

**PEBBLE BEACH COMMUNITY
SERVICES DISTRICT**



PRELIMINARY BUDGET

2026-27



**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
2026-27 PRELIMINARY BUDGET
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BUDGET RESOLUTIONS

- Res 26-06: Adopting the Preliminary Budget for Fiscal Year 2026-27 and setting the Final Budget Hearing.

CHIEF FINANCIAL OFFICER'S REPORT

TO: Board of Directors

FROM: Marianna Pimentel, Chief Financial Officer
Nancy K. Johnson, Senior Accountant

SUBJECT: **Fiscal Year 2026-27 Preliminary Budget**

RECOMMENDATIONS

Adopt Resolution No. 26-06 approving the Preliminary Budget for FY 2026-27 and set the Final Budget Hearing, including user fees, for June 26, 2026 at 9:40 a.m. The final decisions on the budget and fees will be made after public notification and the Final Budget Hearing.

DISCUSSION

SUMMARY OF FY 2026-27 PRELIMINARY BUDGET

	Budget		Change from FY 2025-26 Budget
<u>REVENUES</u>			
Current Revenue:			
District	\$ 26,489,000	+ 5%	\$ 1,334,000
Reclamation Project Reimbursement (O&M / Capital)	700,000	- 28%	(270,000)
Subtotal	\$ 27,189,000	+ 4%	\$ 1,064,000
Appropriations from / (to) Capital Reserves	2,361,000		
Carryover Appropriations	20,410,000		
Subtotal	\$ 22,771,000		
TOTAL	\$ 49,960,000		
<u>EXPENSES</u>			
Operations & Maintenance:			
District	\$ 21,913,000	+ 10%	\$ 1,943,000
Reclamation Project (Reimbursed)	585,000	+ 1%	5,000
Subtotal	\$ 22,498,000	+ 9%	\$ 1,948,000
Capital Outlays (Current Year):			
District	6,630,000	- 65%	(12,245,000)
Reclamation Project (Reimbursed)	115,000	- 71%	(275,000)
Subtotal	\$ 6,745,000	- 65%	\$ (12,520,000)
Capital Outlays (Prior Year Carryover)	20,410,000		
Appropriation to O&M Reserves	307,000		
TOTAL	\$ 49,960,000		

FY 2026-27 Current Revenue (Details on Page 20)

The following table summarizes the estimated current revenue and the changes from the prior year’s budget:

REVENUE	Budget	Change from FY 2025-26 Budget	
Property Tax	\$ 21,865,000	4%	\$ 865,000
User Fees	3,318,000	7%	203,000
Investment Income	700,000	56%	250,000
Other Revenue	606,000	3%	16,000
SUBTOTAL	\$ 26,489,000	5%	\$ 1,334,000
Reclamation Prj Contribution	700,000	-28%	(270,000)
TOTAL CURRENT REVENUE	\$ 27,189,000	4%	\$ 1,064,000

Property Taxes

For fiscal year 2026-27 property tax revenue projections increased by \$0.9 million, or 4%, from \$21 million to \$21.9 million. Next year’s property tax revenue increase is based on the projected 5% growth rate obtained from the Monterey County Assessor’s office.

User Fees and Assessments

Sewer User Fees

The sewer user fees are proposed to be increased by 9%. The increase amounts to \$3.40 per month, from \$37.70 to \$41.10 for residential units effective July 1, 2026. The commercial sewer user fees are based on multiples of equivalent residential units.

The total wastewater operating and capital budget is \$15,229,000, including \$7,486,000 in prior-year carryover. Annual sewer fee revenue generated by the proposed sewer fees is projected at \$1,940,000, representing 13% of the total wastewater operating and capital budget. After accounting for prior-year carryover and sewer fee revenue, the remaining \$5,803,000 will be funded through property taxes (\$3,280,000), capital outlay reserves (\$2,126,000), and investment income and other revenues (\$397,000).

During the 15-year period from fiscal years 1997–98 through 2012–13, sewer fees remained unchanged due to the availability of other revenue sources. With the proposed 9% increase in sewer service fees, the \$1,940,000 in fee revenue is expected to cover approximately 46% of the budgeted operations and maintenance (O&M) costs for wastewater collection and treatment.

Over the past 10 fiscal years, sewer fee revenue has covered approximately 19% of the actual costs of wastewater services, including collections (PBCSD) and treatment (CAWD), O&M and capital outlays. Historically, combined capital outlay expenditures for PBCSD and CAWD have ranged from \$1 million to \$3 million annually.

In 2014, CAWD updated its Capital Outlay 15-year Wastewater Treatment Plant Master Plan identifying the renewal and replacement needs of the treatment plant; and started a major capital improvement project. PBCSD paid approximately \$9.7 million over the last ten fiscal years and expects to pay approximately \$8.3 million over the next 15 fiscal years.

The District has the authority to increase fees to recover up to 100% of the costs associated with wastewater collection and treatment services.

The proposed single-family residential rate of \$41.10 per month, for FY 2026-27, is the lowest among the peninsula cities as displayed in the following table.

Residential Sewer Service Fee Comparison	
JURISDICTION	FEE / MONTH
Carmel (FY 2025-26)	\$79.40
Pacific Grove (FY 2025-26)	\$88.83
Seaside/Del Rey Oaks (FY 2025-26)	\$70.52
Monterey (FY 2025-26)	\$75.74
Pebble Beach (Proposed 2026-27)	\$41.10

Fire Protection Special Tax

No changes are proposed to the annual fire protection assessment of \$51.20 per residence and \$25.60 per unimproved parcel. The estimated revenue generated by this special tax is approximately \$200,000, representing about 1.6% of the funding for fire protection and emergency medical service operations.

Pursuant to a District ordinance adopted in 1982, a special fire protection tax has been imposed based on assigned units of benefits for each type of property. According to the ordinance, developed parcels are assigned 20 units of benefit and undeveloped parcels are assigned 10 units of benefit, with a maximum authorized limit of \$5.23 per unit of benefit. The District Board has historically limited the annual assessment to \$2.56 per unit of benefit, which is approximately half of the amount permitted by the authorizing ordinance. The special tax was approved by more than two-thirds of District voters, and at the discretion of the Board, it can be levied up to the authorized limit without a confirming election.

Solid Waste Collection and Disposal Fees

The fees for solid waste and recyclable material collection services are proposed to be increased by 3.28% effective July 1, 2026. The estimated revenue generated is \$1,178,000. These services are provided by the District through a franchise agreement with Green Waste Recovery (GWR). Based on the rate adjustment, the fee for the basic residential garbage service will increase \$1.12 per month, from \$34.34 to \$35.46.

GWR has been serving the District as well as six other Monterey Peninsula cities since July 1, 2015, pursuant to a 15-year franchise agreement.

The 3.28% increase is due to higher labor, vehicle, and other costs from inflation, along with rising processing and disposal expenses.

At the proposed rate of \$35.46 per month, PBCSD residential solid waste service fee remains in line with neighboring jurisdictions as displayed in the following table.

Residential Solid Waste Service Fee Comparison	
JURISDICTION	RESIDENTIAL 32-GALLON
Pacific Grove (FY 2025-26) includes one-way service	\$60.99
Carmel-by-the-Sea (FY 2025-26) includes two-way service	\$56.03
Santa Cruz County Unincorporated (FY 2025-26)	\$38.59
Salinas (FY 2025-26)	\$36.46
Pebble Beach (Proposed 2026-27) includes one-way service	\$35.46
Del Rey Oaks (FY 2025-26)	\$35.39
Monterey (FY 2025-26)	\$30.16
Seaside (FY 2025-26)	\$27.78

Investment Income

For fiscal year 2026-27 the estimated investment income increased by \$250,000, or 56%, from \$450,000 to \$700,000. This estimate is based on current interest rate conditions and recent earnings trends reported by the County of Monterey Treasury, which indicate elevated returns compared to prior low-rate periods. Actual revenues may vary depending on changes in interest rates, the District's cash balances, and market conditions.

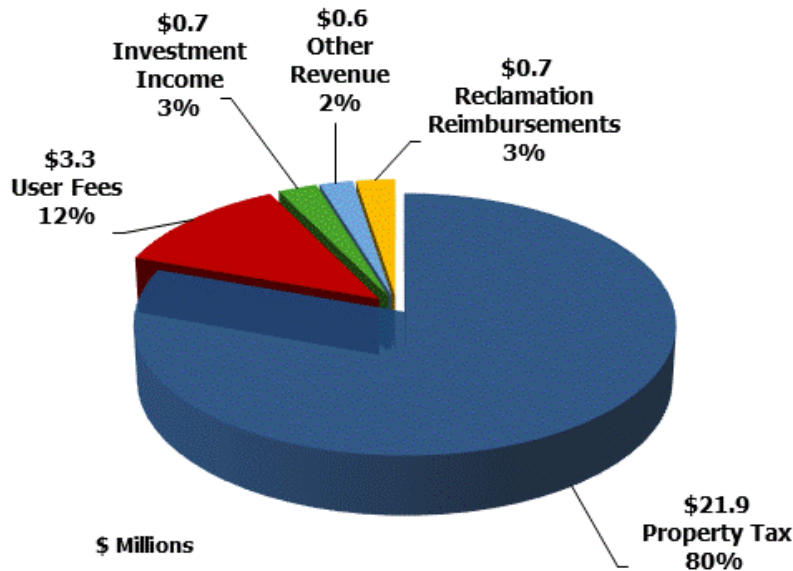
Other Revenue

The budget includes \$300,000 in Proposition 172 public safety sales tax revenue, unchanged from the prior year. Beginning fiscal year 1993-94, the State permanently shifted a portion of the property tax revenue from cities, counties, and special districts to schools. Proposition 172 was placed before the voters by the Legislature and the Governor as a partial mitigation for the property tax transfers. The measure approved by the California voters in November 1993 established a permanent statewide half-cent sales tax to support local public safety functions in cities and counties. Monterey County is the only county in the State which allocates a portion of the public safety sales tax to fire districts.

