

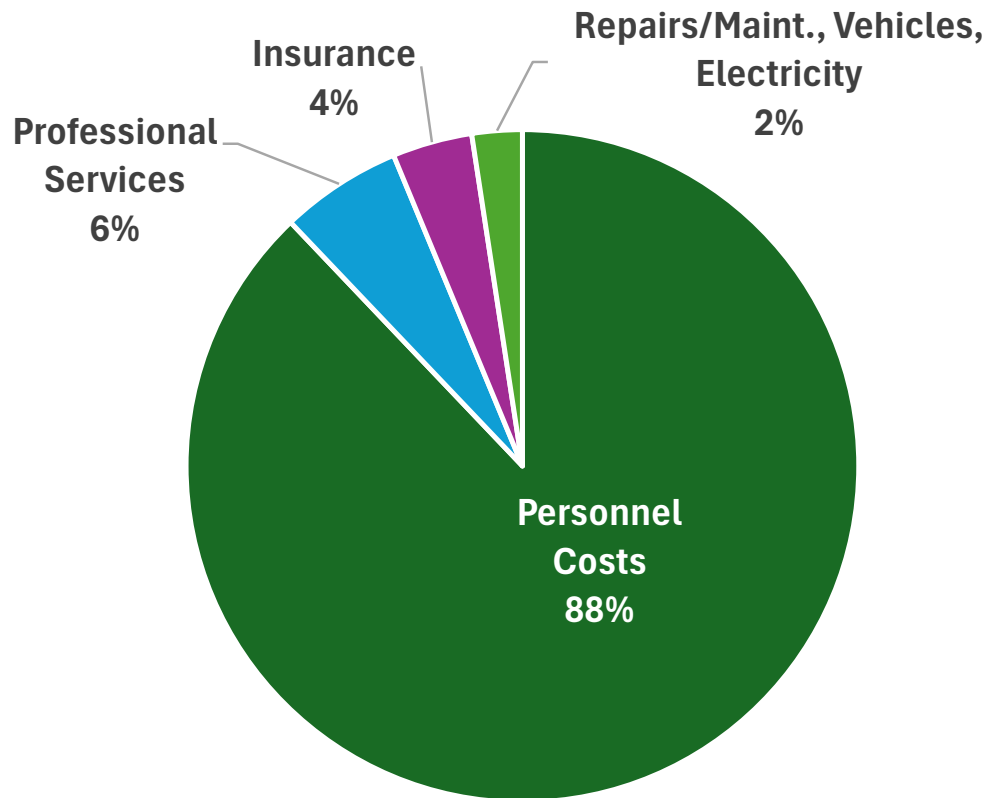
Security Fees Study

All figures are DRAFT

PAUMA VALLEY COMMUNITY SERVICES DISTRICT

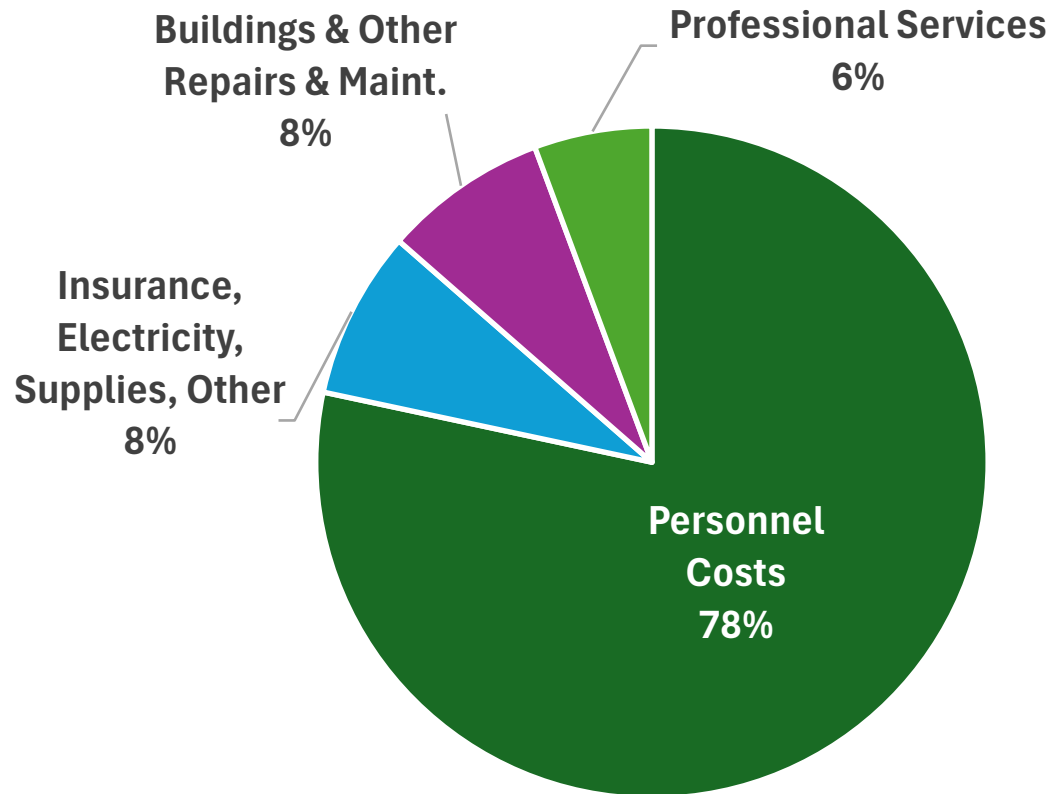
Board Meeting, September 22, 2025

Patrol Operating Costs (next 6 years)



- Operating costs increase about 7.5% per year

Gates Costs (next 6 years)



