

**Pauma Valley Community Services District
Fiscal Year 2025-2026 Adopted Amended Budget**

	A	B	C	D	E	F
	FY 25 FINAL Budget	FY 26 Adopted Budget	FY 26 YTD 12/31/25	FY 26 AMENDED BUDGET	\$ Budget to Amended Budget Variance	% Budget Variance
1 REVENUE						
2 Sewer Charges	\$ 565,198	\$ 597,500	\$ 291,819	\$ 673,490	75,990	13%
3 Security Patrol Charges	636,053	672,100	336,055	719,866	47,766	7%
4 Security Gate Charge	515,790	546,800	273,375	553,388	6,588	1%
5 Property Tax	136,774	138,600	60,671	138,600	-	0%
6 Interest	-	-	19	-	-	N/A
7 RPMWC Lease	30,000	24,000	22,500	34,544	10,544	44%
8 Admin Services	-	-	570	-	-	N/A
Grant Revenue – SLCGP CyberSec	-	-	34,043	-	-	N/A
9 Other Revenue	8,520	8,500	24,057	8,520	20	0%
10 TOTAL REVENUE	1,892,335	1,987,500	1,043,109	2,128,408	140,908	7%
11 EXPENSE						
12 Salaries and Benefits						
13 Salaries	787,000	924,700	510,022	956,600	31,900	3%
14 Health Insurance	108,700	108,700	56,102	108,700	-	0%
15 Payroll Taxes	63,168	70,700	38,367	81,400	10,700	15%
16 PERS	69,100	96,200	51,687	111,000	14,800	15%
17 Uniforms	2,650	2,500	487	2,500	-	0%
18 Workers' Comp. Ins	23,220	25,500	12,962	25,500	-	0%
19 Total Salaries & Benefits	1,053,838	1,228,300	669,627	1,285,700	57,400	5%
20 Operations & Administrative Expenses						
21 Dwelling Live	8,900	10,500	5,182	10,500	-	0%
22 Electricity	59,570	65,000	39,483	65,000	-	0%
23 Liability Insurance	58,200	64,000	38,150	64,000	-	0%
24 Miscellaneous	3,500	2,500	404	2,500	-	0%
25 Telephones	15,200	10,000	3,720	10,000	-	0%
26 Postage	4,900	4,900	2,526	4,900	-	0%
27 Operator Contract Services	92,400	102,000	46,200	97,000	(5,000)	-5%
28 Oak Tree Repair & Maint.	5,000	5,000	-	5,000	-	0%
29 Sewer line maintenance	35,000	30,000	25,919	50,000	20,000	67%
30 Sludge Removal	54,600	20,000	8,400	15,000	(5,000)	-25%
31 SCADA Maintenance	-	1,000	62,805	1,000	-	0%
32 Plant Repairs & Maintenance - Other	20,000	30,000	20,189	40,000	10,000	33%
33 Building Repairs & Maintenance	20,000	15,000	6,871	15,000	-	0%
34 Airpark maintenance	1,000	1,000	450	1,000	-	0%
35 Gate Repairs & Maintenance	37,600	40,000	20,003	40,000	-	0%
36 Repairs & Maintenance - Other	-	10,000	-	10,000	-	0%
37 Office Supplies	27,100	20,000	18,810	30,000	10,000	50%
38 Utility Shop Supplies	1,000	1,500	682	1,500	-	0%
39 Security Supplies	1,280	1,300	2,836	5,000	3,700	285%
40 Gate Supplies	2,300	5,000	4,516	5,000	-	0%
41 Vehicles	16,400	20,000	9,582	20,000	-	0%
42 Drainage	12,000	30,000	8,500	30,000	-	0%
43 State Maint. Fee	31,000	33,000	32,150	32,200	(800)	-2%
44 Water Tests & Analysis	12,400	10,000	2,732	10,000	-	0%
45 Fees	9,500	16,000	13,956	16,000	-	0%
46 Engineering	30,000	15,000	6,970	15,000	-	0%
47 Professional Services	44,500	56,000	54,356	56,000	-	0%
48 Pre-employment Gates	300	300	117	300	-	0%

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49	Schools & Meetings	13,000	10,000	5,995	10,000	-	0%
50	Strategic Plan	-	20,000	-	20,000	-	0%
51	Audit	10,500	11,200	10,970	11,200	-	0%
52	Accounting	54,000	50,000	21,009	50,000	-	0%
53	Legal	57,000	40,000	13,859	40,000	-	0%
54	SGMA Technical Study	-	-	-	-	-	N/A
55	Guard Houses /Roadway Lease	2	-	1	-	-	N/A
56	Operating Reserves	-	-	-	-	-	N/A
57	Capital Improvement Reserves	-	-	-	-	-	N/A
58	Contingency	25,000	-	-	-	-	0%
59	Total Operations & Admin Expenses	763,152	750,200	487,343	783,100	32,900	4%
60	TOTAL EXPENSE	1,816,990	1,978,500	1,156,970	2,068,800	90,300	5%
61	NET REVENUE / (EXPENSE) BEFORE CAPITAL	\$ 75,344	\$ 9,000	\$ (113,861)	\$ 59,608	\$ 50,608	
62	Capital						
63	Capital Expense Reserves	-	-	-	-	-	
64	Capital - Facilities	68,844	-	-	13,500	13,500	
65	Capital - Equipment	6,500	41,600	-	41,600	-	
66	Capital - Vehicle	-	-	-	-	-	
67	TOTAL EXPENSE FROM CAPITAL	75,344	41,600	-	55,100	13,500	-
68							
69	NET REVENUE / (EXPENSE)	\$ 0	\$ (32,600)	\$ (113,861)	\$ 4,508	\$ 37,108	
	Beginning Operating Cash		100,000				
	Ending Operating Cash		\$ 109,000	\$ (113,861)	\$ 59,608		
	Beginning Operating Reserves		200,000				
	Ending Operating Reserves		\$ 200,000	\$ -	\$ -		