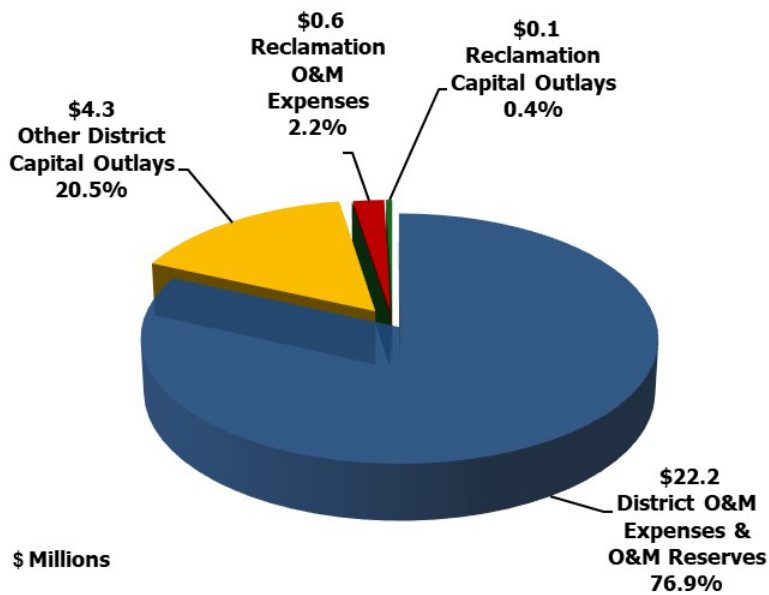
The budget also includes \$226,000 in solid waste franchise fees (9% of the franchise holder's annual revenue), an increase of \$6,000 from the prior year; \$38,000 in sewer connection and permit fees, an increase of \$8,000 from the prior year; \$16,000 in support services provided by District staff, an increase of \$2,000 from the prior year; and \$26,000 in other miscellaneous revenues, unchanged from the prior year.

Revenue Summary and Conclusion

The following chart displays the District's budgeted \$27,189,000 in current revenues.



The proposed allocation of \$27,189,000 in current revenues is sufficient to cover the District’s planned expenditures. Of this amount, \$22,230,000 is designated for operations and maintenance (O&M) expenses, excluding depreciation. An additional \$4,259,000 will be used to partially fund District-funded capital outlays and construction projects. Separately, Reclamation Project expenses are funded through Reclamation Project contributions, including \$585,000 for O&M and \$115,000 for capital outlays.



Operations and Maintenance (O&M) Expenses

The total proposed Operations and Maintenance (O&M) budget is \$22,498,000, representing an increase of \$1,948,000, or 9%, compared to the prior year’s adopted budget. Included in the proposed O&M budget is \$585,000 for Recycled Water Distribution System expenses. These costs will be fully reimbursed through contributions from the Reclamation Project and therefore will not impact the District’s net operating expenditures.

The proposed O&M expenses are presented in detail on pages 21 through 28.

The following table presents the budgeted Operations and Maintenance (O&M) expenses and the changes from the prior year’s budget.

<u>Department</u>	Budget	Change from FY 2025-26 Budget	
Administration/Engineering	\$ 3,229,000	3%	\$ 90,000
Fire/Emergency Medical	12,691,000	15%	1,611,000
Supplemental Law Enforcement	419,000	5%	21,000
Wastewater/Maintenance	4,226,000	4%	173,000
Solid Waste	1,348,000	4%	48,000
SUBTOTAL	\$ 21,913,000	10%	\$ 1,943,000
Reclamation	585,000	1%	5,000
TOTAL	\$ 22,498,000	9%	\$ 1,948,000
Allocation to O&M and Rate Stabilization Reserves	307,000	-4%	(13,000)
TOTAL	\$ 22,805,000	9%	\$ 1,935,000

Cost-of-Living Salary Adjustment

The Budget includes a recommended Cost-of-Living salary adjustment (COLA) of 2.8% in staff salaries, effective July 1, 2026. The Board’s policy has been using the average of the annual changes for the months of December and February in the Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose region in determination of the COLA. Management staff are conducting a market salary survey, which may affect the final COLA incorporated into the Final Budget. Staff plans to present the results of the salary survey to the Board in May.

Highlights of the O&M Appropriations and Changes from the Prior Year's Budget

Administration/Engineering:

The amount budgeted for Administration and Engineering operations increased by 3% or \$90,000, from \$3,139,000 to \$3,229,000.

The following are highlights of the changes (Pages 21 and 22 provide details of all line items):

- The amount budgeted for Salaries, Payroll Taxes, and Benefits (\$2,226,000) increased by \$39,000, or 2%, from the prior year. This change reflects the net effect of a 2.8% cost-of-living adjustment (COLA) and merit/step increases, partially offset by the elimination of the Environmental Compliance Coordinator position and the addition of an Assistant Engineer position.
- Of the total budgeted salaries and benefits, \$37,000 is allocated to the Reclamation Project for services provided by Administration and Engineering staff.

Supplemental Law Enforcement (Page 22 provides details of all line items):

The budgeted amount for the California Highway Patrol (CHP) supplemental law enforcement service contract increased by \$20,000, or 6%, from \$360,000 to \$380,000. The contract provides for one officer assigned 40 hours per week, one sergeant averaging 10 hours per month, mileage reimbursement, and a share of overhead costs. It also includes funding for additional traffic control support during special events.

Fire/Emergency Medical (Pages 23 and 24 provides details of all line items):

The amount budgeted for Fire and Emergency Medical services increased by 15% or \$1,611,000 from \$11,080,000 to \$12,691,000. The following are highlights of the changes:

- The budgeted amount for the CAL FIRE contract for Fire Protection and Emergency Medical Services increased by \$1,000,000, or 11%, from \$8,700,000 to \$9,700,000. The increase is primarily due to the addition of two fire prevention positions shared with the Cypress & Carmel Highlands Fire Protection Districts, the addition of one operations position required under the new operating schedule, and an increase in budgeted unplanned overtime to better align with actual costs.
- The budget includes \$1,500,000 for fire defense projects, an increase of \$500,000 from the prior year.

- The budget includes \$887,000 for all other O&M expenses related to fire station operations, prevention, and cost-shared programs. This amount is \$35,000, or 4%, higher than the prior year, primarily due to increased liability and property insurance costs.

Wastewater/Maintenance (Pages 25 and 26 provides details of all line items):

The amount budgeted for Wastewater and Maintenance operations increased by 4% or \$173,000 from \$4,053,000 to \$4,226,000. The following are highlights of the changes:

- The amount budgeted for Salaries, Payroll Taxes, and Benefits decreased by \$75,000, or 6%, from \$1,225,000 to \$1,150,000 compared to the prior year. This change reflects the net effect of a 2.8% cost-of-living adjustment (COLA) and merit/step increases, and planned hiring of a Maintenance Technician and a Maintenance Worker I to fill vacancies, including one anticipated vacancy resulting from the retirement of a Maintenance Technician.
- Of the total budgeted salaries and benefits, \$101,000 is allocated to the Reclamation Project for the services of the District's maintenance staff. This amount is \$16,000 less than the prior year.
- The \$2,400,000 budgeted for Carmel Area Wastewater District (CAWD) Treatment Plant O&M expenses represents an increase of \$200,000, or 9%, over the prior year. PBCSD's share is budgeted at 40.5% of the anticipated plant O&M expenses, based on an estimated 33% wastewater flow allocation plus a 7.5% administrative charge. The increase is primarily due to higher salaries and benefits included in CAWD's proposed budget. PBCSD's cost includes an estimated \$125,000 for inflow from alternative source water facilities (including the water wells at MPCC and dry weather diversion facilities), which will be reimbursed by the Reclamation Project. After reimbursement, the net cost to PBCSD is estimated at \$2,275,000.
- The budget includes \$50,000 for a feasibility study to evaluate the replacement of the roofs of the Administrative, Fire Station, and Maintenance buildings, with an option to incorporate solar panels. Of this amount, \$18,000 is included in the Fire and Emergency Medical operating budget, \$17,000 in the Administration and Engineering operating budget, and \$15,000 in the Wastewater and Maintenance operating budget.

Solid Waste:

The amount budgeted for Solid Waste operations increased by 4% or \$48,000, from \$1,300,000 to \$1,348,000. The following are highlights of the changes (Page 26 provides details of line items):

- The amount budgeted for solid waste residential basic service increased by \$43,000, or 4%, from

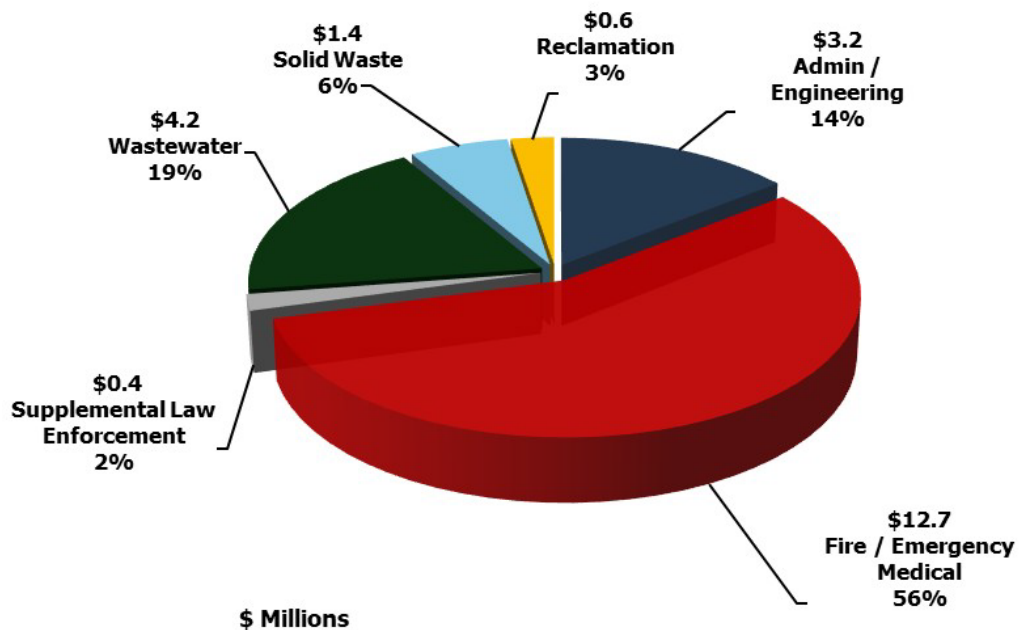
\$1,135,000 to \$1,178,000 mainly due to higher labor, vehicle, and other costs from inflation. The District collects a fee for this service on the property tax rolls and makes quarterly payments to the franchise holder.

