Los Osos Community Services District

FINAL BUDGET

FISCAL YEAR 2026-2027

June 4, 2026

Special Thanks to the District's Staff:

Office:

Ron Munds, Assistant Interim General Manager

Laura Durban, Administrative Services Manager

Krys Rodriguez, CALFIRE Staff Services Analyst

Margaret Falkner, Utility Systems Manager

Alicia Zuniga, Utility Billing Specialist

Carol Gilmer, Administrative Clerk

Adrienne Geidel, District Accountant

Field Operations:

Nate Pall, Water Resources Crew Leader

Frank Asuncion, Water Resources Operator

Rumel Florentino, Water Resources Operator

Mitchell Rick, Water Resources Operator

Clint Requa, Water Resources Operator

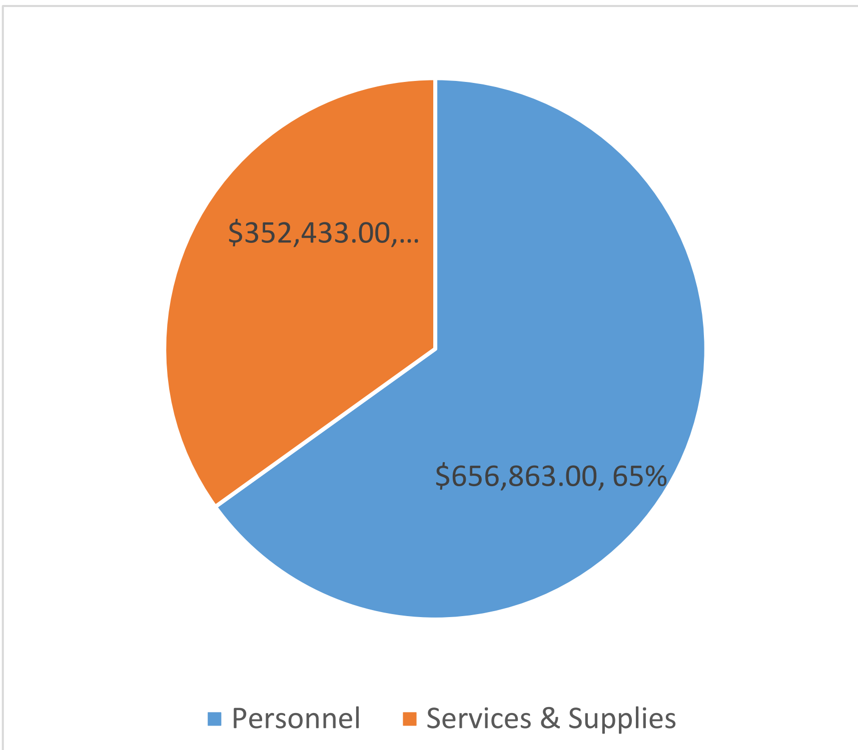
These individuals make up a team that is dedicated to serving the entire community of Los Osos.

Thank you all for your hard work.

Greg Kwolek

General Manager

100 - ADMINISTRATION			
Fund 100 Budget Category	**2025-2026 Budget**	**2026-2027 Budget**	**Increase/ (Decrease)**
Revenue	$794,892.75	$1,009,296.00	$214,403.25
Expenditures			
Personnel	$444,224.50	$656,863.00	$212,638.50
Services & Supplies	$350,668.25	$352,433.00	$1,764.75
TOTAL Expenditures	**$794,892.75**	**$1,009,296.00**	**$214,403.25**
TOTAL Revenue	**$794,892.75**	**$1,009,296.00**	**$214,403.25**



100 - ADMINISTRATION		Fiscal YTD 04/30/2026	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
REVENUES					
4005	Copying Costs	0.00	0.00	0.00	
4002	Transfers In	640,031.50	768,037.84	1,008,046.00	
4930	Other Revenue	405.84	0.00	0.00	
4950	Grants	42,386.43	22,354.91	0.00	PEG Grant
Total Service Charges & Fees		682,823.77	790,392.75	1,008,046.00	
Use of Money & Property					
4510	Investment Income on	4,205.87	4,500.00	1,250.00	Lowerd due to unassigned cash being used in 25/26
4511	Unrealized Change in	(303.51)	0.00	0.00	
Total Use of Money & Property		**3,902.36**	**4,500.00**	**1,250.00**	
	Total Revenues	**686,726.13**	**794,892.75**	**1,009,296.00**	
EXPENDITURES					
Personnel					
Salaries/Wages					
7322	Director's Compensation	9,840.00	14,500.00	14,500.00	Based on 2-3 meetings per month per director
8018	Holiday Pay	12,891.82	14,600.00	19,020.00	GM, and Asst. GM split
8045	Overtime Pay	0.00	500.00	200.00	
8050	Adminisrtative Leave Pay	8,216.17	7,000.00	8,000.00	
8051	Floating Holiday Pay	2,538.20	2,750.00	3,475.00	
8054	Salaries & Wages - Regular	242,833.14	300,000.00	420,675.00	
8060	Sick Leave Pay	13,171.52	12,700.00	8,650.00	
8066	Comp Time Used	0.00	300.00	150.00	
8081	Vacation Pay	11,678.87	14,000.00	55,000.00	To include GM Vacation Pay out when retires
Total Salaries/Wages		**301,169.72**	**366,350.00**	**529,670.00**	
Payroll Taxes & Benefits					
5020	FICA - ER	610.08	1,116.00	1,116.00	
5030	Life Insurance - ER	342.99	425.00	717.00	

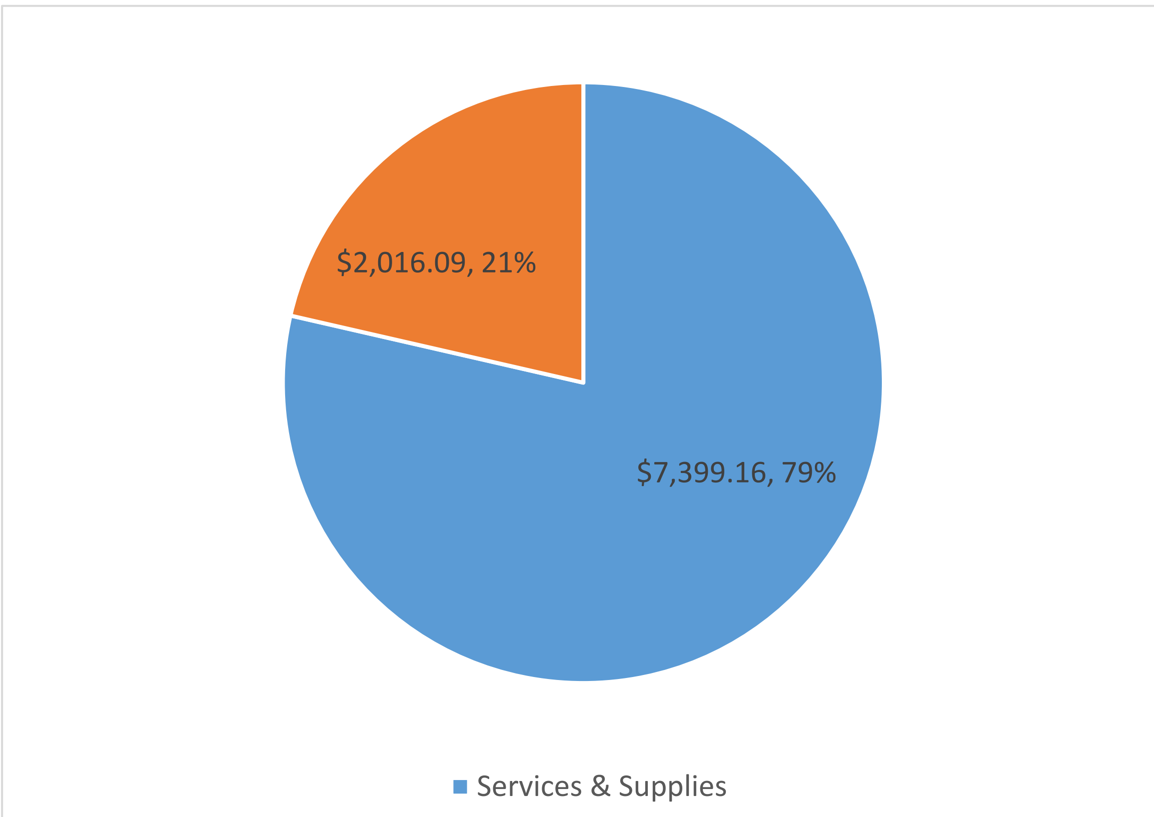
Account	Description	Fiscal YTD 04/30/2026	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
5031	Disability Insurance	359.58	550.00	584.00	
5032	Employee Assistance Program	83.00	101.00	120.00	
5035	AD & D Insurance	75.24	100.00	190.00	
5040	LTD Insurance	1,584.15	2,005.00	2,538.00	
5050	Medicare - ER	4,534.81	5,300.00	7,700.00	1.45% of Salaries
5060	Cafeteria Plan - ER	24,787.29	30,250.00	54,381.00	
5070	Retirement ER - Regular	0.00	500.00	500.00	
5071	Retirement ER - Additional Pickup	0.00	0.00	7,500.00	
5075	Retirees Medical - ER	1,442.47	2,250.00	2,250.00	
5102	CA Employee Training Tax - ER	24.48	37.50	35.00	
5120	Workers Comp Insurance - ER	2,318.83	2,550.00	2,550.00	
5124	Retirement - ER - Tier 2	25,242.01	31,500.00	44,922.00	8.24% (39167) plus UAL - 5754.50
8511	Car Allowance	0.00	0.00	1,200.00	
	Total Payroll Taxes & Benefits	**61,404.93**	**76,684.50**	**126,303.00**	
Employment Services					
5100	Unemployment Insurance - ER	509.69	800.00	500.00	
6200	Hiring, Advertising & Other Costs	29,000.00	200.00	200.00	
6230	Medical Exam	0.00	190.00	190.00	Asst. GM position
	Total Employment Services	**29,509.69**	**1,190.00**	**890.00**	
	Total Personnel	**392,084.34**	**444,224.50**	**656,863.00**	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	43.70	200.00	200.00	
	Total Clothing & Uniform	**43.70**	**200.00**	**200.00**	

100 - ADMINISTRATION		Fiscal YTD 04/30/2026	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
Contract Services					
6100	Labor & Support-IT Services	7,616.05	9,500.00	9,500.00	
6110	IT Purchased Services	27,977.38	34,000.00	34,000.00	
7100	Copier Contract-Maint & Usage	3,116.69	3,720.00	3,750.00	
7255	Security Services	315.00	500.00	500.00	
7321	Janitorial Cleaning & Supplies	2,710.00	3,450.00	3,450.00	
7342	Public Meeting Recordings	42,268.43	28,403.00	6,000.00	
	Total Contract Services	**84,003.55**	**79,573.00**	**57,200.00**	
Financial Services					
7309	Late Fees	0.00	200.00	200.00	
7310	Bank Service Charges	5,574.26	7,300.00	7,300.00	
	Total Financial Services	**5,574.26**	**7,500.00**	**7,500.00**	
Ins., Lic. & Regulatory Fees					
6340	Misc Fees	0.00	200.00	200.00	
6341	LAFCO Fees	21,860.83	21,861.00	24,047.00	
6343	Lien & Notary Fees	0.00	30.00	30.00	
7325	Insurance	56,260.33	56,288.25	60,156.00	Estimated 6.87% increase
	Total Ins., Lic. & Regulatory Fees	**78,121.16**	**78,379.25**	**84,433.00**	
Legal & Professional					
7304	Professional Services - ACCTG	42,500.00	60,000.00	60,000.00	
7305	Auditing Services	24,119.70	24,000.00	24,200.00	
7320	Professional & Consulting Services	3,096.72	3,200.00	700.00	GASB 75 $580
7326	Legal Services	3,500.00	20,000.00	20,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	500.00	500.00	
7343	Election Expenses	0.00	0.00	20,000.00	Election Scheduled in FY 2627
	Total Legal & Professional	**73,216.42**	**107,700.00**	**125,400.00**	

