasts, and revenue information. No action was taken.

b. DISCUSS A FINAL REVIEW OF THE PROPOSED DISTRICT BUDGET FOR FY 2026/27: GM Goodman reviewed the proposed FY 2026/27 budget, including updated narrative sections, anticipated liabilities, property tax allocations, projected revenues and expenditures, reserve considerations, and assumptions associated with the proposed sewer use charge increase.

Discussion included outstanding claims from C&H, projected capital improvement spending, reserve funding levels, construction fund balances, and the ability to adjust the budget if the Board adopts a sewer use charge increase different from that proposed.

Commissioners requested additional documentation regarding capital improvement projects and C&H-related costs. Staff indicated that supporting information would be provided as part of future budget and capital planning discussions. No action was taken.

c. OTHER FINANCIAL MATTERS OF THE DISTRICT: Staff provided updates regarding audit activities, financial reporting improvements, and ongoing development of financial management tools and procedures.

9. REPORT OF DEPARTMENT MANAGER:

a. OPERATIONS, MAINTENANCE, AND CAPITAL IMPROVEMENTS: SDM Barnhill reported on routine maintenance activities, collection system repairs, and capital improvement planning efforts.

Discussion included collection system rehabilitation strategies, use of targeted spot repairs versus full line replacement, evaluation of CCTV inspection data, and long-term infrastructure planning. The Water Board is holding a public hearing on the NPDS report on August 12; comments are due by July 10 at 5 pm. The report was prepared by Larry Walker. There are structural deficiencies at 1 Rolph Park Drive, including dry rot and other building deterioration. The GM met with the State Lands Commission regarding the C&H lease. Cogen funds were awarded to CCRCD where historically they are awarded to the Crockett Community Foundation. Staff continues their efforts to pursue grant funding opportunities and continue planning for major infrastructure needs.

b. GOVERNMENTAL MATTERS: None.

c. ANNOUNCEMENTS AND DISCUSSION: None.

10. REPORTS / COMMENTS FROM COMMISSIONERS: No reports.

a. WASTEWATER COMMITTEE: None.

b. BUDGET & FINANCE AD HOC: None.

c. COMMISSIONERS: None.

d. INTER-AGENCY AND TRADE MEETINGS: None.

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: The meeting was adjourned at 6:00 PM until July 15, 2026.

Respectfully submitted,
Sonia Rivas, MBA,
District Secretary

CROCKETT COMMUNITY SERVICES DISTRICT

Crockett Community Services District

Auditor's Date: _______ Fund: 324100 Account : 0830

Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1010 · Fund 3241 - Recreation				
06/03/2026	AT&T	Alarm - 510-787-6881	233.43	10599
06/03/2026	CONTRA COSTA HEALTH SERVICES DEPT	Hazmat CUPA Permit 2026/27 - A/N ID AR0036493	610.00	10600
06/03/2026	EBMUD	Water - #30385600001, #30385600001, Water - #30385100001, #14347900582	3,111.14	10601
06/03/2026	LESLIE'S POOL SUPPLIES	Pool Chemicals - Invoice 00137-01-129898	1,119.76	10602
06/03/2026	PG&E	Gas & Electric - #6757445609-0 & #8212111930-7	3,783.11	10603
06/03/2026	Sierra Chemical Company	Multichlor - Sodium Hypochlorite - Invoice 161170	1,831.18	10604
06/03/2026	The Real Yellow Pages	Advertising - Bill #610065556466	20.00	10605
06/03/2026	Campbell Business Solutions	IT Services - Invoice 11219 - Split	100.00	10606
06/03/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #75 - Split	14629.96	10607
Total 1010 · Fund 3241 - Recreation			25438.58	
Total 1000 · County Operating Funds			25438.58	
TOTAL			**25438.58**	

6/2/26

7.c

CROCKETT COMMUNITY SERVICES DISTRICT

Crockett Community Services District

Auditor's Date: ______ Fund: 324100 Account : 0830

Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1010 · Fund 3241 - Recreation				
06/17/2026	American Leak Detection	Irrigation Leak Detection - Invoices 574267, 583661, 589995	4,700.00	10608
06/17/2026	Crockett Community Foundation	Return Grant Money for LPR Cameras	52,916.88	10609
06/17/2026	Let's Dig, Inc.	Monthly Landscape Maintenance (May 2026) - Invoice #12	2,961.00	10610
06/17/2026	Melania Mendez	Cleaning & Damage Refund - May 29, 2026	700.00	10611
06/17/2026	PG&E	Gas & Electric - #2501517473-0	1,558.02	10612
06/17/2026	CONTRA COSTA COUNTY TREASURER	Calpers - May 2026	2,970.74	10613
06/17/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #76 - Split	18,668.59	10614
06/17/2026	Mynor Escobar	Cleaning & Damage Deposit Refund - June 13, 2026	700.00	10615
Total 1010 · Fund 3241 - Recreation			85,175.23	
Total 1000 · County Operating Funds			85,175.23	
TOTAL			**85,175.23**	