- The budget also includes \$46,000 for the annual household hazardous waste collection (HHW) event, \$25,000 for franchise agreement support services, \$20,000 for SB 1383 organic waste recycling act related costs, and \$14,000 for the District’s contribution to Pebble Beach special events Zero Waste and Recycling program. These expenses will be funded by the District’s franchise fee revenue.

Reclamation:

The amount budgeted for Reclamation operations increased by 1% or \$5,000 from \$580,000 to \$585,000. (Pages 27 and 28 provide details of all line items).

The chart below displays budgeted O&M expenses (\$22,498,000).



Summary of Capital Outlays

A comprehensive list of all capital outlays is provided on pages 29 through 33. Items with a value exceeding \$50,000 are summarized below.

Administration/Technical:

- \$200,000: Rehabilitation of the District offices asphalt parking lot. The entire budgeted amount is carryover from the prior year.

Fire/Emergency Medical:

- \$268,000: Replacement of two eight-year-old command vehicles for the Fire Prevention Chief (B25) and Division Chief (D20). Of this amount, 62.5%, or \$168,000, will be reimbursed by the neighboring Cypress and Carmel Highlands Fire Protection Districts, resulting in a net cost to PBCSD of \$100,000.
- \$110,000: Purchase five drones to support in firefighting and water rescue activities. The Cypress & Carmel Highlands Fire Protection Districts will reimburse PBCSD 62.5%, or \$69,000, of the total cost, resulting in a net cost to PBCSD of \$41,000.
- \$100,000: Improvements to the Pebble Beach Fire Station Fire Safe Garden. The project includes the establishment of Zones 0, 1, and 2, combining fire safety, education, environmental stewardship, and aesthetic enhancement.
- \$90,000: Prevention Captains' vehicles (P26 and P27) emergency response packages and miscellaneous equipment. Of this amount, 62.5%, or \$63,000, will be reimbursed by the Cypress and Carmel Highlands Fire Protection Districts, resulting in a net cost to PBCSD of \$34,000. The entire budgeted amount is carried over from the prior year.

Undergrounding:

- \$15,500,000: Planning, engineering design services, and anticipated construction costs associated with the four-mile Phase 4 undergrounding project. Of the amount budgeted, \$12,500,000 is carried over from the prior year.

Wastewater:

- \$4,850,000: Engineering planning and design services, anticipated construction costs, and equipment purchases associated with rehabilitation of pump station P3 (Seal Rock), which

includes replacement of wastewater pumps, access hatches, valving, electrical and control systems. The entire budgeted amount is carried over from the prior year.

- \$2,660,000: The District has an ongoing program to replace aging wastewater lines and manholes, which are identified and prioritized based on condition. Of this amount, \$660,000 is carried over from the prior year to complete two miles of sewer line replacements scheduled for construction in fiscal year 2026–27.
- \$1,400,000: Engineering planning and design services, equipment purchases, and construction costs associated with rehabilitation of pump station P4 (Highway 68). Of the amount budgeted, \$860,000 is carried over from the prior year.
- \$795,000: CAWD Wastewater Treatment Plant Capital Outlays. PBCSD’s one-third share of Capital Outlays over \$50,000 include:

\$360,000: Utility Mains Relocation: This project will relocate existing gas and potable water pipelines, which are critical to the day-to-day operations of the Wastewater Treatment Plant, from the Carmel River to new utility trenches to be constructed along the old plant access road to new connections off Highway 1. Overhead 12kV electrical service lines will be placed underground in a joint utility trench with the gas service and communications line. These pipes were installed in 1973 and their condition is unknown. PBCSD’s one-third share is net of a 5.5% allocation to collections department.

\$143,000: Wastewater Treatment Plant Site Improvements: Combines previously budgeted CIP projects including equipment enclosures, paving and vault lids repairs, landscaping, and replacement of the staff office trailers. The project includes design and construction of a new pre-engineered steel building enclosures for emergency generators, pumps and other critical assets, new paved surfaces inside the treatment plant grounds, landscaping improvements throughout the plant to improve cleanliness, safety and visual appeal; and design and construction of a new pre-engineered steel office building. PBCSD’s one-third share is net of a 16% allocation to collections department.

\$65,000: Plant Bridge Retro-fit Project: Structural rehabilitation of existing plant bridge to maintain functionality and safety of structure. The pedestrian crossing over the Carmel River provides access to assets on the north side of the river, and also for access to the Wastewater Treatment Plant if the plant access road is flooded. The river crossing was evaluated by a structural design firm in 2011 and was found to have deficiencies during a large seismic event and would be vulnerable if it is hit by a large tree during an extreme flood event. PBCSD’s one-third share is net of a 5.5% allocation to collections department.

- \$500,000: Closed-circuit television (CCTV) assessment of the District’s wastewater collection system that have not yet been surveyed since the prior CCTV assessment performed in 2020. CCTV assessment helps identify future projects and improvements to the wastewater collection system. The entire amount budgeted in carried over from the prior year.
- \$190,000: Replace the existing TV camera truck (PB-3), which has experienced ongoing mechanical issues and contains outdated electronics and hardware incompatible with the District’s modern camera system, with a safer and smaller footprint TV camera van. This smaller footprint is more suitable for operations inside the forest, as the existing box type larger truck often caused road closures during camera operations. Of the amount budgeted, \$150,000 is carried over from the prior year.
- \$100,000: Overhaul of the power generator at pump station P7 (Pebble Beach Golf Links) and upgrade to system controls to combat electrical aging and corrosion. The entire amount budgeted in carried over from the prior year.
- \$100,000: Engineering study associated with the future rehabilitation of pump station P5 (Sunset Lane). The District is evaluating the feasibility of relocating or removing this pump station.
- \$75,000: Replacement of the maintenance utility truck (PB-5), originally purchased in 2016, with a half-ton truck. The replacement may involve consideration of an electric vehicle requirement, which could require associated infrastructure upgrades.
- \$75,000: Replacement of a trailer-mounted 6-inch pump with a sound-reducing enclosure capable of transporting wastewater for use in smaller pump station bypass operations.

Reclamation:

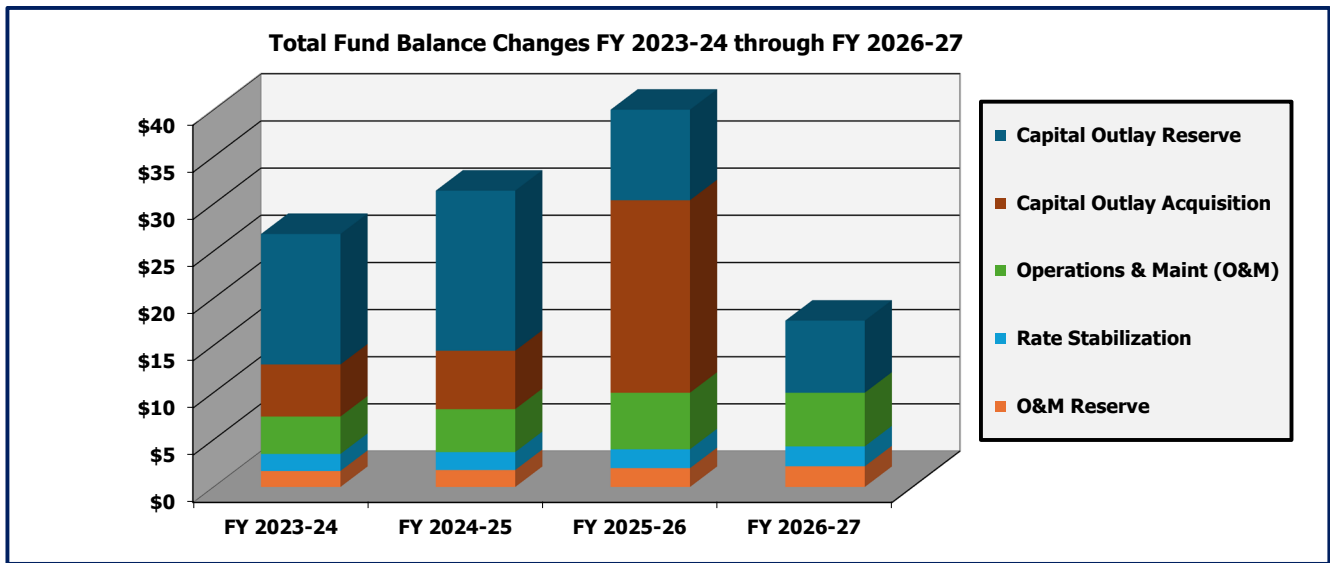
- \$50,000: Replacement of the sulfuric acid dosing pumps and check valves at the Forest Lake Reservoir, which have reached the end of their useful life.

Fund Balance / Working Capital

The following table and chart display the change in the District’s total fund balance for FY 2023–24 through FY 2026–27 (in millions), based on the proposed budget. Board designations of fund balance are based on the District’s long-term capital improvement and financial plans.

