

Diablo Community Services District  
Budget Assumptions  
FY 2025-2026

**FY 2026 Budget Assumptions**

<b>Revenue</b>	\$945k	Revenue is provided by County Ad Valorem Tax and a voter approved Special Tax. Budget 3% annual increase.
<b>Security</b>	385k	District security is provided by the Contra Costa County Sheriff's Department. Diablo has 1 dedicated 40 hour a week deputy. The budget includes a 6% annual increase. An additional 20 hours of monthly traffic enforcement is budgeted for May through September and December
	12k	Annual Flock system fee. Fee fixed through October 2026
<b>Roads, Culverts &amp; Bridges</b>	510k	460k for permanent repair of creek bank at 2121 AD, 50k for emergency road maintenance
	260k	10k assessment of 2325 AD and 1651 El Nido culvert culvert, and \$250k lining of Club House culvert.
	10k	Consultant for bridge replacement funding
	6k	Annual Kay's Trail maintenance
	14k	November thru April storm patrol
<b>Professional</b>	90k	45 hours of general manager and 9 hours of general counsel monthly.
	10k	Annual audit fee. A 4 year contract was signed with Richardson & Company in 2022.
	4k	Software annual fees: QuickBooks, Laserfiche, Zoom and GoDaddy domain, website and email products.
<b>Insurance</b>	42k	No change in insurance program. Policy renews annually with GSRMA
<b>Administrative-Miscellaneous</b>	3.2k	County/State fees and notices, records retention, and agency fees.
	4k	Resident December Holiday party
<b>Cash</b>		Cash balance at yearend 2025 and 2026 are budgeted at \$1,699k and \$1,328k, respectively. The District's minimum cash balance goal is 500k.

**5 Year Budget Assumptions**

<b>Revenue</b>	3% annual increase in Ad Valorem and Special Tax.
<b>Security</b>	Sheriff security costs increase annually 6%.
<b>Roads, Culverts &amp; Bridges</b>	Culvert assessment and repairs, slurry seal roads, bridge replacement funding
<b>Professional and Administrative</b>	3% average annual increase. No new services or fees budgeted.

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FY-July thru June	Actual		2026 Budget					Forecast		
	2023-24	2024-25*	Q1	Q2	Q3	Q4	YTD	2026	2027	2028
<b>Beginning Cash</b>	504,842	1,579,332	1,699,324	1,494,143	1,874,807	1,749,422	1,699,324	1,328,887	1,510,166	1,887,382
<b>Revenue</b>										
Ad valorem & special tax	927,754	950,809	-	538,633	-	440,700	979,333	1,008,713	1,038,975	1,070,144
Other	324,871	902	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>1,252,625</b>	<b>951,711</b>	<b>-</b>	<b>538,633</b>	<b>-</b>	<b>440,700</b>	<b>979,333</b>	<b>1,008,713</b>	<b>1,038,975</b>	<b>1,070,144</b>
<b>Expenses</b>										
Security	371,258	385,851	101,580	104,220	92,220	98,460	396,479	407,548	432,000	457,920
Roads/bridges/culverts	191,502	208,165	35,000	16,600	8,400	740,000	800,000	272,000	72,500	73,500
Professional	114,529	116,248	25,051	33,150	23,890	22,575	104,666	103,862	110,233	110,064
Insurance	41,214	41,315	41,000	-	825	-	41,825	41,825	41,825	41,825
Administrative	1,776	8,201	2,550	4,000	50	200	6,800	2,200	5,200	2,300
<b>Total Expenses</b>	<b>720,278</b>	<b>759,779</b>	<b>205,181</b>	<b>157,970</b>	<b>125,385</b>	<b>861,235</b>	<b>1,349,770</b>	<b>827,435</b>	<b>661,759</b>	<b>685,610</b>
Net Income	532,347	191,932	(205,181)	380,664	(125,385)	(420,535)	(370,436)	181,279	377,216	384,534
Incr/(decr) in AP/prepays	542,143	(71,940)								
<b>Ending Cash (500k min)**</b>	<b>1,579,332</b>	<b>1,699,324</b>	<b>1,494,143</b>	<b>1,874,807</b>	<b>1,749,422</b>	<b>1,328,887</b>	<b>1,328,887</b>	<b>1,510,166</b>	<b>1,887,382</b>	<b>2,271,916</b>
<b>Other Financial Data</b>										
Reserves (bridge/culvert) (Unfunded)	760,928	857,287					953,705	1,051,216	1,149,853	1,249,648

\* Includes 9 months actual figures

\*\* Includes FEMA Advance of \$457,858.