6/17/26

CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District
Auditor's Date: _______ Fund: 324200 Account : 0830

Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1015 · Fund 3242 - Maintenance				
06/03/2026	Let's Dig, Inc.	South Side Wanda (Invoice #14); South Side Pomona (Invoice #15)	1,525.00	742
06/03/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #75 - Split	653.26	743
Total 1015 · Fund 3242 - Maintenance			2,178.26	
Total 1000 · County Operating Funds			2,178.26	
TOTAL			**2,178.26**	

6/2/26

CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District
Auditor's Date: _______ Fund: 324200 Account : 0830

Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1015 · Fund 3242 - Maintenance				
06/17/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #76 - Split	169.76	744
Total 1015 · Fund 3242 - Maintenance			169.76	
Total 1000 · County Operating Funds			169.76	
TOTAL			**169.76**	

6/17/26

CROCKETT COMMUNITY SERVICES DISTRICT

Crockett Community Services District

Auditor's Date: _______ Fund: 342500 Account : 0830

Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1020 · Fund 3425 - PCSan - O&M				
06/03/2026	CONTRA COSTA HEALTH SERVICES DEPT	Hazmat CUPA Operating Permit for 2026/27 - Acct ID AR0036492	610.00	2140
06/03/2026	L.R. PAULSELL CONSULTING	Sewer Cleaning on May 18, 2026 - Invoice 26-5	975.00	2141
06/03/2026	MDR Electric	Modified Transfer Switch Lock Out - Invoice 1397	325.00	2142
06/03/2026	Natural System Utilities - CA Inc.	Outside Laboratory - Invoice 1189538	1,031.00	2143
06/03/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #75 - Split	1,818.97	2144
06/03/2026	PG&E	Electric - #2704121327-6	635.78	2145
Total 1020 · Fund 3425 - PCSan - O&M			5,395.75	
Total 1000 · County Operating Funds			5,395.75	
TOTAL			**5,395.75**	

6/2/26

CROCKETT COMMUNITY SERVICES DISTRICT

Crockett Community Services District

Auditor's Date: ______ Fund: 342500 Account : 0830

Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1020 · Fund 3425 - PCSan - O&M				
06/17/2026	Natural System Utilities - CA Inc.	Replace Water Pump #3 - Invoice 1193343; June Services WWPO - Invoice 1190372	8,595.55	2146
06/17/2026	CONTRA COSTA COUNTY TREASURER	Calpers - May 2026	649.70	2147
06/17/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #76 - Split	397.65	2148
Total 1020 · Fund 3425 - PCSan - O&M			9,642.90	
Total 1000 · County Operating Funds			9,642.90	
TOTAL			**9,642.90**	

6/17/26

CROCKETT COMMUNITY SERVICES DISTRICT
Crockett Community Services District
Auditor's Date: _______ Fund: 342600 Account : 0830

Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1025 · Fund 3426 - CVSan - O&M				
06/03/2026	AT&T	Phone - #510-617-7171	76.44	7697
06/03/2026	CONTRA COSTA HEALTH SERVICES DEPT	Hazmat CUPA Operating Permit 2026/27 - Acct ID AR0060002	500.00	7698
06/03/2026	EBMUD	Water - #55397300001	98.92	7699
06/03/2026	Let's Dig, Inc.	May 2026 Monthly Landscape Maintenance - Invice #13	344.00	7700
06/03/2026	L.R. PAULSELL CONSULTING	Sewer Maintenance May 12-19, 2026 - Invoice 26-14	13,027.50	7701
06/03/2026	Grundfos Americas Corporation	Connect Asset Monitor - Invoice 92711156	360.00	7702
06/03/2026	Hildebrand Consulting, LLC	Professional Services May 1-31, 2026 - Invoice 799	13,250.00	7703
06/03/2026	Natural System Utilities - CA Inc.	Response to Pump Failure - Invoice 1189539	1,766.21	7704
06/03/2026	PG&E	Gas & Electric -#6193854060-8	4,020.35	7705
06/03/2026	RedZone Robotics, Inc.	ICOM 8/1/25 - 7/31/26 - Invoice 18754	20,000.00	7706
06/03/2026	TERMINIX	Pest Control @ 1 Rolph Park - Invoice 47201834	144.00	7707
06/03/2026	Lincoln National Life Insurance Company	LTD & STD 6/1/26 - 6/30/26 - #CCSVCD-BL-1564438	84.21	7708
06/03/2026	Campbell Business Solutions	IT Services - Invoice #11219	120.00	7709
06/03/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #75 - Split	22,015.36	7710
06/02/2026	TELSTAR INSTRUMENTS, INC.	Billing for progress payment #14	23,110.66	7711
Total 1025 · Fund 3426 - CVSan - O&M			98,917.65	
Total 1000 · County Operating Funds			98,917.65	
TOTAL			**98,917.65**	