Change in Fund Balance (In Millions)

	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Budget FY 2026-27
Beginning Fund Balance	\$ 27.8	\$ 31.2	\$ 35.9	\$ 40.4
Revenue	25.1	27.0	26.8	27.2
Expenditures	(21.7)	(22.3)	(22.3)	(50.0)
Change in Fund Balance	3.4	4.8	4.5	(22.8)
Ending Fund Balance	\$ 31.2	\$ 35.9	\$ 40.4	\$ 17.6
Designations				
O&M Reserve	\$ 1.7	\$ 1.8	\$ 2.0	\$ 2.2
Rate Stabilization	1.8	1.9	2.0	2.1
Operations & Maint (O&M)	4.0	4.6	6.0	5.7
Capital Outlay Acquisition	5.5	6.2	20.4	-
Capital Outlay Reserve	13.8	17.0	10.0	7.6
Special Project Reserve	4.3	4.5	-	-
Total	\$ 31.2	\$ 35.9	\$ 40.4	\$ 17.6



Budget Schedule

The law requires adoption of a preliminary budget by July 1 and a final budget by September 1. It further requires public notice and the holding of a public hearing prior to Board adoption of the final budget.

It is recommended that the Preliminary Budget be adopted on April 24, 2026, and that a public hearing on user fees and the District's Final Budget be scheduled for June 26, 2026. This schedule will allow adoption of fees for fire, sewer, and solid waste services in advance of the County Auditor's August 1 deadline for inclusion on property tax statements. A summary of the budget, along with notice of the public hearing on the Final Budget and user fees, will be mailed to all Pebble Beach property owners 45 days in advance.

Enclosure: Resolution No. 26-06

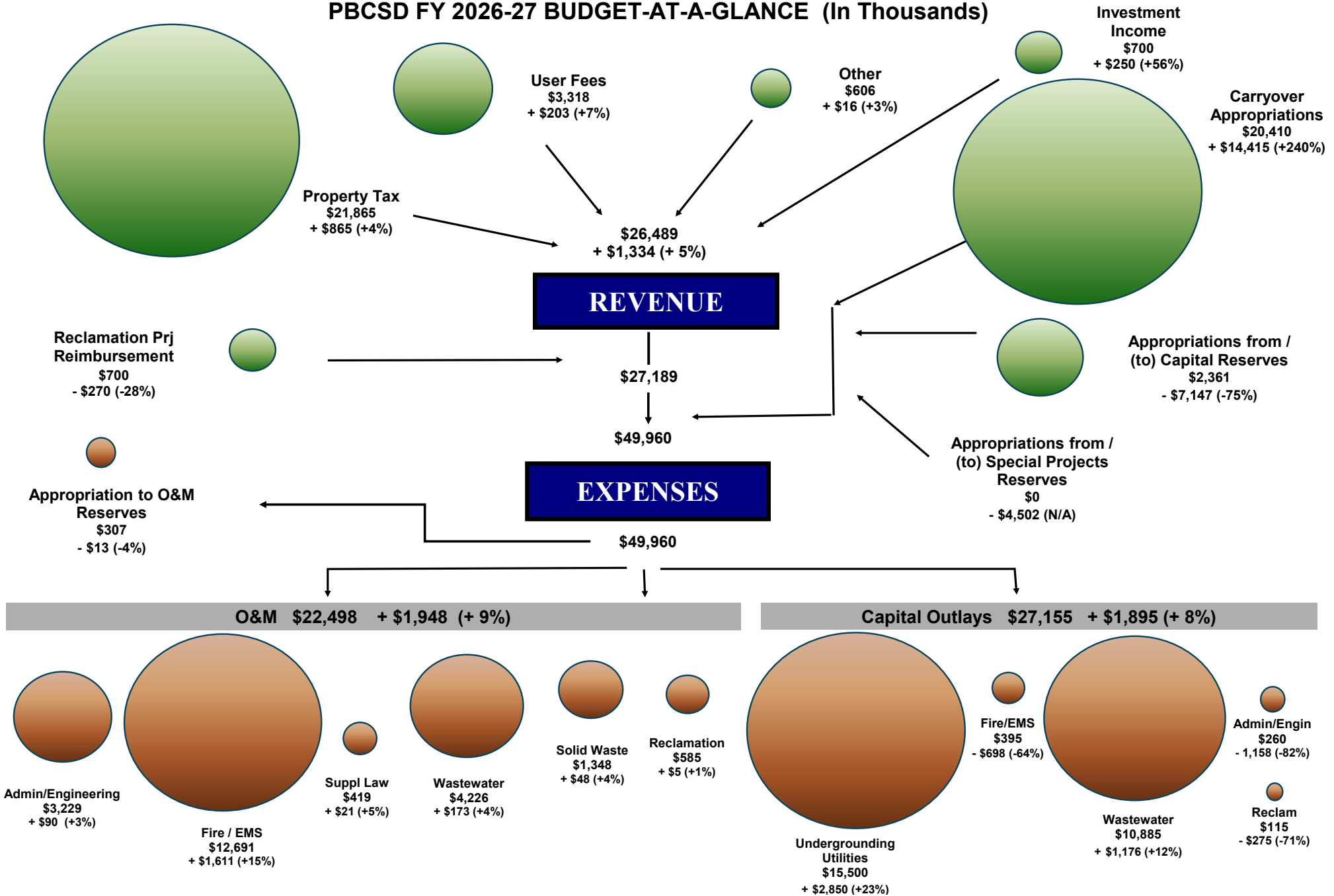
PRELIMINARY BUDGET

FY 2026-27

BUDGET SUMMARY



PBCSD FY 2026-27 BUDGET-AT-A-GLANCE (In Thousands)



**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

TOTAL - ALL FUNDS / DEPARTMENTS

	ADMIN / ENGINEERING	FIRE PROTECTION	UNDERGROUND UTILITIES	POLICE PROTECTION	WASTEWATER / MAINTENANCE	SOLID WASTE	RECLAMATION	TOTAL FY 2026-27	BUDGET FY 2025-26	ESTIMATED ACTUAL FY 2025-26
REVENUES										
Property Tax	\$ 3,081,000	\$ 12,304,000	\$ 2,779,000	\$ 421,000	\$ 3,280,000			\$ 21,865,000	\$ 21,000,000	\$ 20,924,000
User Fees		200,000			1,940,000	\$ 1,178,000		3,318,000	3,115,000	3,124,000
Investment Income	90,000	258,000			352,000			700,000	450,000	1,405,000
Other	86,000	300,000			45,000	175,000		606,000	590,000	616,000
Subtotal Current Revenue	\$ 3,257,000	\$ 13,062,000	\$ 2,779,000	\$ 421,000	\$ 5,617,000	\$ 1,353,000	\$ -	\$ 26,489,000	\$ 25,155,000	\$ 26,069,000
Reclamation Reimbursements							700,000	700,000	970,000	713,000
Subtotal Current Revenues and Reimbursements	\$ 3,257,000	\$ 13,062,000	\$ 2,779,000	\$ 421,000	\$ 5,617,000	\$ 1,353,000	\$ 700,000	\$ 27,189,000	\$ 26,125,000	\$ 26,782,000
Appropriations from / (to) Capital Outlay Reserves	-	-	221,000	-	2,140,000	-	-	2,361,000	9,508,300	(7,486,000)
Appropriations from / (to) Special Projects Reserves								-	4,501,700	-
Carryover Appropriations	240,000	184,000	12,500,000	-	7,486,000			20,410,000	5,995,000	3,299,000
TOTAL REVENUES	\$ 3,497,000	\$ 13,246,000	\$ 15,500,000	\$ 421,000	\$ 15,243,000	\$ 1,353,000	\$ 700,000	\$ 49,960,000	\$ 46,130,000	\$ 22,595,000
EXPENDITURES										
Operations	\$ 3,229,000	\$ 12,691,000		\$ 419,000	\$ 4,226,000	\$ 1,348,000	\$ 585,000	\$ 22,498,000	\$ 20,550,000	\$ 18,055,000
Capital Outlays	260,000	395,000	\$ 15,500,000	-	10,885,000		115,000	27,155,000	25,260,000	4,240,000
Subtotal	\$ 3,489,000	\$ 13,086,000	\$ 15,500,000	\$ 419,000	\$ 15,111,000	\$ 1,348,000	\$ 700,000	\$ 49,653,000	\$ 45,810,000	\$ 22,295,000
Appropriations to O&M Reserves	8,000	160,000		2,000	132,000	5,000		307,000	320,000	300,000
TOTAL EXPENDITURES	\$ 3,497,000	\$ 13,246,000	\$ 15,500,000	\$ 421,000	\$ 15,243,000	\$ 1,353,000	\$ 700,000	\$ 49,960,000	\$ 46,130,000	\$ 22,595,000

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

1. OPERATIONS

	ADMIN / ENGINEERING	FIRE PROTECTION	UNDERGROUND UTILITIES	POLICE PROTECTION	WASTEWATER / MAINTENANCE	SOLID WASTE	RECLAMATION	TOTAL FY 2026-27	BUDGET FY 2025-26	ESTIMATED ACTUAL FY 2025-26
REVENUES										
Property Tax	\$ 3,081,000	\$ 12,304,000		\$ 421,000	\$ 2,255,000			\$ 18,061,000	\$ 16,435,000	\$ 13,694,000
User Fees		200,000			1,940,000	\$ 1,178,000		3,318,000	3,115,000	3,124,000
Investment Income	70,000	47,000			118,000			235,000	150,000	362,000
Other	86,000	300,000			45,000	175,000		606,000	590,000	616,000
Subtotal	\$ 3,237,000	\$ 12,851,000	\$ -	\$ 421,000	\$ 4,358,000	\$ 1,353,000	\$ -	\$ 22,220,000	\$ 20,290,000	\$ 17,796,000
Reclamation Reimbursements							585,000	585,000	580,000	559,000
TOTAL REVENUES	\$ 3,237,000	\$ 12,851,000	\$ -	\$ 421,000	\$ 4,358,000	\$ 1,353,000	\$ 585,000	\$ 22,805,000	\$ 20,870,000	\$ 18,355,000
EXPENDITURES										
Personnel	\$ 2,189,000				\$ 1,049,000		\$ 138,000	\$ 3,376,000	\$ 3,412,000	\$ 3,079,000
Other O&M	887,000	\$ 2,387,000		\$ 14,000	701,000	\$ 106,000	447,000	4,542,000	3,884,500	3,435,000
Contractual Services		9,700,000		385,000	2,275,000	1,178,000		13,538,000	12,305,000	11,541,000
Contingency - 5%	153,000	604,000		20,000	201,000	64,000		1,042,000	948,500	-
Subtotal	\$ 3,229,000	\$ 12,691,000	\$ -	\$ 419,000	\$ 4,226,000	\$ 1,348,000	\$ 585,000	\$ 22,498,000	\$ 20,550,000	\$ 18,055,000
Appropriations to O&M Reserves	8,000	160,000		2,000	132,000	5,000		307,000	320,000	300,000
TOTAL EXPENDITURES	\$ 3,237,000	\$ 12,851,000	\$ -	\$ 421,000	\$ 4,358,000	\$ 1,353,000	\$ 585,000	\$ 22,805,000	\$ 20,870,000	\$ 18,355,000

