

# Crockett Community Services District

## SPECIAL MEETING OF THE BOARD BUDGET & FINANCE COMMITTEE

AGENDA FOR MONDAY, APRIL 13, 2026

TIME: 11:00 AM - SPECIAL MEETING

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

---

P.O. Box 578, Crockett, CA 94525 | [www.town.crockett.ca.us](http://www.town.crockett.ca.us) | (510) 787-2992  
[manager@town.crockett.ca.us](mailto:manager@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. BUDGET AND FINANCE:
  - a. Review and receive the updated Budget for FY25/26
  - b. Review Proposed Budget for FY26/27
  - c. Receive staff recommendation for the Sewer Use Charge rate for FY26/27.
5. ADJOURNMENT:

Minutes for this meeting are posted on our website at [www.town.crockett.ca.us/meetings](http://www.town.crockett.ca.us/meetings). Visit our [website](http://www.town.crockett.ca.us) 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 General Manager at (510) 787-2992. Notification at least 48 hours before the meeting or time when services are needed will assist District staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

Per California Government Code Section 54957.5, any writing or document that is a public record related to an open session agenda item, and is distributed less than 72 hours before a regular meeting, will be made available for public inspection. The Board has designated the District's website, located at [www.town.crockett.ca.us/meetings](http://www.town.crockett.ca.us/meetings), as the place for making those public records available for inspection. The documents may also be obtained by calling the District Secretary at the Crockett Community Services District Office in Crockett. If, however, the document or writing is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the 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  
Telephone (510) 787-2992  
e-mail: [manager@town.crockett.ca.us](mailto:manager@town.crockett.ca.us)  
website: [www.town.crockett.ca.us](http://www.town.crockett.ca.us)

TO: CCSD Board Budget & Finance Committee  
FROM: General Manager  
SUBJECT: Updated FY 25/26 Budget  
DATE: 04/13/2026

Budget & Finance Committee,

Please find the associated updated FY25/26 Budget for your review. Items that have been updated are as follows:

- A new column titled “ACTUAL YEAR-END FY25/26”, reflecting total expenses for all departments
- Capital Improvements Projects (CIP) reductions per September 2025 Board meeting Resolution “APPROVE APPROPRIATIONS RESOLUTION 25/26-07 AUTHORIZING SPENDING FOR THE FISCAL YEAR 2025/26”
- reformatting of cover sheet.

The column for Actuals for FY25/26 was needed as the prior estimates were not accurate. Several factors contributed to these inaccuracies, including onboarding of new accountants, the addition of clearing accounts to QuickBooks, and updates to the District’s accounting structure. The new totals now presented are more accurate and reflect current District operations and financial conditions.

CIP reductions were implemented after the Board formally adopted the FY25/26 Budget. These adjustments apply only to CVSAN and are now properly incorporated in the Updated Budget.

The reformatting of the cover sheet was essential as the prior format led to confusion regarding a potential “deficit year” when comparing expenditures to revenue. This interpretation was inaccurate, as it did not consider the District’s cash fund accounts and their rollover nature. These rollover effects were not clearly documented in recent budgets and were not accurately accounted for in the previous cover sheet. The new reformatting addresses these issues and results in a clearer, more user-friendly document.

I would like to present these materials to the B&F Committee for your review in preparation for the board at their April 22, 2026, Board Meeting. As there were no material changes to the Budget itself, this memo should serve as sufficient documentation for the Board regarding the update of the FY 25/26 Budget.

Thank you,  
Jena Goodman  
General Manager

---

Members of the Board: Dale McDonald (President), Nick Spinner (VP), Luigi Barassi, John MacKenzie, Gaunt Murdock

**CROCKETT COMMUNITY SERVICES DISTRICT**

**FY 2025/26 BUDGET**

**ADOPTED (07-23-2025) / UPDATED (04-13-2026)**

<b>Revenue</b>	<b>ADOPTED BUDGET FY23/24</b>	<b>ESTIMATED YEAR-END FY23/24</b>	<b>ADOPTED BUDGET FY24/25</b>	<b>ESTIMATED YEAR-END FY24/25</b>	<b>ACTUAL YEAR-END FY24/25</b>	<b>ADOPTED BUDGET FY25/26</b>
CCSD Administration	\$45,845	\$731,606	\$267,666	0	0	0
Recreation Dept.	\$893,819	\$939,262	\$824,963	\$771,411	\$771,411	\$777,920
Maintenance Dept.	\$448,990	\$307,093	\$307,093	\$99,530	\$99,530	\$99,530
Port Costa Sanitary Dept.	\$313,070	\$302,492	\$299,709	\$308,371	\$308,371	\$353,545
Crockett Sanitary Dept.	\$2,784,331	\$2,510,367	\$4,279,399	\$2,222,187	\$2,222,187	\$2,466,649
Rate Stabilization Reserve	\$480,296	0	0	0	0	0
<b>Total Revenue</b>	<b>\$4,992,613</b>	<b>\$4,790,820</b>	<b>\$5,978,830</b>	<b>\$ 3,401,839</b>	<b>\$ 3,401,839</b>	<b>\$ 3,697,644</b>

<b>Expenditures</b>	<b>ADOPTED BUDGET FY23/24</b>	<b>ESTIMATED YEAR-END FY23/24</b>	<b>ADOPTED BUDGET FY24/25</b>	<b>ESTIMATED YEAR-END FY24/25</b>	<b>ACTUAL YEAR-END FY24/25</b>	<b>ADOPTED BUDGET FY25/26</b>
CCSD Administration	0	0	0	0	0	0
Recreation Dept.	\$1,065,201	\$809,059	\$775,700	\$745,931	\$836,171	\$781,780
Maintenance Dept.	\$614,252	\$15,013	\$51,500	\$39,689	\$52,441	\$99,122
Port Costa Sanitary Dept.	\$417,981	\$234,622	\$263,655	\$319,241	\$294,073	\$304,145
Crockett Sanitary Dept.	\$2,906,438	\$1,294,952	\$4,083,595	\$1,267,383	\$2,112,079	\$3,319,886
Rate Stabilization Reserve	\$480,296	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$5,482,568</b>	<b>\$2,353,646</b>	<b>\$ 4,083,595</b>	<b>\$ 2,339,525</b>	<b>\$3,294,764</b>	<b>\$4,504,913</b>

<b>Revenue Minus Expenditures***</b>	<b>ADOPTED BUDGET FY23/24</b>	<b>ESTIMATED YEAR-END FY23/24</b>	<b>ADOPTED BUDGET FY24/25</b>	<b>ESTIMATED YEAR-END FY24/25</b>	<b>ACTUAL YEAR-END FY24/25</b>	<b>ADOPTED BUDGET FY25/26***</b>
CCSD Admin	\$45,845	\$731,606	\$267,666	\$0	\$0	\$747,557
Recreation	(\$171,382)	\$130,203	\$49,263	\$25,480	(\$64,760)	\$28,565
Maintenance	(\$165,262)	\$292,080	\$255,593	\$59,841	\$47,089	\$32,833
PCSAN	(\$104,911)	\$67,870	\$36,054	(\$10,530)	\$14,638	\$276,471
CVSAN	(\$122,107)	\$1,215,415	\$186,659	\$954,804	\$110,108	\$416,393
District Total	(\$489,955)	\$2,437,174	\$1,895,235	\$1,062,314	\$107,075	\$694,550

<b>Capital Improvements</b>		<b>Debt Service</b>		<b>Starting Fund Balance</b>		<b>LAIF Investment Starting Balance</b>	
Recreation	\$ 25,000	Recreation	\$ 4,394	Recreation	\$ 209,267	Recreation	\$ 21,208
Maintenance	\$ 34,811	Maintenance	\$ 2,636	Maintenance	\$ 32,425	Maintenance	\$ 291,250****
PCSAN	\$ 33,000	PCSAN	\$ 4,394	PCSAN	\$ 227,071	PCSAN	\$ 210,327
CVSAN	\$ 1,133,733	CVSAN	\$ 85,920	CVSAN	\$ 1,269,610	CVSAN	\$ 3,126,025
				CCSD Admin	\$ 747,557		
<b>Total Capital</b>	<b>\$ 1,226,544</b>	<b>Total Debt</b>	<b>\$ 97,344</b>	<b>Total Cash</b>	<b>\$ 2,485,930</b>	<b>Total Savings</b>	<b>\$ 3,648,810</b>

\* New Chart of Accounts implemented in FY 24/25, many totals for expenses for all departments are aggregate totals

\*\*Prior Year Revenues and Expenditures not entirely reflected in CVSAN Department Budget

\*\*\* Revenue ONLY includes associated FY Revenue; FY25/26 includes FY Revenue plus total Fund Cash balance.

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

FY 2024-25 Adopted      FY 2024-25 Est. Year End      FY 2024-25 Actual Year End      FY 2025-26 Adopted

<b>Revenue and Income</b>				
<b>4000 - Property Tax Revenue</b>				
4020 - Cost Recovery Revenue	0	1650	1650	250
<b>Total - 4000 - Property Tax Revenue</b>	<b>\$ -</b>	<b>\$ 1,650</b>	<b>\$ 1,650</b>	<b>\$ 250</b>
<b>4200 - Non-Operating Revenue</b>				
Property Tax Transfer from 3240	120,163	124,743	124,743	120,000
Recreation Tax	136,400	136,400	136,400	136,400
4015 - Investment Interest (non-op)	3,000	3,217	3,217	3,000
Return-to-Source Co-Gen	40,000	45,192	45,192	40,000
4520 - Grants - Restricted	180,000	124,267	124,267	145,000
4510 - Donations - Restricted	500	15,027	15,027	500
4215 - Other Non-Operating Revenue	5,500	1,891	1,891	1,500
<b>Total 4200 - Non-Operating Revenue</b>	<b>\$ 485,563</b>	<b>\$ 450,737</b>	<b>\$ 450,737</b>	<b>\$ 446,400</b>
<b>4300 - Recreation Revenue</b>				
<b>Pool</b>				
4305 - Aquatics Rental		30,711	30,711	
4310 - Aquatics Season Passes		14,613	14,613	
4315 - Cash Over		15,901	15,901	
4330 - Concessions		31,822	31,822	
4335 - Other Sales - Sunglasses		194	194	
4335 - Other Sales - Crockett Mile & Swimathon		1,486	1,486	
4355 - Swim Admission Fees		150	150	
Pumpkin Patch		852	852	750
Christmas Tree Lot		4258	4258	2500
<b>Total Pool</b>	<b>\$ 76,000</b>	<b>\$ 94,876</b>	<b>\$ 94,876</b>	<b>\$ 85,000</b>
<b>Community Center</b>				
4325 - Community Center Rentals	263000	222628	222628	245000
4335 - Other Sales				
4340 - Parking Fines	0	351	351	50
<b>Total Community Center</b>	<b>\$ 263,000</b>	<b>\$ 222,979</b>	<b>\$ 222,979</b>	<b>\$ 245,050</b>
<b>Park</b>				
4365 - Tennis/Restroom Keys	400	220	220	220
<b>Total Park</b>	<b>\$ 400</b>	<b>\$ 220</b>	<b>\$ 220</b>	<b>\$ 220</b>
<b>4400 - Program Revenue</b>				
4410 - Center Programs	0	949	949	1000
<b>Total 4400 - Program Revenue</b>	<b>\$ -</b>	<b>\$ 949</b>	<b>\$ 949</b>	<b>\$ 1,000</b>
<b>Total 4300/4400 - Recreation Revenue</b>	<b>\$ 339,400</b>	<b>\$ 319,024</b>	<b>\$ 319,024</b>	<b>\$ 331,270</b>
<b>Total Revenue</b>	<b>\$ 824,963</b>	<b>\$ 771,411</b>	<b>\$ 771,411</b>	<b>\$ 777,920</b>

<b>O&amp;M and Capital Expenses</b>				
<b>5000 - Cost of Goods Sold</b>				
5005 - Food Concession Purchases	0	13159	2513.51	20000
5007 - Merchandise Purchases	0	145	0	200
5015 - Program Expenses	5000	4854	0	4854
5035 - Pumpkin Patch	0	3000	0	0
5025 - Christmas Program Expenses	0	0	4853.54	0
<b>Total - 5000 - Cost of Goods Sold</b>	<b>\$ 5,000</b>	<b>\$ 21,158</b>	<b>\$ 7,367</b>	<b>\$ 25,054</b>
<b>5150 - Bank &amp; Finance Charges</b>				
5155 - Merchant Fees	0	2733	0	2733
5160 - Interest Expense	0	1812	0	1812
Loan - 1 RPD	0	2582	4394.05	2582
<b>Total 5150 - Bank &amp; Finance Charges</b>	<b>\$ -</b>	<b>\$ 7,127</b>	<b>\$ 4,394</b>	<b>\$ 7,127</b>
<b>5200 - County &amp; State Charges</b>	<b>\$ 5,500</b>	<b>\$ 5,607</b>	<b>\$ 4,302</b>	<b>\$ 5,607</b>