- Operating costs increase about 7.0% per year

Security Capital Improvements

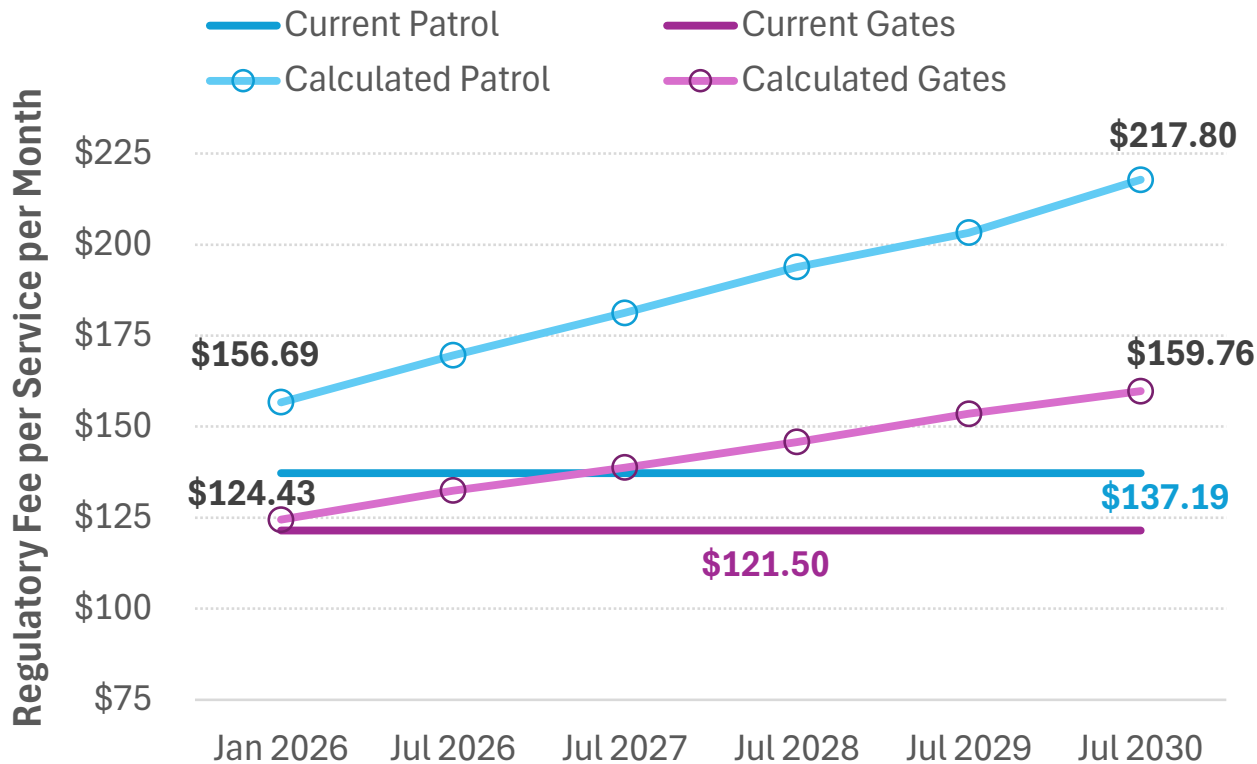
Project Type	Estimated Costs (rounded)
Patrol	Inflated \$
Patrol Supplies [1]	\$35,000
Security Vehicles	\$174,000
Subtotal Security	\$209,000
Gates [2]	\$71,000
Total Security	\$279,000

[1] FY26 includes first aid supplies, AED, and 2 laptops (\$6,733); thereafter placeholder annual amount.

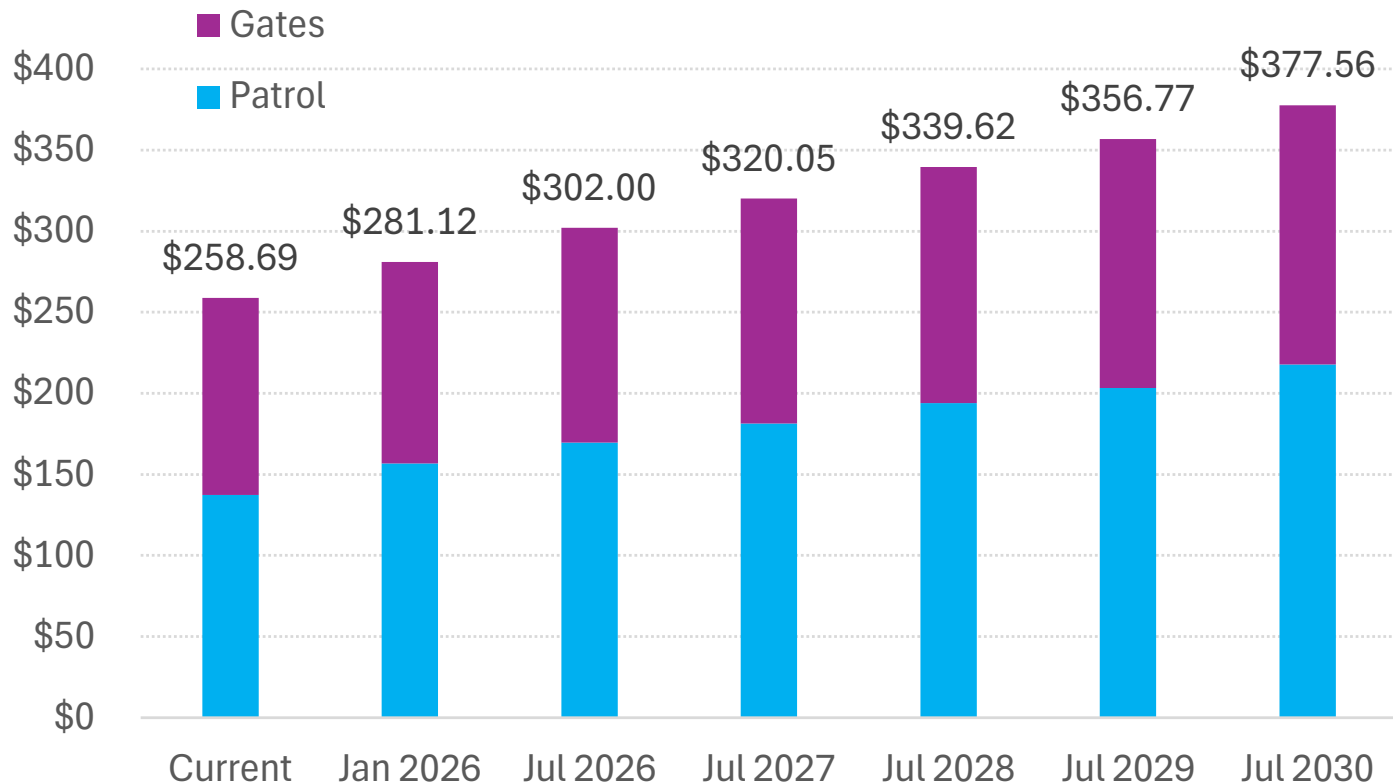
[2] FY26 includes new door, new computer, surveillance camera replacements, and equipment (\$14,495); thereafter placeholder annual amount.