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

2. CAPITAL OUTLAY

	ADMIN / ENGINEERING	FIRE PROTECTION	UNDERGROUND UTILITIES	POLICE PROTECTION	WASTEWATER / MAINTENANCE	SOLID WASTE	RECLAMATION	TOTAL FY 2026-27	BUDGET FY 2025-26	ESTIMATED ACTUAL FY 2025-26
REVENUES										
Property Tax Transfer from Operations Fund	\$ -	\$ -	\$ 2,779,000		\$ 1,025,000			\$ 3,804,000	\$ 4,565,000	\$ 7,230,000
Investment Income	20,000	211,000			234,000			465,000	300,000	1,043,000
Subtotal Current Revenue	\$ 20,000	\$ 211,000	\$ 2,779,000	\$ -	\$ 1,259,000	\$ -	\$ -	\$ 4,269,000	\$ 4,865,000	\$ 8,273,000
Reclamation Reimbursements							115,000	115,000	390,000	154,000
Subtotal Current Revenues and Reimbursements	\$ 20,000	\$ 211,000	\$ 2,779,000	\$ -	\$ 1,259,000	\$ -	\$ 115,000	\$ 4,384,000	\$ 5,255,000	\$ 8,427,000
Appropriations from / (to) Capital Outlay Reserves			221,000		2,140,000			2,361,000	9,508,300	(7,486,000)
Appropriations from / (to) Special Projects Reserves			-					-	4,501,700	-
Carryover Appropriations	240,000	184,000	12,500,000	-	7,486,000			20,410,000	5,995,000	3,299,000
TOTAL REVENUES	\$ 260,000	\$ 395,000	\$ 15,500,000	\$ -	\$ 10,885,000	\$ -	\$ 115,000	\$ 27,155,000	\$ 25,260,000	\$ 4,240,000
EXPENDITURES										
Capital Outlay Expenditures	\$ 260,000	\$ 395,000	\$ 15,500,000	\$ -	\$ 10,885,000	\$ -	\$ 115,000	\$ 27,155,000	\$ 25,260,000	\$ 4,240,000
TOTAL EXPENDITURES	\$ 260,000	\$ 395,000	\$ 15,500,000	\$ -	\$ 10,885,000	\$ -	\$ 115,000	\$ 27,155,000	\$ 25,260,000	\$ 4,240,000

PRELIMINARY BUDGET

FY 2026-27

REVENUE AND EXPENDITURE DETAIL



**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

REVENUE DETAIL

	BUDGET		PROJECTED		CHANGE FROM	
	FY 2025-26	FY 2025-26	FY 2025-26	FY 2025-26	FY 2026-27	FY 2025-26 BUDGET
					\$	%
I. PROPERTY TAX						
Property Tax	\$ 21,000,000	\$ 20,924,000	\$ 21,865,000	\$ 20,924,000	\$ 865,000	4%
SUBTOTAL	\$ 21,000,000	\$ 20,924,000	\$ 21,865,000	\$ 20,924,000	\$ 865,000	4%
II. CHARGES FOR SERVICES						
Sewer Service Charges	\$ 1,780,000	\$ 1,778,000	\$ 1,940,000	\$ 1,778,000	\$ 160,000	9%
Solid Waste Residential Basic Svc Charges	1,135,000	1,141,000	1,178,000	1,141,000	43,000	4%
Fire Service Special Tax	200,000	205,000	200,000	205,000	-	0%
SUBTOTAL	\$ 3,115,000	\$ 3,124,000	\$ 3,318,000	\$ 3,124,000	\$ 203,000	7%
III. INVESTMENT INCOME						
Operations	\$ 150,000	\$ 362,000	\$ 235,000	\$ 362,000	\$ 85,000	57%
Capital Outlay	300,000	1,043,000	465,000	1,043,000	165,000	55%
SUBTOTAL	\$ 450,000	\$ 1,405,000	\$ 700,000	\$ 1,405,000	\$ 250,000	56%
IV. OTHER REVENUE						
Proposition 172 Funds	\$ 300,000	\$ 294,000	\$ 300,000	\$ 294,000	\$ -	0%
Solid Waste Franchise Fees	220,000	240,000	226,000	240,000	6,000	3%
Sewer Connection and Permit Fees	30,000	44,000	38,000	44,000	8,000	27%
PBCSD Support Services / Office Rent	14,000	17,000	16,000	17,000	2,000	14%
Other Miscellaneous Revenue & Refunds	26,000	21,000	26,000	21,000	-	0%
SUBTOTAL	\$ 590,000	\$ 616,000	\$ 606,000	\$ 616,000	\$ 16,000	3%
SUBTOTAL CURRENT REVENUES	\$ 25,155,000	\$ 26,069,000	\$ 26,489,000	\$ 26,069,000	\$ 1,334,000	5%
V. REIMBURSEMENTS						
Reclamation Project Operations	\$ 580,000	\$ 559,000	\$ 585,000	\$ 559,000	\$ 5,000	1%
Reclamation Project Capital Outlays	390,000	154,000	115,000	154,000	(275,000)	-71%
SUBTOTAL	\$ 970,000	\$ 713,000	\$ 700,000	\$ 713,000	\$ (270,000)	-28%
TOTAL CURRENT REVENUES	\$ 26,125,000	\$ 26,782,000	\$ 27,189,000	\$ 26,782,000	\$ 1,064,000	4%
VI. ALLOCATIONS & OTHER APPROPRIATIONS						
Appropriations from / (to) Capital Outlay Reserves	\$ 9,508,300	\$ (7,486,000)	\$ 2,361,000	\$ (7,486,000)	\$ (7,147,300)	-75%
Appropriations from / (to) Special Projects Reserve	4,501,700	-	-	-	(4,501,700)	N/A
Carryover Appropriations	5,995,000	3,299,000	20,410,000	3,299,000	14,415,000	240%
SUBTOTAL	\$ 20,005,000	\$ (4,187,000)	\$ 22,771,000	\$ (4,187,000)	\$ 2,766,000	14%
TOTAL REVENUES	\$ 46,130,000	\$ 22,595,000	\$ 49,960,000	\$ 22,595,000	\$ 3,830,000	8%

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

**OPERATING EXPENDITURES DETAIL
ADMINISTRATION / ENGINEERING**

	BUDGET		PROJECTED		CHANGE FROM	
	FY 2025-26	FY 2025-26	FY 2025-26	FY 2025-26	PROPOSED FY 2026-27	FY 2025-26 BUDGET \$ %
I. PERSONNEL						
Salaries & Wages	\$ 1,458,000	\$ 1,280,000	\$ 1,469,000	\$ 11,000	1%	
Payroll Taxes	137,000	111,000	135,000	(2,000)	-1%	
Benefits	592,000	523,000	622,000	30,000	5%	
Subtotal	\$ 2,187,000	\$ 1,914,000	\$ 2,226,000	\$ 39,000	2%	
Allocation to Reclamation Project	(35,000)	(35,000)	(37,000)	2,000	6%	
TOTAL PERSONNEL	\$ 2,152,000	\$ 1,879,000	\$ 2,189,000	\$ 37,000	2%	
II. GENERAL OPERATIONS						
Programs & Charges						
Association Memberships & Support Contributions	\$ 35,000	\$ 32,000	\$ 37,000	\$ 2,000	6%	
Director Fees	10,000	7,000	10,000	-	0%	
Election	-	-	34,000	34,000	N/A	
LAFCO Budget - PBCSD Share	33,000	31,000	33,000	-	0%	
County Property Tax Admin Chgs	200,000	171,000	200,000	-	0%	
Insurance - Liability & Property	31,000	37,000	35,000	4,000	13%	
Training / Conference & Travel	21,000	3,000	21,000	-	0%	
Subtotal	\$ 330,000	\$ 281,000	\$ 370,000	\$ 40,000	12%	
Professional & Technical Services						
Newsletters, Notices, Advertisements Production & Mailing	\$ 70,000	\$ 67,000	\$ 71,000	\$ 1,000	1%	
Legal	45,000	32,000	46,000	1,000	2%	
Auditing & Accounting	47,000	36,000	49,000	2,000	4%	
Administrative Support	20,000	1,000	15,000	(5,000)	-25%	
Other Professional Services	24,000	4,000	24,000	-	0%	
Safety & Wellness	9,000	4,000	12,000	3,000	33%	
Information Sys / Network & Software	100,000	70,000	90,000	(10,000)	-10%	
Subtotal	\$ 315,000	\$ 214,000	\$ 307,000	\$ (8,000)	-3%	
Materials / Supplies/ Equipment & Maintenance						
Housekeeping & Hospitality	\$ 29,000	\$ 32,000	\$ 40,000	\$ 11,000	38%	
Building & Facilities Maintenance	50,000	28,000	68,000	18,000	36%	
Office / Network & Subscriptions	48,000	26,000	29,000	(19,000)	-40%	
Network Hardware / Software Maintenance Subscriptions	13,000	11,000	15,000	2,000	15%	
Subtotal	\$ 140,000	\$ 97,000	\$ 152,000	\$ 12,000	9%	
TOTAL GENERAL OPERATIONS	\$ 785,000	\$ 592,000	\$ 829,000	\$ 44,000	6%	