100 - ADMINISTRATION		Fiscal YTD 04/30/2026	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
Office/Operations					
6121	IT-Supplies & Miscellaneous	156.19	1,000.00	1,000.00	
6130	Computer Hardware	0.00	1,700.00	1,000.00	
7140	General Supplies & Minor Equipment	4,187.54	8,000.00	8,000.00	
7160	Postage, Shipping & Mail Supplies	1,636.42	2,000.00	2,000.00	
7226	Membership & Dues	9,491.00	9,491.00	10,350.00	CSDA & Chamber
7230	Misc Small Parts & Supplies	0.00	0.00	0.00	
	Total Office/Operations	**15,471.15**	**22,191.00**	**22,350.00**	
Other Expense					
7330	Misc Operating Expenses	0.00	25.00	25.00	Sales Use Tax
8735	Misc Department Admin	0.00	200.00	200.00	
	Total Other Expense	**0.00**	**225.00**	**225.00**	
Rent & Utilities					
6000	Cell Phones	1,261.00	1,560.00	1,740.00	
6025	Telephone	1,780.33	3,200.00	3,000.00	
7352	Rent - Offices & Other Structures	34,000.00	40,800.00	40,800.00	
8610	Electric	3,431.94	4,250.00	4,560.00	
8620	Gas Service	482.60	700.00	700.00	
	Total Rent & Utilities	**40,955.87**	**50,510.00**	**50,800.00**	
Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	125.00	125.00	
6900	R & M - Buildings & Structures	0.00	0.00	0.00	
	Total Repairs & Maintenance	**0.00**	**125.00**	**125.00**	

100 - ADMINISTRATION		Fiscal YTD 04/30/2026	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	100.00	100.00	
7324	Education & Training Fees	265.00	500.00	500.00	
7370	Travel Expense	464.67	2,000.00	2,000.00	
8410	Certifications	65.00	65.00	0.00	
8510	Lodging and Meals	0.00	500.00	500.00	
8539	Meals	945.38	600.00	600.00	For Directors
8550	Mileage Reimbursement & Parking	0.00	500.00	500.00	
	Total Travel & Training	**1,740.05**	**4,265.00**	**4,200.00**	
Debt Service					
9023	Debt Service - Interest & Service Fee	0.00	0.00	0.00	
	Total Debt Service	**0.00**	**0.00**	**0.00**	
	Total Services & Supplies	**299,126.16**	**350,668.25**	**352,433.00**	
	Total Expenditures	**691,210.50**	**794,892.75**	**1,009,296.00**	

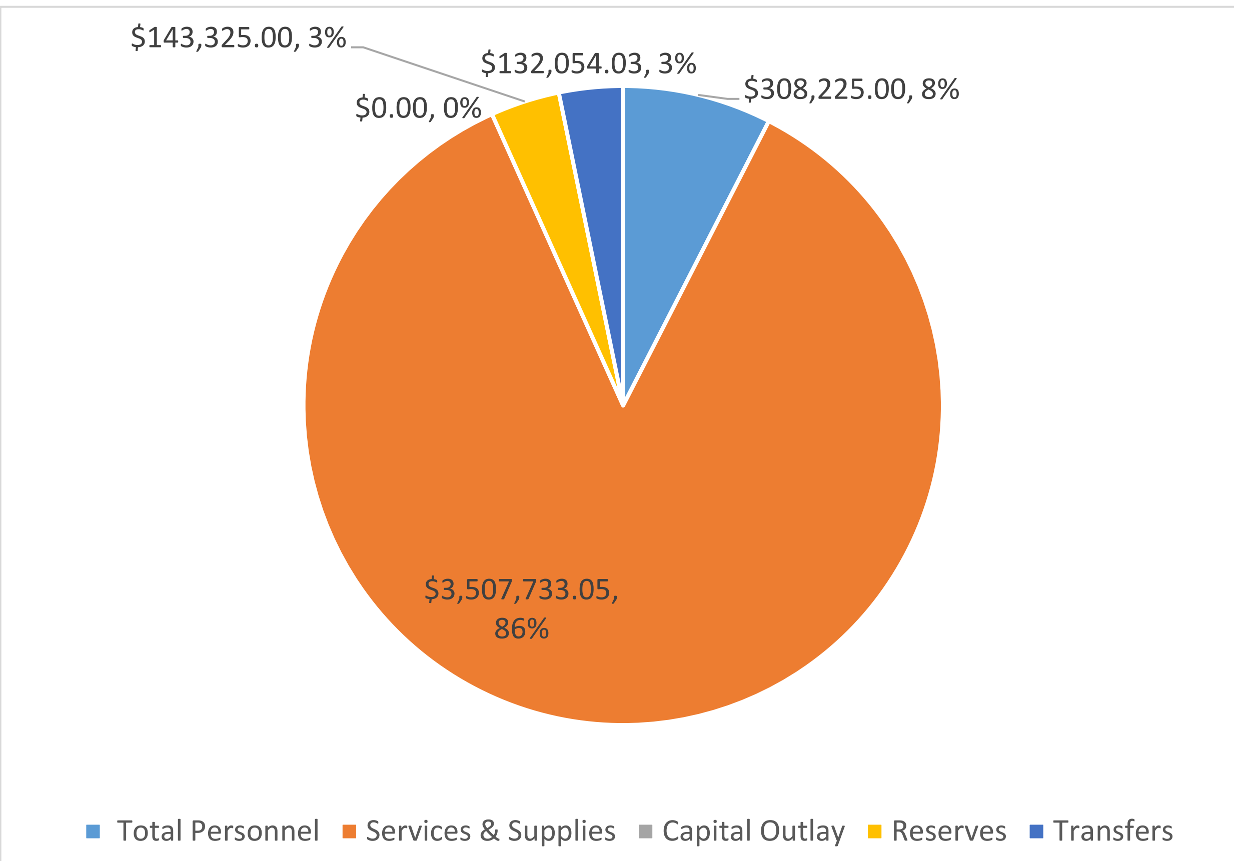
200 - Bayridge			
Fund 200 Budget Category	**2025-2026 Budget**	**2026-2027 Budget**	**Increase/ (Decrease)**
Revenue	$10,000.00	$10,000.00	$0.00
Expenditures			
Services & Supplies	$7,399.16	$7,399.16	$0.00
Transfers	$1,920.09	$2,016.09	$96.00
TOTAL Expenditures	**$9,319.25**	**$9,415.25**	**$96.00**
TOTAL Revenue	**$10,000.00**	**$10,000.00**	**$0.00**
Net Revenue/Expenses		**$584.75**	



200 - BAYRIDGE ESTATES

		Fiscal YTD 04/30/26	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
REVENUE					
Property Taxes					
4035	Zone F Property Taxes	0.00	0.00	0.00	
	Total Property Taxes	**0.00**	**0.00**	**0.00**	
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	7,380.15	10,000.00	10,000.00	
	Total Special Taxes & Assessments	**7,380.15**	**10,000.00**	**10,000.00**	
Use of Money & Property					
4510	Investment Income on funds	670.33	0.00	0.00	
	Total Use of Money & Property	**670.33**	**0.00**	**0.00**	
	Total Revenues	**8,050.48**	**10,000.00**	**10,000.00**	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	400.76	600.00	600.00	Tax Roll Preparation and Property Tax Assessment Payments
	Total Ins., Lic. & Regulatory Fees	**400.76**	**600.00**	**600.00**	
Legal & Professional					
7326	Legal Services	0.00	0.00	0.00	
7340	Legal Notifications & Mandated Advertising	0.00	75.00	75.00	Share of Legal Notice for tax rolls
	Total Legal & Professional	**0.00**	**75.00**	**75.00**	
Rent & Utilities					
8670	Street Lighting	4,535.26	6,724.16	6,724.16	
	Total Rent & Utilities	**4,535.26**	**6,724.16**	**6,724.16**	
	Total Services & Supplies	**4,936.02**	**7,399.16**	**7,399.16**	
TRANSFERS					
9511	Interfund Transfer Out	1,600.10	1,920.09	2,016.09	
	Total Transfers	**1,600.10**	**1,920.09**	**2,016.09**	
Total Expenditures		**6,536.12**	**9,319.25**	**9,415.25**	
Net Revenues over Expenditures		**1,514.36**	**680.75**	**584.75**	

301 - Fire			
Fund 301 Budget Category	2025-2026 Budget	2026-2027 Budget	Increase/ (Decrease)
Revenue	$3,994,910.58	$4,180,281.19	$185,370.61
Expenditures			
Total Personnel	$304,225.00	$308,225.00	$4,000.00
Services & Supplies	$3,678,417.00	$3,507,733.05	-$170,683.95
Capital Outlay	$34,912.00	$0.00	-$34,912.00
Reserves	$226,500.00	$143,325.00	-$83,175.00
Transfers	$96,004.73	$132,054.03	$36,049.30
Total Expenditure	**$4,340,058.73**	**$4,091,337.08**	**-$248,721.65**
Total Revenue	**$3,994,910.58**	**$4,180,281.19**	**$185,370.61**
Net Revenue/Expenses		**$88,944.11**	



301 - FIRE		Fiscal YTD 04/30/26	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
REVENUES					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	130,985.00	150,000.00	
4037	Property Tax Zone B	246,627.31	249,729.58	3,028,077.95	
4038	Property Tax Zone B Pass thru	672,249.04	2,676,752.42	43,837.05	
4039	CalFIRE Sched A Prior Year Refunds	0.00	0.00	0.00	
	Total Property Taxes	**918,876.35**	**3,057,467.00**	**3,221,915.00**	
Grant Revenue					
4949	Govt-State Grants	0.00	0.00	0.00	
4956	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00	
	Total Grant Revenue	**0.00**	**0.00**	**0.00**	
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00	
4050	Special Fire Tax	0.00	692,801.58	713,724.19	3.02% increase
	Total Special Taxes & Assessments	**0.00**	**720,309.58**	**741,232.19**	
Other Revenues					
4000	Ambulance Agreement	45,333.30	67,134.00	67,134.00	
4040	Refunds	673.42	0.00	0.00	
4930	Other Revenue	300.00	0.00	0.00	
	Total Other Revenues	**46,306.72**	**67,134.00**	**67,134.00**	
Use of Money &					
4510	Investment Income on funds	211,668.33	150,000.00	150,000.00	
4511	Unrealized Change in Value	(12,835.62)	0.00	0.00	
	Total Use of Money & Property	**198,832.71**	**150,000.00**	**150,000.00**	
	Total Revenues	**1,164,015.78**	**3,994,910.58**	**4,180,281.19**	
EXPENDITURES					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	37,546.52	38,000.00	38,000.00	
8340	Resv FF-Shift Coverage	95,184.24	150,000.00	150,000.00	
8345	Resv FF-Special Projects	0.00	0.00	0.00	
	Total Salaries/Wages	**132,730.76**	**188,000.00**	**188,000.00**	
Payroll Taxes & Benefits					
5020	Social Security - Employer	7,974.42	10,000.00	10,000.00	
5030	Life Insurance - ER	1,700.00	2,500.00	2,500.00	
5035	AD & D Insurance	305.00	850.00	850.00	
5050	Medicare - ER	1,924.62	2,500.00	2,500.00	
5070	Retirement ER - Regular	52,381.70	63,000.00	67,000.00	UAL 66,953