Current and Calculated Regulatory Fees

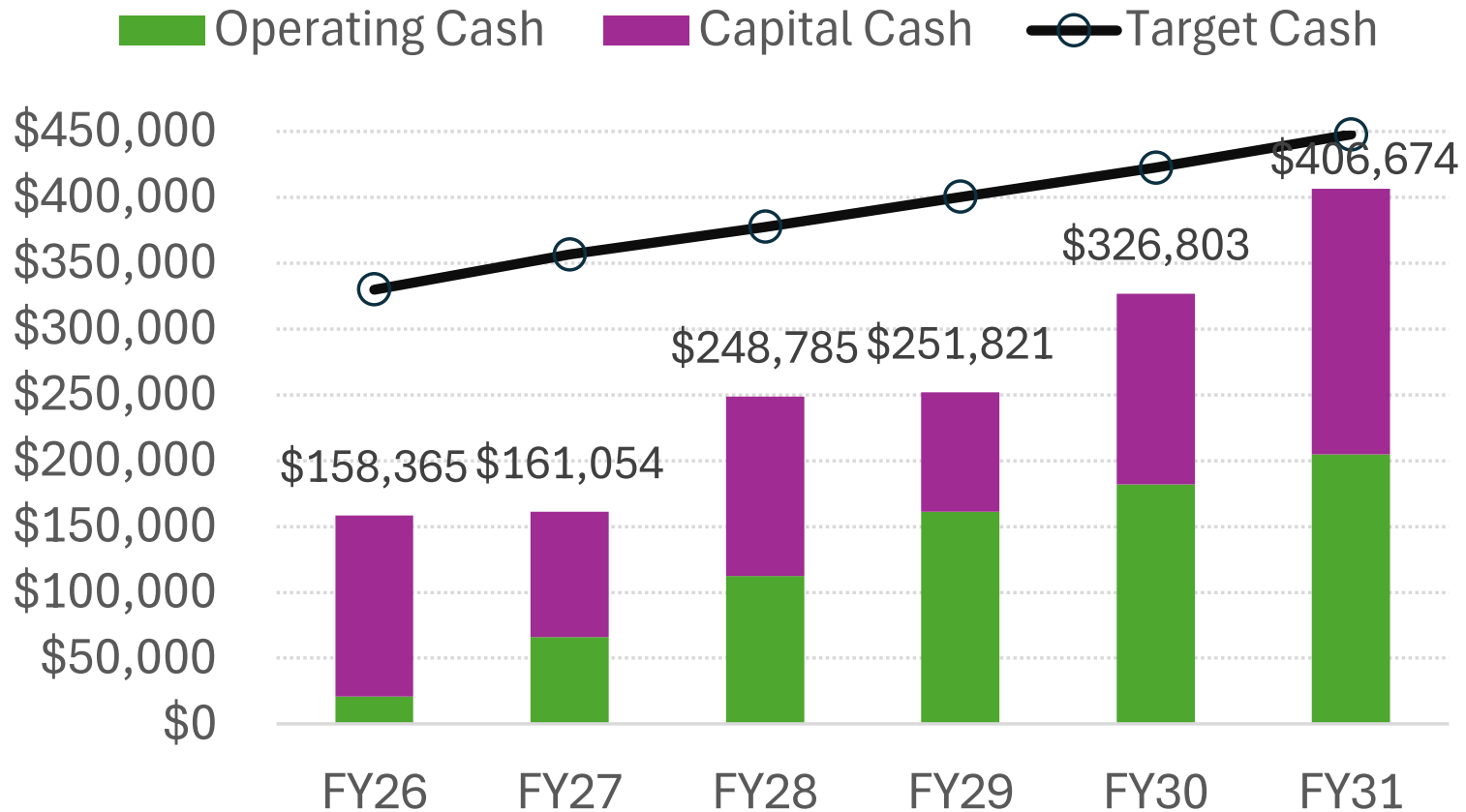
Service	Current	FY26	FY27	FY28	FY29	FY30	FY31
Patrol	\$137.19	\$156.69	\$169.59	\$181.27	\$193.83	\$203.26	\$217.80
Gates	\$121.50	\$124.43	\$132.41	\$138.78	\$145.79	\$153.51	\$159.76



