

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

IN THE MATTER OF:

RESOLUTION OF THE BOARD OF)	RESOLUTION NO. 2026-04
DIRECTORS FOR THE VOLCANO)	
COMMUNITY SERVICES DISTRICT)	
TO APPROVE AND ADOPT THE)	
DISTRICT BUDGET FOR 2025-2026)	
WITH BOARD APPROVED CHANGES)	

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

WHEREAS, the proposed District 2025-2026 budget was noticed through the agenda process, heard and approved by the Board on June 12, 2025, without a public hearing; and

WHEREAS, to comply with Government Code and to allow for public engagement in the budget process, the Board determined to hold a Public Hearing, duly noticed in the local paper and posted at the (3) established locations in the town of Volcano and on the District website; and

WHEREAS, a Public Hearing to receive public comment on the District's 2025-2026 budget was noticed and held on February 12, 2026; and

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

WHEREAS, the District 2025-2026 budget was amended to include Board approved changes; 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, 2025, to June 30, 2026, on February 12, 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 12th day of March 2026 by the following vote:

AYES:

NOTES:

ABSENT:

ABSTAINED:



MIKE SORENSEN, President
Volcano Community Services District

**Volcano Community Services District
FY 2025/2026 Budget**

VCSD Budget	Actuals FY 2024-2025	Adopted 6/25 FY 2025-2026	Proposed Budget Changes	Revised Adopted FY 2025-2026
Water Service				
<u>Income</u>				
Water Service	81,600.72	64,918.00	15,082.00	80,000.00
Total Water Service Income	81,600.72	64,918.00	15,082.00	80,000.00
<u>Expenses</u>				
Meter Reading	-	-		-
WS Electricity		867.00		867.00
Continuing Education		-		-
Health Permits		-		-
Memberships/Subscriptions	362.00	600.00		600.00
Telephone	1,373.42	300.00		300.00
Maintenance, Repair, Lab Tests	11,900.60	12,907.00		12,907.00
Operator and Labor	28,555.00	29,435.00		29,435.00
Total Water Service Expenses	42,191.02	44,109.00	-	44,109.00
Water Service Net Income (Loss)	39,409.70	20,809.00	15,082.00	35,891.00
Armory Hall				
<u>Income</u>				
Rental Fees	5,125.00	950.00		950.00
Auditor Warrants		2,330.00		2,330.00
Total Armory Hall Income	5,125.00	3,280.00	-	3,280.00
<u>Expenses</u>				
Cleaning & Supplies	1,420.02	-		-
Refunds		-		-
Hall Manager		-		-
Repairs	210.22	500.00		500.00
Electricity	3,064.33	1,179.00		1,179.00
Phone		279.00		279.00
Propane		1,321.00		1,321.00
Total Armory Hall Expenses	4,694.57	3,279.00	-	3,279.00
Armory Hall Net Income (Loss)	430.43	1.00		1.00
Park				
<u>Income</u>				
Donations		-	-	-
Auditor Warrants		126.00	-	126.00
Total Park Income	-	126.00	-	126.00
<u>Expenses</u>				
Electricity	-	126.00		126.00
Maintenance	-	-		-
Total Park Expenses	-	126.00	-	126.00
Park Net Income (Loss)	-	-		-
Restrooms				
<u>Income</u>				
Donations	-	-		-
Auditor Warrants	-	652.00		652.00
Total Restroom Income	-	652.00	-	652.00

**Volcano Community Services District
FY 2025/2026 Budget**

VCSD Budget	Actuals FY 2024-2025	Adopted 6/25 FY 2025-2026	Proposed Budget Changes	Revised Adopted FY 2025-2026
Expenses				
Electricity	-	252.00		252.00
Janitorial	-	-		-
Maintenance & Repair	-	400.00		400.00
Supplies	-	-		-
Total Restroom Expenses	-	652.00	-	652.00
Restroom Net Income (Loss)	-	-	-	-
Street Lights & Trash Income				
Auditor Warrants	-	5,553.00		5,553.00
Street Lights & Trash Income	-	5,553.00	-	5,553.00
Expenses				
Electricity	6,554.44	4,085.00		4,085.00
Trash Collection	1,908.14	1,468.00		1,468.00
Street Lights & Trash Expenses	8,462.58	5,553.00	-	5,553.00
St. Lights&Trash Net Income (Loss)	(8,462.58)	-	-	-
Total Service Income	86,725.72	74,529.00	15,082.00	89,611.00
Total Service Expenses	55,348.17	53,719.00	-	53,719.00
Total Service Net Income (Loss)	31,377.55	20,810.00	15,082.00	35,892.00
Non-Allocated Income				
Auditor Warrants	24,111.30	9,806.00		9,806.00
Interest	1,048.77			-
Other Income	164.00			-
Total Non-Allocated Income	25,324.07	9,806.00	-	9,806.00
Non-Allocated Expenses				
Accounting Services/Audit		13,850.00		13,850.00
Attorney Fees		400.00		400.00
Audit Fees	1,150.36			-
Bank Fees		-		-
Insurance	24,042.22	15,000.00		15,000.00
County Admin Fees	303.19	500.00		500.00
Legal Notices	49.95	100.00		100.00
Professional Services	-	-	19,200.00	19,200.00
Website	2,040.24	700.00		700.00
Office Supplies/Postage	803.22	700.00		700.00
Billing/Bookkeeping	1,405.53	5,300.00		5,300.00
Miscellaneous/Uncategorized	250.00	-		-
Total Non-Allocated Expenses	30,044.71	36,550.00	19,200.00	55,750.00
Non-Allocated Net Income (Loss)	(4,720.64)	(26,744.00)	(19,200.00)	(45,944.00)
Prior Year Carry Forward			36,552.00	36,552.00
Total Income	112,049.79	84,335.00	15,082.00	99,417.00
Total Expenses	85,392.88	90,269.00	19,200.00	109,469.00
Other Contingencies	-	1,500.00	-	1,500.00
Net Income (Loss)			32,434.00	25,000.00
Depreciation/Reserves			25,000.00	25,000.00
Net Income (Loss) Including Depreciation Expense	26,656.91	(7,434.00)	7,434.00	-