

September 9, 2025

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

Purpose

The Pauma Valley Community Services District (PVCS D 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.

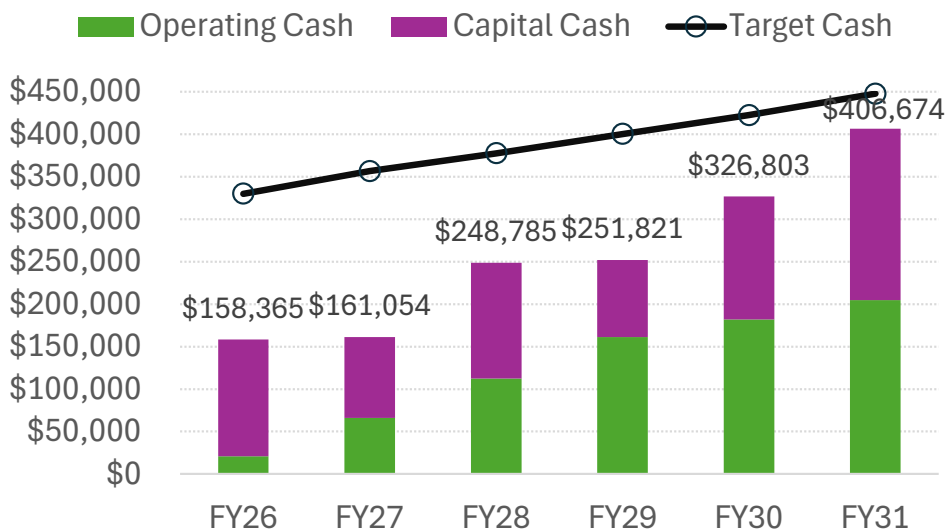
Table 5
Projected Cash Flow (Patrol Fund)

| 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)

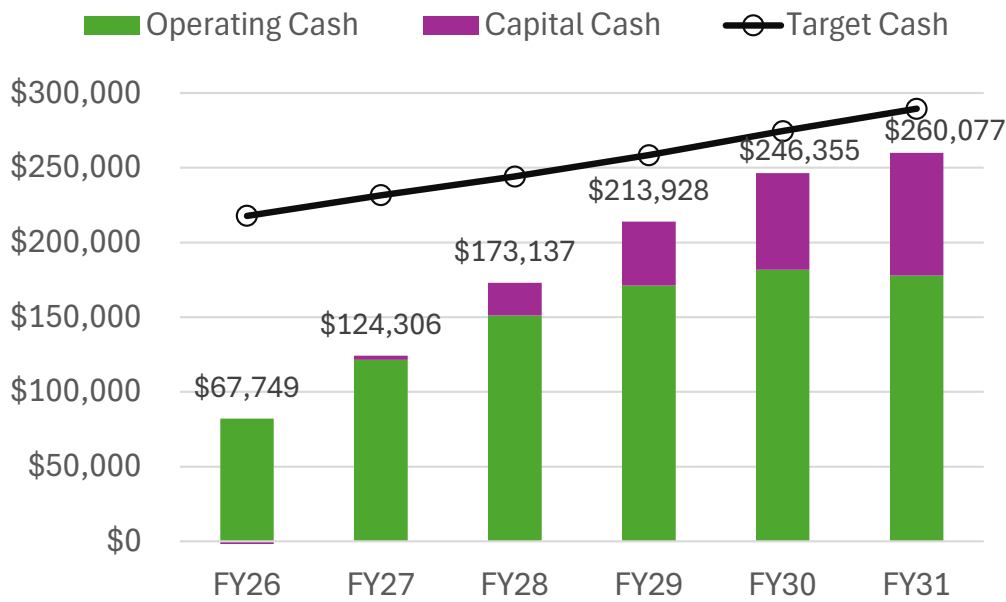
| Revenues and Expenses | FY26 Budget | FY27 Yr 1 | FY28 Yr 2 | FY29 Yr 3 | FY30 Yr 4 | FY31 Yr 5 |
|----------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| <i>Implementation</i> | <i>1/1/2026</i> | <i>7/1/2026</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

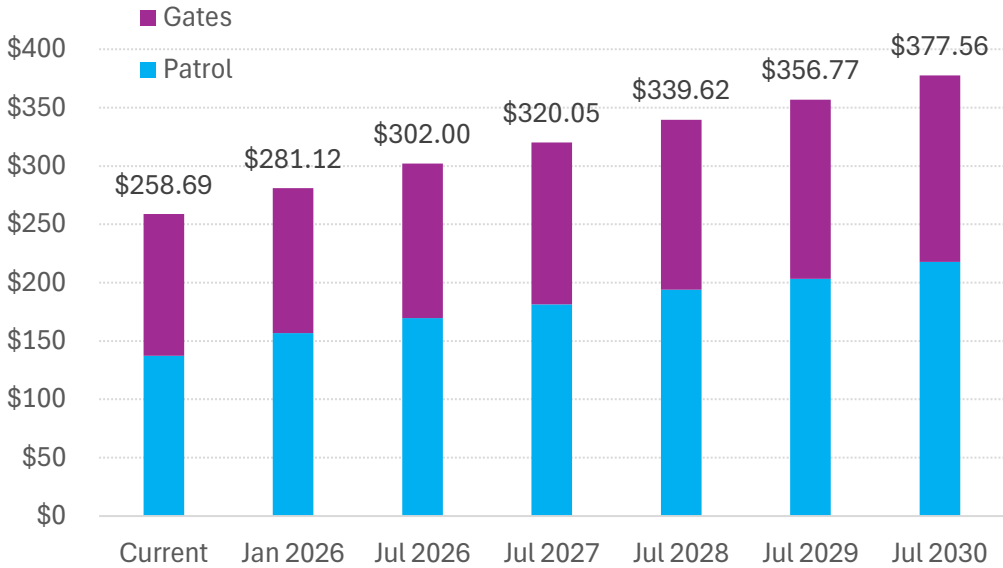


EXHIBIT A

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.

pat fy26

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.

gate fy26