Current & Calculated Security Regulatory Fees

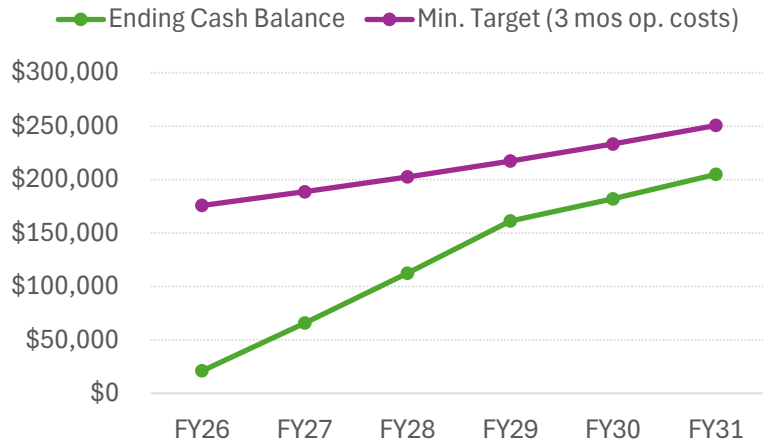


Patrol Projected Cash Balances

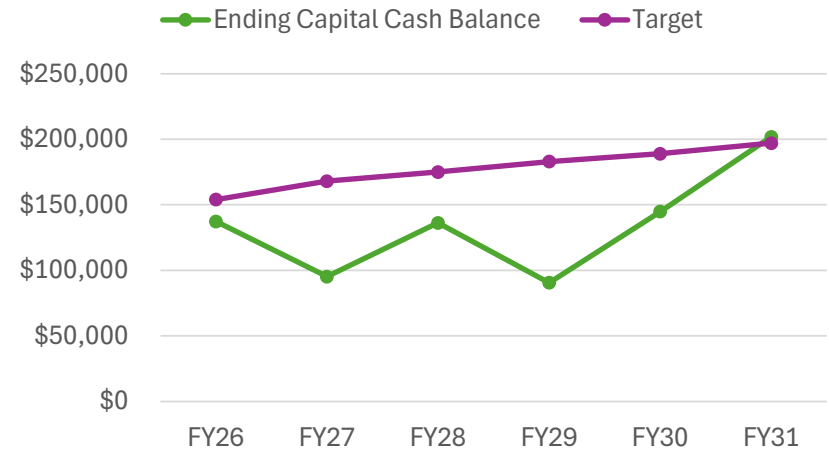


Patrol Operating & Capital Reserves

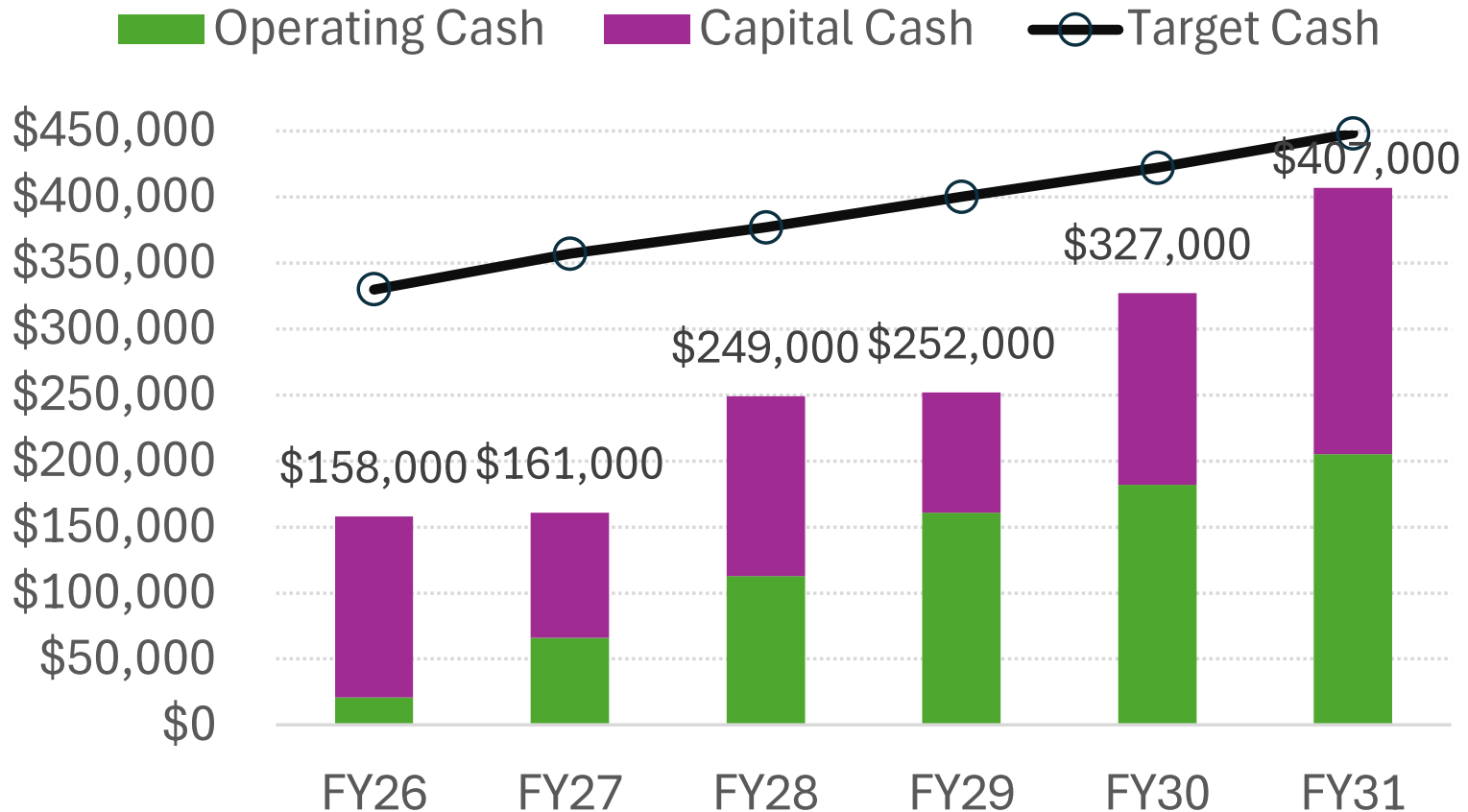
Operating



Capital

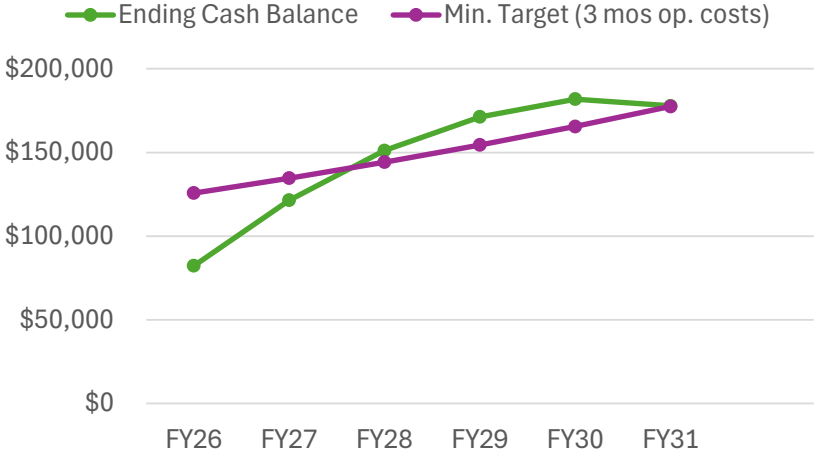


Gates Projected Cash Balances

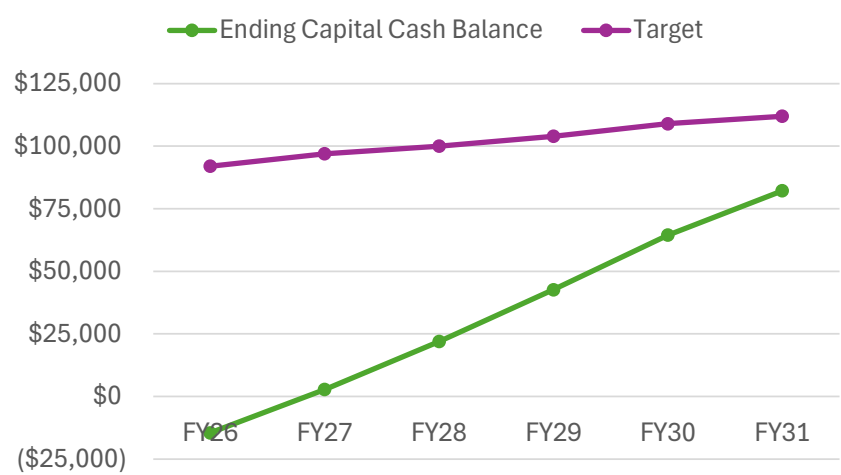


Gates Operating & Capital Reserves

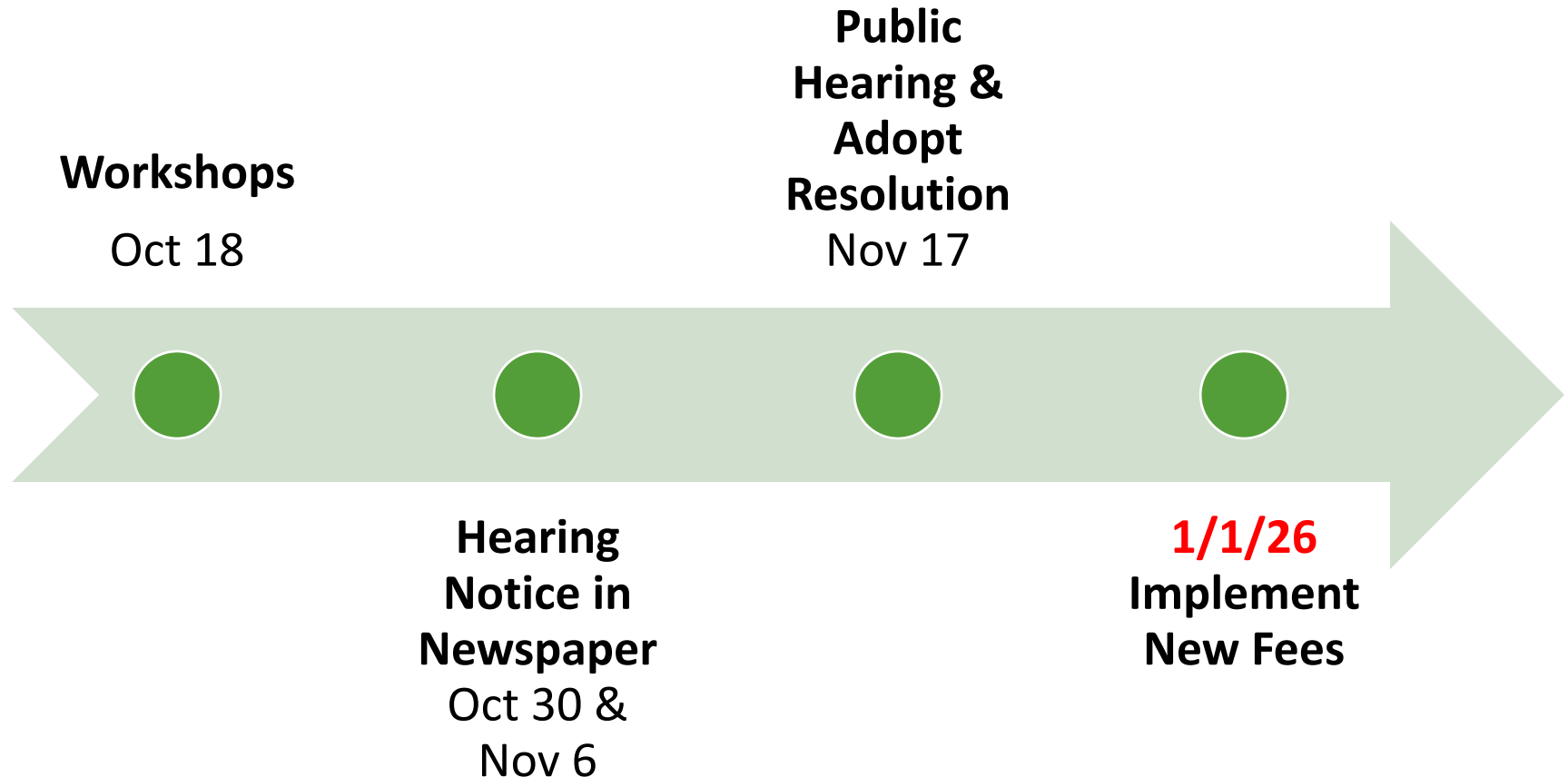
Operating



Capital



Next Steps Security Fees



September 9, 2025

Subject: **Pauma Valley CSD Security Regulatory Fees Update**

Purpose

The Pauma Valley Community Services District (PVCSD or District) contracted with Hansford Economic Consulting LLC (HEC) to perform a comprehensive update of its fees, including monthly wastewater property-related fees, and security regulatory fees. The property-related fees update is presented in a report, “Pauma Valley Community Services District Wastewater Rates Study”. This memorandum presents the Security Regulatory Fees update.

