

**BEFORE THE BOARD OF THE
VOLCANO COMMUNITY SERVICES DISTRICT**

IN THE MATTER OF:

**RESOLUTION OF THE BOARD OF)
DIRECTORS FOR THE VOLCANO)
COMMUNITY SERVICES DISTRICT)
TO APPROVE AND ADOPT THE)
DISTRICT BUDGET FOR 2026-2027)**

RESOLUTION NO. 2026-08

WHEREAS, Government Code 61110 specifies that the District shall adopt annually, following a noticed public hearing, a proposed budget; and

WHEREAS, a Public Hearing to receive comment on a proposed budget for fiscal year 2026-2027 was noticed and held on June 11, 2026; and

WHEREAS, the final budget was not less than the budget adopted in the previous fiscal year; and

NOW, THEREFORE, BE IT RESOLVED AND ORDERED, that the Volcano Services District did approve and adopt the final budget as amended for Fiscal Year July 1, 2026, to June 30, 2027, on June 11, 2026, as presented in the table appended to this resolution.


The foregoing resolution was duly passed and adopted by the Board of Directors of the Volcano Community Services District at a regular meeting held thereof on the 11th day of June 2026 by the following vote:

AYES:

NOTES:

ABSENT:

ABSTAINED:



MIKE SORENSEN, President
Volcano Community Services District

Volcano Community Services District
Draft FY 2026-2027 Budget

VCSD Budget	25-26 Actuals 7/1/25-5/31/26	Estimated Year-End 7/1/25-6/30/26	May 2026 Draft FY 2026-2027	Adopted FY 2026-2027
Water Service				
Income				
Water Service	41,392.40	82,784.80	81,000.00	81,000.00
Total Water Service Income	41,392.40	82,784.80	81,000.00	81,000.00
Expenses				
Meter Reading		-		
WS Electricity		867.00	867.00	867.00
Continuing Education		-		
Health Permits		-		
Memberships/Subscriptions	300.00	1,875.00	600.00	600.00
Telephone	346.26	1,365.04	300.00	612.00
Maintenance, Repair, Lab Tests	17,536.15	27,722.15	12,907.00	12,907.00
Operator and Labor	10,200.00	20,400.00	20,435.00	20,435.00
Total Water Service Expenses	28,362.41	52,219.19	44,109.00	44,421.00
Water Service Net Income (Loss)	13,030.99	30,565.61	36,891.00	36,579.00
Armory Hall				
Income				
Rental Fees	1,950.00	2,750.00	2,000.00	2,000.00
Auditor Warrants		-	-	-
Total Armory Hall Income	1,950.00	2,750.00	2,000.00	2,000.00
Expenses				
Cleaning & Supplies	400.00	400.00	-	-
Refunds		-	-	-
Hall Manager		-	-	-
Repairs		-	-	-
Electricity	2,989.52	-	500.00	500.00
Phone	346.26	-	1,179.00	1,179.00
Propane		-	279.00	612.00
Miscellaneous (Sweet Pea)		-	1,321.00	1,321.00
Total Armory Hall Expenses	3,735.78	400.00	3,279.00	3,712.00
Armory Hall Net Income (Loss)	(1,785.78)	2,350.00	(1,279.00)	(1,712.00)
Park				
Income				
Donations				
Auditor Warrants		-	-	-
Total Park Income	-	-	-	-
Expenses				
Electricity		-	-	-
Maintenance		-	-	-
Total Park Expenses	-	-	-	-
Park Net Income (Loss)	-	-	-	-
Restrooms				
Income				
Donations		-	-	-
Auditor Warrants		-	-	-
Total Restroom Income	-	-	-	-

**Volcano Community Services District
Draft FY 2026-2027 Budget**

VCSD Budget	25-26 Actuals 7/1/25-5/31/26	Estimated Year-End 7/1/25-5/30/26	May 2026 Draft FY 2026-2027	Adopted FY 2026-2027
Expenses				
Electricity				
Janitorial				252.00
Maintenance & Repair				
Supplies				
Total Restroom Expenses				
Restroom Net Income (Loss)				252.00
Street Lights & Trash Income				(252.00)
Auditor Warrants				
Street Lights & Trash Income		4,507.66	5,000.00	5,000.00
		4,507.66	5,000.00	5,000.00
Expenses				
Electricity				
Trash Collection		5,979.04	6,000.00	6,000.00
Street Lights & Trash Expenses	764.94	1,529.88	1,530.00	1,530.00
St. Lights&Trash Net Income (Loss)	764.94	7,508.92	7,530.00	7,530.00
	(764.94)	(3,001.26)	(2,530.00)	(2,530.00)
Total Service Income	43,342.40	90,042.46	88,000.00	88,000.00
Total Service Expenses	32,883.13	60,128.11	54,918.00	55,915.00
Total Service Net Income (Loss)	10,459.27	29,914.35	33,082.00	32,085.00
Non-Allocated Income				
Auditor Warrants				
Interest	2,253.83	9,482.72	9,500.00	9,500.00
Other Income	964.52	964.52	1,000.00	1,000.00
Total Non-Allocated Income	3,218.35	10,447.24	10,500.00	10,500.00
Non-Allocated Expenses				
Accounting Services/Audit				
Attorney Fees		1,652.72	13,850.00	13,850.00
Audit Fees		3,500.00		3,000.00
Insurance	826.36			
County Admin Fees	272.77	15,000.00	15,000.00	15,000.00
Legal Notices			500.00	500.00
Professional Services	156.56	156.56	173.00	173.00
Website	9,934.20	19,868.40	19,200.00	19,200.00
Office Supplies/Postage	1,380.00	1,380.00	700.00	700.00
Billing/Bookkeeping	131.79	263.58	300.00	300.00
Miscellaneous/Uncategorized	228.00	456.00	5,300.00	5,300.00
Total Non-Allocated Expenses	14,804.58	42,577.26	55,023.00	58,023.00
Non-Allocated Net Income (Loss)	(11,586.33)	(32,130.02)	(44,523.00)	(47,523.00)
Prior Year Carry Forward				
Reserves (CD)			27,941.00	31,938.00
Total Income	46,560.75	100,489.70	98,500.00	98,500.00
Total Expenses	47,687.81	102,705.37	109,941.00	113,938.00
Other Contingencies			1,500.00	1,500.00
Net Income (Loss)	(1,127.06)	(2,215.67)	15,000.00	15,000.00
Depreciation/Reserves				
Net Income (Loss) Including Depreciation Expense	(1,127.06)	(2,215.67)	15,000.00	15,000.00