FY25/26 Rec Dept. Budget- Fund 3241 - Overview

	FY 2024-25 Adopted	FY 2024-25 Est. Year End	FY 2024-25 Actual Year End	FY 2025-26 Adopted
<b>5300 - Dues &amp; Subscriptions</b>				
5305 - Memberships		816	815.74	816
5310 - Software Subscriptions		60	60	500
<b>Total 5300 - Dues &amp; Subscriptions</b>	<b>\$ 2,000</b>	<b>\$ 876</b>	<b>\$ 876</b>	<b>\$ 1,316</b>
<b>5350 - Elections</b>	<b>\$ 1,000</b>	<b>\$ 1,833</b>	<b>\$ 1,833</b>	<b>\$ 7,500</b>
<b>5400 - General &amp; Admin Expenses</b>				
5405 - Postage & Shipping	0	54	54.1	100
5410 - Office Supplies and Expenses	15000	2045	2040.63	7000
5415 - Staff Meals	0	0	0	0
<b>Total 5400 - General &amp; Admin Expenses</b>	<b>\$ 15,000</b>	<b>\$ 2,099</b>	<b>\$ 2,095</b>	<b>\$ 7,100</b>
<b>5500 - Insurance</b>			216	
5505 - Employee Bonds	0	0	0	0
5510 - Liability & Property	0	29637	31920.76	34083
5515 - Worker's Comp	0	1572	1571.83	1572
<b>Total 5500 - Insurance</b>	<b>\$ 37,000</b>	<b>\$ 31,209</b>	<b>\$ 33,709</b>	<b>\$ 35,655</b>
<b>5600/5700 - Payroll &amp; Employee Expenses</b>				
<b>5600 - Employee Expenses</b>				
5605 - CalPERS Retirement Expense	0	36499	48066.64	36499
5610 - Fingerprinting	0	0	0	0
5615 - LTD & STD Insurance	0	918	918.49	1500
5620 - SDRMA Health Benefits	0	29475	31836.91	29475
5625 - Training & Certification	9000	1324	1061.24	5000
5630 - Payroll Processing Fees	0	0	0	0
<b>5700 - Payroll Expenses</b>				
5705 - O&M Benefits	0	0	0	0
5715 - O&M Salary	0	324385	359066.55	326015
<b>Total 5600/5700 - Payroll &amp; Employee Expenses</b>	<b>\$ 309,000</b>	<b>\$ 392,601</b>	<b>\$ 440,950</b>	<b>\$ 398,489</b>
<b>5800 - Printing/Publishing/Advertising</b>	<b>\$ 1,200</b>	<b>\$ 746</b>	<b>\$ 746</b>	<b>\$ 1,000</b>
<b>5850 - Professional Services</b>				
5850 - Professional Services, other	0	760	0	760
5855 - Accounting & Consulting	0	29320	29319.6	24320
5860 - Auditor	0	0	0	0
5865 - Engineering	0	0	0	0
5870 - Legal	0	1604	2138.1	1604
5875 - Security Guards	0	12987	12987.45	12987
<b>Total 5850 - Professional Services</b>	<b>\$ 40,000</b>	<b>\$ 44,671</b>	<b>\$ 44,445</b>	<b>\$ 39,671</b>
<b>5900 - Reconciliation Discrepancies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5910 - Repairs &amp; Maintenance</b>			13.62	
5915 - Tennis Maintenance & Supplies	0	3388	3387.95	4000
5920 - Building Maintenance & Supplies	0	13602	14234.41	15000
5925 - Janitorial Services & Supplies	0	17052	17038.15	17000
5930 - Landscape Services & Supplies	0	53125	58523	50000
5935 - Pool Maintenance & Supplies	0	46051	30756.06	50000
<b>Total - 5910 - Repairs &amp; Maintenance</b>	<b>\$ 80,000</b>	<b>\$ 133,218</b>	<b>\$ 123,953</b>	<b>\$ 136,000</b>
<b>5950 - Security Alarm/CCTV</b>	<b>\$ -</b>	<b>\$ 504</b>	<b>\$ 504</b>	<b>\$ 504</b>
<b>5960 - Telephone &amp; Internet</b>	<b>\$ 3,000</b>	<b>\$ 463</b>	<b>\$ 463</b>	<b>\$ 2,000</b>
<b>5965 - Uncategorized Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5970 - Uniforms</b>	<b>\$ 2,500</b>	<b>\$ 1,380</b>	<b>\$ 1,380</b>	<b>\$ 2,500</b>

FY25/26 Rec Dept. Budget- Fund 3241 - Overview

	FY 2024-25 Adopted	FY 2024-25 Est. Year End	FY 2024-25 Actual Year End	FY 2025-26 Adopted
<b>5980 - Utilities</b>	\$ 85,000	\$ 86,259	\$ 86,090	\$ 86,259
<b>5990 - Vehicle &amp; Travel Reimbursement</b>	\$ 2,000	\$ 797	\$ 872	\$ 1,000
<b>1745 - REC Capital Equipment</b>	\$ -	\$ -	\$ 30,322	\$ -
<b>2060 - US Bank - 8450</b>	\$ -	\$ 17,978	\$ 51,259	\$ -
<b>2136 - Payroll Liabilities</b>	\$ -	\$ -	\$ 613	\$ -
<b>TOTAL REC EXPENDITURES:</b>	<b>\$ 588,200</b>	<b>\$ 748,526</b>	<b>\$ 836,171</b>	<b>\$ 756,782</b>
<b>ADA Project / Capital Replacement</b>	<b>\$ 180,000</b>	<b>\$ 184,531</b>	<b>\$ 180,385</b>	<b>\$ 25,000</b>
<b>Completed Project Stats</b>				
Grant from State	\$ 177,952			
Grant from CCF	\$ 160,000			
Community Development funds	\$ 80,000			
<b>Total Grants Received</b>	<b>\$ 417,952</b>			
<b>Total Project Cost</b>	<b>\$ 438,662</b>			
<b>Total Cost to CCSD</b>	<b>\$ 20,710</b>			

FY 25/26 Maintenance Dept. Budget - Fund 3242 - Overview

**FY24/25  
Adopted**

**FY24/25 Est.  
Year End**

**FY 2024-25  
Actual Year  
End**

**FY25/26  
Adopted**

<b>Expenses</b>				
Bridgehead/Plaza/Landscaping	40,000	27,115	31221	53,000
Streetlights O&M	1,000	0	0	5,000
Elections	500	0	611	0
CSD Administration/other	10,000	12,574	20609	6,300
<b>Total Expenses</b>	<b>\$ 51,500</b>	<b>\$ 39,689</b>	<b>\$ 52,441</b>	<b>\$ 64,300</b>
<b>Capital Expense</b>				
Bridgehead	0	0	0	0
Plaza / Streetlights	0	0	0	23,311
Memorial Hall	200,000	0	0	11,530
<b>Total Capital Expense</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,811</b>
<b>Total Appropriations</b>	<b>\$ 251,500</b>	<b>\$ 39,689</b>	<b>\$ 52,441</b>	<b>\$ 99,122</b>

<b>Revenues</b>				
<b>Operating Revenue</b>				
Lighting & Landscaping	57,092	63,000	63,000	63,000
<b>Total L&amp;L Operating Revenue</b>	<b>\$ 57,092</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>
<b>Non-Operating Revenue</b>				
Lighting & Landscaping	0	0	0	0
Memorial Hall	0	25,000	25,000	26,600
LAIF Interest - Mem Hall	0	11,530	11,530	11,530
<b>Total Non-Operating Revenue (Memorial Hall)</b>	<b>\$ -</b>	<b>\$ 36,530</b>	<b>\$ 36,530</b>	<b>\$ 38,130</b>

<b>Balance Overview</b>				
Fund Balance (Beginning)				32,425
Revenue Measure L	57,092	63,000	63,000	63,000
Expenses Measure L	-8,513	-39,689	-52441	-64,311
Memorial Hall Funds (LAIF)	250,000	291,250	291,250	276,713

FY25/26 Port Costa Sanitary Dept. Budget- Fund 3425 - Overview

	FY 2024-25 Adopted	FY 2024-25 Est. Year End	FY 2024-25 Actual Year End	FY 2025-26 Adopted
<b>O&amp;M Expenses</b>				
<b>2060 - US Bank - 8450</b>	\$ -	\$ 10,219	\$ 12,820	\$ -
<b>2136 - Payroll Liabilities</b>	\$ -	\$ -	\$ 613	\$ -
<b>5150 - Bank &amp; Finance Charges</b>				
5160	0	1812	0	1812
2130b - 1 RPD Loan	0	2582	4394.05	2582
<b>Total 5150 - Bank &amp; Finance Charges</b>	\$ 1,000	\$ 4,394	\$ 4,394	\$ 4,394
<b>5200 - County &amp; State Charges</b>	\$ 680	\$ 12,893	\$ 129	\$ 351
<b>5300 - Dues &amp; Subscriptions</b>				
5305 - Memberships	0	2965	5604.02	2965
5310 - Software Subscriptions	0	0	60	0
5315 - Licenses & Permits	0	3576	10125	0
<b>Total 5300 - Dues &amp; Subscriptions</b>	\$ 4,586	\$ 6,541	\$ 15,789	\$ 2,965
<b>5350 - Elections</b>	\$ -	\$ 611	\$ 611	\$ -
<b>5400 - General &amp; Admin Expenses</b>				
5405 - Postage & Shipping	0	3	3.2	280
5410 - Office Supplies and Expenses	0	82	81.61	82
Gas, Fuel, Vehicle (Dist. Owned)	0	0	0	0
Recoverable, other Misc.	0	0	0	0
5415 - Staff Meals	0	0	0	0
<b>Total 5400 - General &amp; Admin Expenses</b>	\$ 250	\$ 85	\$ 85	\$ 362
<b>5500 - Insurance</b>				
5505 - Employee Bonds	0	0	48	0
5510 - Liability & Property	0	8775	8727.17	9683
5515 - Worker's Comp	0	350	349.28	350
<b>Total 5500 - Insurance</b>	\$ 12,292	\$ 9,125	\$ 9,124	\$ 10,033
<b>5600/5700 - Payroll &amp; Employee Expenses</b>				
<b>5600 - Employee Expenses</b>				
5605 - CalPERS Retirement Expense	0	3268	2269.42	3000
5615 - LTD & STD Insurance	0	3080	80.02	3080
5620 - SDRMA Health Benefits	0	3223	4668.36	4189
5625 - Training & Certification	0	0	66.25	1000
5630 - Payroll Processing Fees	0	0	0	1600
<b>5700 - Payroll Expenses</b>				
5705 - O&M Benefits	0	0	0	0
5715 - O&M Salary	0	27240	27240.26	35412
<b>Total 5600/5700 - Payroll &amp; Employee Expenses</b>	\$ 46,659	\$ 36,811	\$ 34,324	\$ 48,281
<b>5800 - Printing/Publishing/Advertising</b>	\$ -	\$ -	\$ -	\$ -
<b>5850 - Professional Services</b>				
5855 - Accounting & Consulting	0	6888	6887.7	8000
5860 - Auditor	0	0	0	0
5865 - Engineering	0	5474	6054.25	9474
5870 - Legal	0	1116	115.6	2000
<b>Total 5850 - Professional Services</b>	\$ 35,500	\$ 13,478	\$ 13,058	\$ 19,474
<b>5900 - Reconciliation Discrepancies</b>	\$ -	\$ -	\$ -	\$ -
<b>5910 - Repairs &amp; Maintenance</b>				
5920 - Building Maintenance & Supplies	0	58	57.93	100
5925 - Janitorial Services & Supplies	0	0	0	0
5930 - Landscape Services & Supplies	0	3977	3977	3000
Vegetation Control	0	0	0	0
<b>Total - 5910 - Repairs &amp; Maintenance</b>	\$ 1,000	\$ 4,035	\$ 4,035	\$ 3,100
<b>5950 - Security Alarm/CCTV</b>	\$ -	\$ -	\$ -	\$ -
<b>5960 - Telephone &amp; Internet</b>	\$ -	\$ -	\$ -	\$ -
<b>5965 - Uncategorized Expenses</b>	\$ -	\$ -	\$ -	\$ -
<b>5970 - Uniforms</b>	\$ -	\$ -	\$ -	\$ -
<b>5980 - Utilities</b>	\$ 5,000	\$ 6,401	\$ 6,401	\$ 6,500
<b>5990 - Vehicle &amp; Travel Reimbursement</b>	\$ -	\$ -	\$ -	\$ -

FY25/26 Port Costa Sanitary Dept. Budget- Fund 3425 - Overview

	FY 2024-25 Adopted	FY 2024-25 Est. Year End	FY 2024-25 Actual Year End	FY 2025-26 Adopted
<b>5995 - Other Non-Operating Expenses</b>	\$ -	\$ -	\$ -	\$ -
<b>5997 - Other Operating Expenses</b>	\$ -	\$ -	\$ -	\$ -
<b>6125 - Interfund Transfers</b>	\$ -	\$ -	\$ -	\$ -
<b>6100 - PCSAN Expenses</b>				
6105 - Collection System	47500	34155	34505	44827
6110 - Treatment Plant	174715	118438	111201.9	118438
6115 - Admin/General - PCSAN	0	11134	0	11134
6120 - Other PCSAN Expenses	0	580	0	1000
<b>Total 6100 - PCSAN Expenses</b>	<b>\$ 222,215</b>	<b>\$ 164,307</b>	<b>\$ 145,707</b>	<b>\$ 175,399</b>
<b>Total O&amp;M Expenditures</b>	<b>\$ 329,182</b>	<b>\$ 268,900</b>	<b>\$ 247,091</b>	<b>\$ 270,859</b>
<b>Non-Operational Expenses</b>				
CVSAN Repayment - Principal	21429	21429	21429	21429
CVSAN Repayment - Interest	4629	4629	4629	3857
Non-Operational/Other	0	0	0	0
<b>Total Non-Operational Expenses</b>	<b>\$ 26,058</b>	<b>\$ 26,058</b>	<b>\$ 26,058</b>	<b>\$ 25,286</b>
Grant Pass Through	0	3000	4000	13325
<b>CIP &amp; Fixed Assets</b>				
1625 - PCSAN Capital Equipment & Projects Allocation	0	24283	20924.63	8000
Allocations to Operating Reserves	0	0	0	30000
Contingency Reserve	8996	8996	0	5000
Interfund G/L Non-Op Adjustment	0	0	0	0
<b>Total CIP &amp; Fixed Assets</b>	<b>\$ 8,996</b>	<b>\$ 33,279</b>	<b>\$ 20,925</b>	<b>\$ 43,000</b>
<b>TOTAL PCSAN EXPENDITURES</b>	<b>\$ 355,240</b>	<b>\$ 319,241</b>	<b>\$ 294,073</b>	<b>\$ 304,145</b>
<b>Revenue and Income</b>				
<b>4015 - Interest Non-Op</b>	\$ 360	\$ 9,453	\$ 9,453	\$ 9,022
<b>4100 - Operating Revenue</b>				
4115 - Capacity Charge	0	0	0	0
4120 - Cost Recovery Revenue	0	0	0	0
4125 - Penalties & Fines Collected	0	0	0	0
4130 - Permit & Inspection Fees	180	90	90	180
4135 - Sewer Use Charge	299169	299169	299169	344343
4200 - Non-Operating Revenue	0	0	0	0
4210 - Contractor Bonds	0	0	0	0
<b>Total - 4100 - Operating Revenue</b>	<b>\$ 299,349</b>	<b>\$ 299,259</b>	<b>\$ 299,259</b>	<b>\$ 344,523</b>
<b>Total Revenue and Income</b>	<b>\$ 299,709</b>	<b>\$ 308,712</b>	<b>\$ 308,712</b>	<b>\$ 353,545</b>
<b>4500 - Donations, Fundraisers &amp; Grants</b>				
4515 - Grants Operations	0	0	0	0
4520 - Grants Restricted	0	17325	4000	17325
<b>Total - 4500 - Donations, Fundraisers &amp; Grants</b>	<b>\$ -</b>	<b>\$ 17,325</b>	<b>\$ 4,000</b>	<b>\$ 17,325</b>