6/2/26

CROCKETT COMMUNITY SERVICES DISTRICT

Crockett Community Services District

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

Date	Name	Memo	Credit	Num
1000 · County Operating Funds				
1025 · Fund 3426 - CVSan - O&M				
06/17/2026	Bay Law Group LLP	Legal Services - Invoice 996	1,365.00	7712
06/17/2026	Natural System Utilities - CA Inc.	WWPO June Services - Invoice 1190373	2,686.55	7713
06/17/2026	James Barnhill	Reimbursement for Work Pants	214.58	7714
06/17/2026	CONTRA COSTA COUNTY TREASURER	Calpers - May 2026	5,847.31	7715
06/17/2026	CONTRA COSTA COUNTY TREASURER	Netchex Payroll #76 - Split	4,018.39	7716
06/17/2026	AT&T	acct# ...3551, telephone service 1 Rolph Park Drive	78.99	7717
Total 1025 · Fund 3426 - CVSan - O&M			14,210.82	
Total 1000 · County Operating Funds			14,210.82	
TOTAL			**14,210.82**	

6/17/26

Run Date: 07/02/2026
FY 2026-27 : 01 Jul - 12 Jun

CASH ACCOUNT BALANCE
ALL DEPARTMENTS

Organization	Contra Costa County
Ledger	Actuals
Ledger Account/Summary	**0010:CASH**
	0530:WARRANTS PAYABLE
Run	**7/2/2026 15:05**

Accounting Worktag **3240 CROCKETT COMMUNITY SVCS**
Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	747,557.48	1,382,420.44	2,098,570.57	31,407.35
Total	747,557.48	1,382,420.44	2,098,570.57	31,407.35

Accounting Worktag **3241 CROCKETT RECREATION DEPT**
Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	0.00	455,098.51	0.00	455,098.51
Total	0.00	455,098.51	0.00	455,098.51

Accounting Worktag **3242 CROCKETT CSD-MAINT DEPT**
Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	0.00	34,666.66	0.00	34,666.66
Total	0.00	34,666.66	0.00	34,666.66

Accounting Worktag **3425 PORT COSTA SANITARY DEPT**
Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	0.00	283,085.45	0.00	283,085.45
Total	0.00	283,085.45	0.00	283,085.45

Accounting Worktag **3426 CROCKETT SANITARY DEPT**
Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0010:CASH	0.00	2,656,399.93	0.00	2,656,399.93
Total	0.00	2,656,399.93	0.00	2,656,399.93

Accounting Worktag **3427 CROCK-VALONA SAN CONSTRUCTION**
Consolidation Data **No Change**

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 RESERVES** **7.d**
Consolidation Data **No Change**

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

Organization	Contra Costa County
Periods	FY 2026-27 : 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 **3241 CROCKETT RECREATION DEPT**

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0210:INVESTMENTS	0.00	21,878.74	0.00	21,878.74
Total	0.00	21,878.74	0.00	21,878.74

Accounting Worktag **3242 CROCKETT CSD-MAINT DEPT**

Consolidation Data

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

Accounting Worktag **3425 PORT COSTA SANITARY DEPT**

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

Accounting Worktag **3426 CROCKETT SANITARY DEPT**

Consolidation Data

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
0210:INVESTMENTS	3,092,147.05	3,219,213.76	5,828,147.05	483,213.76
Total	3,092,147.05	3,219,213.76	5,828,147.05	483,213.76

EVIDENCE OF CRIME INSURANCE

ISSUE DATE (MM/DD/YY)
07/01/2026

THIS EVIDENCE OF COMMERCIAL PROPERTY INSURANCE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE ADDITIONAL INTEREST NAMED BELOW. THIS EVIDENCE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS EVIDENCE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE ADDITIONAL INTEREST.