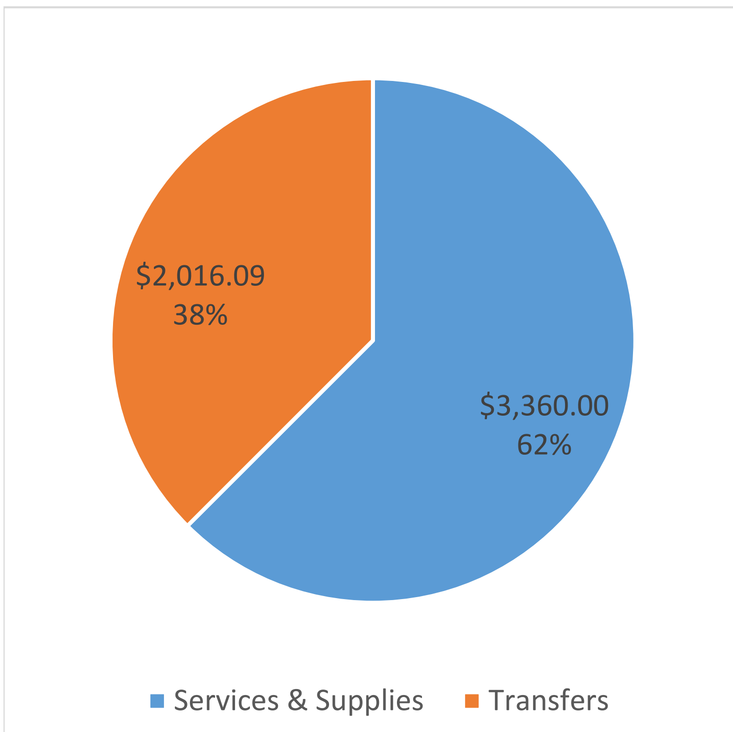
301 - FIRE		Fiscal YTD 04/30/26	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
5102	CA Training Tax - ER	77.26	175.00	175.00	
5120	Workers Comp Insurance - ER	14,906.08	21,100.00	21,100.00	
5124	Retirement - ER - Tier 2	1,899.53	2,000.00	2,000.00	
	Total Payroll Taxes & Benefits	**81,168.61**	**102,125.00**	**106,125.00**	
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	0.00	Current employees
5100	Unemployment Insurance	1,644.73	6,000.00	6,000.00	
6200	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
6230	Medical Exam	6,671.00	8,000.00	8,000.00	Possibly two hiring events
	Total Employment Services	**8,315.73**	**14,100.00**	**14,100.00**	
	Total Personnel	**222,215.10**	**304,225.00**	**308,225.00**	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	6,613.31	3,800.00	2,800.00	may need 7-8 uniforms still
7248	Uniform Safety Boots	0.00	1,200.00	2,200.00	reimb. up to 11 RFF if reach 1 year
	Total Clothing & Uniform	**6,613.31**	**5,000.00**	**5,000.00**	
Contract Services					
6100	Labor & Support-IT Services	0.00	0.00	0.00	
6110	IT Purchased Services	1,097.02	1,800.00	3,500.00	internet, starlink for command truck & ipad data plans
7100	Copier Contract-Maint & Usage	1,339.21	2,500.00	2,500.00	
7202	Building Alarms & Security	630.00	1,600.00	1,200.00	
7204	Cleaning Supplies, Laundry & Towel Service	0.00	100.00	100.00	
7222	Hazardous Materials CW JPA Cost	2,210.00	2,210.00	2,400.00	
7500	Schedule A Charges	672,249.04	3,358,062.00	3,110,491.00	Schedule A
7502	County Property Tax Admin Fee Pass Thru	0.00	0.00	43,837.05	
	Total Contract Services	**677,525.27**	**3,366,272.00**	**3,164,028.05**	
Equipment & Tools					
6055	Radios	0.00	2,700.00	2,700.00	
6440	Fire Personal Protection Equipment	20,683.14	55,000.00	55,000.00	
6460	Self-Contained Breathing Apparatus	0.00	3,000.00	3,000.00	
6610	Rescue-Extrication Equipment	3,200.00	3,500.00	3,500.00	
6611	Water Rescue Equipment	2,020.00	2,020.00	2,000.00	
6630	Rope & Climbing Equipment	5,888.24	6,000.00	3,000.00	

301 - FIRE		Fiscal YTD 04/30/26	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
7234	Oxygen Supplies & Cylinder Rent	0.00	900.00	900.00	
7238	Paramedic & EMT Small Tools & Supplies	18,579.17	27,000.00	27,000.00	
7242	Minor Tools, Accessories & Field Machines	5,704.29	6,800.00	6,800.00	
7252	Misc Hardware	15.43	1,200.00	1,200.00	
	Total Equipment & Tools	**56,090.27**	**108,120.00**	**105,100.00**	
Financial Services					
7309	Late Fees	0.00	10.00	10.00	
9154	Losses and Damages	0.00	50.00	50.00	
	Total Financial Services	**0.00**	**60.00**	**60.00**	
Ins., Licenses & Regulatory Fees					
6120	Computer Hardware/Software/Licenses	1,167.60	1,300.00	3,500.00	$3k tablet command, $130 pdf software
6345	Property Taxes & Assessments Costs	7,744.86	7,300.00	8,000.00	
7325	Insurance	82,317.44	89,500.00	95,650.00	Estimated 6.87% increase
	Total Ins., Licenses & Regulatory Fees	**91,229.90**	**98,100.00**	**107,150.00**	
Legal & Professional					
7320	Professional & Consulting Services	8,328.69	8,000.00	9,000.00	
7326	Legal Services	28.00	15,000.00	15,000.00	
7340	Legal Notifications & Mandated Advertising	282.54	1,500.00	1,500.00	Includes Weed Abatement notifications
	Total Legal & Professional	**8,639.23**	**24,500.00**	**25,500.00**	
Office/Operations					
7140	General Supplies & Minor Equipment	4,069.22	6,000.00	7,000.00	
7160	Postage, Shipping & Mail Supplies	521.18	1,000.00	1,000.00	
7216	Fire Prevention Education Materials	0.00	0.00	1,500.00	Fire Safety Fair/Open house
7226	Membership & Dues	0.00	300.00	300.00	
7230	Misc Small Parts & Supplies	179.04	1,000.00	1,000.00	
7240	Propane	200.00	300.00	300.00	
	Total Office/Operations	**4,969.44**	**8,600.00**	**11,100.00**	
Other Expense					
6720	Station - Furniture	3,989.70	4,000.00	4,100.00	(5) Mattresses
7201	White Goods & Accessories - bedding, towels	1,819.50	2,000.00	1,500.00	New Dryer
7209	District Operating Center Expense	0.00	200.00	200.00	

301 - FIRE		Fiscal YTD 04/30/26	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
7218	Cooking Products - Food, Drinks & Staples	203.50	500.00	500.00	
7224	Kitchen Cookware & Utensils	464.96	600.00	800.00	
7330	Misc Operating Expenses	2,059.71	3,870.00	2,000.00	exercise equipment, etc.
	Total Other Expense	**8,537.37**	**11,170.00**	**9,100.00**	
Rent & Utilities					
6000	Cell Phones	684.10	910.00	910.00	
6025	Telephone	1,951.58	2,400.00	2,400.00	
8610	Electric	3,443.31	6,000.00	4,500.00	Annual true up and a monthly charge for 3CE
8620	Gas Service	1,281.61	2,200.00	2,200.00	
8630	Trash Services	2,403.61	3,200.00	3,200.00	
8640	Water and Water Services	6,448.35	6,800.00	8,000.00	
8659	Utility Cable Charges	916.09	1,500.00	1,500.00	
8670	Street Lighting	108.79	135.00	135.00	
	Total Rent & Utilities	**17,237.44**	**23,145.00**	**22,845.00**	
Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	500.00	500.00	
6405	R & M - Extinguishers	493.11	500.00	800.00	
6640	R & M - Equip & Other Non-Structural Fixed Assets	3,613.96	3,750.00	3,750.00	
6750	R & M - Minor Tools & Equipment	685.94	1,600.00	1,600.00	
6775	R & M -Operation/Field Equipment	12,847.69	13,000.00	10,000.00	
6800	R & M - Grounds & Collection Systems	14.99	800.00	800.00	
6900	R & M - Buildings & Structures	1,001.18	12,000.00	12,000.00	
	Total Repairs & Maintenance	**18,656.87**	**32,150.00**	**29,450.00**	
Travel & Training					
7141	CERT Training Supplies	0.00	0.00	0.00	
7323	Books, Publications & Subscriptions	0.00	400.00	750.00	Vector Solutions licenses for full-time staff
7324	Education, Training, Seminar	0.00	400.00	400.00	
8405	Reserve FF Training Costs	0.00	500.00	1,000.00	Vector Solutions licenses
8410	Certifications	0.00	0.00	1,000.00	paramedic license renewal $250/ea
	Total Travel & Training	**0.00**	**1,300.00**	**3,150.00**	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	0.00	0.00	1,500.00	
7211	Misc Fuel & Diesel	0.00	0.00	5,500.00	
7220	Gasoline	0.00	0.00	1,500.00	