**O&M Expenses**

<b>2060 - US Bank - 8450</b>	\$	-	\$	<b>26,547</b>	\$	<b>38,001</b>	\$	-
<b>2136 - Payroll Liabilities</b>	\$	-	\$	-	\$	<b>2,349</b>	\$	-
<b>5150 - Bank &amp; Finance Charges</b>								
5160 - Interest Expense				17053				17053
2130b - 1 RPD Loan (Interest)						13205.36		
2130a - CVSAN Loan (Interest)						3152.73		
Building Loan Principal				19105				19105
2130b - 1 RPD Loan (Principal)						19310.63		
ACCT 3700 Loan Principal				49762				49762
2130a - CVSAN Loan (Principal)						49761.97		
<b>Total 5150 - Bank &amp; Finance Charges</b>	\$	<b>114,041</b>	\$	<b>85,920</b>	\$	<b>85,431</b>	\$	<b>85,920</b>
<b>5200 - County &amp; State Charges</b>	\$	<b>6,650</b>	\$	<b>7,071</b>	\$	<b>739</b>	\$	<b>7,071</b>
<b>5300 - Dues &amp; Subscriptions</b>								
5305 - Memberships		4800		3984		4286.03		4000
5310 - Software Subscriptions		16340		6424		60		29424
5315 - Licenses & Permits		0		0		6332		0
<b>Total 5300 - Dues &amp; Subscriptions</b>	\$	<b>21,140</b>	\$	<b>10,408</b>	\$	<b>10,678</b>	\$	<b>33,424</b>
<b>5350 - Elections</b>	\$	<b>3,000</b>	\$	<b>3,054</b>	\$	<b>3,054</b>	\$	-
<b>5400 - General &amp; Admin Expenses</b>								
5405 - Postage & Shipping		0		194		194.4		1014
5410 - Office Supplies and Expenses		4391		944		691.13		4200
Gas, Fuel, Vehicle (Dist. Owned)		1376		146		0		1000
Recoverable, other Misc.		4500		0		0		1500
5415 - Staff Meals		0		0		0		0
<b>Total 5400 - General &amp; Admin Expenses</b>	\$	<b>10,267</b>	\$	<b>1,284</b>	\$	<b>886</b>	\$	<b>7,714</b>
<b>5500 - Insurance</b>								
5505 - Employee Bonds		0		0		0		0
5510 - Liability & Property		55000		63679		63678.56		73231
5515 - Worker's Comp		40000		1572		1571.83		17292
<b>Total 5500 - Insurance</b>	\$	<b>95,000</b>	\$	<b>65,251</b>	\$	<b>65,250</b>	\$	<b>90,523</b>
<b>5600/5700 - Payroll &amp; Employee Expenses</b>								
<b>5600 - Employee Expenses</b>								
5605 - CalPERS Retirement Expense		0		56134		68175.73		72975
5610 - Fingerprinting		0		0		0		0
5615 - LTD & STD Insurance		0		644		644.25		838
5620 - SDRMA Health Benefits		0		44946		45100.96		58430
5625 - Training & Certification		9000		66		66.25		9000
5630 - Payroll Processing Fees		0		0		0		0
<b>Total - 5600 - Employee Expenses</b>	\$	<b>9,000</b>	\$	<b>101,790</b>	\$	<b>113,987</b>	\$	<b>141,243</b>
<b>5700 - Payroll Expenses</b>								
5705 - O&M Benefits		0		0		0		0
5715 - O&M Salary		375000		333405		264565.98		403429
<b>Total 5600/5700 - Payroll &amp; Employee Expenses</b>	\$	<b>384,000</b>	\$	<b>435,195</b>	\$	<b>378,553</b>	\$	<b>544,672</b>
<b>5800 - Printing/Publishing/Advertising</b>	\$	<b>3,500</b>	\$	<b>287</b>	\$	<b>287</b>	\$	<b>3,500</b>
<b>5850 - Professional Services</b>								
5855 - Accounting & Consulting				36716		36968.98		45716
5860 - Auditor				0		0		0
5865 - Engineering				87611		4135.5		45000
5870 - Legal				19361		23350.7		30000
<b>Total 5850 - Professional Services</b>	\$	<b>98,750</b>	\$	<b>143,688</b>	\$	<b>64,455</b>	\$	<b>120,716</b>
<b>5900 - Reconciliation Discrepancies</b>	\$	-	\$	-	\$	-	\$	-
<b>5910 - Repairs &amp; Maintenance</b>								
5920 - Building Maintenance & Supplies		15000		3304		3485.65		10000
5925 - Janitorial Services & Supplies		0		0		0		0
5930 - Landscape Services & Supplies		0		31729		31728.81		25020
<b>Total - 5910 - Repairs &amp; Maintenance</b>	\$	<b>15,000</b>	\$	<b>35,033</b>	\$	<b>35,214</b>	\$	<b>35,020</b>
<b>5950 - Security Alarm/CCTV</b>	\$	-	\$	<b>1,548</b>	\$	<b>1,548</b>	\$	<b>3,000</b>

FY25/26 Crockett Sanitary Dept. Budget- Fund 3426 - Overview

	FY 2024-25 Adopted	FY 2024-25 Est. Year End	FY 2024-25 Actual Year End	FY 2025-26 Adopted
<b>5960 - Telephone &amp; Internet</b>	\$ 3,500	\$ 1,025	\$ 86	\$ 3,500
<b>5965 - Uncategorized Expenses</b>	\$ -	\$ -	\$ 22	\$ -
<b>5970 - Uniforms</b>	\$ -	\$ 71	\$ 71	\$ 1,000
<b>5980 - Utilities</b>	\$ 55,000	\$ 79,073	\$ 78,369	\$ 79,073
<b>5990 - Vehicle &amp; Travel Reimbursement</b>	\$ 500	\$ 336	\$ 124	\$ 1,000
<b>5995 - Other Non-Operating Expenses</b>	\$ 15,000	\$ -	\$ -	\$ -
<b>5997 - Other Operating Expenses</b>	\$ -	\$ -	\$ -	\$ -
<b>6125 - Interfund Transfers</b>	\$ -	\$ -	\$ -	\$ -
<b>6000 - CVSAN Expenses</b>				
6005 - Collection System	366640	336714	346812.31	350000
6010 - Treatment Plant	1662405	3990	0	800000
6015 - Admin/General - CVSAN	0	15	15	10000
6020 - Other CVSAN Expenses	0	0	10248.8	10000
<b>Total 6000 - CVSAN Expenses</b>	<b>\$ 2,029,045</b>	<b>\$ 340,719</b>	<b>\$ 357,076</b>	<b>\$ 1,170,000</b>
<b>Total O&amp;M Expenditures</b>	<b>\$ 2,854,393</b>	<b>\$ 1,236,510</b>	<b>\$ 1,122,193</b>	<b>\$ 2,186,133</b>

<b>CIP &amp; Fixed Assets</b>				
<b>1430 - CVSAN Capital Op Fund (EQ)</b>	\$ 250,000		\$ -	\$ 55,081
<b>1445 - CVSAN Pump Station</b>		General 1445	148109.51	
		Telstar MCCC	355469.75	
		Frisch MCCC	137666.84	
<b>Total 1445 - CVSAN Pump Station</b>	<b>\$ 328,000</b>		<b>\$ 641,246</b>	<b>\$ 614,132</b>
<b>1450 - CVSAN Sewers</b>		CEAU	108185.45	
		LRP	152222.99	
		Repairs Alex.Pipe Proj	3955	
<b>Total - 1450 - CVSAN Sewers</b>	<b>\$ 400,000</b>		<b>\$ 264,363</b>	<b>\$ 400,000</b>
<b>1455 - CVSAN Treatment</b>				
Capital Replacement (O&M) JTP	\$ 25,347	<b>2120 - Due to C&amp;H</b>	0	\$ 54,520
Capital Replacement Treatment Plant	\$ 25,000		0	
<b>1460 - Flow Monitoring</b>			\$ 4,415	
<b>1470 - Manhole Inspection</b>			\$ 340	
<b>1480 - TV Inspection</b>		LRP CCTV Contract	46872.4	
		LRP Force Main TV	12850	
<b>Total 1480 - TV Inspection</b>			<b>\$ 59,722</b>	
<b>1530 - District Office</b>	\$ 210,000	\$ 30,873	\$ 19,799	\$ 10,000
<b>Total - CVSAN Capital Op Fund</b>	<b>\$ 1,238,347</b>	<b>\$ 30,873</b>	<b>\$ 989,886</b>	<b>\$ 1,133,733</b>
<b>TOTAL CVSAN EXPENDITURES</b>	<b>\$ 4,092,740</b>	<b>\$ 1,267,383</b>	<b>\$ 2,112,079</b>	<b>\$ 3,319,866</b>

<b>Revenue and Income</b>				
<b>4000 - Property Tax Revenue</b>	\$ 698,610	\$ 239,918	\$ 239,918	\$ 239,918
<b>4015 - Interest Non-Op</b>				
Investment	63112	192392	192392	28859
4215 - Return-To-Source/Grants	7578	32202	32202	32000
<b>Total - 4015 - Interest Non-Op</b>	<b>\$ 70,690</b>	<b>\$ 224,594</b>	<b>\$ 224,594</b>	<b>\$ 60,859</b>
<b>4100 - Operating Revenue</b>				
4110 - Building Rental	10800	6000	6000	6000
4115 - Capacity Charge	7275	0	0	0
4120 - Cost Recovery Revenue	36058	26748	26748	25286
4125 - Penalties & Fines Collected	0	0	0	0
4130 - Permit & Inspection Fees	1312	1440	1440	1440
4135 - Sewer Use Charge	1611428	1717487	1717487	1912211
4136 - Sewer Use Charges - C&H*	590088	0	0	214935
4210 - Contractor Bonds	14000	6000	6000	6000
NC - Allocations From Reserves	1139138	0	0	0
<b>Total - 4100 - Operating Revenue</b>	<b>\$ 3,410,099</b>	<b>\$ 1,757,675</b>	<b>\$ 1,757,675</b>	<b>\$ 2,165,872</b>
<b>Total Revenue and Income</b>	<b>\$ 4,179,399</b>	<b>\$ 2,222,187</b>	<b>\$ 2,222,187</b>	<b>\$ 2,466,649</b>

\*PY Sewer Use Charges Past Due Amounts not included

**CROCKETT COMMUNITY SERVICES DISTRICT  
FY 2026/27 BUDGET**

**PROPOSED (04-13-2026)**

<b>Revenue</b>	<b>ADOPTED BUDGET FY23/24</b>	<b>ESTIMATED YEAR-END FY23/24</b>	<b>ADOPTED BUDGET FY24/25</b>	<b>ACTUAL YEAR-END FY24/25</b>	<b>ADOPTED BUDGET FY25/26</b>	<b>PROPOSED BUDGET FY26/27</b>
CCSD Administration	\$45,845	\$731,606	\$267,666	0	0	0
Recreation Dept.	\$893,819	\$939,262	\$824,963	\$771,411	\$777,920	\$777,913
Maintenance Dept.	\$448,990	\$307,093	\$307,093	\$99,530	\$99,530	\$97,000
Port Costa Sanitary Dept.	\$313,070	\$302,492	\$299,709	\$308,371	\$353,545	\$353,523
Crockett Sanitary Dept.	\$2,784,331	\$2,510,367	\$4,279,399	\$2,222,187	\$2,466,649	\$2,468,504
Rate Stabilization Reserve	\$480,296	0	0	0	0	0
<b>Total Revenue</b>	<b>\$4,992,613</b>	<b>\$4,790,820</b>	<b>\$5,978,830</b>	<b>\$ 3,401,839</b>	<b>\$ 3,697,644</b>	<b>\$ 3,696,940</b>