PRODUCER

ALLIANT INSURANCE SERVICES, INC.
18100 VON KARMAN AVENUE, 10TH FLOOR
IRVINE, CA 92612
PH(949) 756-0271 / FAX (949) 756-2713
LICENSE NO. 0C36861

CODE

SUB-CODE

COMPANY

National Union Fire Insurance Company of Pittsburgh, PA (AIG)

INSURED **ALLIANT CRIME INSURANCE PROGRAM (ACIP) CRIME POLICY PARTICIPANT:**

CSRMA Member
Crockett Community Services District
P.O. Box 578
Crockett, CA 94525

EVIDENCE NUMBER	POLICY NUMBER		
	[redacted]		
EFF DATE (MM/DD/YYYY)	EXP DATE (MM/DD/YYYY)	CONT. UNTIL TERMINATED IF CHECKED	☐
07/01/2026	07/01/2027		

THIS REPLACES PRIOR EVIDENCE DATED:

PROPERTY INFORMATION

THE POLICIES OF INSURANCE LISTED ABOVE HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS EVIDENCE OF PROPERTY INSURANCE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CRIME COVERAGE INFORMATION

COVERAGE / PERILS / FORMS	AMOUNT OF INSURANCE	DEDUCTIBLE
EMPLOYEE THEFT INCLUDING FAITHFUL PERFORMANCE OF DUTY FORGERY OR ALTERATION INSIDE PREMISES THEFT OF MONEY AND SECURITIES INSIDE PREMISES ROBBERY AND SAFE BURGLARY OTHER PROPERTY OUTSIDE THE PREMISES COMPUTER FRAUD FUNDS TRANSFER FRAUD MONEY ORDERS AND COUNTERFEIT PAPER CURRENCY	$2,000,000	$2,500

REMARKS (INCLUDING SPECIAL CONDITIONS)

ISSUED FOR PURPOSES OF EVIDENCING CRIME INSURANCE COVERAGE

SUBJECT TO POLICY TERMS, CONDITIONS AND EXCLUSIONS.

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

ADDITIONAL INTEREST

NAME AND ADDRESS

EVIDENCE OF INSURANCE

NATURE OF INTEREST

☐ MORTGAGEE ☐ ADDITIONAL INSURED

☐ LOSS PAYEE ☒ (OTHER) EVIDENCE OF INSURANCE

SIGNATURE OF AUTHORIZED AGENT OF COMPANY

Thomas F. Cotts

7.e

Alliant

Invoice # 3586828	Page 1 of 1
ACCOUNT NUMBER	DATE
[redacted]	6/24/2026
BALANCE DUE ON	AGENCY CODE
7/25/2026	[redacted]
AMOUNT PAID	AMOUNT DUE
	$520.00

Irvine - Alliant Insurance Services, Inc.
Alliant Insurance Services, Inc.
PO Box 744963
Los Angeles, CA 90074 - 4963
Phone: (949) 756-0271

Crockett Community Services District
PO Box 578
Crockett, CA 95798-9052

ACIP-Alliant Crime Insurance Program

Client:	Crockett Community Services District	Policy:	Commercial Crime
Policy Number:	[redacted]		
Insurance Carrier:	National Union Fire Ins Co of Pi	Effective:	7/1/2025 to 7/1/2027

Item #	Trans Eff Date	Due Date	Trans	Description	Amount
16168222	7/1/2026	7/25/2026	ENDT	26-27 ACIP Crime Renewal	$520.00
				Total Invoice Balance:	**$520.00**

PLEASE MAIL A COPY OF THIS INVOICE WITH PAYMENT AND/OR INCLUDE CLIENT LOOKUP CODE/INV#/POLICY# ACH/Wire Reference: Include your ten-digit Client Account Number and Invoice Number (both can be found in the top right of this invoice). E-mail remittances to AccountsReceivable@alliant.com

REMITTANCE ADDRESS

AIS Trust Account Newport
P.O. Box 744963
Los Angeles, CA 90074 - 4963

OVERNIGHT/COURIER ADDRESS

[redacted]

ACH/WIRE PAYMENTS

[redacted]

ACH/Wire Reference: Include your ten-digit Client Account Number and Invoice Number (both can be found in the top right of this invoice)

E-mail remittances to accountsreceivable@alliant.com.