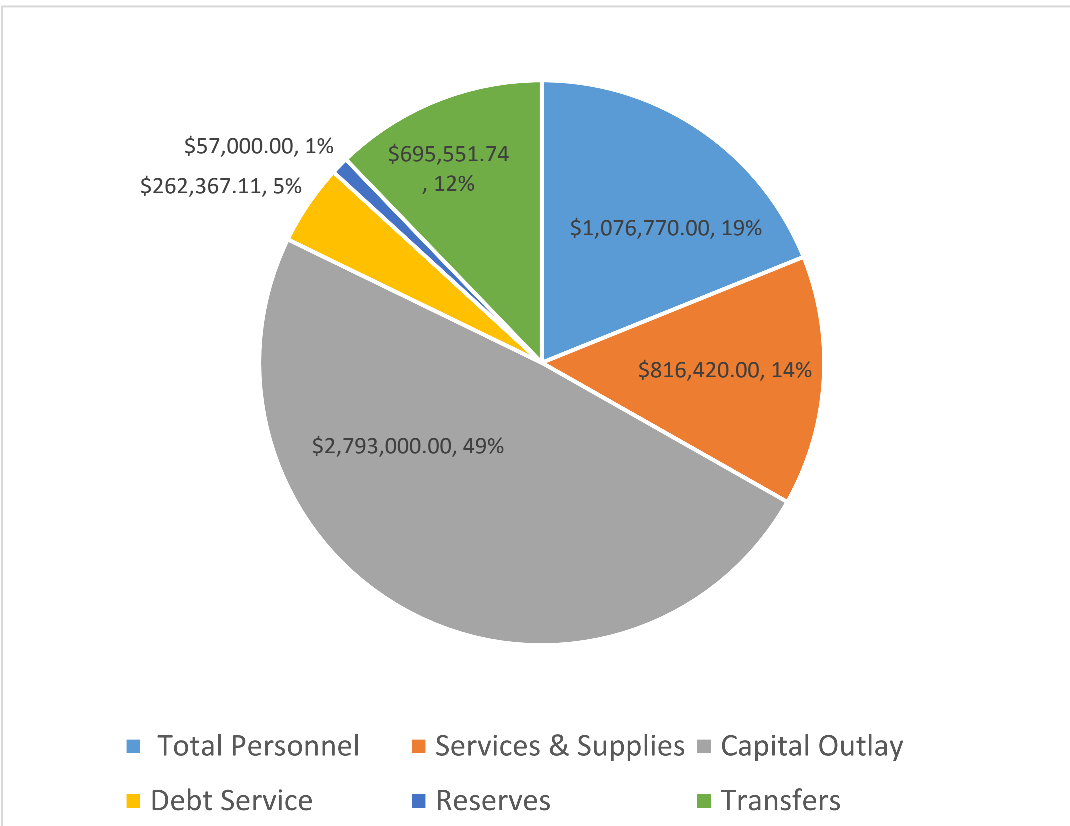
301 - FIRE		Fiscal YTD 04/30/26	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
7232	Vehicle Repairs - Parts, Tires, Lubricants	0.00	0.00	16,750.00	
	Total Vehicle Maintenance & Repairs	**0.00**	**0.00**	**25,250.00**	
	Total Services & Supplies	**889,499.10**	**3,678,417.00**	**3,507,733.05**	
Capital Outlay					
9006	Infrastructure CIP	32,911.76	32,912.00	0.00	
9085	Vehicle Purchase	1,244.10	2,000.00	0.00	
	Total Capital Outlay	**34,155.86**	**34,912.00**	**0.00**	
Reserves					
9504	*Vehicle Replacement Reserve	0.00	136,500.00	143,325.00	
9572	*General Contingency (Operations) Reserve	0.00	90,000.00	0.00	Goal of 15% has been met
	Total Reserves	**0.00**	**226,500.00**	**143,325.00**	
TRANSFERS					
9511	Interfund Transfer Out	80,003.90	96,004.73	132,054.03	
	Total Transfers	**80,003.90**	**96,004.73**	**132,054.03**	
	Total Expenditures	**1,225,873.96**	**4,340,058.73**	**4,091,337.08**	
Net Revenues over Expenditures		**(61,858.18)**	**(345,148.15)**	**88,944.11**	

400 - VISTA DE ORO			
Fund 400 Budget Category	2025-2026 Budget	2026-2027 Budget	Increase/ (Decrease)
Revenue	$6,000.00	$6,000.00	$0.00
Expenditures			
Services & Supplies	$3,360.00	$3,360.00	$0.00
Transfers	$1,920.09	$2,016.09	$96.00
TOTAL Expenditures	**$5,280.09**	**$5,376.09**	**$96.00**
TOTAL Revenue	**$6,000.00**	**$6,000.00**	**$0.00**
Net Revenue/Expenses	**$719.91**	**$623.91**	



400 - VISTA DE ORO		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
REVENUES					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	4,136.00	6,000.00	6,000.00	
	Total Special Taxes & Assessments	**4,136.00**	**6,000.00**	**6,000.00**	
	Total Revenues	**4,136.00**	**6,000.00**	**6,000.00**	
EXPENDITURES					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	211.76	600.00	600.00	Wallace Group Enginnering servics for Tax Rolls
	Total Ins., Lic. & Regulatory Fees	**211.76**	**600.00**	**600.00**	
Legal & Professional					
7320	Professional & Consulting Services	0.00	230.00	230.00	
7326	Legal Services	0.00	0.00	0.00	
7340	Legal Notifications & Mandated Advertising	0.00	70.00	70.00	
	Total Legal & Professional	**0.00**	**300.00**	**300.00**	
Rent & Utilities					
8670	Street Lighting	1,790.83	2,460.00	2,460.00	
	Total Rent &	**1,790.83**	**2,460.00**	**2,460.00**	
	Total Services & Supplies	**2,002.59**	**3,360.00**	**3,360.00**	
TRANSFERS					
9511	Interfund Transfer Out	1,600.10	1,920.09	2,016.09	
	Total Transfers	**1,600.10**	**1,920.09**	**2,016.09**	
	Total Expenditures	**3,602.69**	**5,280.09**	**5,376.09**	
Net Revenues over Expenditures		**533.31**	**719.91**	**623.91**	

500 - Water			
Fund 500 Budget Category	**2025-2026 Budget**	**2026-2027 Budget**	**Increase/ (Decrease)**
Revenue	$3,523,124.47	$3,536,968.67	$13,844.20
Expenditures			
Total Personnel	$1,072,315.00	$1,076,770.00	$4,455.00
Services & Supplies	$804,580.00	$816,420.00	$11,840.00
Capital Outlay	$2,871,013.00	$2,793,000.00	-$78,013.00
Debt Service	$263,036.74	$262,367.11	-$669.63
Reserves	$57,000.00	$57,000.00	$0.00
Transfers	$545,306.87	$695,551.74	$150,244.87
TOTAL Expenditures	**$5,613,251.61**	**$5,701,108.85**	**$87,857.24**
TOTAL Revenue	**$3,523,124.47**	**$3,536,968.67**	**$13,844.20**
Net Revenue/Expenses		**-$2,164,140.18**	



500 - WATER		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
REVENUES					
Property Taxes					
4035	Zone A Property Tax Revenue	130,781.43	50,000.00	50,000.00	
	Total Property Taxes	**130,781.43**	**50,000.00**	**50,000.00**	
Grant Revenue					
4950	Grants	150,412.49	0.00	0.00	
4965	BMC	201,480.00	0.00	0.00	
	Total Grant Revenue	**351,892.49**	**0.00**	**0.00**	
Service Charges & Fees					
4030	Residential Single Family	2,078,442.19	2,595,274.00	2,667,941.67	
4102	Residential- Multi - Family-Water Sales	216,677.32	266,506.00	273,968.17	
4103	Commercial, Home Care, Retail-Water Sales	235,861.93	182,136.00	193,068.36	
4104	Irrigation- Water Sales	48,966.94	36,383.00	51,000.00	
4105	Recycled Water Revenue	78,438.61	184,888.00	106,053.00	
4114	Water Other Service	103.33	1,000.00	1,000.00	
4115	Connection Fees	2,584.00	10,500.00	10,500.00	
4931	Water Activation Fees	4,950.00	6,000.00	6,000.00	
4932	Penalties	21,123.50	20,000.00	20,000.00	
4933	Door Hangers/Lockout Notices	8,080.00	9,400.00	9,400.00	
4937	NSF Fees	635.00	575.00	575.00	
Total Service Charges & Fees		**2,695,862.82**	**3,312,662.00**	**3,339,506.20**	
Other Revenues					
4040	Refunds	4,239.06	0.00	0.00	
4930	Other Revenue	33,032.54	9,000.00	9,000.00	Service upgrades
4935	Sale-Specs/Plans & Non Capital Items	0.00	0.00	0.00	

500 - WATER		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
4936	Water Delinquencies via Tax Roll	0.00	0.00	0.00	
	Total Other Revenues	**37,271.60**	**9,000.00**	**9,000.00**	
Use of Money & Property					
4504	Interest Income	5,517.47	6,462.47	6,462.47	From Drainage Loan
4510	Investment Income on funds	123,480.11	145,000.00	132,000.00	Lowered due to spending on Capital Porjects
4511	Unrealized Change in Value	(5,985.75)	0.00	0.00	
	Total Use of Money & Property	**123,011.83**	**151,462.47**	**138,462.47**	
	Total Revenues	**3,338,820.17**	**3,523,124.47**	**3,536,968.67**	rate study est. $3,593,417
EXPENDITURES					
Personnel Salaries/Wages					
8018	Holiday Pay	25,140.23	30,000.00	27,250.00	
8045	Overtime Pay	4,574.51	10,000.00	10,000.00	
8050	Administrative Leave Pay	2,452.00	2,450.00	1,500.00	
8051	Floating Holiday Pay	4,741.31	5,600.00	5,000.00	
8054	Salaries & Wages - Regular	428,710.77	590,000.00	600,000.00	Overlap of Ron and Assistant GM
8056	Retroactive Pay	0.00	500.00	500.00	
8060	Sick Leave Pay	21,464.78	14,000.00	14,000.00	
8063	Standby Pay	20,933.81	28,000.00	28,000.00	
8066	Comp Time Used	19,856.29	20,500.00	21,500.00	
8081	Vacation Pay	31,475.27	37,000.00	40,000.00	
	Total Salaries/Wages	**559,348.97**	**738,050.00**	**747,750.00**	
Payroll Taxes & Benefits					
5030	Life Insurance - ER	1,468.39	2,000.00	1,857.00	
5031	Disability Insurance	856.17	1,200.00	1,100.00	
5032	Employee Assistance Program	249.00	302.50	279.00	
5035	AD & D Insurance	332.09	450.00	450.00	
5040	LTD Insurance	4,271.49	5,500.00	5,500.00	
5050	Medicare - ER	8,630.01	11,000.00	11,000.00	
5060	Cafeteria Plan - ER	66,470.06	85,000.00	84,000.00	
5070	Retirement ER - Regular	132,472.41	165,000.00	152,509.00	UAL $98602, 13.36% Legacy
5075	Retirees Medical - ER	0.00	300.00	300.00	

500 - WATER		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
5102	CA Training Tax - ER	52.50	52.50	49.00	
5120	Workers Comp Insurance - ER	37,244.77	41,700.00	41,700.00	
5124	Retirement - ER - Tier 2	15,503.19	19,250.00	27,766.00	UAL 5754.50, 8.24%
Total Payroll Taxes & Benefits		**267,550.08**	**331,755.00**	**326,510.00**	
Employment Services					
5100	Unemployment Insurance - ER	1,049.99	1,820.00	1,820.00	
6200	Hiring, Advertising &	0.00	500.00	500.00	
6230	Medical Exam	0.00	190.00	190.00	
Total Employment Services		**1,049.99**	**2,510.00**	**2,510.00**	
	Total Personnel	**827,949.04**	**1,072,315.00**	**1,076,770.00**	
Services & Supplies					
Clothing & Uniform					
7246	Uniform & Gear	1,130.92	2,600.00	2,600.00	
7248	Uniform Safety Boots	778.76	1,250.00	1,625.00	
	Total Clothing & Uniform	**1,909.68**	**3,850.00**	**4,225.00**	
Contract Services					
6100	Labor & Support-IT Services	2,557.14	5,000.00	5,000.00	
6110	IT Purchased Services	1,612.42	1,740.00	1,740.00	
6115	Misc. Contract Services	6,446.28	6,800.00	6,800.00	
7250	Water Quality Testing	48,099.00	70,000.00	70,000.00	
7255	Security Services	2,745.00	4,000.00	4,000.00	
7301	Contract Maint Services	0.00	0.00	0.00	
7321	Janitorial Cleaning &	962.50	1,140.00	1,140.00	
Total Contract Services		**62,422.34**	**88,680.00**	**88,680.00**	
Equipment & Tools					
6438	Disinfection Feed Pumps	527.80	2,700.00	1,500.00	
7242	Minor Tools, Accessories & Field Machines	4,380.45	6,500.00	7,500.00	Due to increasing costs
7253	Rent - Equipment	0.00	500.00	500.00	