<b>Expenditures</b>	<b>ADOPTED BUDGET FY23/24</b>	<b>ESTIMATED YEAR-END FY23/24</b>	<b>ADOPTED BUDGET FY24/25</b>	<b>ACTUAL YEAR-END FY24/25</b>	<b>ADOPTED BUDGET FY25/26</b>	<b>PROPOSED BUDGET FY26/27</b>
CCSD Administration	0	0	0	0	0	0
Recreation Dept.	\$1,065,201	\$809,059	\$775,700	\$836,171	\$781,780	\$777,005
Maintenance Dept.	\$614,252	\$15,013	\$51,500	\$52,441	\$99,122	\$76,530
Port Costa Sanitary Dept.	\$417,981	\$234,622	\$263,655	\$294,073	\$304,145	\$351,926
Crockett Sanitary Dept.	\$2,906,438	\$1,294,952	\$4,083,595	\$2,112,079	\$3,319,886	\$2,468,249
Rate Stabilization Reserve	\$480,296	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$5,482,568</b>	<b>\$2,353,646</b>	<b>\$ 4,083,595</b>	<b>\$3,294,764</b>	<b>\$4,504,913</b>	<b>\$3,673,710</b>

<b>Revenue Minus Expenditures***</b>	<b>ADOPTED BUDGET FY23/24</b>	<b>ESTIMATED YEAR-END FY23/24</b>	<b>ADOPTED BUDGET FY24/25</b>	<b>ACTUAL YEAR-END FY24/25</b>	<b>ADOPTED BUDGET FY25/26***</b>	<b>PROPOSED BUDGET FY26/27</b>
CCSD Admin	\$45,845	\$731,606	\$267,666	\$0	\$747,557	\$0
Recreation	(\$171,382)	\$130,203	\$49,263	(\$64,760)	\$28,565	\$908
Maintenance	(\$165,262)	\$292,080	\$255,593	\$47,089	\$32,833	\$20,470
PCSAN	(\$104,911)	\$67,870	\$36,054	\$14,638	\$276,471	\$1,597
CVSAN	(\$122,107)	\$1,215,415	\$186,659	\$110,108	\$416,393	\$255
District Total	(\$489,955)	\$2,437,174	\$1,895,235	\$107,075	\$694,550	\$23,230

<b>Capital Improvements</b>		<b>Debt Service</b>		<b>Starting Fund Balance</b>		<b>LAIF Investment Starting Balance</b>	
Recreation	\$ 0	Recreation	\$ 4,394	Recreation		Recreation	
Maintenance	\$ 17,530	Maintenance	\$ 2,636	Maintenance		Maintenance	****
PCSAN	\$ 48,000	PCSAN	\$ 4,394	PCSAN		PCSAN	
CVSAN	\$ 989,886	CVSAN	\$ 85,920	CVSAN		CVSAN	
				3427		3427	
				3429		3429	
				CCSD Admin			
<b>Total Capital</b>	<b>\$ 1,055,416</b>	<b>Total Debt</b>	<b>\$ 97,344</b>	<b>Total Cash</b>		<b>Total Savings</b>	

\* New Chart of Accounts implemented in FY 24/25, many totals for expenses for all departments are aggregate totals

\*\*Prior Year Revenues and Expenditures not entirely reflected in CVSAN Department Budget

\*\*\* Revenue ONLY includes associated FY Revenue; FY25/26 includes FY Revenue plus total Fund Cash balance.

\*\*\*\*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 2026-27 Proposed**

<b>Revenue and Income</b>				
<b>4000 - Property Tax Revenue</b>				
4020 - Cost Recovery Revenue	0	1650	250	250
<b>Total - 4000 - Property Tax Revenue</b>	<b>\$ -</b>	<b>\$ 1,650</b>	<b>\$ 250</b>	<b>\$ 1,650</b>
<b>4200 - Non-Operating Revenue</b>				
Property Tax Transfer from 3240	120,163	124,743	120,000	124,743
Recreation Tax	136,400	136,400	136,400	136,400
4015 - Investment Interest (non-op)	3,000	3,217	3,000	500
Return-to-Source Co-Gen	40,000	45,192	40,000	16,800
4520 - Grants - Restricted	180,000	124,267	145,000	145,000
4510 - Donations - Restricted	500	15,027	500	500
4215 - Other Non-Operating Revenue	5,500	1,891	1,500	1,500
<b>Total 4200 - Non-Operating Revenue</b>	<b>\$ 485,563</b>	<b>\$ 450,737</b>	<b>\$ 446,400</b>	<b>\$ 425,443</b>
<b>4300 - Recreation Revenue</b>				
<b>Pool</b>				
4305 - Aquatics Rental		30,711		30000
4310 - Aquatics Season Passes		14,613		14000
4315 - Cash Over		15,901		16000
4330 - Concessions		31,822		30000
4335 - Other Sales - Sunglasses		194		150
4335 - Other Sales - Crockett Mile & Swimathon		1,486		1000
4355 - Swim Admission Fees		150		150
Pumpkin Patch		852	750	500
Christmas Tree Lot		4258	2500	2500
<b>Total Pool</b>	<b>\$ 76,000</b>	<b>\$ 94,876</b>	<b>\$ 85,000</b>	<b>\$ 94,300</b>
<b>Community Center</b>				
4325 - Community Center Rentals	263000	222628	245000	255000
4335 - Other Sales				
4340 - Parking Fines	0	351	50	300
<b>Total Community Center</b>	<b>\$ 263,000</b>	<b>\$ 222,979</b>	<b>\$ 245,050</b>	<b>\$ 255,300</b>
<b>Park</b>				
4365 - Tennis/Restroom Keys	400	220	220	220
<b>Total Park</b>	<b>\$ 400</b>	<b>\$ 220</b>	<b>\$ 220</b>	<b>\$ 220</b>
<b>4400 - Program Revenue</b>				
4410 - Center Programs	0	949	1000	1000
<b>Total 4400 - Program Revenue</b>	<b>\$ -</b>	<b>\$ 949</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>Total 4300/4400 - Recreation Revenue</b>	<b>\$ 339,400</b>	<b>\$ 319,024</b>	<b>\$ 331,270</b>	<b>\$ 350,820</b>
<b>Total Revenue</b>	<b>\$ 824,963</b>	<b>\$ 771,411</b>	<b>\$ 777,920</b>	<b>\$ 777,913</b>

<b>O&amp;M and Capital Expenses</b>				
<b>5000 - Cost of Goods Sold</b>				
5005 - Food Concession Purchases	0	2513.51	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	4853.54	0	0
<b>Total - 5000 - Cost of Goods Sold</b>	<b>\$ 5,000</b>	<b>\$ 7,367</b>	<b>\$ 25,054</b>	<b>\$ 25,054</b>
<b>5150 - Bank &amp; Finance Charges</b>				
5155 - Merchant Fees	0	0	2733	2733
5160 - Interest Expense	0	0	1812	1812
Loan - 1 RPD	0	4394.05	2582	4400
<b>Total 5150 - Bank &amp; Finance Charges</b>	<b>\$ -</b>	<b>\$ 4,394</b>	<b>\$ 7,127</b>	<b>\$ 8,945</b>
<b>5200 - County &amp; State Charges</b>	<b>\$ 5,500</b>	<b>\$ 4,302</b>	<b>\$ 5,607</b>	<b>\$ 5,607</b>

FY25/26 Rec Dept. Budget- Fund 3241 - Overview

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2026-27 Proposed
<b>5300 - Dues &amp; Subscriptions</b>				
5305 - Memberships		815.74	816	816
5310 - Software Subscriptions		60	500	500
<b>Total 5300 - Dues &amp; Subscriptions</b>	<b>\$ 2,000</b>	<b>\$ 876</b>	<b>\$ 1,316</b>	<b>\$ 1,316</b>
<b>5350 - Elections</b>	<b>\$ 1,000</b>	<b>\$ 1,833</b>	<b>\$ 7,500</b>	<b>\$ 2,000</b>
<b>5400 - General &amp; Admin Expenses</b>				
5405 - Postage & Shipping	0	54.1	100	100
5410 - Office Supplies and Expenses	15000	2040.63	7000	2000
5415 - Staff Meals	0	0	0	0
<b>Total 5400 - General &amp; Admin Expenses</b>	<b>\$ 15,000</b>	<b>\$ 2,095</b>	<b>\$ 7,100</b>	<b>\$ 2,100</b>
<b>5500 - Insurance</b>		216		
5505 - Employee Bonds	0	0	0	0
5510 - Liability & Property	0	31920.76	34083	35000
5515 - Worker's Comp	0	1571.83	1572	18864
<b>Total 5500 - Insurance</b>	<b>\$ 37,000</b>	<b>\$ 33,709</b>	<b>\$ 35,655</b>	<b>\$ 53,864</b>
<b>5600/5700 - Payroll &amp; Employee Expenses</b>				
<b>5600 - Employee Expenses</b>				
5605 - CalPERS Retirement Expense	0	48066.64	36499	40000
5610 - Fingerprinting	0	0	0	250
5615 - LTD & STD Insurance	0	918.49	1500	1500
5620 - SDRMA Health Benefits	0	31836.91	29475	30000
5625 - Training & Certification	9000	1061.24	5000	5000
5630 - Payroll Processing Fees	0	0	0	0
<b>5700 - Payroll Expenses</b>				
5705 - O&M Benefits	0	0	0	0
5715 - O&M Salary	0	359066.55	326015	280000
<b>Total 5600/5700 - Payroll &amp; Employee Expenses</b>	<b>\$ 309,000</b>	<b>\$ 440,950</b>	<b>\$ 398,489</b>	<b>\$ 356,750</b>
<b>5800 - Printing/Publishing/Advertising</b>	<b>\$ 1,200</b>	<b>\$ 746</b>	<b>\$ 1,000</b>	<b>\$ 2,500</b>
<b>5850 - Professional Services</b>				
5850 - Professional Services, other	0	0	760	750
5855 - Accounting & Consulting	0	29319.6	24320	30000
5860 - Auditor	0	0	0	0
5865 - Engineering	0	0	0	0
5870 - Legal	0	2138.1	1604	2500
5875 - Security Guards	0	12987.45	12987	13000
<b>Total 5850 - Professional Services</b>	<b>\$ 40,000</b>	<b>\$ 44,445</b>	<b>\$ 39,671</b>	<b>\$ 46,250</b>
<b>5900 - Reconciliation Discrepancies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5910 - Repairs &amp; Maintenance</b>		13.62		
5915 - Tennis Maintenance & Supplies	0	3387.95	4000	4000
5920 - Building Maintenance & Supplies	0	14234.41	15000	15000
5925 - Janitorial Services & Supplies	0	17038.15	17000	18000
5930 - Landscape Services & Supplies	0	58523	50000	60000
5935 - Pool Maintenance & Supplies	0	30756.06	50000	31000
<b>Total - 5910 - Repairs &amp; Maintenance</b>	<b>\$ 80,000</b>	<b>\$ 123,953</b>	<b>\$ 136,000</b>	<b>\$ 128,000</b>
<b>5950 - Security Alarm/CCTV</b>	<b>\$ -</b>	<b>\$ 504</b>	<b>\$ 504</b>	<b>\$ 504</b>
<b>5960 - Telephone &amp; Internet</b>	<b>\$ 3,000</b>	<b>\$ 463</b>	<b>\$ 2,000</b>	<b>\$ 2,500</b>
<b>5965 - Uncategorized Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5970 - Uniforms</b>	<b>\$ 2,500</b>	<b>\$ 1,380</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>

FY25/26 Rec Dept. Budget- Fund 3241 - Overview

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

<b>5980 - Utilities</b>	\$ 85,000	\$ 86,090	\$ 86,259	\$ 87,000
<b>5990 - Vehicle &amp; Travel Reimbursement</b>	\$ 2,000	\$ 872	\$ 1,000	\$ 1,500
<b>1745 - REC Capital Equipment</b>	\$ -	\$ 30,322	\$ -	\$ -
<b>2060 - US Bank - 8450</b>	\$ -	\$ 51,259	\$ -	\$ 50,000
<b>2136 - Payroll Liabilities</b>	\$ -	\$ 613	\$ -	\$ 615
<b>TOTAL REC EXPENDITURES:</b>	<b>\$ 588,200</b>	<b>\$ 836,171</b>	<b>\$ 756,782</b>	<b>\$ 777,005</b>
<b>ADA Project / Capital Replacement</b>	<b>\$ 180,000</b>	<b>\$ 180,385</b>	<b>\$ 25,000</b>	<b>\$ -</b>
<b>Completed Project Stats</b>				
Grant from State	\$ 177,952			
Grant from CCF	\$ 160,000			
Community Development funds	\$ 80,000			
<b>Total Grants Received</b>	<b>\$ 417,952</b>			
<b>Total Project Cost</b>	<b>\$ 438,662</b>			
<b>Total Cost to CCSD</b>	<b>\$ 20,710</b>			

FY 25/26 Maintenance Dept. Budget - Fund 3242 - Overview

**FY24/25  
Adopted**

**FY 2024-25  
Actual Year  
End**

**FY25/26  
Adopted**

**FY25/26  
Proposed**

<b>Expenses</b>				
Bridgehead/Plaza/Landscaping	40,000	31221	53,000	32,000
Streetlights O&M	1,000	0	5,000	6,000
Elections	500	611	0	0
CSD Administration/other	10,000	20609	6,300	21,000
<b>Total Expenses</b>	<b>\$ 51,500</b>	<b>\$ 52,441</b>	<b>\$ 64,300</b>	<b>\$ 59,000</b>
<b>Capital Expense</b>				
Bridgehead	0	0	0	0
Plaza / Streetlights	0	0	23,311	6,000
Memorial Hall	200,000	0	11,530	11,530
<b>Total Capital Expense</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 34,811</b>	<b>\$ 17,530</b>
<b>Total Appropriations</b>	<b>\$ 251,500</b>	<b>\$ 52,441</b>	<b>\$ 99,122</b>	<b>\$ 76,530</b>