IMPORTANT NOTICE: The Nonadmitted & Reinsurance reform act (NRRA) went into effect July 21, 2011. Accordingly, surplus lines tax rates and regulations are subject to change which could result in an increase or decrease of the total surplus lines taxes and/or fees owed on this placement. If a change is required, we will promptly notify you. Any additional taxes and/or fees owed must be promptly remitted to Alliant Insurance Services, Inc.

IMPORTANT NOTICE: The Foreign Account Tax Compliance Act (FATCA) requires the notification of certain financial accounts to the United States Internal Revenue Service. Alliant does not provide tax advice. Please contact your tax consultant for your obligations regarding FATCA.

Alliant embraces a policy of transparency with respect to its compensation from insurance transactions. Details on our compensation policy, including the types of income Alliant may earn on a placement, are available at www.alliant.com. For a copy of our policy or for inquiries regarding compensation issues pertaining to your account contact: Alliant Insurance Services, Inc., Attn: General Counsel, 701 B St., 6th Floor, San Diego, CA 92101

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

July 14, 2026 Via email: Candidate.Services@vote.cccounty.us

Olga Hernandez
Candidate Services | Contra Costa County Elections
Martinez, CA

RE: Form 460 / Form 470

This communication confirms that the officeholders of the Crockett Community Services District are exempt from filing either Form 460 or Form 470. None of the office holders has a controlled committee and is not compensated for their position on the Board of Directors per the District Code.

The five current officeholders are:

1. Luigi Barassi
2. Dale McDonald
3. John Mackenzie – up for re-election in November 2026.
4. Guant Murdock – up for re-election in November 2026.
5. Nicholas Spinner – up for re-election in November 2026.

Don't hesitate to get in touch with our office at (510) 787-2992 or via email districtsecretary@town.crockett.ca.us

Sincerely,

Sonia Rivas
District Secretary

7.f

RESOLUTION

NO. 26/27-03

A RESOLUTION OF THE DISTRICT BOARD OF THE CROCKETT COMMUNITY SERVICES DISTRICT RE-APPOINTING COMMISSIONER TO THE CROCKETT SANITARY COMMISSION

WHEREAS, the District Board has by Resolution No. 06/07-02 created the Crockett Sanitary Commission and made appointments thereto; and

WHEREAS, the District Board has by Resolution No. 06/07-10 determined that the term of office of a commissioner shall be 24 months.

NOW, THEREFORE, BE IT RESOLVED that Mary Wais is hereby reappointed to the Crockett Sanitary Commission as Commissioner for two years.

THE FOREGOING RESOLUTION was adopted at the District's Regular Meeting held in Crockett on July 22, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

Dale McDonald, President
Crockett Community Services District

ATTEST:

Sonia Rivas, MBA
District Secretary

7.g

RESOLUTION

NO. 26/27-04

A RESOLUTION OF THE DISTRICT BOARD OF THE CROCKETT COMMUNITY SERVICES DISTRICT RE-APPOINTING COMMISSIONERS TO THE PORT COSTA SANITARY COMMISSION

WHEREAS, the District Board has by Resolution No. 07/08-05 created the Port Costa Sanitary Commission and made appointments thereto; and

WHEREAS, the District Board has determined by Resolution No. 06/07-10 that the term of office of a commissioner shall be 24 months.

NOW, THEREFORE, BE IT RESOLVED that Tom Cusack, Karen Klaiber, Tom List, Anne Scheer, and Joe Surges be re-appointed to the Port Costa Sanitary Commission as Commissioners for two years.

THE FOREGOING RESOLUTION was adopted at the District's Regular Meeting held on July 22, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

____
Dale McDonald, President
Crockett Community Services District

ATTEST:

____
Sonia Rivas, MBA
District Secretary

RESOLUTION

NO. 26/27-05

A RESOLUTION OF THE DISTRICT BOARD OF THE CROCKETT COMMUNITY SERVICES DISTRICT RE-APPOINTING COMMISSIONERS TO THE RECREATION AND LIGHTING AND LANDSCAPE COMMISSIONS

WHEREAS, the District Board has by Resolution No. 06/07-02 created the Crockett Recreation Commission and made appointments thereto; and

WHEREAS, the District Board has, by Resolution No. 22/23-22, created the Landscape and Lighting Commission to oversee the work described in Measure L and,

WHEREAS, the District Board has by Resolution No. 06/07-10 determined that the term of office of a commissioner shall be 24 months.

NOW, THEREFORE, BE IT RESOLVED that Jeff Airoldi, Louise Choquette, and Valerie Leuba be re-appointed to the Crockett Recreation Commission as Commissioners for two years.