Regulatory fees are one-time, non-recurring, fees that are not taxes pursuant to California Proposition 26 because they fall under one of the following five exemptions:

1. A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.
2. A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.
3. A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
4. A charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.
5. A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law.

The District has separate fee schedules for Patrol and Gates security services. The current fee schedule for security services is shown in **Table 1**.

Table 1
Current Security Fees Schedule

Security Service	Number of Services	Fee per Service
		per month
Gate Services	375.00	\$121.50
Patrol Services	408.26	\$137.19

Methodology to Update the Security Fees

The methodology to update the Security Regulatory Fees is described in these steps:

Step 1: Determine the costs and revenue requirements each year through Fiscal Year (FY)31.

Step 2: Divide the revenue requirements by number of security services to calculate the fee per service per month for each year of the projection.

Step 1

The costs, upon which the Gate and Patrol Security regulatory fees are based on, are the FY26 budgeted costs detailed in Exhibits **A-1** and **A-2**. Budgeted costs are projected for the following five years based on historical trends and discussions with PVCSD staff.

The revenue requirement for Patrol is projected in **Table 2**. Operating costs are projected to increase about 7.5% per year. System rehabilitation cost is the annual depreciation cost of patrol facilities. Also included in the revenue requirement is collection for reserves because the fund has very low reserves (as of June 30, 2025 the fund balance was \$136,000). The target reserve, which increases each year, is \$330,000 for FY26. Credited against total costs is a small amount for interest and lease revenue.

The revenue requirement for Gates is projected in **Table 3**. Operating costs are projected to increase about 7.0% per year. System rehabilitation cost is the annual depreciation cost of gates facilities. Also included in the revenue requirement is collection for reserves because the fund has very low reserves (as of June 30, 2025 the fund balance was \$25,000). The target reserve, which increases each year, is \$218,000 for FY26. Credited against total costs is a small amount for interest and lease revenue.

Table 2
Projected Revenue Requirement for Patrol

Item	Inflation Factor	FY26 Budget	FY27 Yr 1	FY28 Yr 2	FY29 Yr 3	FY30 Yr 4	FY31 Yr 5
Operating Costs							
Personnel Costs	8.0%	\$585,790	\$632,653	\$683,266	\$737,927	\$796,961	\$860,718
Insurance	3.0%	\$29,035	\$29,906	\$30,804	\$31,728	\$32,679	\$33,660
Office Supplies	3.0%	\$10,132	\$10,436	\$10,749	\$11,071	\$11,403	\$11,745
Buildings & Other Repairs & Maint.	3.0%	\$5,688	\$5,859	\$6,034	\$6,215	\$6,402	\$6,594
Security	3.0%	\$12,700	\$13,081	\$13,473	\$13,878	\$14,294	\$14,723
Vehicles	3.0%	\$4,000	\$4,120	\$4,244	\$4,371	\$4,502	\$4,637
Electricity	10.0%	\$7,181	\$7,899	\$8,689	\$9,558	\$10,514	\$11,565
Professional Services	4.0%	\$43,086	\$44,809	\$46,602	\$48,466	\$50,404	\$52,421
Other Costs	3.0%	\$5,733	\$5,905	\$6,082	\$6,264	\$6,452	\$6,646
Total Operating Costs		\$703,344	\$754,668	\$809,942	\$869,477	\$933,612	\$1,002,708
System Rehabilitation	3.0%	\$62,868	\$64,754	\$66,697	\$68,698	\$70,759	\$72,882
Reserves		\$10,000	\$20,000	\$20,000	\$20,000	\$0	\$0
Total Costs		\$776,213	\$839,422	\$896,639	\$958,175	\$1,004,371	\$1,075,590
Credits							
Interest & Other	constant	\$342	\$342	\$342	\$342	\$342	\$342
Leases	constant	\$8,219	\$8,219	\$8,219	\$8,219	\$8,219	\$8,219
Total Credits		\$8,562	\$8,562	\$8,562	\$8,562	\$8,562	\$8,562
Revenue Requirement		\$767,651	\$830,860	\$888,077	\$949,613	\$995,809	\$1,067,028
Change Year to Year			8.2%	6.9%	6.9%	4.9%	7.2%

Source: PVCSD financial data and HEC 2025 rate study.

pat fee

Table 3
Projected Revenue Requirement for Gates

Item	Inflation	FY26 Budget	FY27 Yr 1	FY28 Yr 2	FY29 Yr 3	FY30 Yr 4	FY31 Yr 5
Operating Costs							
Personnel Costs	8.0%	\$385,438	\$416,273	\$449,575	\$485,541	\$524,384	\$566,334
Dwelling Live	3.0%	\$10,500	\$10,815	\$11,139	\$11,474	\$11,818	\$12,172
Insurance	3.0%	\$9,170	\$9,445	\$9,728	\$10,020	\$10,321	\$10,630
Office Supplies	3.0%	\$7,248	\$7,465	\$7,689	\$7,920	\$8,158	\$8,402
Buildings & Other Repairs & Maint.	3.0%	\$44,069	\$45,391	\$46,753	\$48,155	\$49,600	\$51,088
Electricity	10.0%	\$11,937	\$13,131	\$14,444	\$15,888	\$17,477	\$19,225
Professional Services	4.0%	\$30,822	\$32,055	\$33,338	\$34,671	\$36,058	\$37,500
Other Costs	3.0%	\$3,970	\$4,089	\$4,212	\$4,338	\$4,469	\$4,603
Total Operating Costs		\$503,154	\$538,665	\$576,878	\$618,007	\$662,283	\$709,955
System Rehabilitation	3.0%	\$13,832	\$14,247	\$14,674	\$15,115	\$15,568	\$16,035
Reserves		\$50,000	\$50,000	\$40,000	\$30,000	\$20,000	\$0
Total Costs		\$566,986	\$602,911	\$631,552	\$663,122	\$697,851	\$725,990
Credits							
Interest & Other		\$282	\$282	\$282	\$282	\$282	\$282
Leases		\$6,779	\$6,779	\$6,779	\$6,779	\$6,779	\$6,779
Total Credits		\$7,061	\$7,061	\$7,061	\$7,061	\$7,061	\$7,061
Revenue Requirement		\$559,925	\$595,850	\$624,491	\$656,061	\$690,790	\$718,929
Change Year to Year			6.4%	4.8%	5.1%	5.3%	4.1%

Source: PVCSD financial data and HEC 2025 rate study.

gat fee

Capital Improvement Program (CIP) costs are estimated at \$279,000 for Security facilities (\$209,000 for Patrol and \$71,000 for Gates). These costs will be funded with cash reserves. The estimated costs are presented in **Table 4**.