<b>Revenues</b>				
<b>Operating Revenue</b>				
Lighting & Landscaping	57,092	63,000	63,000	63,000
<b>Total L&amp;L Operating Revenue</b>	<b>\$ 57,092</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>
<b>Non-Operating Revenue</b>				
Lighting & Landscaping	0	0	0	0
Memorial Hall	0	25,000	26,600	22,000
LAIF Interest - Mem Hall	0	11,530	11,530	12,000
<b>Total Non-Operating Revenue (Memorial Hall)</b>	<b>\$ -</b>	<b>\$ 36,530</b>	<b>\$ 38,130</b>	<b>\$ 34,000</b>

<b>Balance Overview</b>				
Fund Balance (Beginning)			32,425	xx
Revenue Measure L	57,092	63,000	63,000	63,000
Expenses Measure L	-8,513	-52441	-64,311	-59,000
Memorial Hall Funds (LAIF)	250,000	291,250	276,713	xx

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 Proposed
<b>O&amp;M Expenses</b>				
<b>2060 - US Bank - 8450</b>	\$ -	\$ 12,820	\$ -	\$ 13,000
<b>2136 - Payroll Liabilities</b>	\$ -	\$ 613	\$ -	\$ 650
<b>5150 - Bank &amp; Finance Charges</b>				
5160	0	0	1812	0
2130b - 1 RPD Loan	0	4394.05	2582	4400
<b>Total 5150 - Bank &amp; Finance Charges</b>	\$ 1,000	\$ 4,394	\$ 4,394	\$ 4,400
<b>5200 - County &amp; State Charges</b>	\$ 680	\$ 129	\$ 351	\$ 200
<b>5300 - Dues &amp; Subscriptions</b>				
5305 - Memberships	0	5604.02	2965	5650
5310 - Software Subscriptions	0	60	0	60
5315 - Licenses & Permits	0	10125	0	10125
<b>Total 5300 - Dues &amp; Subscriptions</b>	\$ 4,586	\$ 15,789	\$ 2,965	\$ 15,835
<b>5350 - Elections</b>	\$ -	\$ 611	\$ -	\$ 1,800
<b>5400 - General &amp; Admin Expenses</b>				
5405 - Postage & Shipping	0	3.2	280	5
5410 - Office Supplies and Expenses	0	81.61	82	82
Gas, Fuel, Vehicle (Dist. Owned)	0	0	0	0
Recoverable, other Misc.	0	0	0	0
5415 - Staff Meals	0	0	0	0
<b>Total 5400 - General &amp; Admin Expenses</b>	\$ 250	\$ 85	\$ 362	\$ 87
<b>5500 - Insurance</b>				
5505 - Employee Bonds	0	48	0	0
5510 - Liability & Property	0	8727.17	9683	9000
5515 - Worker's Comp	0	349.28	350	350
<b>Total 5500 - Insurance</b>	\$ 12,292	\$ 9,124	\$ 10,033	\$ 9,350
<b>5600/5700 - Payroll &amp; Employee Expenses</b>				
<b>5600 - Employee Expenses</b>				
5605 - CalPERS Retirement Expense	0	2269.42	3000	3500
5615 - LTD & STD Insurance	0	80.02	3080	80
5620 - SDRMA Health Benefits	0	4668.36	4189	4700
5625 - Training & Certification	0	66.25	1000	1000
5630 - Payroll Processing Fees	0	0	1600	1500
<b>5700 - Payroll Expenses</b>				
5705 - O&M Benefits	0	0	0	0
5715 - O&M Salary	0	27240.26	35412	31000
<b>Total 5600/5700 - Payroll &amp; Employee Expenses</b>	\$ 46,659	\$ 34,324	\$ 48,281	\$ 41,780
<b>5800 - Printing/Publishing/Advertising</b>	\$ -	\$ -	\$ -	\$ -
<b>5850 - Professional Services</b>				
5855 - Accounting & Consulting	0	6887.7	8000	8000
5860 - Auditor	0	0	0	0
5865 - Engineering	0	6054.25	9474	6500
5870 - Legal	0	115.6	2000	2000
<b>Total 5850 - Professional Services</b>	\$ 35,500	\$ 13,058	\$ 19,474	\$ 16,500
<b>5900 - Reconciliation Discrepancies</b>	\$ -	\$ -	\$ -	\$ -
<b>5910 - Repairs &amp; Maintenance</b>				
5920 - Building Maintenance & Supplies	0	57.93	100	100
5925 - Janitorial Services & Supplies	0	0	0	0
5930 - Landscape Services & Supplies	0	3977	3000	3000
Vegetation Control	0	0	0	0
<b>Total - 5910 - Repairs &amp; Maintenance</b>	\$ 1,000	\$ 4,035	\$ 3,100	\$ 3,100
<b>5950 - Security Alarm/CCTV</b>	\$ -	\$ -	\$ -	\$ -
<b>5960 - Telephone &amp; Internet</b>	\$ -	\$ -	\$ -	\$ -
<b>5965 - Uncategorized Expenses</b>	\$ -	\$ -	\$ -	\$ -
<b>5970 - Uniforms</b>	\$ -	\$ -	\$ -	\$ -
<b>5980 - Utilities</b>	\$ 5,000	\$ 6,401	\$ 6,500	\$ 6,500
<b>5990 - Vehicle &amp; Travel Reimbursement</b>	\$ -	\$ -	\$ -	\$ -

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 Proposed
<b>5995 - Other Non-Operating Expenses</b>	\$ -	\$ -	\$ -	\$ -
<b>5997 - Other Operating Expenses</b>	\$ -	\$ -	\$ -	\$ -
<b>6125 - Interfund Transfers</b>	\$ -	\$ -	\$ -	\$ -
<b>6100 - PCSAN Expenses</b>				
6105 - Collection System	47500	34505	44827	45000
6110 - Treatment Plant	174715	111201.9	118438	118438
6115 - Admin/General - PCSAN	0	0	11134	1000
6120 - Other PCSAN Expenses	0	0	1000	1000
<b>Total 6100 - PCSAN Expenses</b>	<b>\$ 222,215</b>	<b>\$ 145,707</b>	<b>\$ 175,399</b>	<b>\$ 165,438</b>
<b>Total O&amp;M Expenditures</b>	<b>\$ 329,182</b>	<b>\$ 247,091</b>	<b>\$ 270,859</b>	<b>\$ 278,640</b>
<b>Non-Operational Expenses</b>				
CVSAN Repayment - Principal	21429	21429	21429	21429
CVSAN Repayment - Interest	4629	4629	3857	3857
Non-Operational/Other	0	0	0	0
<b>Total Non-Operational Expenses</b>	<b>\$ 26,058</b>	<b>\$ 26,058</b>	<b>\$ 25,286</b>	<b>\$ 25,286</b>
Grant Pass Through	0	4000	13325	0
<b>CIP &amp; Fixed Assests</b>				
1625 - PCSAN Capital Equipment & Projects Allocation	0	20924.63	8000	15000
Allocations to Operating Reserves	0	0	30000	25000
Contingency Reserve	8996	0	5000	8000
Interfund G/L Non-Op Adjustment	0	0	0	0
<b>Total CIP &amp; Fixed Assests</b>	<b>\$ 8,996</b>	<b>\$ 20,925</b>	<b>\$ 43,000</b>	<b>\$ 48,000</b>
<b>TOTAL PCSAN EXPENDITURES</b>	<b>\$ 355,240</b>	<b>\$ 294,073</b>	<b>\$ 304,145</b>	<b>\$ 351,926</b>
<b>Revenue and Income</b>				
<b>4015 - Interest Non-Op</b>	\$ 360	\$ 9,453	\$ 9,022	\$ 9,000
<b>4100 - Operating Revenue</b>				
4115 - Capacity Charge	0	0	0	0
4120 - Cost Recovery Revenue	0	0	0	0
4125 - Penalties & Fines Collected	0	0	0	0
4130 - Permit & Inspection Fees	180	90	180	180
4135 - Sewer Use Charge	299169	299169	344343	344343
4200 - Non-Operating Revenue	0	0	0	0
4210 - Contractor Bonds	0	0	0	0
<b>Total - 4100 - Operating Revenue</b>	<b>\$ 299,349</b>	<b>\$ 299,259</b>	<b>\$ 344,523</b>	<b>\$ 344,523</b>
<b>Total Revenue and Income</b>	<b>\$ 299,709</b>	<b>\$ 308,712</b>	<b>\$ 353,545</b>	<b>\$ 353,523</b>
<b>4500 - Donations, Fundraisers &amp; Grants</b>				
4515 - Grants Operations	0	0	0	156550
4520 - Grants Restricted	0	4000	17325	0
<b>Total - 4500 - Donations, Fundraisers &amp; Grants</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 17,325</b>	<b>\$ 156,550</b>

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  
Proposed**

<b>O&amp;M Expenses</b>						
<b>2060 - US Bank - 8450</b>	\$	-	\$	<b>38,001</b>	\$	<b>38,000</b>
<b>2136 - Payroll Liabilities</b>	\$	-	\$	<b>2,349</b>	\$	<b>2,350.00</b>
<b>5150 - Bank &amp; Finance Charges</b>						
5160 - Interest Expense					17053	0
2130b - 1 RPD Loan (Interest)				13205.36		13205
2130a - CVSAN Loan (Interest)				3152.73		3153
Building Loan Principal					19105	
2130b - 1 RPD Loan (Principal)				19310.63		19311
2130a - CVSAN Loan (Principal)				49761.97	49762	49762
<b>Total 5150 - Bank &amp; Finance Charges</b>	\$	<b>114,041</b>	\$	<b>85,431</b>	\$	<b>85,431</b>
<b>5200 - County &amp; State Charges</b>	\$	<b>6,650</b>	\$	<b>739</b>	\$	<b>1,000</b>
<b>5300 - Dues &amp; Subscriptions</b>						
5305 - Memberships		4800		4286.03	4000	4500
5310 - Software Subscriptions		16340		60	29424	100
5315 - Licenses & Permits		0		6332	0	6500
<b>Total 5300 - Dues &amp; Subscriptions</b>	\$	<b>21,140</b>	\$	<b>10,678</b>	\$	<b>11,100</b>
<b>5350 - Elections</b>	\$	<b>3,000</b>	\$	<b>3,054</b>	\$	<b>10,000</b>
<b>5400 - General &amp; Admin Expenses</b>						
5405 - Postage & Shipping		0		194.4	1014	200
5410 - Office Supplies and Expenses		4391		691.13	4200	700
Gas, Fuel, Vehicle (Dist. Owned)		1376		0	1000	1000
Recoverable, other Misc.		4500		0	1500	1500
5415 - Staff Meals		0		0	0	0
<b>Total 5400 - General &amp; Admin Expenses</b>	\$	<b>10,267</b>	\$	<b>886</b>	\$	<b>3,400</b>
<b>5500 - Insurance</b>						
5505 - Employee Bonds		0		0	0	0
5510 - Liability & Property		55000		63678.56	73231	68000
5515 - Worker's Comp		40000		1571.83	17292	18864
<b>Total 5500 - Insurance</b>	\$	<b>95,000</b>	\$	<b>65,250</b>	\$	<b>86,864</b>
<b>5600/5700 - Payroll &amp; Employee Expenses</b>						
<b>5600 - Employee Expenses</b>						
5605 - CalPERS Retirement Expense		0		68175.73	72975	72975
5610 - Fingerprinting		0		0	0	0
5615 - LTD & STD Insurance		0		644.25	838	838
5620 - SDRMA Health Benefits		0		45100.96	58430	58430
5625 - Training & Certification		9000		66.25	9000	9000
5630 - Payroll Processing Fees		0		0	0	10000
<b>Total - 5600 - Employee Expenses</b>	\$	<b>9,000</b>	\$	<b>113,987</b>	\$	<b>151,243</b>
<b>5700 - Payroll Expenses</b>						
5705 - O&M Benefits		0		0	0	0
5715 - O&M Salary		375000		264565.98	403429	403429
<b>Total 5600/5700 - Payroll &amp; Employee Expenses</b>	\$	<b>384,000</b>	\$	<b>378,553</b>	\$	<b>554,672</b>
<b>5800 - Printing/Publishing/Advertising</b>	\$	<b>3,500</b>	\$	<b>287</b>	\$	<b>3,500</b>
<b>5850 - Professional Services</b>						
5855 - Accounting & Consulting				36968.98	45716	40000
5860 - Auditor				0	0	6500
5865 - Engineering				4135.5	45000	10000
5870 - Legal				23350.7	30000	25000
<b>Total 5850 - Professional Services</b>	\$	<b>98,750</b>	\$	<b>64,455</b>	\$	<b>81,500</b>
<b>5900 - Reconciliation Discrepancies</b>	\$	-	\$	-	\$	-
<b>5910 - Repairs &amp; Maintenance</b>						
5920 - Building Maintenance & Supplies		15000		3485.65	10000	25000
5925 - Janitorial Services & Supplies		0		0	0	12000
5930 - Landscape Services & Supplies		0		31728.81	25020	31750
<b>Total - 5910 - Repairs &amp; Maintenance</b>	\$	<b>15,000</b>	\$	<b>35,214</b>	\$	<b>68,750</b>