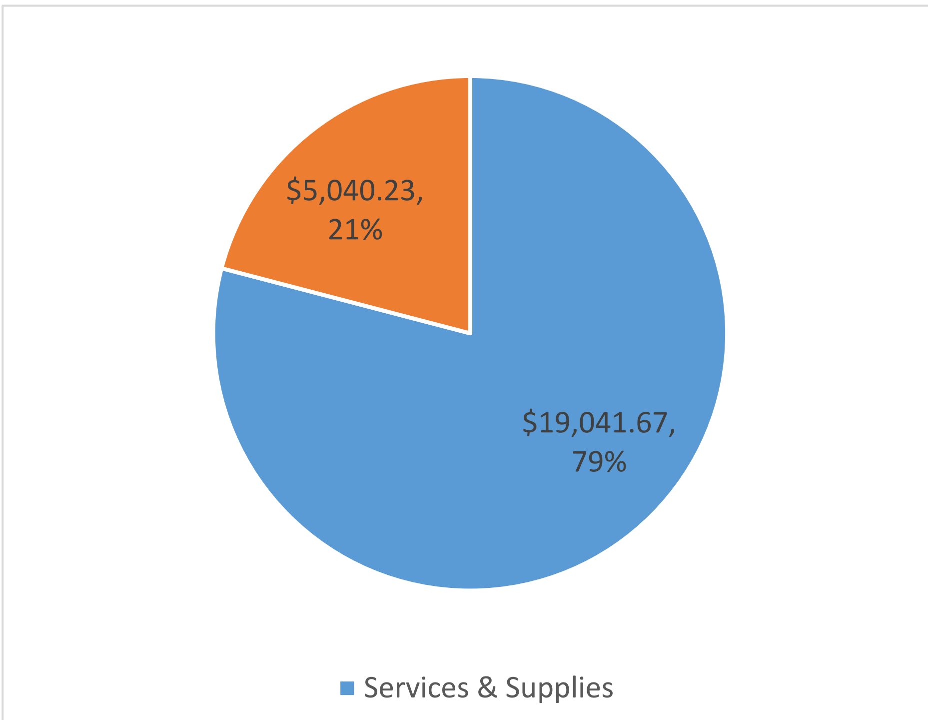
500 - WATER		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
7256	Meter Purchases & Replacements	0.00	2,000.00	2,000.00	
Total Equipment & Tools		**4,908.25**	**11,700.00**	**11,500.00**	
Financial Services					
7309	Late Fees	0.00	0.00	0.00	
7310	Bank Service Charges	0.00	75.00	75.00	
9153	Bad Debt Expense	0.00	0.00	0.00	
Total Financial Services		**0.00**	**75.00**	**75.00**	
Ins., Lic. & Regulatory Fees					
6120	Computer Licenses	18,576.00	19,400.00	19,400.00	
6340	Misc Fees	0.00	400.00	400.00	
6342	Fees - Regulatory	27,995.54	29,500.00	30,500.00	
6345	Property Taxes & Assess. Costs	2,623.57	7,200.00	7,200.00	
7325	Insurance	101,718.54	115,500.00	123,435.00	Estimated 6.87% increase
Total Ins., Lic. & Regulatory Fees		**150,913.65**	**172,000.00**	**180,935.00**	
Legal & Professional					
7318	Professional & Consulting BMC	219,342.95	140,000.00	140,000.00	
7320	Professional & Consulting Services	22,730.90	57,000.00	57,000.00	
7326	Legal Services	952.00	2,500.00	2,500.00	
7336	Legal Services-ISJ	0.00	0.00	0.00	
7340	Legal Notifications	0.00	500.00	500.00	
Total Legal & Professional		**243,025.85**	**200,000.00**	**200,000.00**	
Office/Operations					
6130	Computer Hardware	869.98	870.00	1,000.00	
6140	Computer Software	0.00	1,000.00	500.00	
7140	General Supplies & Minor Equipment	776.84	2,000.00	2,000.00	
7160	Postage, Shipping & Mail Supplies	8,128.07	10,000.00	10,500.00	Due to increasing costs
7180	Billing Supplies, Forms & Printing	9,615.05	14,000.00	14,000.00	
7226	Membership & Dues	3,840.27	3,200.00	4,150.00	USA, CWEP, AWWA

500 - WATER		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
7230	Misc Small Parts & Supplies	2,432.88	2,000.00	4,000.00	Due to increasing costs
7237	Process Control & Treatment Supplies	5,922.24	10,000.00	10,000.00	
7239	Water Treatment Chemicals	10,200.00	20,000.00	20,000.00	
7249	Safety Supplies	812.32	1,200.00	1,200.00	
	Total Office/Operations	**42,597.65**	**64,270.00**	**67,350.00**	
Other Expenses					
7330	Misc Operating Expenses	140.25	150.00	150.00	
7348	Water Conservation Program	4,583.35	6,000.00	6,000.00	
	Total Other Expense	**4,723.60**	**6,150.00**	**6,150.00**	
Rent & Utilities					
6000	Cell Phones	2,027.29	2,200.00	6,400.00	SCADA Cellular
6025	Telephone	9,469.47	12,500.00	5,000.00	SCADA system online, phone system to lower
7352	Rent - Offices & Other Structures	0.00	0.00	0.00	
8610	Electric	114,904.89	170,000.00	170,000.00	
8620	Gas Service	182.31	250.00	250.00	
8630	Trash Services	2,726.22	3,300.00	3,400.00	
8644	Disposal Services	0.00	2,600.00	2,600.00	
8670	Street Lighting	670.08	780.00	780.00	
	Total Rent & Utilities	**129,980.26**	**191,630.00**	**188,430.00**	
Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	425.00	425.00	
6422	R & M - Hydrants	365.05	800.00	800.00	
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	5,507.55	11,000.00	11,000.00	
6641	R & M - Wells	1,916.01	9,500.00	9,500.00	
6750	R & M - Minor Tools & Equipment	591.41	1,200.00	1,200.00	
6800	R & M - Grounds & Collection Systems	122.40	1,400.00	1,000.00	
6830	Paving & Concrete	0.00	500.00	500.00	
6900	R & M - Buildings & Structures	513.82	15,000.00	15,000.00	

500 - WATER		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
7241	R & M - Water Distribution System	7,322.71	10,000.00	10,000.00	
	Total Repairs & Maintenance	**16,338.95**	**49,825.00**	**49,425.00**	
Travel & Training					
7323	Books, Publications & Subscriptions	0.00	350.00	350.00	
7324	Education & Training Fees	0.00	500.00	500.00	
8410	Certifications	160.00	500.00	500.00	
8510	Lodging & Meals - Local	0.00	300.00	300.00	
8539	Meals	0.00	0.00	0.00	
8550	Mileage Reimbursement & Parking	0.00	300.00	300.00	
	Total Travel & Training	**160.00**	**1,950.00**	**1,950.00**	
Vehicle Maintenance & Repairs					
7006	Tuneup/Oil/Maintenance	455.18	1,200.00	1,200.00	
7211	Misc Fuel & Diesel	2,326.68	2,000.00	4,000.00	
7220	Gasoline	5,971.22	7,000.00	7,000.00	
7232	Vehicle Repairs - Parts, Tires & Lubricants	4,286.29	4,250.00	5,500.00	Back Hoe Service, - 3 Trucks will need Tires per Nate
Total Vehicle Maintenance &		**13,039.37**	**14,450.00**	**17,700.00**	
	Total Services & Supplies	**670,019.60**	**804,580.00**	**816,420.00**	
Capital Outlay					
9006	Infrastructure CIP	1,563,391.96	2,871,013.00	2,793,000.00	See CIP list
9059	Vehicles, Equipment, & Fixtures	0.00	0.00	0.00	
	Total Capital Outlay	**1,563,391.96**	**2,871,013.00**	**2,793,000.00**	
Debt Service					
9022	Debt Service - Principal	202,150.18	202,150.18	207,203.93	
9023	Debt Service - Interest & Annual Fee	54,092.26	54,092.26	48,975.33	
9024	Loan Administration Fee	6,794.30	6,794.30	6,187.85	
	Total Debt Service	**263,036.74**	**263,036.74**	**262,367.11**	

500 - WATER		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
9572	*General Contingency (Operations) Reserve	0.00	57,000.00	57,000.00	
	Total Reserves	**0.00**	**57,000.00**	**57,000.00**	
TRANSFERS					
9511	Interfund Transfer Out	454,422.40	545,306.87	695,551.74	
	Total Transfers	**454,422.40**	**545,306.87**	**695,551.74**	
	Total Expenditures	**3,778,819.74**	**5,613,251.61**	**5,701,108.85**	
	Net Revenues over Expenditures	**(439,999.57)**	**(2,090,127.14)**	**(2,164,140.18)**	

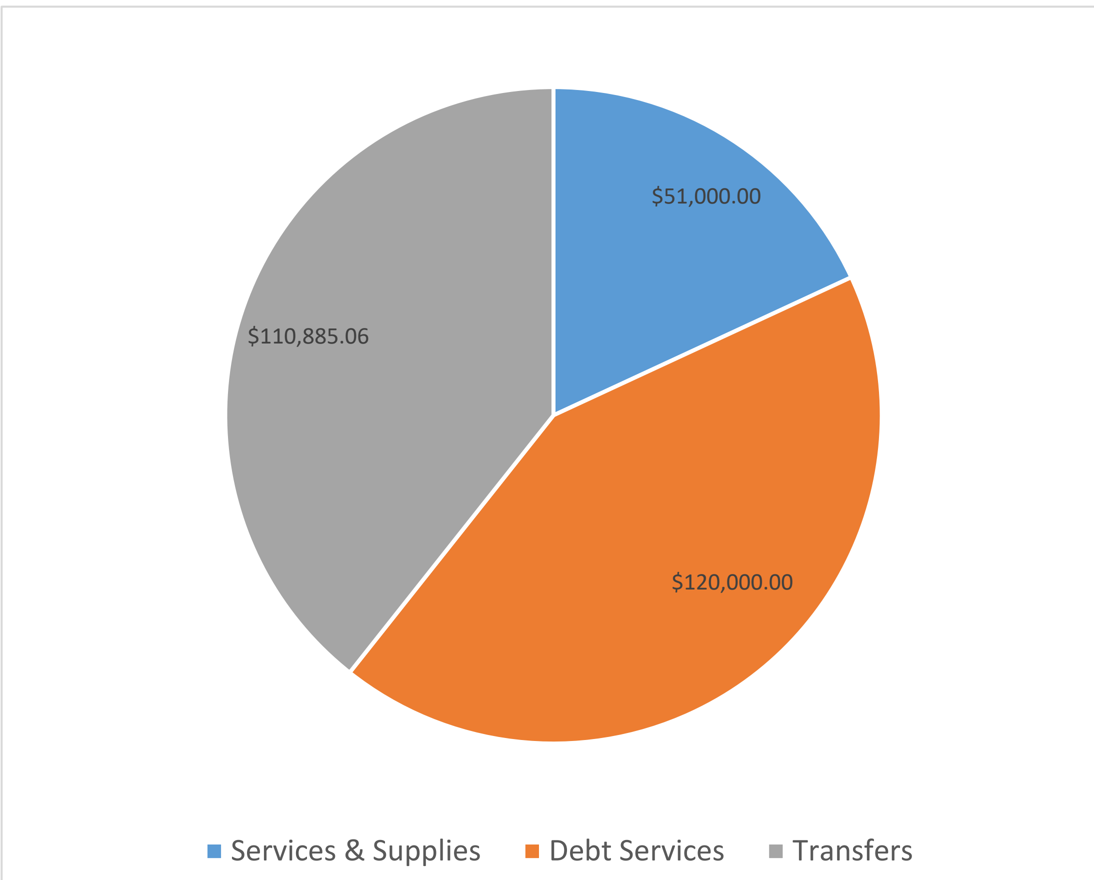
600 - Wastewater			
Fund 600 Budget Category	**2025-2026 Budget**	**2026-2027 Budget**	**Increase/ (Decrease)**
Revenue	$22,477.66	$24,081.90	$1,604.24
Expenditures			
Services & Supplies	$18,637.47	$19,041.67	$404.20
Transfers	$3,840.19	$5,040.23	$1,200.04
TOTAL Expenditures	**$22,477.66**	**$24,081.90**	**$1,604.24**
TOTAL Revenue	**$22,477.66**	**$24,081.90**	**$1,604.24**
Net Revenue/Expenses	**$ -**	**$0.00**	