Estimated cash balances each year are shown in **Table 5** for the Patrol Fund, with separation of operating and capital funds in **Table 6**. The target cash balance for the operating fund is three months of operating costs. The target cash balance for the capital fund is the average of two methods: (1) 60% of the total CIP, and (2) 25% of annual revenue.

Patrol Fund estimated cash balances are illustrated in **Figure 1**. The graph shows that the target cash balance is not expected to be achieved within the next six years, however, good progress can be made toward the target.

Table 4
Estimated Security CIP Costs

Cost Item	Total	FY26 Budget	FY27 Yr 1	FY28 Yr 2	FY29 Yr 3	FY30 Yr 4	FY31 Yr 5
		<i>inflation -----> 4.0% 4.0% 4.0% 4.0% 4.0%</i>					
Security - Patrol							
Patrol Supplies [1]	\$35,000	\$6,733	\$5,200	\$5,408	\$5,624	\$5,849	\$6,083
Security Vehicle Unit 1	\$84,000	\$0	\$83,200	\$0	\$0	\$0	\$0
Security Vehicle Unit 2	\$90,000	\$0	\$0	\$0	\$89,989	\$0	\$0
Subtotal Security	\$209,000	\$6,733	\$88,400	\$5,408	\$95,613	\$5,849	\$6,083
Security - Gates [2]	\$71,000	\$14,495	\$10,400	\$10,816	\$11,249	\$11,699	\$12,167
Total Security	\$279,000	\$21,228	\$98,800	\$16,224	\$106,862	\$17,548	\$18,250

Source: PVCSD FY26 budget, Hach May 2024 Quote, and Carollo memorandum "Critical Upgrades" June 10, 2025.

infl cip

[1] FY26 includes first aid supplies, AED, and 2 laptops; thereafter placeholder annual amount.

[2] FY26 includes new door, new computer, surveillance camera replacements, and equipment; thereafter placeholder annual amount.

Table 5
Projected Cash Flow (Patrol Fund)

Revenues and Expenses	FY26 Budget	FY27 Yr 1	FY28 Yr 2	FY29 Yr 3	FY30 Yr 4	FY31 Yr 5
	<i>Implementation 1/1/2026 7/1/2026 7/1/2027 7/1/2028 7/1/2029 7/1/2030</i>					
Revenues						
Patrol Regulatory Fees	\$719,881	\$830,860	\$888,077	\$949,613	\$995,809	\$1,067,028
Interest & Other	\$342	\$342	\$342	\$342	\$342	\$342
Leases	\$8,219	\$8,219	\$8,219	\$8,219	\$8,219	\$8,219
Total Revenues	\$728,442	\$839,422	\$896,639	\$958,175	\$1,004,371	\$1,075,590
Operating Costs	\$703,344	\$754,668	\$809,942	\$869,477	\$933,612	\$1,002,708
Net Operating Revenues	\$25,098	\$84,754	\$86,697	\$88,698	\$70,759	\$72,882
Beginning Cash Balance	\$136,000	\$158,365	\$161,054	\$248,785	\$251,821	\$326,803
Net Revenues	\$25,098	\$84,754	\$86,697	\$88,698	\$70,759	\$72,882
Interest	\$4,000	\$6,335	\$6,442	\$9,951	\$10,073	\$13,072
Capital Projects	(\$6,733)	(\$88,400)	(\$5,408)	(\$95,613)	(\$5,849)	(\$6,083)
Est. Ending Total Balance	\$158,365	\$161,054	\$248,785	\$251,821	\$326,803	\$406,674

Source: HEC 2025 rate study.

pat flow

Figure 1
Patrol Fund Cash Flow

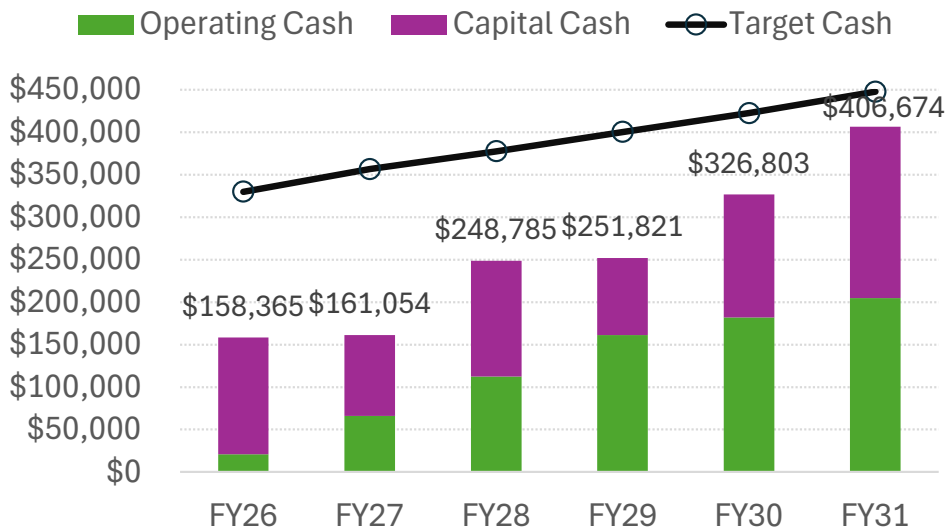


Table 6
Projected Reserve Balances (Patrol Fund)

Revenues and Expenses	FY26 Budget	FY27 Yr 1	FY28 Yr 2	FY29 Yr 3	FY30 Yr 4	FY31 Yr 5
Operating						
Beginning Cash	\$36,000	\$21,098	\$65,852	\$112,549	\$161,247	\$182,006
plus Net Income	\$25,098	\$84,754	\$86,697	\$88,698	\$70,759	\$72,882
less Transfer to Capital Reser	(\$40,000)	(\$40,000)	(\$40,000)	(\$40,000)	(\$50,000)	(\$50,000)
Ending Cash Balance	\$21,098	\$65,852	\$112,549	\$161,247	\$182,006	\$204,887
Min. Target (3 mos op. costs	\$175,836	\$188,667	\$202,485	\$217,369	\$233,403	\$250,677
Capital						
Beginning Cash	\$100,000	\$137,267	\$95,202	\$136,236	\$90,574	\$144,797
plus System Rehab. Transfer	\$40,000	\$40,000	\$40,000	\$40,000	\$50,000	\$50,000
plus Interest	\$4,000	\$6,335	\$6,442	\$9,951	\$10,073	\$13,072
less Capital Projects	(\$6,733)	(\$88,400)	(\$5,408)	(\$95,613)	(\$5,849)	(\$6,083)
Ending Capital Cash Balance	\$137,267	\$95,202	\$136,236	\$90,574	\$144,797	\$201,786
Target [1]	\$154,000	\$168,000	\$175,000	\$183,000	\$189,000	\$197,000
Est. Total Ending Cash	\$158,365	\$161,054	\$248,785	\$251,821	\$326,803	\$406,674

Source: HEC 2025 rate study.

pat cash

[1] Options for Capital Reserve:

[b] 60% of total CIP	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
[c] 25% of revenue	\$182,111	\$209,856	\$224,160	\$239,544	\$251,093	\$268,897

Estimated cash balances each year are shown in **Table 7** for the Gates Fund, with separation of operating and capital funds in **Table 8**. As with the Patrol Fund, the target cash balance for the operating fund is three months of operating costs. The target cash balance for the capital fund is the average of two methods: (1) 60% of the total CIP, and (2) 25% of annual revenue.