BE IT FURTHER RESOLVED that Julie Fisk is hereby appointed to the Crockett Lighting and Landscape Commission as Commissioner.

THE FOREGOING RESOLUTION was adopted at the District's Regular Meeting held on July 22, 226, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

____
Dale McDonald, President
Crocckett Community Services District

ATTEST:

____
Sonia Rivas, MBA
District Secretary

CIP	Project	Contractor	Cost	Description	Work Started	Work Completed	Paid, Outstanding or Not Started?	Total	Budgeted
CVSAN Capital Improvement EQ Tank									
				NO PROJECTS, NO BUDGET					
							Total CVSAN Capital EQ Tank:	$ -	**$0.00**
CVSAN Pump Station									
	Channel Grinder Backup	JWCE	$ 35,000.00	Channel Grinder is approximately $28,411.04. Cost includes estimated installation.	To Be Ordered and Stored	TBD	NS	$ 35,000.00	
	Utility Air Compressors	TBD	$15,000.00	Replace existing Air Compressors. One of two units is completely offline. Need to repair or replace both aircompressors. Integral component to pump station operation.	To Be Ordered and Installed	NS	NS	$ 30,000.00	
	EQ Return Valve	TBD (NSU)	$ 10,000.00	Pending estimate. Vital to address confined space, H&S, and additional costs for operators to operate EQ return valve	no	NS	NS	$ 10,000.00	
	Pump 3	TBD (PanPacific)	$ 25,500.00	Estimate, pump is leaking. Critical repair.	no	NS	NS	$ 25,500.00	
	Generator - Pump Station	Peterson Cat	$ 10,000.00	Unplanned Maintenance or Repair	No	NS	NS	$ 10,000.00	
			$ 10,000.00	Rental Generator	No	NS	NS	$ 10,000.00	
	Aeration System Rebuild - Pump Station	TBD (NSU)	$ 50,000.00	Emergency replacement of piping and nozzels. Engineering, Materials, and Installation - ESTIMATE	No	NS	NS	$ 50,000.00	
							Total Capital Replacement Pump Station:	$ 170,500.00	**$170,500.00**

CVSAN Collection System								
Collection System Immediate Repairs as identified on Engineering Assessment	TBD (Engineering Consultant V.W. Housen)	$ 150,000.00	Multiple projects for line segments around Crockett needing repair/replacement. Working with Engineer of Record to Identify and Prioritize replacements or spot repairs. Consult engineer on C&H inflow analysis.	Not Started, discussed at CVSAN and CCSD Board meetings as a priority repair	Ongoing	Outstanding	$ 150,000.00	
Maintenance, Emergency Repair, CCTV	LRP	$ 150,000.00	Multiple projects for line segments around Crockett needing repair/replacement. Identified Marina Line as high priority. Sent report to V.W. Housen to work up a plan to address CCTV24 concerns and Marina Line.	Not Started, discussed at CVSAN and CCSD Board meetings as a priority repair	Ongoing	Outstanding	$ 150,000.00	
						Total CVSAN Collection System:	$ 300,000.00	**$300,000.00**

CIP	Project	Contractor	Cost	Description	Work Started	Work Completed	Paid, Outstanding or Not Started?	Total	Budgeted
Capital Replacement (O&M) JTP									
	C&H		$0.00	Figure from C&H "None Planned"	Ongoing	Ongoing	Outstanding		
						Total Capital Replacement (O&M) JTP:		$0.00	**$0.00**

Flow Monitoring, Manhole Inspection, CCTV								
Flow Monitoring	TBD	$ 5,500.00	Funds are allocated under CVSAN Collection System to address C&H influent (consider cost allocation under JUA).	No	NS	NS	$ 5,500.00	
Manhole Inspection	TBD (LRP)	$500	These funds are additional to CCTV allocations (which also provides information about manholes), and are used for unplanned inspections.	No	NS	NS	$ 500.00	
CCTV-26	TBD (LRP)	$52,000	Cost is Estimated based on prior contract amounts. This number may change, considering if additional quotes are received. CCTV is an annual mandatory inspection of our collection system.	No	NS	NS	$ 52,000.00	
					Total Flow Monitoring, Manhole Inspection, CCTV:		$ 58,000.00	**$ 58,000.00**

District Office			
NO PROJECTS, Funds are for emergency repairs to building			
	Total Capital Replacement (Admin Bldg):	0	**$ 10,000.00**

Total for CIP for CVSAN:	**$538,500.00**