600 - WASTEWATER

		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
REVENUES					
Other Revenue					
4034	Zone A Property Tax Revenue	0.00	0.00	0.00	
Service Charges & Fees					
4062	Wastewater Admin Charge	22,490.05	22,477.66	24,081.90	
	Total Revenues	**22,490.05**	**22,477.66**	**24,081.90**	
EXPENDITURES					
Services & Supplies					
Financia Services					
7310	Bank Service Charges	1,980.00	1,996.00	1,980.00	
	Total Financial Services	**1,980.00**	**1,996.00**	**1,980.00**	
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	30.00	35.00	35.00	
6345	Property Taxes & Assessments Costs	276.58	270.00	285.00	
	Total Ins., Licenses &	**306.58**	**305.00**	**320.00**	
Legal & Professional					
7320	Professional & Consulting Services	16,127.54	16,336.47	16,741.67	
7326	Legal Services	0.00	0.00	0.00	
	Total Legal & Professional	**16,127.54**	**16,336.47**	**16,741.67**	
7160	Postage, Shipping	0.00	**0.00**	**0.00**	
	Total Services & Supplies	**18,414.12**	**18,637.47**	**19,041.67**	
TRANSFERS					
9511	Interfund Transfer Out	3,200.10	3,840.19	5,040.23	
	Total Transfers	**3,200.10**	**3,840.19**	**5,040.23**	
	Total Expenditures	**21,614.22**	**22,477.66**	**24,081.90**	
Net Revenues over Expenditures		**875.83**	**0.00**	**0.00**	

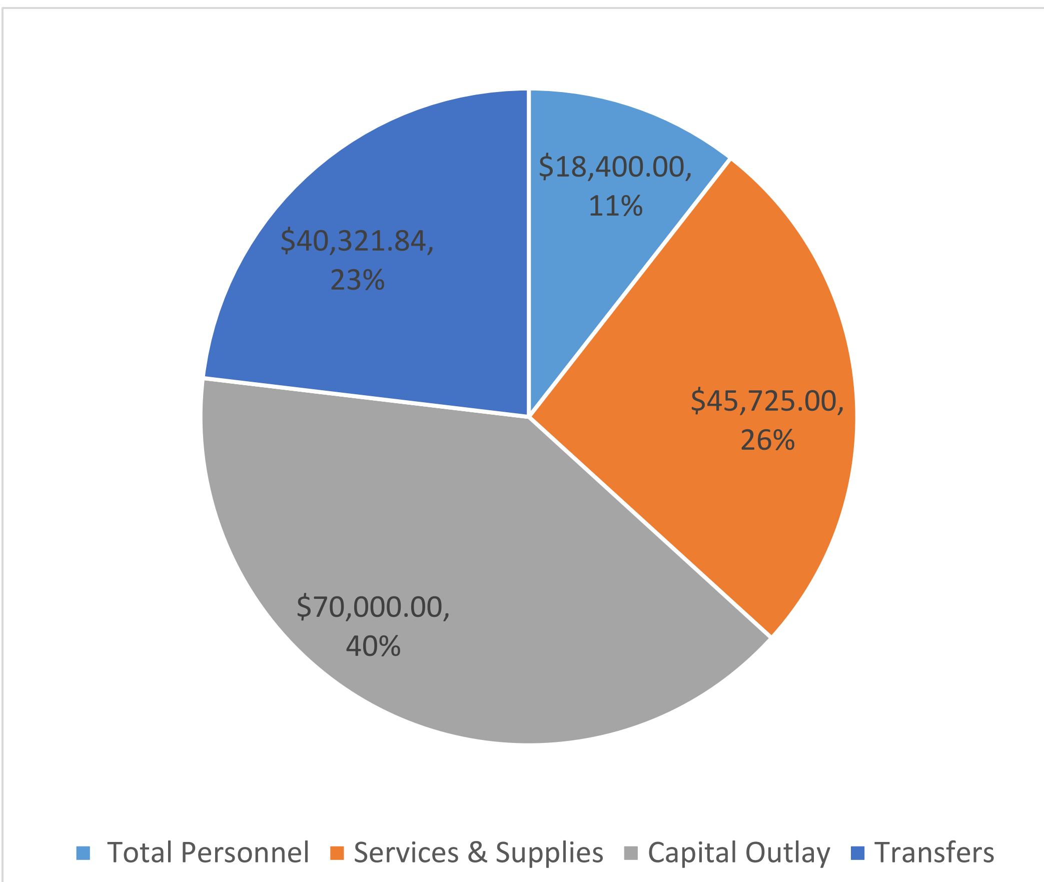
650 - Solid Waste			
Fund 650 Budget Category	**2025-2026 Budget**	**2026-2027 Budget**	**Increase/ (Decrease)**
Revenue	$434,750.00	$451,540.00	$16,790.00
Expenditures			
Services & Supplies	$20,500.00	$51,000.00	$30,500.00
Capital Outlay	$0.00	$0.00	$0.00
Debt Services	$120,000.00	$120,000.00	$0.00
Reserves	$100,000.00	$0.00	-$100,000.00
Transfers	$84,484.16	$110,885.06	$26,400.90
TOTAL Expenditures	**$324,984.16**	**$281,885.06**	**-$43,099.10**
TOTAL Revenue	**$434,750.00**	**$451,540.00**	**$16,790.00**
Net Revenue/Expenses	**$109,765.84**	**$169,654.94**	



650 - Solid Waste		Fiscal YTD 04/30/26	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
REVENUES					
Property Taxes					
4800	Franchise Revenue	295,086.82	419,750.00	436,540.00	
4930	Other Revenue	987.70	0.00	0.00	Compost Rebate
	Total Property Taxes	**296,074.52**	**419,750.00**	**436,540.00**	
Use of Money & Property					
4510	Investment Income on funds	20,071.83	15,000.00	15,000.00	
	Total Use of Money & Property	**20,071.83**	**15,000.00**	**15,000.00**	
	Total Revenues	**316,146.35**	**434,750.00**	**451,540.00**	
EXPENDITURES					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	1,798.16	8,000.00	8,000.00	
7326	Legal Services	0.00	2,000.00	2,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	500.00	500.00	
	Total Legal & Professional	**1,798.16**	**10,500.00**	**10,500.00**	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	500.00	500.00	
7160	Postage, Shipping & Mail Supplies	452.34	1,500.00	1,500.00	
7230	Misc Small Parts & Supplies	0.00	500.00	500.00	
	Total Office/Operations	**452.34**	**2,500.00**	**2,500.00**	
Other Expense					
7330	Misc Operating Expenses	0.00	500.00	500.00	Support unanticipated expenses
7345	Outreach	3,169.35	4,500.00	35,000.00	Compost Delivery & Monarch/Baywood Elementary Program
7346	Promotional Expenses - Event	0.00	1,000.00	1,000.00	
	Total Other Expense	**3,169.35**	**6,000.00**	**36,500.00**	
Rent & Utilities					Paid through cost allocation plan

650 - Solid Waste		Fiscal YTD 04/30/26	FY 2025-2026 Budget	FY 2026-2027 Budget	Notes
Travel & Training					
7324	Education & Training Fees	0.00	1,000.00	1,000.00	
8475	Training Materials	0.00	250.00	250.00	
8550	Mileage Reimbursement & Parking	0.00	250.00	250.00	Outside meetings
	Total Travel & Training	**0.00**	**1,500.00**	**1,500.00**	
	Total Services & Supplies	**5,419.85**	**20,500.00**	**51,000.00**	
Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	0.00	
	Total Capital Outlay	**0.00**	**0.00**	**0.00**	
Debt Service					
8952	Amortization of franchise asset	100,000.00	120,000.00	120,000.00	
9022	Debt Service - Principal	0.00	0.00	0.00	
9023	Debt Service - Interest & Annual Fee	0.00	0.00	0.00	
	Total Debt Service	**100,000.00**	**120,000.00**	**120,000.00**	
Reserves					
9572	General Contingency Reserve	0.00	100,000.00	0.00	Goal of $200,000 met last Fiscal Year
	Total Reserves	**0.00**	**100,000.00**	**0.00**	
TRANSFERS					
9511	Interfund Transfer Out	70,403.50	84,484.16	110,885.06	
	Total Transfers	**70,403.50**	**84,484.16**	**110,885.06**	
	Total Expenditures	**175,823.35**	**324,984.16**	**281,885.06**	
	Net Revenues over Expenditures	140,323.00	109,765.84	169,654.94	

800 - Drainage			
Fund 800 Budget Category	**2025-2026 Budget**	**2026-2027 Budget**	**Increase/ (Decrease)**
Revenue	$224,029.00	$202,510.00	-$21,519.00
Expenditures			
Total Personnel	$15,200.00	$18,400.00	$3,200.00
Services & Supplies	$41,725.00	$45,725.00	$4,000.00
Capital Outlay	$70,000.00	$70,000.00	$0.00
Reserves	$0.00	$0.00	$0.00
Transfers	$19,200.95	$40,321.84	$21,120.89
Debt Service	$66,400.92	$66,048.28	-$352.64
TOTAL Expenditures	**$212,526.87**	**$240,495.12**	**$27,968.25**
TOTAL Revenue	**$224,029.00**	**$202,510.00**	**-$21,519.00**
Net Revenue/Expenses	**$11,502.13**	**-$37,985.12**	