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

**OPERATING EXPENDITURES DETAIL
ADMINISTRATION / ENGINEERING**

	BUDGET		PROJECTED		CHANGE FROM	
	FY 2025-26	FY 2025-26	FY 2025-26	FY 2025-26	PROPOSED FY 2026-27	FY 2025-26 BUDGET \$ %
III. UTILITIES						
Gas & Electricity	\$ 13,000	\$ 13,000	\$ 16,000	\$ 3,000	23%	
Telephone / Communications & Internet	36,000	33,000	37,500	1,500	4%	
Water	4,500	4,000	4,500	-	0%	
TOTAL UTILITIES	\$ 53,500	\$ 50,000	\$ 58,000	\$ 4,500	8%	
5% CONTINGENCY	\$ 148,500	\$ -	\$ 153,000	\$ 4,500	3%	
TOTAL ADMIN & ENGINEERING	\$ 3,139,000	\$ 2,521,000	\$ 3,229,000	\$ 90,000	3%	

SUPPLEMENTAL LAW ENFORCEMENT

	BUDGET		PROJECTED		CHANGE FROM	
	FY 2025-26	FY 2025-26	FY 2025-26	FY 2025-26	PROPOSED FY 2026-27	FY 2025-26 BUDGET \$ %
I. GENERAL OPERATIONS						
Materials / Supplies & Equipment	\$ 8,000	\$ 7,000	\$ 8,000	\$ -	0%	
Educational Prg & Sober Grad Sponsorships	6,000	3,000	6,000	-	0%	
TOTAL GENERAL OPERATIONS	\$ 14,000	\$ 10,000	\$ 14,000	\$ -	0%	
II. CONTRACTUAL SERVICES						
Suppl Law & Traffic Enforcement Svc (CHP)	\$ 360,000	\$ 317,000	\$ 380,000	\$ 20,000	6%	
Other Law Enforcement Services (Mo County Sherriff)	5,000	-	5,000	-	0%	
TOTAL CONTRACTUAL SERVICES	\$ 365,000	\$ 317,000	\$ 385,000	\$ 20,000	5%	
5% CONTINGENCY	\$ 19,000	\$ -	\$ 20,000	\$ 1,000	5%	
TOTAL POLICE PROTECTION / SECURITY	\$ 398,000	\$ 327,000	\$ 419,000	\$ 21,000	5%	

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

**OPERATING EXPENDITURES DETAIL
FIRE / EMERGENCY MEDICAL**

		BUDGET	PROJECTED	PROPOSED	CHANGE FROM	
		FY 2025-26	ACTUAL	FY 2026-27	FY 2025-26	BUDGET
					\$	%
I	GENERAL OPERATIONS					
	Programs & Charges					
	Insurance - Liability & Property	\$ 49,000	\$ 78,000	\$ 60,000	\$ 11,000	22%
	Subtotal	\$ 49,000	\$ 78,000	\$ 60,000	\$ 11,000	22%
	Professional & Technical Services					
	Information Sys / Network & Software	\$ 34,000	\$ 34,000	\$ 44,000	\$ 10,000	29%
	Subtotal	\$ 34,000	\$ 34,000	\$ 44,000	\$ 10,000	29%
	Materials / Supplies/ Equipment & Maintenance					
	Shop & Small Tools	\$ 6,000	\$ 5,000	\$ 6,000	\$ -	0%
	Housekeeping & Hospitality	36,000	25,000	33,000	(3,000)	-8%
	Building & Facilities Maintenance	25,000	9,000	42,000	17,000	68%
	Office/Network & Software	15,000	8,000	13,000	(2,000)	-13%
	Subtotal	\$ 82,000	\$ 47,000	\$ 94,000	\$ 12,000	15%
	TOTAL GENERAL OPERATIONS	\$ 165,000	\$ 159,000	\$ 198,000	\$ 33,000	20%
II	FIRE DEPT OPERATIONS (Supplies / Equip and R&M)					
	Vehicles & Equipment	\$ 50,000	\$ 94,000	\$ 52,000	\$ 2,000	4%
	Fire Hose	9,000	7,000	9,000	-	0%
	Self Contained Breathing Apparatus (SCBA)	24,000	13,000	24,000	-	0%
	Personnel & Safety	50,000	49,000	50,000	-	0%
	Uniform & Laundry Svc	13,000	12,000	13,000	-	0%
	TOTAL FIRE DEPT OPERATIONS	\$ 146,000	\$ 175,000	\$ 148,000	\$ 2,000	1%
III	FIRE PREVENTION PROGRAM					
	District Public Safety Day & Open House	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
	Community Event (Zombie Race)	55,000	37,000	55,000	-	0%
	Pebble Beach Station Prevention O/M	42,000	23,000	37,000	(5,000)	-12%
	Fire Hazard Inspection Program Expenses	7,000	6,000	7,000	-	0%
	Fire Hazard Abatement Clearance	10,000	-	10,000	-	0%
	Residential & Vacant Lot Clearance Reimb	(10,000)	-	(10,000)	-	0%
	Fire Defense Projects	1,000,000	1,000,000	1,500,000	500,000	50%
	Fire Prevention Shared O&M	110,000	64,000	108,000	(2,000)	-2%
	Fire Hydrant Testing & Maintenance Svc	120,000	13,000	120,000	-	0%
	Fire Defense Space Inspectors	175,000	92,000	125,000	(50,000)	-29%
	Less: Cypress & C. Highlands Reimb	(300,000)	(89,000)	(228,000)	72,000	-24%
	TOTAL FIRE PREVENTION PROGRAM	\$ 1,284,000	\$ 1,221,000	\$ 1,799,000	\$ 515,000	40%

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

**OPERATING EXPENDITURES DETAIL
FIRE / EMERGENCY MEDICAL**

	BUDGET FY 2025-26	PROJECTED ACTUAL FY 2025-26	PROPOSED FY 2026-27	CHANGE FROM FY 2025-26 BUDGET	
				\$	%
IV FIRE DEPT COST SHARE					
Water Rescue Program (33.5% PBCSD)	\$ 37,000	\$ 56,000	\$ 37,000	\$ -	0%
Drone Program	50,000	50,000	15,000	(35,000)	-70%
Paramedic Program (37.5% PBCSD)	106,000	84,000	95,500	(10,500)	-10%
Battalion Joint Training Prg (37.5% PBCSD)	104,000	67,000	100,000	(4,000)	-4%
Carmel Hill Station (50% PBCSD)	55,000	36,000	52,500	(2,500)	-5%
Command & Support Staff (37.5% PBCSD)	20,500	13,000	20,500	-	0%
Less: Cypress & C. Highlands Reimb	(187,000)	(157,000)	(156,500)	30,500	-16%
Automatic Vehicle Locator Prg	33,000	39,000	34,000	1,000	3%
Less: Cypress / C. Highlands / Aromas / Soledad & So Monterey County Reimb (70.8%)	(23,500)	(24,000)	(24,000)	(500)	2%
TOTAL FIRE DEPT COST SHARE	\$ 195,000	\$ 164,000	\$ 174,000	\$ (21,000)	-11%
V UTILITIES					
Gas & Electricity	\$ 34,000	\$ 35,000	\$ 39,000	\$ 5,000	15%
Telephone & Communications	17,000	13,000	17,000	-	0%
Water	11,000	11,000	12,000	1,000	9%
TOTAL UTILITIES	\$ 62,000	\$ 59,000	\$ 68,000	\$ 6,000	10%
VI CONTRACTUAL SERVICES					
CAL FIRE Schedule A Fire Protection / Emerg Medical & Advanced Life Support Svc	\$ 8,700,000	\$ 8,047,000	\$ 9,700,000	\$ 1,000,000	11%
TOTAL CONTRACTUAL SERVICES	\$ 8,700,000	\$ 8,047,000	\$ 9,700,000	\$ 1,000,000	11%
5% CONTINGENCY	\$ 528,000	\$ -	\$ 604,000	\$ 76,000	14%
TOTAL FIRE DEPARTMENT	\$ 11,080,000	\$ 9,825,000	\$ 12,691,000	\$ 1,611,000	15%

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

**OPERATING EXPENDITURES DETAIL
WASTEWATER / MAINTENANCE**

	BUDGET		PROJECTED		CHANGE FROM	
	FY 2025-26	FY 2025-26	FY 2025-26	FY 2025-26	FY 2026-27	FY 2025-26 BUDGET
					\$	%
I. PERSONNEL						
Salaries & Wages	\$ 824,000	\$ 796,000	\$ 790,000	\$ (34,000)	-4%	
Payroll Taxes	92,000	81,000	85,000	(7,000)	-8%	
Benefits	309,000	299,000	275,000	(34,000)	-11%	
Subtotal	\$ 1,225,000	\$ 1,176,000	\$ 1,150,000	\$ (75,000)	-6%	
Allocation to Reclamation Project	(117,000)	(126,000)	(101,000)	16,000	-14%	
TOTAL PERSONNEL	\$ 1,108,000	\$ 1,050,000	\$ 1,049,000	\$ (59,000)	-5%	
II. GENERAL OPERATIONS						
Programs & Charges						
Association Memberships & Certifications	\$ 17,000	\$ 9,000	\$ 17,000	\$ -	0%	
Insurance - Liability & Property	46,000	73,000	56,000	10,000	22%	
Training / Conference & Travel	26,000	10,000	21,000	(5,000)	-19%	
Subtotal	\$ 89,000	\$ 92,000	\$ 94,000	\$ 5,000	6%	
Professional & Technical Services						
Contractual Maintenance	\$ 10,000	\$ 7,000	\$ 10,000	\$ -	0%	
Safety & Wellness	14,000	11,000	17,000	3,000	21%	
Professional Engineering & Consulting	34,000	20,000	53,000	19,000	56%	
Information Sys / Network & Software	17,000	12,000	12,000	(5,000)	-29%	
Subtotal	\$ 75,000	\$ 50,000	\$ 92,000	\$ 17,000	23%	
Materials/Supplies/Equipment & Maintenance						
Shop & Small Tools	\$ 15,000	\$ 13,000	\$ 15,000	\$ -	0%	
Housekeeping & Hospitality	5,000	5,000	5,500	500	10%	
Office / Network & Software	8,000	4,000	9,000	1,000	13%	
Personnel Protective & Safety	15,000	9,000	14,800	(200)	-1%	
Laundry & Uniform Services	21,000	21,000	22,200	1,200	6%	
Subtotal	\$ 64,000	\$ 52,000	\$ 66,500	\$ 2,500	4%	
TOTAL GENERAL OPERATIONS	\$ 228,000	\$ 194,000	\$ 252,500	\$ 24,500	11%	
III. BUILDING & FACILITIES						
Gasoline & Diesel Fuel	\$ 82,000	\$ 82,000	\$ 86,000	\$ 4,000	5%	
Less: CAL FIRE & Reclam Reimb	(57,000)	(57,000)	(61,000)	(4,000)	7%	
Subtotal	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0%	
Materials/Supplies & Maintenance						
Buildings / Facilities Repairs & Maintenance	\$ 33,500	\$ 17,000	\$ 49,500	\$ 16,000	48%	
Subtotal	\$ 33,500	\$ 17,000	\$ 49,500	\$ 16,000	48%	
TOTAL BUILDING & FACILITIES	\$ 58,500	\$ 42,000	\$ 74,500	\$ 16,000	27%	