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  
Proposed**

<b>5950 - Security Alarm/CCTV</b>	\$ -	\$ 1,548	\$ 3,000	\$ 1,550
<b>5960 - Telephone &amp; Internet</b>	\$ 3,500	\$ 86	\$ 3,500	\$ 2,500
<b>5965 - Uncategorized Expenses</b>	\$ -	\$ 22	\$ -	\$ -
<b>5970 - Uniforms</b>	\$ -	\$ 71	\$ 1,000	\$ 1,500
<b>5980 - Utilities</b>	\$ 55,000	\$ 78,369	\$ 79,073	\$ 80,000
<b>5990 - Vehicle &amp; Travel Reimbursement</b>	\$ 500	\$ 124	\$ 1,000	\$ 1,000
<b>5995 - Other Non-Operating Expenses</b>	\$ 15,000	\$ -	\$ -	\$ -
<b>5997 - Other Operating Expenses</b>	\$ -	\$ -	\$ -	\$ -
<b>6125 - Interfund Transfers</b>	\$ -	\$ -	\$ -	\$ -
<b>6000 - CVSAN Expenses</b>				
6005 - Collection System	366640	346812.31	350000	350000
6010 - Treatment Plant	1662405	0	800000	0
6015 - Admin/General - CVSAN	0	15	10000	1000
6020 - Other CVSAN Expenses	0	10248.8	10000	10000
<b>Total 6000 - CVSAN Expenses</b>	<b>\$ 2,029,045</b>	<b>\$ 357,076</b>	<b>\$ 1,170,000</b>	<b>\$ 361,000</b>
<b>Total O&amp;M Expenditures</b>	<b>\$ 2,854,393</b>	<b>\$ 1,122,193</b>	<b>\$ 2,186,133</b>	<b>\$ 1,394,117</b>

<b>CIP &amp; Fixed Assests</b>				
<b>1430 - CVSAN Capital Op Fund (EQ)</b>	\$ 250,000	\$ -	\$ 55,081	\$ -
<b>1445 - CVSAN Pump Station</b>		148109.51		
		355469.75		
		137666.84		
<b>Total 1445 - CVSAN Pump Station</b>	<b>\$ 328,000</b>	<b>\$ 641,246</b>	<b>\$ 614,132</b>	<b>\$ 614,132</b>
<b>1450 - CVSAN Sewers</b>		108185.45		
		152222.99		
		3955		
<b>Total - 1450 - CVSAN Sewers</b>	<b>\$ 400,000</b>	<b>\$ 264,363</b>	<b>\$ 400,000</b>	<b>\$ 325,000</b>
<b>1455 - CVSAN Treatment</b>				
<b>Capital Replacement (O&amp;M) JTP</b>	<b>\$ 25,347</b>	<b>\$ 0</b>	<b>\$ 54,520</b>	<b>\$ 10,000</b>
<b>Capital Replacement Treatment Plant</b>	<b>\$ 25,000</b>	<b>\$ 0</b>		
<b>1460 - Flow Monitoring</b>		\$ 4,415		\$ 5,500
<b>1470 - Manhole Inspection</b>		\$ 340		\$ 500
<b>1480 - TV Inspection</b>		46872.4		
		12850		
<b>Total 1480 - TV Inspection</b>		<b>\$ 59,722</b>		<b>\$ 65,000</b>
<b>1530 - District Office</b>	\$ 210,000	\$ 19,799	\$ 10,000	\$ 20,000
<b>Total - CVSANCapital Op Fund</b>	<b>\$ 1,238,347</b>	<b>\$ 989,886</b>	<b>\$ 1,133,733</b>	<b>\$ 969,132</b>
<b>Reserve Fund - LAIF</b>				<b>\$ 105,000</b>
<b>TOTAL CVSAN EXPENDITURES</b>	<b>\$ 4,092,740</b>	<b>\$ 2,112,079</b>	<b>\$ 3,319,866</b>	<b>\$ 2,468,249</b>

<b>Revenue and Income</b>				
<b>4000 - Property Tax Revenue</b>	\$ 698,610	\$ 239,918	\$ 239,918	\$ 239,918
<b>4015 - Interest Non-Op</b>				
Investment	63112	192392	28859	20000
4215 - Return-To-Source/Grants	7578	32202	32000	32000
<b>Total - 4015 - Interest Non-Op</b>	<b>\$ 70,690</b>	<b>\$ 224,594</b>	<b>\$ 60,859</b>	<b>\$ 52,000</b>
<b>4100 - Operating Revenue</b>				
4110 - Building Rental	10800	6000	6000	6000
4115 - Capacity Charge	7275	0	0	0
4120 - Cost Recovery Revenue	36058	36058	25286	36000
4125 - Penalties & Fines Collected	0	0	0	0
4130 - Permit & Inspection Fees	1312	1440	1440	1440
4135 - Sewer Use Charge	1611428	1717487	1912211	1912211

FY25/26 Crockett Sanitary Dept. Budget- Fund 3426  
- Overview

	<b>FY 2024-25 Adopted</b>	<b>FY 2024-25 Actual Year End</b>	<b>FY 2025-26 Adopted</b>	<b>FY 2025-26 Proposed</b>
4136 - Sewer Use Charges - C&H*	590088	0	214935	214935
4210 - Contractor Bonds	14000	6000	6000	6000
NC - Allocations From Reserves	1139138	2735427.77	0	0
<b>Total - 4100 - Operating Revenue</b>	<b>\$ 3,410,099</b>	<b>\$ 4,502,413</b>	<b>\$ 2,165,872</b>	<b>\$ 2,176,586</b>
<b>Total Revenue and Income</b>	<b>\$ 4,179,399</b>	<b>\$ 4,966,925</b>	<b>\$ 2,466,649</b>	<b>\$ 2,468,504</b>

\*PY Sewer Use Charges Past Due Amounts not included

**CROCKETT COMMUNITY SERVICES DISTRICT  
FY 2026/27 BUDGET**

**PROPOSED (04-13-2026)**

<b>Revenue</b>	<b>ADOPTED BUDGET FY23/24</b>	<b>ESTIMATED YEAR-END FY23/24</b>	<b>ADOPTED BUDGET FY24/25</b>	<b>ACTUAL YEAR-END FY24/25</b>	<b>ADOPTED BUDGET FY25/26</b>	<b>PROPOSED BUDGET FY26/27</b>
CCSD Administration	\$45,845	\$731,606	\$267,666	0	0	0
Recreation Dept.	\$893,819	\$939,262	\$824,963	\$771,411	\$777,920	\$777,913
Maintenance Dept.	\$448,990	\$307,093	\$307,093	\$99,530	\$99,530	\$97,000
Port Costa Sanitary Dept.	\$313,070	\$302,492	\$299,709	\$308,371	\$353,545	\$353,523
Crockett Sanitary Dept.	\$2,784,331	\$2,510,367	\$4,279,399	\$2,222,187	\$2,466,649	\$2,468,504
Rate Stabilization Reserve	\$480,296	0	0	0	0	0
<b>Total Revenue</b>	<b>\$4,992,613</b>	<b>\$4,790,820</b>	<b>\$5,978,830</b>	<b>\$ 3,401,839</b>	<b>\$ 3,697,644</b>	<b>\$ 3,696,940</b>

<b>Expenditures</b>	<b>ADOPTED BUDGET FY23/24</b>	<b>ESTIMATED YEAR-END FY23/24</b>	<b>ADOPTED BUDGET FY24/25</b>	<b>ACTUAL YEAR-END FY24/25</b>	<b>ADOPTED BUDGET FY25/26</b>	<b>PROPOSED BUDGET FY26/27</b>
CCSD Administration	0	0	0	0	0	0
Recreation Dept.	\$1,065,201	\$809,059	\$775,700	\$836,171	\$781,780	\$777,005
Maintenance Dept.	\$614,252	\$15,013	\$51,500	\$52,441	\$99,122	\$76,530
Port Costa Sanitary Dept.	\$417,981	\$234,622	\$263,655	\$294,073	\$304,145	\$351,926
Crockett Sanitary Dept.	\$2,906,438	\$1,294,952	\$4,083,595	\$2,112,079	\$3,319,886	\$2,468,249
Rate Stabilization Reserve	\$480,296	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$5,482,568</b>	<b>\$2,353,646</b>	<b>\$ 4,083,595</b>	<b>\$3,294,764</b>	<b>\$4,504,913</b>	<b>\$3,673,710</b>

<b>Revenue Minus Expenditures***</b>	<b>ADOPTED BUDGET FY23/24</b>	<b>ESTIMATED YEAR-END FY23/24</b>	<b>ADOPTED BUDGET FY24/25</b>	<b>ACTUAL YEAR-END FY24/25</b>	<b>ADOPTED BUDGET FY25/26***</b>	<b>PROPOSED BUDGET FY26/27</b>
CCSD Admin	\$45,845	\$731,606	\$267,666	\$0	\$747,557	\$0
Recreation	(\$171,382)	\$130,203	\$49,263	(\$64,760)	\$28,565	\$908
Maintenance	(\$165,262)	\$292,080	\$255,593	\$47,089	\$32,833	\$20,470
PCSAN	(\$104,911)	\$67,870	\$36,054	\$14,638	\$276,471	\$1,597
CVSAN	(\$122,107)	\$1,215,415	\$186,659	\$110,108	\$416,393	\$255
District Total	(\$489,955)	\$2,437,174	\$1,895,235	\$107,075	\$694,550	\$23,230

<b>Capital Improvements</b>		<b>Debt Service</b>		<b>Starting Fund Balance</b>		<b>LAIF Investment Starting Balance</b>	
Recreation	\$ 0	Recreation	\$ 4,394	Recreation		Recreation	
Maintenance	\$ 17,530	Maintenance	\$ 2,636	Maintenance		Maintenance	****
PCSAN	\$ 48,000	PCSAN	\$ 4,394	PCSAN		PCSAN	
CVSAN	\$ 989,886	CVSAN	\$ 85,920	CVSAN		CVSAN	
				3427		3427	
				3429		3429	
				CCSD Admin			
<b>Total Capital</b>	<b>\$ 1,055,416</b>	<b>Total Debt</b>	<b>\$ 97,344</b>	<b>Total Cash</b>		<b>Total Savings</b>	

\* New Chart of Accounts implemented in FY 24/25, many totals for expenses for all departments are aggregate totals

\*\*Prior Year Revenues and Expenditures not entirely reflected in CVSAN Department Budget

\*\*\* Revenue ONLY includes associated FY Revenue; FY25/26 includes FY Revenue plus total Fund Cash balance.

\*\*\*\*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 2026-27 Proposed**

<b>Revenue and Income</b>				
<b>4000 - Property Tax Revenue</b>				
4020 - Cost Recovery Revenue	0	1650	250	250
<b>Total - 4000 - Property Tax Revenue</b>	<b>\$ -</b>	<b>\$ 1,650</b>	<b>\$ 250</b>	<b>\$ 1,650</b>
<b>4200 - Non-Operating Revenue</b>				
Property Tax Transfer from 3240	120,163	124,743	120,000	124,743
Recreation Tax	136,400	136,400	136,400	136,400
4015 - Investment Interest (non-op)	3,000	3,217	3,000	500
Return-to-Source Co-Gen	40,000	45,192	40,000	16,800
4520 - Grants - Restricted	180,000	124,267	145,000	145,000
4510 - Donations - Restricted	500	15,027	500	500
4215 - Other Non-Operating Revenue	5,500	1,891	1,500	1,500
<b>Total 4200 - Non-Operating Revenue</b>	<b>\$ 485,563</b>	<b>\$ 450,737</b>	<b>\$ 446,400</b>	<b>\$ 425,443</b>
<b>4300 - Recreation Revenue</b>				
<b>Pool</b>				
4305 - Aquatics Rental		30,711		30000
4310 - Aquatics Season Passes		14,613		14000
4315 - Cash Over		15,901		16000
4330 - Concessions		31,822		30000
4335 - Other Sales - Sunglasses		194		150
4335 - Other Sales - Crockett Mile & Swimathon		1,486		1000
4355 - Swim Admission Fees		150		150
Pumpkin Patch		852	750	500
Christmas Tree Lot		4258	2500	2500
<b>Total Pool</b>	<b>\$ 76,000</b>	<b>\$ 94,876</b>	<b>\$ 85,000</b>	<b>\$ 94,300</b>
<b>Community Center</b>				
4325 - Community Center Rentals	263000	222628	245000	255000
4335 - Other Sales				
4340 - Parking Fines	0	351	50	300
<b>Total Community Center</b>	<b>\$ 263,000</b>	<b>\$ 222,979</b>	<b>\$ 245,050</b>	<b>\$ 255,300</b>
<b>Park</b>				
4365 - Tennis/Restroom Keys	400	220	220	220
<b>Total Park</b>	<b>\$ 400</b>	<b>\$ 220</b>	<b>\$ 220</b>	<b>\$ 220</b>
<b>4400 - Program Revenue</b>				
4410 - Center Programs	0	949	1000	1000
<b>Total 4400 - Program Revenue</b>	<b>\$ -</b>	<b>\$ 949</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>Total 4300/4400 - Recreation Revenue</b>	<b>\$ 339,400</b>	<b>\$ 319,024</b>	<b>\$ 331,270</b>	<b>\$ 350,820</b>
<b>Total Revenue</b>	<b>\$ 824,963</b>	<b>\$ 771,411</b>	<b>\$ 777,920</b>	<b>\$ 777,913</b>

<b>O&amp;M and Capital Expenses</b>				
<b>5000 - Cost of Goods Sold</b>				
5005 - Food Concession Purchases	0	2513.51	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	4853.54	0	0
<b>Total - 5000 - Cost of Goods Sold</b>	<b>\$ 5,000</b>	<b>\$ 7,367</b>	<b>\$ 25,054</b>	<b>\$ 25,054</b>
<b>5150 - Bank &amp; Finance Charges</b>				
5155 - Merchant Fees	0	0	2733	2733
5160 - Interest Expense	0	0	1812	1812
Loan - 1 RPD	0	4394.05	2582	4400
<b>Total 5150 - Bank &amp; Finance Charges</b>	<b>\$ -</b>	<b>\$ 4,394</b>	<b>\$ 7,127</b>	<b>\$ 8,945</b>
<b>5200 - County &amp; State Charges</b>	<b>\$ 5,500</b>	<b>\$ 4,302</b>	<b>\$ 5,607</b>	<b>\$ 5,607</b>