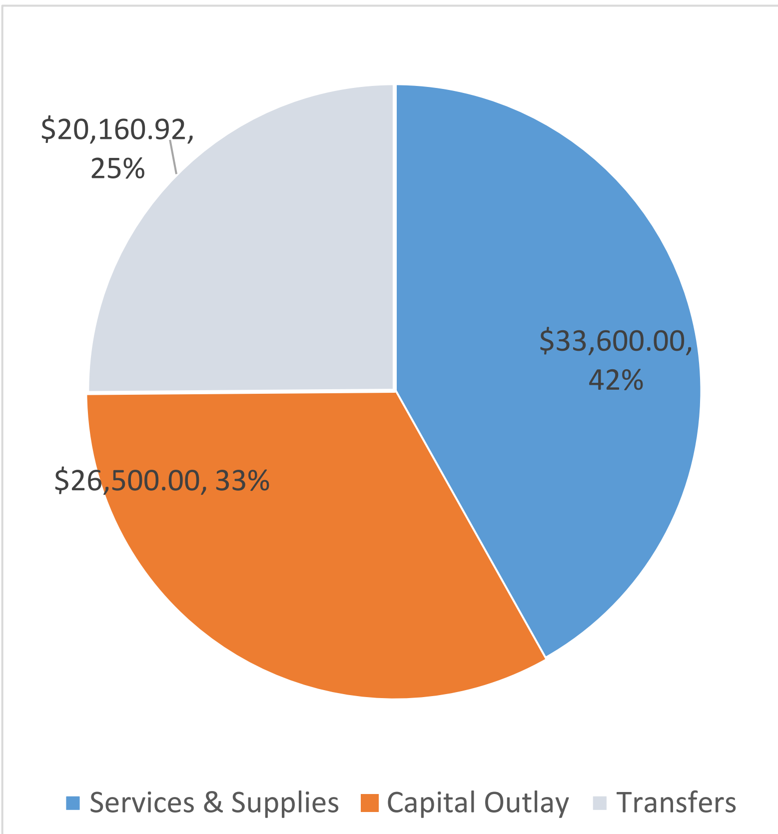


800 - DRAINAGE		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
REVENUES					
Property Taxes					
4034	Zone A Property Tax Revenue	0.00	50,000.00	46,683.00	
4035	Zone D & F Property Taxes	32,421.18	46,893.00	48,691.00	Based on County Estimate
	Total Property Taxes	**32,421.18**	**116,893.00**	**95,374.00**	
Special Taxes & Assessments					
4400	Drainage Assessments	69,423.00	95,136.00	95,136.00	
	Total Special Taxes & Assessments	**69,423.00**	**95,136.00**	**95,136.00**	
Other Revenues					
4040	Refunds	62,636.11	0.00	0.00	
4935	Sale-Specs/Plans & Non-Capital Items	149.00	0.00	0.00	
	Total Other Revenues	**62,785.11**	**0.00**	**0.00**	
Use of Money & Property					
4510	Investment Income on funds	14,240.32	12,000.00	12,000.00	
	Total Use of Money & Property	**14,240.32**	**12,000.00**	**12,000.00**	
	Total Revenues	**178,869.61**	**224,029.00**	**202,510.00**	
EXPENDITURES					
Personnel					
Salaries/Wages					
8045	Overtime Pay	327.83	200.00	400.00	
8054	Salaries & Wages - Regular	11,734.36	15,000.00	18,000.00	
	Total Salaries/Wages	**12,062.19**	**15,200.00**	**18,400.00**	
	Total Personnel	**12,062.19**	**15,200.00**	**18,400.00**	
Services & Supplies					
Equipment & Tools					
6390	Equipment	0.00	500.00	500.00	
7242	Minor Tools, Accessories & Field Machines	367.32	1,000.00	1,000.00	
	Total Equipment & Tools	**367.32**	**1,500.00**	**1,500.00**	

		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
Insurance, Licenses & Regulatory Fees					
6342	Fees - Regulatory	7,279.00	8,100.00	8,100.00	
6345	Property Taxes & Assessments Costs	438.56	1,500.00	1,500.00	
7325	Insurance	775.53	1,225.00	1,225.00	
	Total Insurance, Licenses & Regulatory Fees	**8,493.09**	**10,825.00**	**10,825.00**	
Legal & Professional					
7320	Professional & Consulting Services	4,822.69	5,000.00	5,000.00	
7326	Legal Services	0.00	6,000.00	10,000.00	
7340	Legal Notifications & Mandated Advertising	0.00	0.00	0.00	
	Total Legal & Professional	**4,822.69**	**11,000.00**	**15,000.00**	
Office/Operations					
7230	Misc Small Parts & Supplies	188.18	550.00	550.00	
7249	Safety Supplies	0.00	500.00	500.00	
	Total Office/Operations	**188.18**	**1,050.00**	**1,050.00**	
Other Expense					
7346	Promotional Expenses - Event	0.00	300.00	300.00	
	Total Other Expense	**0.00**	**300.00**	**300.00**	
Rent & Utilities					
6000	Cell Phones	821.12	1,350.00	1,350.00	
6025	Telephone	318.09	350.00	350.00	
8610	Electric	1,153.93	1,500.00	1,500.00	
8670	Street Lighting	1,140.51	1,300.00	1,300.00	
	Total Rent & Utilities	**3,433.65**	**4,500.00**	**4,500.00**	
Repairs & Maintenance					
6405	R & M - Extinguishers	0.00	50.00	50.00	
6640	R & M - Equip & Other Non-Stuctural Fixed Assets	1,460.28	4,000.00	4,000.00	
6750	R & M - Minor Tools & Equipment	2,646.13	3,000.00	3,000.00	
6800	R & M - Grounds & Collection Systems	342.85	1,500.00	1,500.00	

800 - DRAINAGE		Fiscal YTD 04/30/26	2025-2026 Budget	2026-2027 Budget	Notes
6900	R & M - Buildings & Structures	0.00	1,000.00	1,000.00	
	Total Repairs & Maintenance	**4,449.26**	**9,550.00**	**9,550.00**	
Travel & Training					
7324	Education & Training Fees	0.00	0.00	0.00	
8475	Training Materials	0.00	0.00	0.00	
	Total Travel & Training	**0.00**	**0.00**	**0.00**	
Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	581.66	1,000.00	1,000.00	
7220	Gasoline	1,492.82	2,000.00	2,000.00	
	Total Vehicle Maintenance & Repairs	**2,074.48**	**3,000.00**	**3,000.00**	
	Total Services & Supplies	**23,828.67**	**41,725.00**	**45,725.00**	
Debt Service					
2491	Internal Loan Due Water-500	49,787.22	59,938.45	62,656.09	
9023	Debt Service - Interest	5,517.49	6,462.47	3,392.19	
	Total Debt Service	**55,304.71**	**66,400.92**	**66,048.28**	
Capital Outlay					
9006	Infrastructure CIP	149.84	70,000.00	70,000.00	
	Total Capital Outlay	**149.84**	**70,000.00**	**70,000.00**	
Reserves					
9571	*Capital Outlay Reserve	0.00	0.00	0.00	
	Total Reserves	0.00	**0.00**	**0.00**	
TRANSFERS					
9511	Interfund Transfer Out	16,000.80	19,200.95	40,321.84	
	Total Transfers	**16,000.80**	**19,200.95**	**40,321.84**	
	Total Expenditures	**107,346.21**	**212,526.87**	**240,495.12**	
	Net Revenues over Expenditures	71,523.40	11,502.13	(37,985.12)	

900 - Parks & Recreation			
Fund 900 Budget Category	**2025-2026 Budget**	**2026-2027 Budget**	**Increase/ (Decrease)**
Revenue	$110,000.00	$110,000.00	$0.00
Expenditures			
Services & Supplies	$33,600.00	$33,600.00	$0.00
Capital Outlay	$26,500.00	$26,500.00	$0.00
Transfers	$15,360.76	$20,160.92	$4,800.16
TOTAL Expenditures	**$75,460.76**	**$80,260.92**	**$4,800.16**
TOTAL Revenue	**$110,000.00**	**$110,000.00**	**$0.00**
Net Revenue/Expenses	**$34,539.24**	**$29,739.08**	



900 - PARKS & RECREATION

		Fiscal YTD 04/30/26	FY 2025-2026 Budget	2026-2027 Budget	Notes
REVENUE					
Other Revenues					
4034	Zone A Property Tax Revenue	100,000.00	100,000.00	100,000.00	
4655	Donations	0.00	0.00	0.00	
	Total Other Revenues	**100,000.00**	**100,000.00**	**100,000.00**	
Use of Money & Property					
4510	Investment Income on funds	9,646.49	10,000.00	10,000.00	
4511	Unrealized Change in Value	(582.65)	0.00	0.00	
	Total Use of Money & Property	**9,063.84**	**10,000.00**	**10,000.00**	
	Total Revenues	**109,063.84**	**110,000.00**	**110,000.00**	
EXPENDITURES					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	815.94	23,500.00	23,500.00	
7326	Legal Services	9,548.00	10,000.00	10,000.00	
	Total Legal & Professional	**10,363.94**	**33,500.00**	**33,500.00**	
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	100.00	100.00	
	Total Office/Operations	**0.00**	**100.00**	**100.00**	
Other Expense					
7330	Misc Operating Expenses	0.00	0.00	0.00	
	Total Other Expense	**0.00**	**0.00**	**0.00**	
	Total Services & Supplies	**10,363.94**	**33,600.00**	**33,600.00**	
Capital Outlay					
9006	Infrastructure CIP	26,500.00	26,500.00	26,500.00	
	Total Capital Outlay	**26,500.00**	**26,500.00**	**26,500.00**	
TRANSFERS					
9511	Interfund Transfer Out	12,800.60	15,360.76	20,160.92	
	Total Transfers	**12,800.60**	**15,360.76**	**20,160.92**	
	Total Expenditures	**49,664.54**	**75,460.76**	**80,260.92**	
Net Revenues over Expenditures		59,399.30	34,539.24	29,739.08	

COST ALLOCATION PLAN

FISCAL-YEAR 2026-2027

TOTAL PROJECTED GENERAL FUND/ADMINISTRATION COSTS **$1,008,046.00**

	FIRE	WATER	Solid Waste	PARK & REC	DRAINAGE	BAYRIDGE	VISTA DE ORO	WASTE WATER	TOTALS
CURRENT ALLOCATION %	13.10%	69.00%	11.00%	2.00%	4.00%	0.20%	0.20%	0.50%	100.00%
AMOUNT ALLOCATED	$132,054.03	$695,551.74	$110,885.06	$20,160.92	$40,321.84	$2,016.09	$2,016.09	$5,040.23	$1,008,046.00

ASSISTANT GENERAL MANAGER/DISTRICT ENGINEER

NUMBER: 7205

EFFECTIVE: JUNE 2026

CHAPTER SEVEN – JOB DESCRIPTIONS

COMPENSATION:

Salary Pay Scale District Engineer (07/1/26)					
	Step 1	Step 2	Step 3	Step 4	Step 5
Annual	$151,777.60	$159,369.60	$167,336.00	$175,697.60	$184,496.00
Monthly	$12,648.13	$13,280.80	$13,944.67	$14,641.47	$15,374.67
Hourly	$72.97	$76.62	$80.45	$84.47	$88.70

GENERAL PURPOSE

Under general direction from the General Manager, the Assistant General Manager/District Engineer plans, organizes, oversees, manages, and directs the work of staff performing complex engineering, operations support, repair, and maintenance functions and activities related to all services provided by the Los Osos Community Service District. The incumbent operates within broad policy guidelines, exercises substantial latitude and discretion, provides highly responsible professional and technical support to the General Manager, and may act as the General Manager in their absence.