Table 7
Projected Cash Flow (Gates Fund)

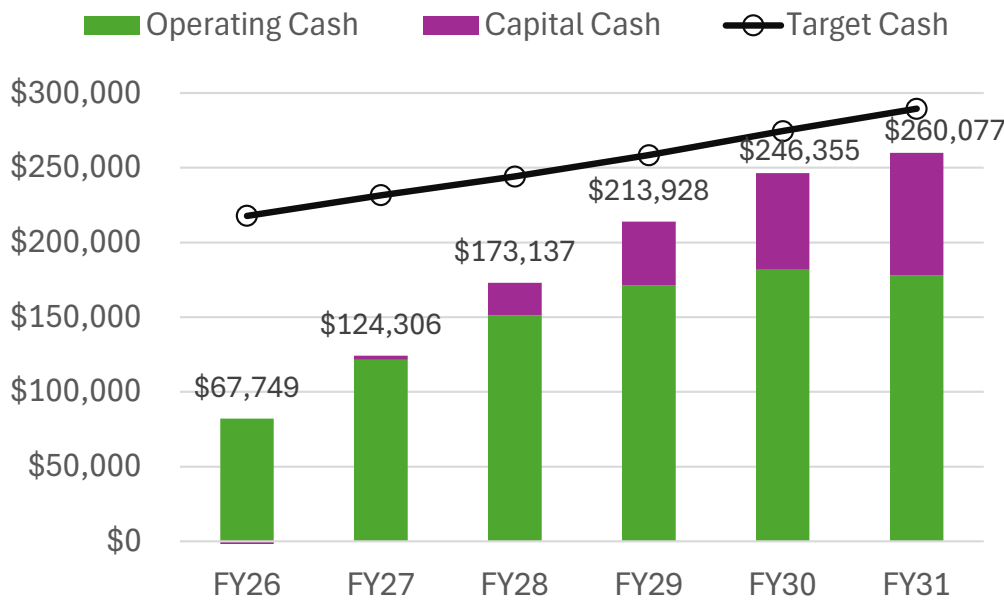
Revenues and Expenses	FY26 Budget	FY27 Yr 1	FY28 Yr 2	FY29 Yr 3	FY30 Yr 4	FY31 Yr 5
<i>Implementation</i>	<i>1/1/2026</i>	<i>7/1/2026</i>	<i>7/1/2027</i>	<i>7/1/2028</i>	<i>7/1/2029</i>	<i>7/1/2030</i>
Revenues						
Gates Regulatory Fees	\$553,338	\$595,850	\$624,491	\$656,061	\$690,790	\$718,929
Interest & Other	\$282	\$282	\$282	\$282	\$282	\$282
Leases	\$6,779	\$6,779	\$6,779	\$6,779	\$6,779	\$6,779
Total Revenues	\$560,399	\$602,911	\$631,552	\$663,122	\$697,851	\$725,990
Operating Costs	\$503,154	\$538,665	\$576,878	\$618,007	\$662,283	\$709,955
Net Operating Revenues	\$57,244	\$64,247	\$54,674	\$45,115	\$35,568	\$16,035
Beginning Cash Balance	\$25,000	\$67,749	\$124,306	\$173,137	\$213,928	\$246,355
Net Revenues	\$57,244	\$64,247	\$54,674	\$45,115	\$35,568	\$16,035
Interest	\$0	\$2,710	\$4,972	\$6,925	\$8,557	\$9,854
Capital Projects	(\$14,495)	(\$10,400)	(\$10,816)	(\$11,249)	(\$11,699)	(\$12,167)
Est. Ending Total Balance	\$67,749	\$124,306	\$173,137	\$213,928	\$246,355	\$260,077

Source: HEC 2025 rate study.

gate flow

Gates Fund estimated cash balances are illustrated in **Figure 2**. As with the Patrol Fund, the graph shows that the target cash balance is not expected to be achieved within the next six years, however, good progress can be made toward the target.

**Figure 2
Gates Fund Cash Flow**



**Table 8
Projected Cash Flow (Gates Fund)**

Revenues and Expenses	FY26 Budget	FY27 Yr 1	FY28 Yr 2	FY29 Yr 3	FY30 Yr 4	FY31 Yr 5
Operating						
Beginning Cash	\$25,000	\$82,244	\$121,491	\$151,166	\$171,280	\$181,848
plus Net Income	\$57,244	\$64,247	\$54,674	\$45,115	\$35,568	\$16,035
less Transfer to Capital Reserve	\$0	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$20,000)
Ending Cash Balance	\$82,244	\$121,491	\$151,166	\$171,280	\$181,848	\$177,883
Min. Target (3 mos op. costs)	\$125,789	\$134,666	\$144,219	\$154,502	\$165,571	\$177,489
Capital						
Beginning Cash	\$0	(\$14,495)	\$2,815	\$21,971	\$42,648	\$64,507
plus System Rehab. Transfer	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$20,000
plus Interest	\$0	\$2,710	\$4,972	\$6,925	\$8,557	\$9,854
less Capital Projects	(\$14,495)	(\$10,400)	(\$10,816)	(\$11,249)	(\$11,699)	(\$12,167)
Ending Capital Cash Balance	(\$14,495)	\$2,815	\$21,971	\$42,648	\$64,507	\$82,194
Target [1]	\$92,000	\$97,000	\$100,000	\$104,000	\$109,000	\$112,000
Est. Total Ending Cash	\$67,749	\$124,306	\$173,137	\$213,928	\$246,355	\$260,077

Source: HEC 2025 rate study.

gate cash

[1] Options for Capital Reserve:

[b] 60% of total CIP	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000
[c] 25% of revenue	\$140,100	\$150,728	\$157,888	\$165,780	\$174,463	\$181,498

Patrol fee and Gates fee calculations are provided in **Table 9** and **Table 10**, respectively. The tables show current fee revenues and the projected gap in fee revenues without fee increases. The total projected fee revenue is divided by the number of projected fee-paying services. The number of fee-paying services is not expected to change over the next six years.