FY25/26 Rec Dept. Budget- Fund 3241 - Overview

	FY 2024-25 Adopted	FY 2024-25 Actual Year End	FY 2025-26 Adopted	FY 2026-27 Proposed
<b>5300 - Dues &amp; Subscriptions</b>				
5305 - Memberships		815.74	816	816
5310 - Software Subscriptions		60	500	500
<b>Total 5300 - Dues &amp; Subscriptions</b>	<b>\$ 2,000</b>	<b>\$ 876</b>	<b>\$ 1,316</b>	<b>\$ 1,316</b>
<b>5350 - Elections</b>	<b>\$ 1,000</b>	<b>\$ 1,833</b>	<b>\$ 7,500</b>	<b>\$ 2,000</b>
<b>5400 - General &amp; Admin Expenses</b>				
5405 - Postage & Shipping	0	54.1	100	100
5410 - Office Supplies and Expenses	15000	2040.63	7000	2000
5415 - Staff Meals	0	0	0	0
<b>Total 5400 - General &amp; Admin Expenses</b>	<b>\$ 15,000</b>	<b>\$ 2,095</b>	<b>\$ 7,100</b>	<b>\$ 2,100</b>
<b>5500 - Insurance</b>		216		
5505 - Employee Bonds	0	0	0	0
5510 - Liability & Property	0	31920.76	34083	35000
5515 - Worker's Comp	0	1571.83	1572	18864
<b>Total 5500 - Insurance</b>	<b>\$ 37,000</b>	<b>\$ 33,709</b>	<b>\$ 35,655</b>	<b>\$ 53,864</b>
<b>5600/5700 - Payroll &amp; Employee Expenses</b>				
<b>5600 - Employee Expenses</b>				
5605 - CalPERS Retirement Expense	0	48066.64	36499	40000
5610 - Fingerprinting	0	0	0	250
5615 - LTD & STD Insurance	0	918.49	1500	1500
5620 - SDRMA Health Benefits	0	31836.91	29475	30000
5625 - Training & Certification	9000	1061.24	5000	5000
5630 - Payroll Processing Fees	0	0	0	0
<b>5700 - Payroll Expenses</b>				
5705 - O&M Benefits	0	0	0	0
5715 - O&M Salary	0	359066.55	326015	280000
<b>Total 5600/5700 - Payroll &amp; Employee Expenses</b>	<b>\$ 309,000</b>	<b>\$ 440,950</b>	<b>\$ 398,489</b>	<b>\$ 356,750</b>
<b>5800 - Printing/Publishing/Advertising</b>	<b>\$ 1,200</b>	<b>\$ 746</b>	<b>\$ 1,000</b>	<b>\$ 2,500</b>
<b>5850 - Professional Services</b>				
5850 - Professional Services, other	0	0	760	750
5855 - Accounting & Consulting	0	29319.6	24320	30000
5860 - Auditor	0	0	0	0
5865 - Engineering	0	0	0	0
5870 - Legal	0	2138.1	1604	2500
5875 - Security Guards	0	12987.45	12987	13000
<b>Total 5850 - Professional Services</b>	<b>\$ 40,000</b>	<b>\$ 44,445</b>	<b>\$ 39,671</b>	<b>\$ 46,250</b>
<b>5900 - Reconciliation Discrepancies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5910 - Repairs &amp; Maintenance</b>		13.62		
5915 - Tennis Maintenance & Supplies	0	3387.95	4000	4000
5920 - Building Maintenance & Supplies	0	14234.41	15000	15000
5925 - Janitorial Services & Supplies	0	17038.15	17000	18000
5930 - Landscape Services & Supplies	0	58523	50000	60000
5935 - Pool Maintenance & Supplies	0	30756.06	50000	31000
<b>Total - 5910 - Repairs &amp; Maintenance</b>	<b>\$ 80,000</b>	<b>\$ 123,953</b>	<b>\$ 136,000</b>	<b>\$ 128,000</b>
<b>5950 - Security Alarm/CCTV</b>	<b>\$ -</b>	<b>\$ 504</b>	<b>\$ 504</b>	<b>\$ 504</b>
<b>5960 - Telephone &amp; Internet</b>	<b>\$ 3,000</b>	<b>\$ 463</b>	<b>\$ 2,000</b>	<b>\$ 2,500</b>
<b>5965 - Uncategorized Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5970 - Uniforms</b>	<b>\$ 2,500</b>	<b>\$ 1,380</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>

FY25/26 Rec Dept. Budget- Fund 3241 - Overview

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

<b>5980 - Utilities</b>	\$ 85,000	\$ 86,090	\$ 86,259	\$ 87,000
<b>5990 - Vehicle &amp; Travel Reimbursement</b>	\$ 2,000	\$ 872	\$ 1,000	\$ 1,500
<b>1745 - REC Capital Equipment</b>	\$ -	\$ 30,322	\$ -	\$ -
<b>2060 - US Bank - 8450</b>	\$ -	\$ 51,259	\$ -	\$ 50,000
<b>2136 - Payroll Liabilities</b>	\$ -	\$ 613	\$ -	\$ 615
<b>TOTAL REC EXPENDITURES:</b>	<b>\$ 588,200</b>	<b>\$ 836,171</b>	<b>\$ 756,782</b>	<b>\$ 777,005</b>
<b>ADA Project / Capital Replacement</b>	<b>\$ 180,000</b>	<b>\$ 180,385</b>	<b>\$ 25,000</b>	<b>\$ -</b>
<b>Completed Project Stats</b>				
Grant from State	\$ 177,952			
Grant from CCF	\$ 160,000			
Community Development funds	\$ 80,000			
<b>Total Grants Received</b>	<b>\$ 417,952</b>			
<b>Total Project Cost</b>	<b>\$ 438,662</b>			
<b>Total Cost to CCSD</b>	<b>\$ 20,710</b>			

FY 25/26 Maintenance Dept. Budget - Fund 3242 - Overview

**FY24/25  
Adopted**

**FY 2024-25  
Actual Year  
End**

**FY25/26  
Adopted**

**FY25/26  
Proposed**

<b>Expenses</b>				
Bridgehead/Plaza/Landscaping	40,000	31221	53,000	32,000
Streetlights O&M	1,000	0	5,000	6,000
Elections	500	611	0	0
CSD Administration/other	10,000	20609	6,300	21,000
<b>Total Expenses</b>	<b>\$ 51,500</b>	<b>\$ 52,441</b>	<b>\$ 64,300</b>	<b>\$ 59,000</b>
<b>Capital Expense</b>				
Bridgehead	0	0	0	0
Plaza / Streetlights	0	0	23,311	6,000
Memorial Hall	200,000	0	11,530	11,530
<b>Total Capital Expense</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 34,811</b>	<b>\$ 17,530</b>
<b>Total Appropriations</b>	<b>\$ 251,500</b>	<b>\$ 52,441</b>	<b>\$ 99,122</b>	<b>\$ 76,530</b>

<b>Revenues</b>				
<b>Operating Revenue</b>				
Lighting & Landscaping	57,092	63,000	63,000	63,000
<b>Total L&amp;L Operating Revenue</b>	<b>\$ 57,092</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>
<b>Non-Operating Revenue</b>				
Lighting & Landscaping	0	0	0	0
Memorial Hall	0	25,000	26,600	22,000
LAIF Interest - Mem Hall	0	11,530	11,530	12,000
<b>Total Non-Operating Revenue (Memorial Hall)</b>	<b>\$ -</b>	<b>\$ 36,530</b>	<b>\$ 38,130</b>	<b>\$ 34,000</b>

<b>Balance Overview</b>				
Fund Balance (Beginning)			32,425	xx
Revenue Measure L	57,092	63,000	63,000	63,000
Expenses Measure L	-8,513	-52441	-64,311	-59,000
Memorial Hall Funds (LAIF)	250,000	291,250	276,713	xx

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 Proposed
<b>O&amp;M Expenses</b>				
<b>2060 - US Bank - 8450</b>	\$ -	\$ 12,820	\$ -	\$ 13,000
<b>2136 - Payroll Liabilities</b>	\$ -	\$ 613	\$ -	\$ 650
<b>5150 - Bank &amp; Finance Charges</b>				
5160	0	0	1812	0
2130b - 1 RPD Loan	0	4394.05	2582	4400
<b>Total 5150 - Bank &amp; Finance Charges</b>	\$ 1,000	\$ 4,394	\$ 4,394	\$ 4,400
<b>5200 - County &amp; State Charges</b>	\$ 680	\$ 129	\$ 351	\$ 200
<b>5300 - Dues &amp; Subscriptions</b>				
5305 - Memberships	0	5604.02	2965	5650
5310 - Software Subscriptions	0	60	0	60
5315 - Licenses & Permits	0	10125	0	10125
<b>Total 5300 - Dues &amp; Subscriptions</b>	\$ 4,586	\$ 15,789	\$ 2,965	\$ 15,835
<b>5350 - Elections</b>	\$ -	\$ 611	\$ -	\$ 1,800
<b>5400 - General &amp; Admin Expenses</b>				
5405 - Postage & Shipping	0	3.2	280	5
5410 - Office Supplies and Expenses	0	81.61	82	82
Gas, Fuel, Vehicle (Dist. Owned)	0	0	0	0
Recoverable, other Misc.	0	0	0	0
5415 - Staff Meals	0	0	0	0
<b>Total 5400 - General &amp; Admin Expenses</b>	\$ 250	\$ 85	\$ 362	\$ 87
<b>5500 - Insurance</b>				
5505 - Employee Bonds	0	0	0	0
5510 - Liability & Property	0	8727.17	9683	9000
5515 - Worker's Comp	0	349.28	350	350
<b>Total 5500 - Insurance</b>	\$ 12,292	\$ 9,124	\$ 10,033	\$ 9,350
<b>5600/5700 - Payroll &amp; Employee Expenses</b>				
<b>5600 - Employee Expenses</b>				
5605 - CalPERS Retirement Expense	0	2269.42	3000	3500
5615 - LTD & STD Insurance	0	80.02	3080	80
5620 - SDRMA Health Benefits	0	4668.36	4189	4700
5625 - Training & Certification	0	66.25	1000	1000
5630 - Payroll Processing Fees	0	0	1600	1500
<b>5700 - Payroll Expenses</b>				
5705 - O&M Benefits	0	0	0	0
5715 - O&M Salary	0	27240.26	35412	31000
<b>Total 5600/5700 - Payroll &amp; Employee Expenses</b>	\$ 46,659	\$ 34,324	\$ 48,281	\$ 41,780
<b>5800 - Printing/Publishing/Advertising</b>	\$ -	\$ -	\$ -	\$ -
<b>5850 - Professional Services</b>				
5855 - Accounting & Consulting	0	6887.7	8000	8000
5860 - Auditor	0	0	0	0
5865 - Engineering	0	6054.25	9474	6500
5870 - Legal	0	115.6	2000	2000
<b>Total 5850 - Professional Services</b>	\$ 35,500	\$ 13,058	\$ 19,474	\$ 16,500
<b>5900 - Reconciliation Discrepancies</b>	\$ -	\$ -	\$ -	\$ -
<b>5910 - Repairs &amp; Maintenance</b>				
5920 - Building Maintenance & Supplies	0	57.93	100	100
5925 - Janitorial Services & Supplies	0	0	0	0
5930 - Landscape Services & Supplies	0	3977	3000	3000
Vegetation Control	0	0	0	0
<b>Total - 5910 - Repairs &amp; Maintenance</b>	\$ 1,000	\$ 4,035	\$ 3,100	\$ 3,100
<b>5950 - Security Alarm/CCTV</b>	\$ -	\$ -	\$ -	\$ -
<b>5960 - Telephone &amp; Internet</b>	\$ -	\$ -	\$ -	\$ -
<b>5965 - Uncategorized Expenses</b>	\$ -	\$ -	\$ -	\$ -
<b>5970 - Uniforms</b>	\$ -	\$ -	\$ -	\$ -
<b>5980 - Utilities</b>	\$ 5,000	\$ 6,401	\$ 6,500	\$ 6,500
<b>5990 - Vehicle &amp; Travel Reimbursement</b>	\$ -	\$ -	\$ -	\$ -

