

**Pauma Valley Community Services District
Fiscal Year 2026/27 Budget**

	FY 25 Actuals 6/30/25	FY 25 Final Budget	FY 26 YTD 4/30/26	FY 26 Adopted Budget	FY 26 Amended Budget	FY 27 Budget	\$ Budget to Amended Budget Variance
REVENUE							
Sewer Charges	\$ 547,163	\$ 565,198	\$ 539,190	\$ 597,500	\$ 673,490	\$ 790,620	117,130
Security Patrol Charges	637,931	636,053	591,936	672,100	719,866	830,840	110,974
Security Gate Charge	515,790	515,790	460,020	546,800	553,388	595,850	42,462
Property Tax	148,532	136,774	139,848	138,600	138,600	144,870	6,270
Interest	(20)	-	28	-	-	-	-
RPMWC Lease	30,000	30,000	37,500	24,000	34,544	18,000	(16,544)
Admin Services	1,987	-	1,460	-	-	-	-
Grant Revenue	-	-	43,006	-	-	38,000	38,000
Other Revenue	16,448	8,520	30,761	8,500	8,520	23,020	14,500
TOTAL REVENUE	1,897,831	1,892,335	1,843,750	1,987,500	2,128,408	2,441,200	312,792
EXPENSE							
Salaries and Benefits							
Salaries	843,796	787,000	824,235	924,700	956,600	1,179,200	222,600
Health Insurance	118,141	108,700	86,083	108,700	108,700	122,100	13,400
Payroll Taxes	70,778	63,168	64,166	70,700	81,400	85,900	4,500
PERS	(137,971)	69,100	85,752	96,200	111,000	136,500	25,500
Uniforms	1,669	2,650	779	2,500	2,500	2,500	-
Workers' Comp. Ins	23,766	23,220	21,291	25,500	25,500	26,500	1,000
Total Salaries & Benefits	920,179	1,053,838	1,082,307	1,228,300	1,285,700	1,552,700	267,000
Operations & Administrative Expenses							
Dwelling Live	9,948	8,900	8,592	10,500	10,500	21,100	10,600
Electricity	66,978	59,570	66,498	65,000	65,000	44,300	(20,700)
Liability Insurance	73,416	58,200	49,690	64,000	64,000	71,800	7,800
Miscellaneous	3,957	3,500	528	2,500	2,500	2,500	-
Telephones	10,158	15,200	6,521	10,000	10,000	6,900	(3,100)
Postage	4,530	4,900	4,227	4,900	4,900	4,900	-
Operator Contract Services	92,547	92,400	72,300	102,000	97,000	104,400	7,400
Oak Tree Repair & Maint.	12,596	5,000	-	5,000	5,000	15,000	10,000
Sewer line maintenance	23,241	35,000	48,964	30,000	50,000	63,500	13,500
Sludge Removal	11,760	54,600	11,760	20,000	15,000	15,000	-
SCADA Maintenance	475	-	133,330	1,000	1,000	8,000	7,000
Plant Repairs & Maintenance - Other	44,958	20,000	35,787	30,000	40,000	50,000	10,000
Building Repairs & Maintenance	18,606	20,000	12,962	15,000	16,000	26,000	10,000
Airpark maintenance	-	1,000	-	1,000	-	-	-
Gate Repairs & Maintenance	54,902	37,600	34,999	40,000	40,000	33,000	(7,000)
Repairs & Maintenance - Other	-	-	-	10,000	10,000	8,000	(2,000)
Office Supplies	33,665	27,100	27,561	20,000	30,000	31,500	1,500
Utility Shop Supplies	1,767	1,000	1,526	1,500	1,500	1,500	-
Security Supplies	4,096	1,280	3,670	1,300	5,000	5,000	-
Gate Supplies	4,930	2,300	6,181	5,000	5,000	5,000	-
Vehicles	18,775	16,400	16,466	20,000	20,000	52,900	32,900
Drainage	21,800	12,000	15,215	30,000	30,000	30,000	-
State Maint. Fee	32,150	31,000	32,150	33,000	32,200	34,000	1,800
Water Tests & Analysis	6,327	12,400	5,822	10,000	10,000	7,000	(3,000)
Fees	12,028	9,500	14,895	16,000	16,000	16,000	-
Engineering	21,889	30,000	8,548	15,000	15,000	30,000	15,000
Professional Services	38,146	44,500	78,630	56,000	56,000	49,500	(6,500)
Pre-employment Gates	156	300	117	300	300	300	-
Schools & Meetings	11,684	13,000	8,481	10,000	10,000	15,000	5,000
Strategic Plan	-	-	20,000	20,000	20,000	-	(20,000)
Audit	11,200	10,500	10,970	11,200	11,200	11,200	-
Accounting	50,838	54,000	34,607	50,000	50,000	70,000	20,000
Solar Loan Debt Service	-	-	-	-	-	15,000	15,000
Solar System Maintenance	-	-	-	-	-	1,000	1,000
Legal	47,568	57,000	23,025	40,000	40,000	35,000	(5,000)
Contingency	-	25,000	-	-	-	-	-
Total Operations & Admin Expenses	702,911	763,152	799,960	750,200	783,100	884,300	101,200
TOTAL EXPENSE	1,623,090	1,816,990	1,882,267	1,978,500	2,068,800	2,437,000	368,200
NET REVENUE / (EXPENSE) BEFORE CAPITAL	\$ 274,741	\$ 75,344	\$ (38,517)	\$ 9,000	\$ 59,608	\$ 4,200	\$ (55,408)
Capital							
Capital Expense Reserves	-	-	-	-	-	-	-
Capital - Facilities	-	68,844	-	-	-	-	-
Capital - Equipment	-	6,500	-	41,600	41,600	-	(41,600)

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Capital - Vehicle	-	-	-	-	-	-	-
TOTAL EXPENSE FROM CAPITAL	-	75,344	-	41,600	41,600	-	(41,600)
NET REVENUE / (EXPENSE)	\$ 274,741	\$ 0	\$ (38,517)	\$ (32,600)	\$ 18,008	\$ 4,200	\$ (13,808)
Beginning Operating Cash				100,000	100,000	100,000	
Ending Operating Cash	\$ 274,741	\$ 75,344	\$ (38,517)	\$ 109,000	\$ 120,348	\$ 100,000	
Beginning Operating Reserves				200,000	200,000	75,000	
Ending Operating Reserves	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 77,100	
Beginning Capital Improvement Reserves				90,000		125,000	
Ending Capital Improvement Reserves			\$ 5,940	\$ 48,400	\$ (41,600)	\$ 127,100	
TOTAL ENDING RESERVES	\$ -	\$ 0	\$ (44,457)	\$ 248,400	\$ 141,600	\$ 204,200	\$ -