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

**OPERATING EXPENDITURES DETAIL
WASTEWATER / MAINTENANCE**

	BUDGET FY 2025-26	PROJECTED ACTUAL FY 2025-26	PROPOSED FY 2026-27	CHANGE FROM FY 2025-26 BUDGET	
				\$	%
IV. WASTEWATER OPERATIONS (Supplies / Equipment and R&M)					
Vehicles & Equipment	\$ 45,000	\$ 32,000	\$ 38,500	\$ (6,500)	-14%
Permits	21,500	19,000	22,000	500	2%
Sewer Pump Stations	111,000	74,000	111,000	-	0%
Subsurface Lines & Equipment	39,000	30,000	45,500	6,500	17%
Call Out Mileage Expense	1,000	1,000	1,000	-	0%
TOTAL WASTEWATER OPERATIONS	\$ 217,500	\$ 156,000	\$ 218,000	\$ 500	0%
V. UTILITIES					
Gas & Electricity	\$ 119,000	\$ 121,000	\$ 127,000	\$ 8,000	7%
Telephone & Communications	16,000	15,000	20,000	4,000	25%
Water	8,000	9,000	9,000	1,000	13%
TOTAL UTILITIES	\$ 143,000	\$ 145,000	\$ 156,000	\$ 13,000	9%
VI. CONTRACTUAL SERVICES					
CAWD Sewer Treatment & Disposal	\$ 2,200,000	\$ 2,153,000	\$ 2,400,000	\$ 200,000	9%
Allocation to Reclamation Prj (Source Water)	(95,000)	(117,000)	(125,000)	(30,000)	32%
TOTAL CONTRACTUAL SERVICES	\$ 2,105,000	\$ 2,036,000	\$ 2,275,000	\$ 170,000	8%
5% CONTINGENCY	\$ 193,000	\$ -	\$ 201,000	\$ 8,000	4%
TOTAL WASTEWATER / MAINTENANCE	\$ 4,053,000	\$ 3,623,000	\$ 4,226,000	\$ 173,000	4%

SOLID WASTE

	BUDGET FY 2025-26	PROJECTED ACTUAL FY 2025-26	PROPOSED FY 2026-27	CHANGE FROM FY 2025-26 BUDGET	
				\$	%
I. GENERAL OPERATIONS					
Household Hazardous Waste Recycling Event	\$ 45,000	\$ 43,500	\$ 46,000	\$ 1,000	2%
Franchise Agreement Support Svcs	25,000	-	25,000	-	0%
SB1383 Related Costs	20,000	15,000	20,000	-	0%
Zero Waste & Recycling Programs Support	14,000	-	14,000	-	0%
Medical Waste Take Back Program	1,000	500	1,000	-	0%
TOTAL GENERAL OPERATIONS	\$ 105,000	\$ 59,000	\$ 106,000	\$ 1,000	1%
II. CONTRACTUAL SERVICES					
Green Waste Recovery: Basic Residential Collection & Disposal Services	\$ 1,135,000	\$ 1,141,000	\$ 1,178,000	\$ 43,000	4%
TOTAL CONTRACTUAL SERVICES	\$ 1,135,000	\$ 1,141,000	\$ 1,178,000	\$ 43,000	4%
5% CONTINGENCY	\$ 60,000	\$ -	\$ 64,000	\$ 4,000	7%
TOTAL SOLID WASTE	\$ 1,300,000	\$ 1,200,000	\$ 1,348,000	\$ 48,000	4%

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

OPERATING EXPENDITURES DETAIL

RECLAMATION

	BUDGET		PROJECTED		CHANGE FROM	
	FY 2025-26	FY 2025-26	FY 2025-26	FY 2025-26	PROPOSED FY 2026-27	FY 2025-26 BUDGET \$ %
I. ADMINISTRATIVE & GENERAL EXPENSES						
Salaries / Benefits & Overhead (Admin & Engin.)						
Salaries	\$ 23,500	\$ 21,000	\$ 24,500	\$ 21,000	\$ 24,500	\$ 1,000 4%
Payroll Taxes / Benefits & Overhead	11,500	10,500	12,500	10,500	12,500	1,000 9%
Subtotal	\$ 35,000	\$ 31,500	\$ 37,000	\$ 31,500	\$ 37,000	\$ 2,000 6%
Other Administrative & General Expenses						
Directors Fees	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ - 0%
Insurance - Property & Liability	13,500	21,500	15,500	21,500	15,500	2,000 15%
Insurance - Earthquake	40,500	53,000	31,000	53,000	31,000	(9,500) -23%
Insurance Forest Lake Dam Failure Liability	5,500	5,000	6,000	5,000	6,000	500 9%
Legal Services	-	5,000	10,000	5,000	10,000	10,000 N/A
Subtotal	\$ 60,000	\$ 85,000	\$ 63,000	\$ 85,000	\$ 63,000	\$ 3,000 5%
TOTAL ADMINISTRATIVE & GENERAL	\$ 95,000	\$ 116,500	\$ 100,000	\$ 116,500	\$ 100,000	\$ 5,000 5%
II. DISTRIBUTION SYSTEM O&M EXPENSES						
Salaries, Benefits & Overhead (Maintenance)						
Salaries	\$ 78,000	\$ 79,000	\$ 67,000	\$ 79,000	\$ 67,000	\$ (11,000) -14%
Payroll Taxes / Benefits & Overhead	39,000	39,500	34,000	39,500	34,000	(5,000) -13%
Subtotal	\$ 117,000	\$ 118,500	\$ 101,000	\$ 118,500	\$ 101,000	\$ (16,000) -14%
Energy & Utilities						
Gas & Electricity	\$ 50,000	\$ 51,500	\$ 55,000	\$ 51,500	\$ 55,000	\$ 5,000 10%
Telephone & Communications	2,500	2,000	2,500	2,000	2,500	- 0%
Forest Lake Eye Wash Station Water	1,500	2,500	2,500	2,500	2,500	1,000 67%
Subtotal	\$ 54,000	\$ 56,000	\$ 60,000	\$ 56,000	\$ 60,000	\$ 6,000 11%
Other Distribution System O&M						
Permits	\$ 32,000	\$ 29,000	\$ 32,000	\$ 29,000	\$ 32,000	\$ - 0%
Distribution Lines Repairs & Maint.	5,000	10,000	5,000	10,000	5,000	- 0%
Viscaino Pump Station Repairs & Maint.	5,000	4,000	5,000	4,000	5,000	- 0%
Forest Lake Reservoir Repairs & Maint.	34,500	11,500	34,500	11,500	34,500	- 0%
Storage Tank Repairs & Maint.	2,000	5,500	5,000	5,500	5,000	3,000 150%
Employee Call Out Mileage	2,000	2,000	2,000	2,000	2,000	- 0%
Fuel	4,000	3,500	4,000	3,500	4,000	- 0%
Training / Memberships & Certifications	5,000	3,500	5,000	3,500	5,000	- 0%
Forest Lake Reservoir Operating Expenses	35,000	20,500	35,000	20,500	35,000	- 0%
Forest Lake Chemicals	35,000	22,000	35,000	22,000	35,000	- 0%
Scada Software / Instrumentation	4,000	-	4,000	-	4,000	- 0%
Scada Platform Support Svcs Subscription	5,000	4,500	5,000	4,500	5,000	- 0%
Subtotal	\$ 168,500	\$ 116,000	\$ 171,500	\$ 116,000	\$ 171,500	\$ 3,000 2%

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

OPERATING EXPENDITURES DETAIL

RECLAMATION

	BUDGET	PROJECTED	CHANGE FROM		
	FY 2025-26	ACTUAL	PROPOSED	FY 2025-26 BUDGET	
		FY 2025-26	FY 2026-27	\$	%
Professional Services					
Engineering Consulting	\$ 35,000	\$ 23,000	\$ 15,000	\$ (20,000)	-57%
Other Professional Services	1,500	-	500	(1,000)	-67%
Subtotal	\$ 36,500	\$ 23,000	\$ 15,500	\$ (21,000)	-58%
TOTAL DISTRIBUTION SYSTEM	\$ 376,000	\$ 313,500	\$ 348,000	\$ (28,000)	-7%
III. ALTERNATIVE SOURCE WATER O&M					
Water Wells Supplies / Equip. / Repairs & Maint.	\$ 10,000	\$ 8,000	\$ 8,000	\$ (2,000)	-20%
Remote Monitoring	4,000	4,000	4,000	-	0%
Water Treatment Cost	95,000	117,000	125,000	30,000	32%
TOTAL SOURCE WATER	\$ 109,000	\$ 129,000	\$ 137,000	\$ 28,000	26%
TOTAL RECLAMATION PRJ	\$ 580,000	\$ 559,000	\$ 585,000	\$ 5,000	1%