DISTINGUISHING CHARACTERISTICS

This is an exempt management classification with significant responsibility for both District-wide operational and administrative oversight. The position involves advanced decision-making, program management, personnel supervision, and coordination with consultants, contractors, regulatory agencies, and the public. The incumbent organizes and oversees day-to-day activities and is responsible for providing professional-level support to the General Manager in a variety of areas. The classification is distinguished by a high degree of independent judgement and accountability for outcomes, and it may be required to work evenings, weekends, holidays, and respond to emergency situations. This position is classified as Fair Labor Standards Act (FLSA) Exempt.

SUPERVISION RECEIVED

Receives direction from the General Manager.

SUPERVISION EXERCISED

Directly and/or indirectly supervises assigned professional, technical, operations, and administrative staff, including supervisory, operations, billing, and temporary or contract personnel, as assigned.

ESSENTIAL DUTIES AND RESPONSIBILITIES *(Illustrative and not exhaustive)*

Executive Leadership and Administration

- Assists the General Manager in the administration and management of District operations, programs, services, and strategic initiatives.
- Serves as District Engineer and provides technical leadership for engineering, utility operations, and capital improvement programs.
- Acts as General Manager in the General Manager's absence, as assigned.
- Attends Board of Directors and assigned advisory committee meetings; serves as staff liaison to the Utilities Advisory Committee.
- Represents the District before regulatory agencies, consultants, contractors, developers, community organizations, and the public.
- Assists in the development and implementation of District policies, procedures, standards, and administrative practices.

Engineering, Capital Projects, and Utility Operations

- Plans, directs, and oversees engineering, utility operations, capital improvement projects, customer service, and regulatory compliance activities, including supervision of assigned staff.
- Manages all phases of capital projects, including planning, environmental review, permitting, design, procurement, construction, and project closeout.
- Directs preparation and review of engineering studies, plans, specifications, reports, technical analyses, and utility master planning efforts.
- Reviews development proposals and coordinates utility service requirements, inspections, annexations, service extensions, and related agreements.

Financial, Administrative, and Personnel Management

- Develops and administers departmental operating and capital budgets.
- Prepares and presents engineering, operational, financial, and regulatory reports to the Board of Directors and management.
- Plans, organizes, supervises, trains, mentors, and evaluates assigned staff.
- Participates in recruitment, employee development, succession planning, and organizational improvement efforts.

Emergency Response and Other Duties

- Participates in emergency response, operational continuity, and disaster recovery

activities involving District facilities and infrastructure.
- Responds to after-hours emergencies and critical operational issues as required.
- Maintains awareness of industry trends, technologies, regulations, and best practices relevant to public utilities, engineering, and local government administration.
- Represents the District on committees, working groups, and professional organizations as assigned.
- Performs other duties as assigned.

WORKING CONDITIONS

Work is performed in both office and field environments. Fieldwork may include exposure to utility facilities, construction sites, inclement weather, machinery, traffic, confined spaces, hazardous materials, chemicals, and moderate to loud noise levels. Availability outside normal business hours may be required to respond to emergencies or critical operational needs

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PHYSICAL DEMANDS

May include sitting, standing, walking, climbing, bending, kneeling, lifting, carrying equipment and materials, operating vehicles and machinery, and sufficient vision, hearing, and speech to perform assigned duties safely and effectively.

KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

- Principles and practices of civil engineering, utility operations, infrastructure planning, construction, and maintenance.
- Engineering design, project management, capital improvement planning, and public works contract administration.
- Water system operations, regulatory compliance, asset management, SCADA systems, and related utility technologies.
- Public sector budgeting, procurement, personnel management, and administrative practices.
- Applicable federal, state, and local laws, regulations, environmental requirements, and safety standards.

Skill in:

- Managing capital improvement and infrastructure projects.
- Contract administration, consultant management, and construction oversight.
- Budget preparation, financial analysis, and resource management.

- Utilizing engineering, utility operations, SCADA, and asset management software and technology.

Ability to:

- Plan, organize, and manage engineering, utility operations, capital improvement, and administrative programs.
- Analyze technical, operational, financial, and regulatory information and make sound recommendations.
- Communicate effectively with staff, elected officials, consultants, regulators, contractors, and the public.
- Establish and maintain effective working relationships and provide effective leadership and supervision.
- Exercise sound judgment, initiative, and discretion in the performance of assigned duties.

EDUCATION AND EXPERIENCE

Any combination of education and experience that would provide the required knowledge and abilities, typically including:

- A Bachelor's Degree (Master's Degree preferred) in civil engineering, environmental engineering, water resources engineering, or a related field; and
- At least seven (7) years of progressively responsible civil engineering experience, including at least two (2) years supporting the planning, design, construction, operation, or maintenance of public utility infrastructure. Candidates must have experience working for a municipal agency, special district, or other public-sector organization.

LICENSES AND CERTIFICATIONS

- Must possess and maintain a valid California Class C driver's license and have a satisfactory driving record.
- Must possess and maintain a valid California Professional Engineer license.
- Must obtain California State Water Resources Control Board certifications (e.g., D2, T2, or higher) within 12 months of employment.

ASSISTANT GENERAL MANAGER

NUMBER: 7005

EFFECTIVE: JUNE 2026

CHAPTER SEVEN – JOB DESCRIPTIONS

COMPENSATION:

Salary Pay Scale Assistant General Manager (07/1/26)					
	Step 1	Step 2	Step 3	Step 4	Step 5
Annual	$127,108.00	$133,473.60	$140,129.60	$147,139.20	$154,502.40
Monthly	$10,592.33	$11,122.00	$11,677.47	$12,261.60	$12,875.20
Hourly	$61.11	$64.17	$67.37	$70.74	$74.28

GENERAL PURPOSE

Under general direction from the General Manager, the Assistant General Manager plans, organizes, oversees, manages, and directs the work of staff performing complex operations support, repair, and maintenance functions and activities related to all services provided by the Los Osos Community Service District. The incumbent operates within broad policy guidelines, exercises substantial latitude and discretion, provides highly responsible professional and technical support to the General Manager, and may act as the General Manager in their absence.

DISTINGUISHING CHARACTERISTICS

This is an exempt management classification with significant responsibility for both District-wide operational and administrative oversight. The position involves advanced decision-making, program management, personnel supervision, and coordination with consultants, contractors, regulatory agencies, and the public. The incumbent organizes and oversees day-to-day activities and is responsible for providing professional-level support to the General Manager in a variety of areas. The classification is distinguished by a high degree of independent judgement and accountability for outcomes, and it may be required to work evenings, weekends, holidays, and respond to emergency situations. This position is classified as Fair Labor Standards Act (FLSA) Exempt.

SUPERVISION RECEIVED

Receives direction from the General Manager.

SUPERVISION EXERCISED

Directly and/or indirectly supervises assigned professional, technical, operations, and administrative staff, including supervisory, operations, billing, and temporary or contract personnel, as assigned.

ESSENTIAL DUTIES AND RESPONSIBILITIES *(Illustrative and not exhaustive)*

Executive Leadership and Administration

- Assists the General Manager in the administration and management of District operations, programs, services, and strategic initiatives.
- Provides technical leadership for utility operations and capital improvement programs.
- Acts as General Manager in the General Manager's absence, as assigned.
- Attends Board of Directors and assigned advisory committee meetings; serves as staff liaison to the Utilities Advisory Committee.
- Represents the District before regulatory agencies, consultants, contractors, developers, community organizations, and the public.
- Assists in the development and implementation of District policies, procedures, standards, and administrative practices.

Capital Projects, and Utility Operations

- Plans, directs, and oversees utility operations, capital improvement projects, customer service, and regulatory compliance activities, including supervision of assigned staff.
- Manages capital projects, including planning, environmental review, permitting, design, procurement, construction, and project closeout.
- Coordinates consultants, contractors, regulatory agencies, and District staff to ensure successful project delivery and regulatory compliance.
- Reviews development proposals and coordinates utility service requirements, inspections, annexations, service extensions, and related agreements.
- Supports long-range infrastructure planning, asset management, and utility system improvement efforts.

Financial, Administrative, and Personnel Management

- Develops and administers departmental operating and capital budgets.
- Prepares and presents engineering, operational, financial, and regulatory reports to the Board of Directors and management.
- Plans, organizes, supervises, trains, mentors, and evaluates assigned staff.
- Participates in recruitment, employee development, succession planning, and organizational improvement efforts.

Emergency Response and Other Duties

- Participates in emergency response, operational continuity, and disaster recovery activities involving District facilities and infrastructure.
- Responds to after-hours emergencies and critical operational issues as required.
- Maintains awareness of industry trends, technologies, regulations, and best practices relevant to public utilities, engineering, and local government administration.
- Represents the District on committees, working groups, and professional organizations as assigned.
- Performs other duties as assigned.

WORKING CONDITIONS

Work is performed in both office and field environments. Fieldwork may include exposure to utility facilities, construction sites, inclement weather, machinery, traffic, confined spaces, hazardous materials, chemicals, and moderate to loud noise levels. Availability outside normal business hours may be required to respond to emergencies or critical operational needs

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PHYSICAL DEMANDS

May include sitting, standing, walking, climbing, bending, kneeling, lifting, carrying equipment and materials, operating vehicles and machinery, and sufficient vision, hearing, and speech to perform assigned duties safely and effectively.

KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

- Principles and practices of utility operations, infrastructure planning, construction, maintenance, and public agency administration.
- Project management, capital improvement planning, contract administration, and public works public works procurement.
- Water system operations, regulatory compliance, asset management, SCADA systems, and related utility technologies.
- Public sector budgeting, procurement, personnel management, and administrative practices.
- Applicable federal, state, and local laws, regulations, environmental requirements, and safety standards.

Skill in:

- Managing capital improvement and infrastructure projects.

- Contract administration, consultant management, and construction oversight.
- Budget preparation, financial analysis, and resource management.
- Utilizing utility operations, SCADA, and administrative management software and technology.

Ability to:

- Plan, organize, and manage utility operations, capital improvement, and administrative programs.
- Analyze technical, operational, financial, and regulatory information and make sound recommendations.
- Communicate effectively with staff, elected officials, consultants, regulators, contractors, and the public.
- Establish and maintain effective working relationships and provide effective leadership and supervision.
- Exercise sound judgment, initiative, and discretion in the performance of assigned duties.

EDUCATION AND EXPERIENCE

Any combination of education and experience that would provide the required knowledge and abilities, typically including:

- An Associate's Degree (Bachelor's Degree preferred) in civil engineering, environmental engineering, environmental studies, business administration, public administration, or a related field; and

- At least seven (7) years of progressively responsible management experience, including at least two (2) years supporting the planning, design, construction, operation, or maintenance of water utility infrastructure. Candidates must have experience working for a municipal agency, special district, or other public-sector organization.

LICENSES AND CERTIFICATIONS

- Must possess and maintain a valid California Class C driver's license and have a satisfactory driving record.

- Must posses California State Water Resources Control Board certifications (e.g., D2, T2, or higher) within 12 months of employment.