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 Proposed
<b>5995 - Other Non-Operating Expenses</b>	\$ -	\$ -	\$ -	\$ -
<b>5997 - Other Operating Expenses</b>	\$ -	\$ -	\$ -	\$ -
<b>6125 - Interfund Transfers</b>	\$ -	\$ -	\$ -	\$ -
<b>6100 - PCSAN Expenses</b>				
6105 - Collection System	47500	34505	44827	45000
6110 - Treatment Plant	174715	111201.9	118438	118438
6115 - Admin/General - PCSAN	0	0	11134	1000
6120 - Other PCSAN Expenses	0	0	1000	1000
<b>Total 6100 - PCSAN Expenses</b>	<b>\$ 222,215</b>	<b>\$ 145,707</b>	<b>\$ 175,399</b>	<b>\$ 165,438</b>
<b>Total O&amp;M Expenditures</b>	<b>\$ 329,182</b>	<b>\$ 247,091</b>	<b>\$ 270,859</b>	<b>\$ 278,640</b>
<b>Non-Operational Expenses</b>				
CVSAN Repayment - Principal	21429	21429	21429	21429
CVSAN Repayment - Interest	4629	4629	3857	3857
Non-Operational/Other	0	0	0	0
<b>Total Non-Operational Expenses</b>	<b>\$ 26,058</b>	<b>\$ 26,058</b>	<b>\$ 25,286</b>	<b>\$ 25,286</b>
Grant Pass Through	0	4000	13325	0
<b>CIP &amp; Fixed Assests</b>				
1625 - PCSAN Capital Equipment & Projects Allocation	0	20924.63	8000	15000
Allocations to Operating Reserves	0	0	30000	25000
Contingency Reserve	8996	0	5000	8000
Interfund G/L Non-Op Adjustment	0	0	0	0
<b>Total CIP &amp; Fixed Assests</b>	<b>\$ 8,996</b>	<b>\$ 20,925</b>	<b>\$ 43,000</b>	<b>\$ 48,000</b>
<b>TOTAL PCSAN EXPENDITURES</b>	<b>\$ 355,240</b>	<b>\$ 294,073</b>	<b>\$ 304,145</b>	<b>\$ 351,926</b>
<b>Revenue and Income</b>				
<b>4015 - Interest Non-Op</b>	\$ 360	\$ 9,453	\$ 9,022	\$ 9,000
<b>4100 - Operating Revenue</b>				
4115 - Capacity Charge	0	0	0	0
4120 - Cost Recovery Revenue	0	0	0	0
4125 - Penalties & Fines Collected	0	0	0	0
4130 - Permit & Inspection Fees	180	90	180	180
4135 - Sewer Use Charge	299169	299169	344343	344343
4200 - Non-Operating Revenue	0	0	0	0
4210 - Contractor Bonds	0	0	0	0
<b>Total - 4100 - Operating Revenue</b>	<b>\$ 299,349</b>	<b>\$ 299,259</b>	<b>\$ 344,523</b>	<b>\$ 344,523</b>
<b>Total Revenue and Income</b>	<b>\$ 299,709</b>	<b>\$ 308,712</b>	<b>\$ 353,545</b>	<b>\$ 353,523</b>
<b>4500 - Donations, Fundraisers &amp; Grants</b>				
4515 - Grants Operations	0	0	0	156550
4520 - Grants Restricted	0	4000	17325	0
<b>Total - 4500 - Donations, Fundraisers &amp; Grants</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 17,325</b>	<b>\$ 156,550</b>

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  
Proposed**

<b>O&amp;M Expenses</b>						
<b>2060 - US Bank - 8450</b>	\$	-	\$	<b>38,001</b>	\$	<b>38,000</b>
<b>2136 - Payroll Liabilities</b>	\$	-	\$	<b>2,349</b>	\$	<b>2,350.00</b>
<b>5150 - Bank &amp; Finance Charges</b>						
5160 - Interest Expense					17053	0
2130b - 1 RPD Loan (Interest)				13205.36		13205
2130a - CVSAN Loan (Interest)				3152.73		3153
Building Loan Principal					19105	
2130b - 1 RPD Loan (Principal)				19310.63		19311
2130a - CVSAN Loan (Principal)				49761.97	49762	49762
<b>Total 5150 - Bank &amp; Finance Charges</b>	\$	<b>114,041</b>	\$	<b>85,431</b>	\$	<b>85,431</b>
<b>5200 - County &amp; State Charges</b>	\$	<b>6,650</b>	\$	<b>739</b>	\$	<b>1,000</b>
<b>5300 - Dues &amp; Subscriptions</b>						
5305 - Memberships		4800		4286.03	4000	4500
5310 - Software Subscriptions		16340		60	29424	100
5315 - Licenses & Permits		0		6332	0	6500
<b>Total 5300 - Dues &amp; Subscriptions</b>	\$	<b>21,140</b>	\$	<b>10,678</b>	\$	<b>11,100</b>
<b>5350 - Elections</b>	\$	<b>3,000</b>	\$	<b>3,054</b>	\$	<b>10,000</b>
<b>5400 - General &amp; Admin Expenses</b>						
5405 - Postage & Shipping		0		194.4	1014	200
5410 - Office Supplies and Expenses		4391		691.13	4200	700
Gas, Fuel, Vehicle (Dist. Owned)		1376		0	1000	1000
Recoverable, other Misc.		4500		0	1500	1500
5415 - Staff Meals		0		0	0	0
<b>Total 5400 - General &amp; Admin Expenses</b>	\$	<b>10,267</b>	\$	<b>886</b>	\$	<b>3,400</b>
<b>5500 - Insurance</b>						
5505 - Employee Bonds		0		0	0	0
5510 - Liability & Property		55000		63678.56	73231	68000
5515 - Worker's Comp		40000		1571.83	17292	18864
<b>Total 5500 - Insurance</b>	\$	<b>95,000</b>	\$	<b>65,250</b>	\$	<b>86,864</b>
<b>5600/5700 - Payroll &amp; Employee Expenses</b>						
<b>5600 - Employee Expenses</b>						
5605 - CalPERS Retirement Expense		0		68175.73	72975	72975
5610 - Fingerprinting		0		0	0	0
5615 - LTD & STD Insurance		0		644.25	838	838
5620 - SDRMA Health Benefits		0		45100.96	58430	58430
5625 - Training & Certification		9000		66.25	9000	9000
5630 - Payroll Processing Fees		0		0	0	10000
<b>Total - 5600 - Employee Expenses</b>	\$	<b>9,000</b>	\$	<b>113,987</b>	\$	<b>151,243</b>
<b>5700 - Payroll Expenses</b>						
5705 - O&M Benefits		0		0	0	0
5715 - O&M Salary		375000		264565.98	403429	403429
<b>Total 5600/5700 - Payroll &amp; Employee Expenses</b>	\$	<b>384,000</b>	\$	<b>378,553</b>	\$	<b>554,672</b>
<b>5800 - Printing/Publishing/Advertising</b>	\$	<b>3,500</b>	\$	<b>287</b>	\$	<b>3,500</b>
<b>5850 - Professional Services</b>						
5855 - Accounting & Consulting				36968.98	45716	40000
5860 - Auditor				0	0	6500
5865 - Engineering				4135.5	45000	10000
5870 - Legal				23350.7	30000	25000
<b>Total 5850 - Professional Services</b>	\$	<b>98,750</b>	\$	<b>64,455</b>	\$	<b>81,500</b>
<b>5900 - Reconciliation Discrepancies</b>	\$	-	\$	-	\$	-
<b>5910 - Repairs &amp; Maintenance</b>						
5920 - Building Maintenance & Supplies		15000		3485.65	10000	25000
5925 - Janitorial Services & Supplies		0		0	0	12000
5930 - Landscape Services & Supplies		0		31728.81	25020	31750
<b>Total - 5910 - Repairs &amp; Maintenance</b>	\$	<b>15,000</b>	\$	<b>35,214</b>	\$	<b>68,750</b>

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  
Proposed

<b>5950 - Security Alarm/CCTV</b>	\$	-	\$	1,548	\$	3,000	\$	1,550
<b>5960 - Telephone &amp; Internet</b>	\$	3,500	\$	86	\$	3,500	\$	2,500
<b>5965 - Uncategorized Expenses</b>	\$	-	\$	22	\$	-	\$	-
<b>5970 - Uniforms</b>	\$	-	\$	71	\$	1,000	\$	1,500
<b>5980 - Utilities</b>	\$	55,000	\$	78,369	\$	79,073	\$	80,000
<b>5990 - Vehicle &amp; Travel Reimbursement</b>	\$	500	\$	124	\$	1,000	\$	1,000
<b>5995 - Other Non-Operating Expenses</b>	\$	15,000	\$	-	\$	-	\$	-
<b>5997 - Other Operating Expenses</b>	\$	-	\$	-	\$	-	\$	-
<b>6125 - Interfund Transfers</b>	\$	-	\$	-	\$	-	\$	-
<b>6000 - CVSAN Expenses</b>								
6005 - Collection System		366640		346812.31		350000		350000
6010 - Treatment Plant		1662405		0		800000		0
6015 - Admin/General - CVSAN		0		15		10000		1000
6020 - Other CVSAN Expenses		0		10248.8		10000		10000
<b>Total 6000 - CVSAN Expenses</b>	\$	<b>2,029,045</b>	\$	<b>357,076</b>	\$	<b>1,170,000</b>	\$	<b>361,000</b>
<b>Total O&amp;M Expenditures</b>	\$	<b>2,854,393</b>	\$	<b>1,122,193</b>	\$	<b>2,186,133</b>	\$	<b>1,394,117</b>

<b>CIP &amp; Fixed Assests</b>								
<b>1430 - CVSAN Capital Op Fund (EQ)</b>	\$	250,000	\$	-	\$	55,081	\$	-
<b>1445 - CVSAN Pump Station</b>				148109.51				
				355469.75				
				137666.84				
<b>Total 1445 - CVSAN Pump Station</b>	\$	<b>328,000</b>	\$	<b>641,246</b>	\$	<b>614,132</b>	\$	<b>614,132</b>
<b>1450 - CVSAN Sewers</b>				108185.45				
				152222.99				
				3955				
<b>Total - 1450 - CVSAN Sewers</b>	\$	<b>400,000</b>	\$	<b>264,363</b>	\$	<b>400,000</b>	\$	<b>325,000</b>
<b>1455 - CVSAN Treatment</b>								
<b>Capital Replacement (O&amp;M) JTP</b>	\$	<b>25,347</b>	\$	<b>0</b>	\$	<b>54,520</b>	\$	<b>10,000</b>
<b>Capital Replacement Treatment Plant</b>	\$	<b>25,000</b>	\$	<b>0</b>				
<b>1460 - Flow Monitoring</b>			\$	<b>4,415</b>			\$	<b>5,500</b>
<b>1470 - Manhole Inspection</b>			\$	<b>340</b>			\$	<b>500</b>
<b>1480 - TV Inspection</b>				46872.4				
				12850				
<b>Total 1480 - TV Inspection</b>			\$	<b>59,722</b>			\$	<b>65,000</b>
<b>1530 - District Office</b>	\$	210,000	\$	19,799	\$	10,000	\$	20,000
<b>Total - CVSAN Capital Op Fund</b>	\$	<b>1,238,347</b>	\$	<b>989,886</b>	\$	<b>1,133,733</b>	\$	<b>969,132</b>
<b>Reserve Fund - LAIF</b>							\$	<b>105,000</b>
<b>TOTAL CVSAN EXPENDITURES</b>	\$	<b>4,092,740</b>	\$	<b>2,112,079</b>	\$	<b>3,319,866</b>	\$	<b>2,468,249</b>

<b>Revenue and Income</b>								
<b>4000 - Property Tax Revenue</b>	\$	698,610	\$	239,918	\$	239,918	\$	239,918
<b>4015 - Interest Non-Op</b>								
Investment		63112		192392		28859		20000
4215 - Return-To-Source/Grants		7578		32202		32000		32000
<b>Total - 4015 - Interest Non-Op</b>	\$	<b>70,690</b>	\$	<b>224,594</b>	\$	<b>60,859</b>	\$	<b>52,000</b>
<b>4100 - Operating Revenue</b>								
4110 - Building Rental		10800		6000		6000		6000
4115 - Capacity Charge		7275		0		0		0
4120 - Cost Recovery Revenue		36058		36058		25286		36000
4125 - Penalties & Fines Collected		0		0		0		0
4130 - Permit & Inspection Fees		1312		1440		1440		1440
4135 - Sewer Use Charge		1611428		1717487		1912211		1912211

FY25/26 Crockett Sanitary Dept. Budget- Fund 3426  
- Overview

	<b>FY 2024-25 Adopted</b>	<b>FY 2024-25 Actual Year End</b>	<b>FY 2025-26 Adopted</b>	<b>FY 2025-26 Proposed</b>
4136 - Sewer Use Charges - C&H*	590088	0	214935	214935
4210 - Contractor Bonds	14000	6000	6000	6000
NC - Allocations From Reserves	1139138	2735427.77	0	0
<b>Total - 4100 - Operating Revenue</b>	<b>\$ 3,410,099</b>	<b>\$ 4,502,413</b>	<b>\$ 2,165,872</b>	<b>\$ 2,176,586</b>
<b>Total Revenue and Income</b>	<b>\$ 4,179,399</b>	<b>\$ 4,966,925</b>	<b>\$ 2,466,649</b>	<b>\$ 2,468,504</b>

\*PY Sewer Use Charges Past Due Amounts not included

# CROCKETT COMMUNITY SERVICES DISTRICT

---

P.O. Box 578 - Crockett, CA 94525  
Telephone (510) 787-2992  
e-mail: [manager@town.crockett.ca.us](mailto:manager@town.crockett.ca.us)  
website: [www.town.crockett.ca.us](http://www.town.crockett.ca.us)

TO: CCSD Board Budget & Finance Committee  
FROM: General Manager & Sanitary Department Manager  
SUBJECT: Recommendation for SUC Rate for FY26/27  
DATE: 04/13/2026

Budget & Finance Committee,

We are providing this memo to inform the Committee of the preliminary recommendation regarding the Sewer Use Charge for the upcoming fiscal year.

After reviewing current operating costs, revenue projections, capital improvement needs, and our District's overall financial position, **we are not recommending an increase to the Sewer Use Charge for either Port Costa or Crockett Sanitary Departments for FY26/27.**

Key factors supporting this recommendation include:

- **Stable operating revenues** sufficient to meet projected expenses.
- **Effective cost controls** implemented over the past year.
- **No significant new capital obligations** requiring additional rate support at this time.

Staff will continue to monitor expenditures and operational efficiencies to ensure the District remains financially sustainable without rate adjustments. This recommendation will be presented to the Board for consideration as part of the FY 26/27 budget process.

Thank you,

Jena Goodman  
General Manager

And

James Barnhill  
Sanitary Department Manager