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

CAPITAL OUTLAYS SUMMARY

	BUDGET FY 2025-26	PROJECTED ACTUAL FY 2025-26	PROPOSED FY 2026-27	CHANGE FROM FY 2025-26 BUDGET		<i>Information Only</i> CARRYOVER FROM FY 2025-26
				\$	%	
<u>ADMINISTRATION / ENGINEERING</u>						
Parking Lot Pavement	\$ 200,000	\$ -	\$ 200,000	\$ -	0%	\$ 200,000
Office Furniture / Software	208,000	180,000	50,000	(158,000)	-76%	30,000
Facility Improvements	1,000,000	978,000	-	(1,000,000)	-100%	
Emergency Replacement Reserve	10,000	-	10,000	-	0%	10,000
Subtotal	\$ 1,418,000	\$ 1,158,000	\$ 260,000	\$ (1,158,000)	-82%	\$ 240,000
<u>FIRE / EMERGENCY MEDICAL</u>						
Fire Department Capital Projects & Equipment	\$ 1,073,000	\$ 756,000	\$ 375,000	\$ (698,000)	-65%	\$ 164,000
Emergency Replacement Reserve	20,000	-	20,000	-	0%	20,000
Subtotal	\$ 1,093,000	\$ 756,000	\$ 395,000	\$ (698,000)	-64%	\$ 184,000
<u>UNDERGROUNDING UTILITIES</u>						
Undergrounding Utilities Phase 4 Project	\$ 12,650,000	\$ 102,000	\$ 15,500,000	\$ 2,850,000	23%	\$ 12,500,000
Subtotal	\$ 12,650,000	\$ 102,000	\$ 15,500,000	\$ 2,850,000	23%	\$ 12,500,000
<u>WASTEWATER / MAINTENANCE</u>						
Pump Stations Rehabilitation	\$ 6,665,000	\$ 614,000	\$ 6,520,000	\$ (145,000)	-2%	\$ 5,870,000
Sewer Replacement	1,930,000	755,000	3,160,000	1,230,000	64%	1,160,000
CAWD Treatment Plant	634,000	461,000	795,000	161,000	25%	236,000
Wastewater Equipment	430,000	240,000	360,000	(70,000)	-16%	170,000
Emergency Replacement Reserve	50,000	-	50,000	-	0%	50,000
Subtotal	\$ 9,709,000	\$ 2,070,000	\$ 10,885,000	\$ 1,176,000	12%	\$ 7,486,000
<u>RECLAMATION</u>						
Reclamation Vehicles & Equipment	\$ 390,000	\$ 154,000	\$ 115,000	\$ (275,000)	-71%	
Subtotal	\$ 390,000	\$ 154,000	\$ 115,000	\$ (275,000)	-71%	
TOTAL CAPITAL OUTLAYS	\$ 25,260,000	\$ 4,240,000	\$ 27,155,000	\$ 1,895,000	8%	\$ 20,410,000

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

**CAPITAL OUTLAY DETAIL
ADMINISTRATION / ENGINEERING**

	PROPOSED FY 2026-27	<i>Information Only</i> CARRYOVER FROM FY 2025-26
ADMIN FACILITIES IMPROVEMENTS / OFFICE EQUIPMENT & SOFTWARE		
Parking Lot Pavement	\$ 200,000	\$ 200,000
Records Management Software	50,000	30,000
TOTAL IMPROVEMENTS AND EQUIPMENT	\$ 250,000	\$ 230,000

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

**CAPITAL OUTLAY DETAIL
FIRE / EMERGENCY MEDICAL**

	PROPOSED FY 2026-27	<i>Information Only</i> CARRYOVER FROM FY 2025-26
FIRE DEPARTMENT CAPITAL PROJECTS & EQUIPMENT		
<u>Pebble Beach Fire Station</u>		
Fire Safe Garden Improvements	\$ 100,000	\$ 100,000
Gas House Shed Roof	30,000	30,000
Truck 122 / Engine 22 Headsets	25,000	
iPad Pro 11" (5) & Mounting Systems (4)	18,000	
Dormitory Mattresses (12)	15,000	
SUBTOTAL	\$ 188,000	\$ 130,000
<u>Shared Battalion Programs (PBCSD Serving as Lead Agency):</u>		
Fire Prevention Chief Vehicle (B25)	\$ 143,000	
Fire Division Chief Vehicle (D20)	125,000	
Drones (5)	110,000	
Fire Prevention Captains Vehicles (P26 / P27)	90,000	\$ 90,000
Water Rescue Inflatable Boat with Trailer	30,000	
Advanced Life Support (ALS) Child Mannequin	10,000	
Less: Cypress FPD & Carmel Highlands FPD Share (62.5%)	(321,000)	(56,000)
SUBTOTAL	\$ 187,000	\$ 34,000
TOTAL CAPITAL PROJECTS & EQUIPMENT	\$ 375,000	\$ 164,000

UNDERGROUNDING UTILITIES

CAPITAL IMPROVEMENT PROJECTS		
Undergrounding Utilities Phase 4 Project	\$ 15,500,000	\$ 12,500,000
TOTAL CAPITAL IMPROVEMENTS	\$ 15,500,000	\$ 12,500,000

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

**CAPITAL OUTLAY DETAIL
WASTEWATER / MAINTENANCE**

	PROPOSED FY 2026-27	<i>Information Only</i> CARRYOVER FROM FY 2025-26
CAPITAL IMPROVEMENT PROJECTS		
Sewer Line & Manhole Replacement Projects	\$ 2,660,000	\$ 660,000
Sewer & Manhole CCTV Projects	500,000	500,000
TOTAL CAPITAL IMPROVEMENTS	\$ 3,160,000	\$ 1,160,000
PUMP STATIONS REHABILITATION PROJECTS		
Pump Station P3 Rehabilitation	\$ 4,850,000	\$ 4,850,000
Pump Station P4 Rehabilitation	1,400,000	860,000
Pump Station P5 Rehabilitation	100,000	
Pump Station P7 Power Generator Rehabilitation	100,000	100,000
Pump Station P7 Pumps (60HP)	35,000	35,000
Pump Station P7 Flow Meter	15,000	15,000
Carmel Gate Metering Instrumentation	10,000	10,000
Pump Station P8 Instrumentation	10,000	
TOTAL PUMP STATIONS REHABILITATION	\$ 6,520,000	\$ 5,870,000
MAINTENANCE DEPARTMENT EQUIPMENT		
PB-3 Camera Van	\$ 190,000	\$ 150,000
PB-5 Utility Truck	75,000	
6-inch Portable Pump	75,000	
GIS / CMMS Development	20,000	20,000
TOTAL MAINTENANCE DEPT EQUIPMENT	\$ 360,000	\$ 170,000

**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
FY 2026-27 PRELIMINARY BUDGET**

**CAPITAL OUTLAY DETAIL
WASTEWATER TREATMENT PLANT
(CAWD 1/3 PBCSD Share)**

	PROPOSED FY 2026-27	<i>Information Only</i> CARRYOVER FROM FY 2025-26
CAWD LONG-TERM CAPITAL PROJECTS		
Utility Mains Replacement (5.5% Collections)	\$ 360,000	\$ 124,000
Wastewater Treatment Plant Site Improvements (16% Collections)	143,000	45,000
Plant Bridge Retrofit Project (5.5% Collections)	65,000	33,000
TOTAL CAWD LONG-TERM CAPITAL PROJECTS	\$ 568,000	\$ 202,000
CAWD EQUIPMENT		
Effluent Pump Assembly	\$ 34,000	\$ 34,000
DAFT Structure Coating	32,000	
65kW Microturbine (Replace 30kW)	32,000	
Distribution Box Concrete Coating	32,000	
Distribution Box Weir Gates	28,000	
Treatment Plant By-pass Pump	25,000	
Secondary Effluent Flowmeter	14,000	
Effluent Building Roof	10,000	
CDC Channel Electric Valve Actuators	10,000	
GIS Mapping of Plant Pipes and Valves	10,000	
TOTAL CAWD EQUIPMENT	\$ 227,000	\$ 34,000

RECLAMATION

EQUIPMENT (FOREST LAKE & DISTRIBUTION SYSTEM)		
Forest Lake Sulfuric Acid Injection Equipment	\$ 50,000	
Forest Lake Generator	40,000	
4th Fairway Diversion Pumps (2)	25,000	
TOTAL CAPITAL EQUIPMENT	\$ 115,000	

PRELIMINARY BUDGET

FY 2026-27

ENCLOSURES

- 1) Resolution No. 26-06 Adopting the Preliminary Budget for Fiscal Year 2026-27 and Setting the Final Budget Hearing.



**PEBBLE BEACH COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 26-06**

**ADOPTING PRELIMINARY BUDGET FOR FISCAL YEAR 2026-27
AND SETTING FINAL BUDGET HEARING**

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RESOLVED, by the Board of Directors of the Pebble Beach Community Services District as follows:

1. The Preliminary Budget for Fiscal Year 2026-27 as shown on Exhibit "A" hereto, is hereby adopted as this District's Preliminary Budget for fire protection and emergency medical response, traffic control and enforcement, wastewater collection, treatment and disposal, solid waste collection and disposal, reclaimed water distribution services, undergrounding overhead utilities, and capital outlays for fiscal year 2026-27; and said budget is ordered available for public review.

2. The following estimated sums from service charges and fees shall also be required:
 - a) \$1,940,000 for wastewater collection, treatment, and disposal services,
 - b) \$200,000 for fire protection and emergency medical services; and,
 - c) \$1,178,000 basic residential solid waste collection and disposal services.

A public hearing to consider adoption of the Final Budget, including service charges and fees, of this District for fiscal year 2026-27 is hereby set for **June 26, 2026 at 9:40 a.m.**

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Pebble Beach Community Services District, Pebble Beach, Monterey County, California, duly held on **April 24, 2026** by the following vote:

AYES: Directors:

NOES: Directors:

ABSENT: Directors:

ATTEST:

Richard D. Verbanec, Board President

Nicholas R. Becker, Board Secretary