Table 8
Calculated Patrol Fee

Item	FY26 Budget	FY27 Yr 1	FY28 Yr 2	FY29 Yr 3	FY30 Yr 4	FY31 Yr 5
Rev. Requirement	\$767,651	\$830,860	\$888,077	\$949,613	\$995,809	\$1,067,028
Current Fee Rev.	\$672,100	\$672,100	\$672,100	\$672,100	\$672,100	\$672,100
Funding Gap	\$95,551	\$158,760	\$215,977	\$277,513	\$323,709	\$394,928
Fee-Paying EDUs	408	408	408	408	408	408
Patrol Fees per EDU per Month						
Current	\$137.19	\$137.19	\$137.19	\$137.19	\$137.19	\$137.19
Calculated	\$156.69	\$169.59	\$181.27	\$193.83	\$203.26	\$217.80
Increase	\$19.50	\$32.40	\$44.08	\$56.64	\$66.07	\$80.61
Change	14.2%	23.6%	32.1%	41.3%	48.2%	58.8%

Source: HEC 2025 fee study.

pat calc

Table 9
Calculated Gates Fee

Item	FY26 Budget	FY27 Yr 1	FY28 Yr 2	FY29 Yr 3	FY30 Yr 4	FY31 Yr 5
Rev. Requirement	\$559,925	\$595,850	\$624,491	\$656,061	\$690,790	\$718,929
Current Fee Rev.	\$546,800	\$546,800	\$546,800	\$546,800	\$546,800	\$546,800
Funding Gap	\$13,125	\$49,050	\$77,691	\$109,261	\$143,990	\$172,129
Fee-Paying EDUs	375	375	375	375	375	375
Gates Fees per EDU per Month						
Current	\$121.50	\$121.50	\$121.50	\$121.50	\$121.50	\$121.50
Calculated	\$124.43	\$132.41	\$138.78	\$145.79	\$153.51	\$159.76
Increase	\$2.93	\$10.91	\$17.28	\$24.29	\$32.01	\$38.26
Change	2.4%	9.0%	14.2%	20.0%	26.3%	31.5%

Source: HEC 2025 fee study.

gate calc

A summary of calculated security fees is provided in **Table 11**, and **Figure 3** is an illustration of total security fees for a home.

Table 10
Calculated Security Fees

Service	Current	FY26	FY27	FY28	FY29	FY30	FY31
Patrol	\$137.19	\$156.69	\$169.59	\$181.27	\$193.83	\$203.26	\$217.80
Gates	\$121.50	\$124.43	\$132.41	\$138.78	\$145.79	\$153.51	\$159.76

Source: HEC 2025 fee study.

sum sec

Figure 3
Current and Calculated Security Regulatory Fees

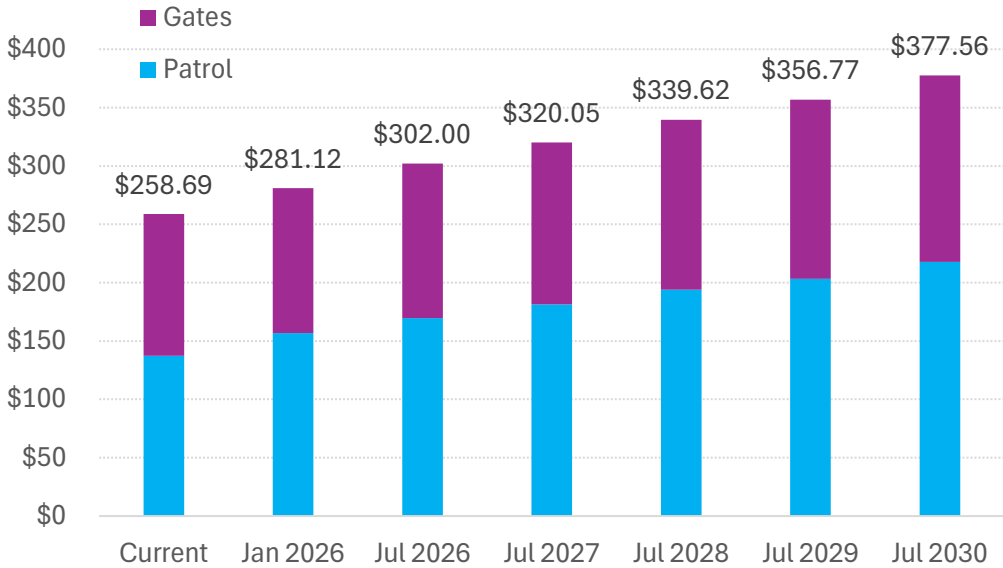


EXHIBIT A

SECURITY REGULATORY FEES SUPPORT TABLES

ALL TABLES ARE DRAFT

Table A-1
Budgeted Patrol Costs FY26

Cost Item	FY26 Budget
Personnel Costs	
Salaries	
915 · Patrol Salaries	\$345,900
811.1 · Admin Salaries	\$102,596
Group Health Ins.	
912 · Patrol Group Health Ins.	\$34,700
811.4 · Admin Group Health Ins.	\$8,638
Payroll Taxes	
916 · Patrol Payroll Taxes	\$26,500
811.3 · Admin. Payroll Taxes	\$7,856
PERS Retirement	
925 · Patrol PERS	\$35,100
811.6 · Admin PERS	\$13,509
Workers' Comp. Insurance	
913 · Patrol Workers' Comp. Ins.	\$10,600
811.5 · Admin Workers' Comp. Ins.	\$391
Total Personnel Costs	\$585,790
Liability Insurance	
911 · Security Liability Ins.	\$27,400
823 · E & O Liability Ins.	\$1,635
Total Liability Insurance	\$29,035
Office Expense	
812 · Office Supplies	\$7,110
813 · Telephones	\$1,280
814 · Postage	\$1,742
Total Office Expense	\$10,132
Office Electricity	\$7,181
Building Repairs & Maintenance	
814.5 · Building Repairs & Maintenance	\$5,332
814.8 · Airpark maintenance	\$355
Total Repairs & Maintenance	\$5,688
Security Expenses	\$12,700
Vehicles	\$4,000
Professional Services	
819 · Accounting	\$28,866
820 · Legal	\$14,220
Total Professional Services	\$43,086
Other	
Uniforms	\$1,000
Miscellaneous	\$1,000
Miscellaneous	\$178
Schools & Meetings	\$3,555
Total Other	\$5,733
Total Patrol	\$703,344

Source: PVCSD FY26 Budget.

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Table A-2
Budgeted Gates Costs FY26

Cost Item	FY26 Budget
Personnel Costs	
Salaries	
950 · Gate Salaries	\$207,200
811.1 · Admin Salaries	\$73,394
Group Health Ins.	
952.1 · Gate Group Health Ins.	\$38,300
811.4 · Admin Group Health Ins.	\$6,180
Payroll Taxes	
951 · Gate Payroll Taxes	\$15,800
811.3 · Admin. Payroll Taxes	\$5,620
PERS Retirement	
953 · Gate PERS	\$16,500
811.6 · Admin PERS	\$9,664
Workers' Comp. Insurance	
952.2 · Gate Workers' Comp. Ins.	\$12,500
811.5 · Admin Workers' Comp. Ins.	\$280
Total Personnel Costs	\$385,438
Dwelling Live	\$10,500
Liability Insurance	
952 · Gate Liability Ins.	\$8,000
823 · E & O Liability Ins.	\$1,170
Total Liability Insurance	\$9,170
Office Expense	
812 · Office Supplies	\$5,086
813 · Telephones	\$916
814 · Postage	\$1,246
Total Office Expense	\$7,248
Electricity	
812.2 · Office Electricity	\$5,137
956 · Gate Electricity	\$6,800
Total Electricity	\$11,937
Building Repairs & Maintenance	
814.5 · Building Repairs & Maintenance	\$3,815
814.8 · Airpark maintenance	\$254
954 · Gate Repairs & Maintenance	\$40,000
Total Repairs & Maintenance	\$44,069
Professional Services	
819 · Accounting	\$20,650
820 · Legal	\$10,172
Total Professional Services	\$30,822
Other	
Uniforms	\$500
Miscellaneous	\$500
959.1 · Gate Miscellaneous	\$127
950.1 · Pre-employment Gates	\$300
Schools & Meetings	\$2,543
Total Other	\$3,970
Total Gates	\$503,154

Source: PVCSO FY26 Budget.

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